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UNIVERSITY

Section OF MYSORE Estd. 1916

VishwavidyanilayaKaryasoudha Crawford Hall, Mysuru- 570 005

Dated: 10-10-2022

No.AC6/153/2020-21

Notification

Sub:- Syllabus of III & IV semester of B.B.A programe from the academic year 2022-23 as per NEP-2020.

Ref:- 1. BOS in Business Administration meeting held on 06-06-2022

2. Decision of the Faculty meeting held on 07-09-2022.

3. Decision of the AC meeting held on 23-09-2022.

The Board of Studies in Business Administration (UG) which met on 06-06-2022 has recommended and approved III & IV semester syllabus and pattern of Examination of B.B.A Programme from the Academic year 2022-23 as per NEP -2020.

The Faculty of Commerce and Academic Council at their meetings held on 07-09-2022 and 23-09-2022 respectively has also approved the above said syllabus and hence it is hereby notified.

The syllabus and Examination pattern is annexed herewith and the contents may be downloaded from the University Website i.e., <u>www.uni-mysore.ac.in</u>

ORAFT AF PROVED BY THE REGISTRAP

cademic) **Deputy Registra** Deputy University of Mysore Mysore-570 005

To:-

- 1. All the Principal of affiliated Colleges of University of Mysore, Mysore. Those who are running B.B.A Courses.
- 2. The Registrar (Evaluation), University of Mysore, Mysuru.
- 3. The Chairman, BOS/DOS, in Business Administration (BIMS), Manasagangothri, Mysore.
- 4. The Dean, Faculty of Commerce, DOS in Commerce, Manasagangotri, Mysuru.

- 5. The Director, Distance Education Programme, Moulya Bhavan, Manasagangotri, Mysuru.
- 6 The Director, PMEB, Manasagangothri, Mysore.

1 1

- 7 Director, College Development Council, Manasagangothri, Mysore.
- 8 The Deputy Registrar/Assistant Registrar/Superintendent, Administrative Branch and Examination Branch, University of Mysore, Mysuru.
- 9 The PA to Vice-Chancellor/ Registrar/ Registrar (Evaluation), University of Mysore,

111120

10. Office Copy.

SVN

Curriculum as per National Educational Policy (NEP 2020)

BACHELOR OF BUSINESS ADMINISTRATION (BBA)

III and IV Semester Syllabus.

	Semester							
	III							
S1. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
16	Lang.1.1	Language - I	AECC	3+1+0	70	30	100	3
17	Lang.1.2	Language - II	AECC	3+1+0	70	30	100	3
18	BBA.3.1	Cost Accounting	DSC	3+0+2	70	30	100	4
19	BBA.3.2	Organizational Behavior	DSC	4+0+0	70	30	100	4
20	BBA.3.3	Statistics for Business Decisions	DSC	3+0+2	70	30	100	4
21	BBA.3.4	Artificial Intelligence	SEC	1+0+2	50	50	100	2
22	BBA.3.5	Social Media Marketing/ Rural Marketing	OEC	3+0+0	50	50	100	3
	Sub – Total (C) 450 250 700 23							

	Semester IV							
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
23	Lang.1.1	Language - I	AECC	3+1+0	70	30	100	3
24	Lang.1.2	Language - II	AECC	3+1+0	70	30	100	3
25	BBA.4.1	Management Accounting	DSC	3+0+2	70	30	100	4
26	BBA.4.2	Business Analytics / Financial Markets & Services	DSC	4+0+0	70	30	100	4
27	BBA.4.3	Financial Management	DSC	3+0+2	70	30	100	4
28	BBA.4.4	Constitution of India	AECC	2+0+0	50	50	100	2
29	BBA.4.5	Sports/NCC/NSS/others (if any)	SEC-VB	1+0+2	-	100	100	2
30	BBA.4.6	Business Leadership Skills/Personal Wealth Management	OEC	3+0+0	50	50	100	3
		Sub –Total (D)			450	350	800	25

EXIT OPTION WITH DIPLOMA – Ability to solve broadly defined problems.

	Name of the Program: B	BA		
	Course Code: BBA 3.1			
	Name of the Course: COST ACC	COUNTING		
Course Credits	No. of Hours per Week	Total No. of	Teaching Hours	
4 Credits	4 Hrs	56	Hrs	
Pedagogy: Classroon	ns lecture, tutorials, and Problem S	olving.		
Course Outcomes: demonstrate.	On successful completion of t	he course, the	Students will	
 Understand the elements of costing and preparation of cost sheet. The ability to prepare material requisitions and management of store. The ability to compare and contrast labour cost techniques. Ability to differentiate kinds of overhead costing. 				
Ability to reconcile the cost. Syllabus: Hours			Hours	
Module No. 1: INTRODUCTION TO COST ACCOUNTING 12				
Introduction: Meaning, Objectives, Importance and Uses of Cost Accounting, Functions of Cost Accounting Department in an Organization, Difference between Cost Accounting and Financial Accounting; Various elements of Cost and Classification of Cost; Cost Object, Cost Unit; Cost Reduction and Cost Control; Limitations of Cost Accounting; Cost Sheet: Meaning and Cost Heads in a Cost Sheet, Presentation of Cost information in Cost Sheet/Statement- Problems on Cost Sheet, Tenders and Quotations.				
Module No. 2: MAT	TERIALS COST		12	
Materials: Meaning, Importance and Types of Materials - Direct and Indirect Material.				
Materials Procurement: Procedure for procurement of materials and documentation involved in procurement of materials- (Bill of materials, Material requisition note, Purchase requisition note,, Purchase order, Goods received note); Material Storage and Records: Duties of Store keeper, Store records- (Bin cards, Stores Ledger, Stock Control Cards); Material Issues and Valuation: Procedure for material issues, Documents used in material issues- (Material Requisition Note, Material Transfer Note, Materials Return				

Note); Valuation of material issues- preparation of Stores Ledger/ Account - FIFO, LIFO, - problems.

Inventory Control: Inventory control techniques and determination of various stock levels- Problems on Level Setting and Computation of EOQ; ABC Analysis, FSN Inventory, VED Inventory, HML Inventory, (Concepts only).

Module No. 3: EMPLOYEE COST

10

Employee Cost: Meaning, Components, Classification and Importance of Employee (Labour) Cost in Organisations; Attendance Procedure- Time keeping and Time Booking, Idle Time- Causes and treatment of Normal and Abnormal Idle Time, Overtime- Causes and treatment (Theory only);

Methods of Remuneration (Payment of Wages and Incentives) Problems on calculation of earnings under Time Rate (Straight time rate, Halsey and Rowan Methods) and Piece rate systems (Straight piece rate and Taylor's differential piece rate); Employee Turnover-Meaning, Reasons and Effects of LTO/ETO.

Module No. 4: OVERHEADS	12

Overheads: Meaning and Classification of Overheads; Accounting and Control of Manufacturing Overheads: Estimation and Collection, Cost allocation, Apportionment, Re-apportionment and Absorption of Manufacturing Overheads; Problems on Primary and Secondary distribution and Secondary distribution using Reciprocal Service Methods only; Absorption of overheads: Meaning and Methods of Absorption of overheads; Problems on Machine hour rate

Module No. 5: RECONCILIATION OF COST AND FINANCIAL ACCOUNTS

10

Reasons for differences in Profits under Financial and Cost Accounts; Procedure for Reconciliation – Ascertainment of Profits as per Financial Accounts and Cost Accounts and Reconciliation of Profits of both sets of Accounts – Preparation of Reconciliation Statement – Problems.

Skill Developments Activities:

- Prepare a Cost Sheet with imaginary figures.
- List the documents required in Inventory Management.
- Demonstrate the valuation of inventory using any one method of pricing material issues.
- Calculate the amount of Wages under Halsey / Rowan Plans, using imaginary data.

- **1.** Jain and Narang, Cost Accounting, Kalyani Publication House.
- 2. N.K. Prasad, Cost Accounting, Books Syndicate Pvt. Ltd.
- 3. P C Tulsian, Cost Accounting, MHE India
- 4. Nigam & Sharma, Cost Accounting, HPH
- 5. Dr. B. Mariyappa, Cost Accounting, HPH
- 6. Khanna, Ahuja & Pandey, Practical Costing, S Chand & Co. Ltd.
- 7. B.S. Raman, Cost Accounting, United Publisher

Course Code: BBA 3.2

Name of the Course: ORGANIZATIONAL BEHAVIOR

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

Pedagogy: Classrooms lecture, tutorials, and Problem Solving.

Course Outcomes: On successful completion of the course, the Students will demonstrate:

- To recall role of OB in business organization.
- Able to understand group dynamics in an organization.
- Able to understand the change management.
- Able to construct the process of organizational development.
- Ability to understand the kinds of Interventions in OB.

Syllabus:	Hours	
ModuleNo.1:ORGANIZATIONALBEHAVIOURANDFOUNDATIONS OF INDIVIDUAL BEHAVIOUR	10	
Organization Behavior- Meaning, Definition of OB, Importance of OB,	Foundations of	
OB. Individual Behavior - Personal Factors, Environmental Factors, organ and resources Personality-Meaning, Nature, Determinants and Traits of P Perception- Meaning, Factors influencing perception, Perceptual Proces Errors, Managing Perceptions.	ersonality	
Module No. 2: GROUP AND TEAM DYNAMICS	8	
Group Dynamics-meaning, Types of Group, Development of Groups- Stages of Group Development, Determinants of Group Behavior, Team Dynamics- meaning, Types of Teams: Conflict-sources of conflict and ways of resolving conflict, managing interpersonal		

Module No. 3: CHANGE MANAGEMENT

relationships

10

Introduction to Change Management: OD and Change, Importance and Nature of Planned Change; Theories of Planned Change - Action Research Model, Kurt Lewin's Change Model

Introducing Change Effectively: Basic steps, Factors Influencing Change - Resistance to Change, Overcoming Resistance to Change; Empowering People to Manage Change, Activities Contributing to Effective Change Management

Module No. 4: ORGANIZATIONAL DEVELOPMENT	12
OD: Meaning and Nature of Organizational Development (OD), Compet	encies of an OD
Practitioner, Ethical Guidelines for OD Practitioners Process of	Organizational
Development: Overview of Entering and Contracting Diagnosin	g: Meaning of
Diagnosing, Comprehensive Model for Diagnosing Organizat	cional Systems

Module No. 5: OD INTERVENTIONS

(Organizational Level, Group Level and Individual Level)

16

Designing Effective OD Interventions: How to Design Effective Interventions, Overview of OD interventions - Human Process Interventions, Techno Structural Interventions, HRM Interventions and Strategic Change Interventions, Conditions for optimal success of OD

(a) Human Process Interventions

T-Groups, Process Consultation, Third–party Intervention; Team building; Organization Confrontation Meeting, Inter-group relation Intervention: Microcosm Group; Large Group Intervention: Open –Systems Method, and Open-Space Method(in brief)

(b) Techno Structural Interventions

Restructuring Organization: Structural Design: Functional structures, Divisional structure - Product structure, Geographic and Market structure, Metrics structure, Network structure, Boundary less organization; (in brief)

(c) Human Resource Management Interventions

Overview of Performance Management Interventions: Performance Management Model, Goal Setting, Performance Appraisal Process, Reward Systems. (in brief)

Skill Developments Activities:

- Two cases on the above syllabus should be analyzed and record in the skill development
- Draw Blake and Mouton managerial grid
- List the determinants of personality

- 1. Fred Luthans, Organizational Behaviour. McGraw Hill
- 2. Robbins, Organizational Behaviour, International Book House.
- 3. K. Aswathappa, Organizational Behaviour, HPH.
- 4. Appanniah and, Management and Behavioural Process, HPH
- Sharma R.K and Gupta S.K, Management and Behaviour Process, Kalyani Publishers.

Course Code: BBA 3.3

Name of the Course: Statistics for Business Decisions

Name of the Course: Statistics for Dusiness Decisions					
Course Credits	No. of Hours per Week	Total No. of	Teaching Hours		
4 Credits	4 Hrs	56 Hrs			
Pedagogy: Classroon	ns lecture, tutorials, and Problem So	olving.			
Course Outcomes: demonstrate	On successful completion of t	he course, the	Students will		
To construct aTo determine	d the requirements of statistical fram and visualize the data. the data adequacy for analysis. e data by using various tools.	nework			
• To understand	d and analyze the impact of probabi	lity.			
Syllabus:		5	Hours		
Module No. 1: INT	RODUCTION TO STATISTICS		12		
Classification: Mean Parts of a Table – S Diagrams – Simple	Introduction – Meaning, Functions and Uses of Statistics; Collection of Data - Techniques of Data Collection – Census Technique and Sampling Technique (Concepts). Classification: Meaning, and Methods of Classification of Data, Tabulation: Meaning, Parts of a Table – Simple problems on Tabulation; Diagrammatic Presentation: Bar Diagrams – Simple Bars, Multiple Bars, Percentage Sub-divided Bar Diagram; Two Dimensional Diagrams – Pie Diagram.				
Module No. 2: M DISPERSION	MEASURES OF CENTRAL TEND	ENCY AND	14		
Measures of Central Tendency: Calculation of Arithmetic Mean, Median and Mode for Individual, Discrete and Continuous Series – Problems; Empirical relation between Mean, Median and Mode.					
Measures of Dispersion: Absolute and Relative measures of Range, Quartile deviation, Standard Deviation in Individual, Discrete and Continuous Series – Problems					
Measures of Skewn efficient of Skewness	ess: Calculation of Karl Pearson's S	s (Uni-modal) ai	nd Bowley's Co-		

Module No. 3: CORRELATION AND REGRESSION ANALYSIS

10

Correlation Analysis - Meaning, Types of Correlation, Calculation of Karl Pearson's Coefficient of Correlation, Computation of Probable Error, Spearman's Rank Coefficient of correlation-problems. Regression Analysis – Concept of Regression, Regression equations- Problems.

TIME SERIES ANALYSIS: Meaning, Components, fitting a straight-line trend using Least Square Method (Problems where $\Sigma X=0$ only), calculation and estimation of trend values.

Module No. 4: TIME SERIES ANALYSIS

10

10

Meaning, Components, fitting a straight-line trend using Least Square Method (Problems where $\Sigma X=0$ only), calculation and estimation of trend values.

Module No. 5: INDEX NUMBERS

Index number, Construction of Index number, Methods of Index number - simple aggregate method, Weighted method (Laspeyres, Paashes, Marshal - Edgeworth and Fishers Ideal Index number). Tests of Adequacy (Unit test, TRT, FRT, Circular test). Consumer Price Index number

Skill Developments Activities:

- a) Data Visualization practical session Using Tableu/Power BI.
- b) Execute Average, Variance, Standard Deviation, CV, Covariance using Excel.
- c) Execute and Analyse Regression Model using Excel,
- d) Practical session on Time series models using GRETL
- e) Collect past years' Indian consumer price index data (as of the current base year) and analyse its impact on any macroeconomic indicator.

- **1.** S P Gupta: Statistical Methods- Sultan Chand
- 2. Dr. B N Gupta: Statistics, Sahithya Bhavan
- 3. S.C Gupta: Business Statistics, HPH
- 4. Elhance: Statistical Methods, Kitab Mahal
- 5. Chikoddi & Satya Prasad: Quantitative Analysis for Business Decision, HPH
- 6. Sanchethi and Kapoor: Business Mathematics, Sultan Chand

Course Code: BBA 3.5

Name of the Course: Social Media Marketing (OEC)

Name of the Course: Social Media Marketing (OEC)				
Course Credits	No. of Hours per Week	Total No. of	Teaching Hours	
3 Credits	3 Hrs 42		2 Hrs	
Pedagogy: Classroon	ns lecture, tutorials, and Problem S	olving.		
Course Outcomes: demonstrate:	On successful completion of t	he course, the	Students will	
 Analyze th industries Design soci to the targe Appraise th 	al media marketing goal setting for le effective social media marketing and businesses. al media content and create strategie et audience. he reach and track progress in achie f measurement tools and metrics.	g strategies for v	various types of e content's reach	
	itable social media campaign for th	ie business goals		
Syllabus:		0	Hours	
Module No. 1: Socia	al Media Introduction		08	
Overview of Global E engagement on soci	l media, how to build a successful S E-Marketing Issues, Country and M al networks; Social advertising; So ocial Technology and its marketing	arket Opportuni ocial, media ana	ty Analysis, User lytics; Impact of	
Module No. 2: Facel	book -Instagram marketing		10	
Hashtags, Instagran	of a Facebook page, Facebook Ad n, Creating automation for Insta ne various IG content types, Setting s.	gram, Audience	Insights, page	
Module No. 3: Twi	tter Marketing		08	
0	count, optimizing a page, content typ itter, Twitter Analytics & Ads, post ass			
Module No. 4: YouT	'ube marketing		08	

Youtube marketing, creating a youtube channel, posting content, youtube analytics, Google Pages for YouTube Channels, Video Flow, Verify Channel, Webmaster Tool – Adding Asset.

Module No. 5: Search Engine Optimization-Recent trends and challenges

08

Search Engine Optimisation (SEO) Introduction, Understanding SEO, User Insights, Benefits and Challenges, Content Marketing, Traditional Media vs Social Media, recent trends and challenges in Social Media marketing.

Skill Developments Activities:

- a) Prepare Facebook Page in your name.
- b) Open a YouTube channel.
- c) Create a blog and write an article on Climate change.
- d) Create a search engine optimization (SEO) dashboard.

- Annmarie Hanlon (2022), Digital Marketing Strategic Planning & Integration, 2nd Edition, SAGE Publications Ltd.
- 2. Matt Golden (2022), Social Media Marketing, 1st Edition, Bravex Publications.
- 3. Simon Kingsnorth (2022), The Digital Marketing Handbook: Deliver Powerful Digital Campaigns, 1st Edition, Kogan Page.
- Melissa Barker, Donald I. Barker, Nicholas F. Bormann and Debra Zahay (2016), Social Media Marketing: A Strategic Approach, 2nd Edition, Cengage Learning.
- 5. Tracy L. Tuten and Michael R. Solomon, (2016), Social Media Marketing, 2nd Edition, Sage Publications India Private Limited.

Course Code: BBA 3.5

Name of the Course: Rural Marketing (OEC)

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	42 Hrs

Pedagogy: Classrooms lecture, tutorials, and Problem Solving.

Course Outcomes: On successful completion of the course, the Students will demonstrate

- Describe the importance and application of various concepts of rural marketing.
- demonstrate the appropriate selection of the segmentation, targeting and positioning strategies along with the environmental factors that influence rural consumers' buying behavior.
- Design a Pricing Strategy that suits the characteristics of rural products and the stage in the product life cycle.
- Formulate the appropriate marketing communication and rural distribution channel plans to promote and deliver the rural products.
- Appraise the recent trends in Rural marketing and the application of digital technology in rural marketing.

Syllabus:	Hours
Module No. 1: Introduction to Rural Marketing	08

Nature and scope of rural marketing, rural vs urban markets, concepts and classification of rural markets, rural marketing environment: rural population, occupation pattern, income generation, location of the rural population, expenditure pattern, literacy level, land distribution, land use pattern, irrigation, development programs, infrastructure facilities.

08

Consumer buying behavior in rural markets, factors affecting consumer behaviour, rural consumer buying process, the rise of rural consumerism. Market segmentation – Bases for segmenting rural consumer markets.

Module No. 3: Rural Product and Pricing Strategy

08

Rural product, Rural product classification, product life cycle, Product Life Cycle strategies in rural markets, New Product Development in rural markets, Branding for rural markets. Pricing for rural markets – Factors and strategies.

Module No. 4: Rural Distribution and Communication Strategy	08
Wholesaling and retailing in the rural market, rural mobile traders, r models- FMCG companies, durable companies, Service organiza distribution models.	
Rural communication strategy, challenges in rural Communication promotion mix for rural audiences: advertisement, sales promotion, publi	. 0
Module No. 5: Regulations and Recent Trends in Rural Marketing	10
Regulated market, Regulated Market in India, Future of Regulated Market of Govt in Developing rural marketing, Public Distribution Syste Corporation of India, Self Help Groups (SHG's). Agricultural Credit Perural India, online marketing reach in the rural market, recent trends in grading, transporting, order processing, payment methods, storage and Corporate farming.	ems (PDS), Food olicy, Digitalizing packing, labelling,
Skill Developments Activities:	
a) Unonano an advianticament convitor a minul product	
 c) Prepare an advertisement copy for a rural product d) Visit an APMC Yard/Mandi's and prepare a report on any opricing. 	one Agri product
 d) Visit an APMC Yard/Mandi's and prepare a report on any opricing. Text Books: 	
 d) Visit an APMC Yard/Mandi's and prepare a report on any opricing. Text Books: Debarun Chakrabaorty and Soumya Kanti Dhara, et al. (2021), F 	Rural
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 d) Visit an APMC Yard/Mandi's and prepare a report on any opricing. Text Books: Debarun Chakrabaorty and Soumya Kanti Dhara, et al. (2021), F Marketing inIndia: Texts and Cases, 1st Edition Atlantic Publisher 	Rural rs and
 d) Visit an APMC Yard/Mandi's and prepare a report on any opricing. Text Books: Debarun Chakrabaorty and Soumya Kanti Dhara, et al. (2021), F Marketing inIndia: Texts and Cases, 1st Edition Atlantic Publisher Distributors Pvt Ltd 	Rural rs and
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 d) Visit an APMC Yard/Mandi's and prepare a report on any opricing. Text Books: Debarun Chakrabaorty and Soumya Kanti Dhara, et al. (2021), F Marketing inIndia: Texts and Cases, 1st Edition Atlantic Publisher Distributors Pvt Ltd Acharya SS and Agarwal NL (2019), Agricultural Marketing in In Edition,Oxford & IBH Publishing Co Pvt Ltd. 	Rural rs and ndia, 6th
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 d) Visit an APMC Yard/Mandi's and prepare a report on any opricing. Text Books: Debarun Chakrabaorty and Soumya Kanti Dhara, et al. (2021), F Marketing inIndia: Texts and Cases, 1st Edition Atlantic Publisher Distributors Pvt Ltd Acharya SS and Agarwal NL (2019), Agricultural Marketing in In Edition,Oxford & IBH Publishing Co Pvt Ltd. Dinesh Kumar and Punam Gupta (2019), Rural Marketing), 1st F SAGEPublications India Pvt Ltd. 	Rural rs and ndia, 6th Edition,
 d) Visit an APMC Yard/Mandi's and prepare a report on any opricing. Text Books: Debarun Chakrabaorty and Soumya Kanti Dhara, et al. (2021), Feedbart (2021), Feedbart (2021), Feedbart (2010), Agricultural Marketing in India: Texts and Cases, 1st Edition Atlantic Publisher Distributors Pvt Ltd Acharya SS and Agarwal NL (2019), Agricultural Marketing in InEdition, Oxford & IBH Publishing Co Pvt Ltd. Dinesh Kumar and Punam Gupta (2019), Rural Marketing), 1st Feedbact (2010), Rural Marketing), 1st Feedbact (2010), Rural Marketing: Text and Cases, 1st Cases, 1	Rural cs and ndia, 6th Edition, 2nd

Course Code: BBA 4.1

Name of the Course: MANAGEMENT ACCOUNTING

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

Pedagogy: Classrooms lecture, tutorials, and Problem Solving.

Course Outcomes: On successful completion of the course, the Students will demonstrate:

- Able to understand the concept of Management Accounting.
- To Understand and recall ratios and apply the same on given case.
- To construct cash flow statement.
- Should be able to apply Marginal cost rations to make business decisions.
- Student should be able to analyze business problems through applications.

Syllabus:					Hours
Module ACCOUN		INTRODUCTION	ТО	MANAGEMENT	8

Introduction- Meaning and Definition – Objectives – Nature and Scope–Functions- Role of Management Accountant, Relationship between Financial Accounting and Management Accounting, Relationship between Cost Accounting and Management Accounting, advantages and limitations of Management Accounting.

Module No. 2: RATIO ANALYSIS

14

Introduction-Meaning and Definition of ratio, Meaning of Accounting ratio, and Ratio Analysis – Uses and Limitations –Classification of ratios- Liquidity ratios, Profitability ratios and Solvency ratios. Problems on conversion of financial statements into ratios and ratios into financial statements.

Module No. 3: CASH FLOW ANALYSIS

12

Meaning and Definition of Cash Flow Statement – Concept of Cash and Cash Equivalents - Uses of Cash Flow Statement – Limitations of Cash Flow Statement– Differences between Cash Flow Statement and Fund Flow Statement – Provisions of Ind. AS-7. Procedure for preparation of Cash Flow Statement – Cash Flow from Operating Activities – Cash Flow from Investing Activities and Cash Flow from Financing Activities – Preparation of Cash Flow Statement according to Ind. AS-7

Module No. 4: MARGINAL COSTING

12

Introduction-Meaning and definition of marginal cost, marginal costing, features of marginal costing- terms used in marginal costing – P/V ratio, BEP, Margin of Safety, Angle of Incidence and Break-Even Chart. Break Even Analysis- assumption and uses-problems.

Decision Making-Make or Buy, -problems on decision making.

Module No. 5: STANDARD COSTING

10

Historical costing - Introduction – Meaning & Definition of Standard Cost and Standard Costing - Advantages & Disadvantages of Standard Costing –preliminaries in establishing system of standard costing – Variance Analysis – Material Variance, Labour Variance and Overheads Variance – Problems on Material Variances and Labor Variances only.

Skill Developments Activities:

- Collect the financial statement of a company and calculate important ratios.
- Collect the annual report of a company and prepare a cash flow statement.
- Prepare a Break-even-chart with imaginary figures.
- Prepare a flexible budget using imaginary figures of at least three levels.
- Draft the chart of various total cost variances.

- 1. Dr. S.N. Maheswari, Management Accounting, Mahavir Publications
- 2. T.S.Sexana, Advanced Cost and Management Accounting, Sultan Chand
- 3. Sudhindra Bhat, Management Accounting, Excel Books.
- 4. Dr. S.N. Goyal and Manmohan, Management Accounting, S.N. Publications.
- 5. B.S. Raman, Management Accounting, United Publishers.
- 6. Sharma and Gupta, Management Accounting, Kalyani Publishers.
- 7. M Muniraju & K Ramachandra, Management Accounting, HPH
- 8. PN Reddy & Appanaiah, Essentials of Management Accounting, HPH.

Course Code: BBA 4.2

Name of the Course: Business Analytics

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

Pedagogy: Classrooms lecture, tutorials, and Problem Solving.

Course Outcomes: On successful completion of the course, the Students will demonstrate

- Able to understand Data Types and storage of Data.
- To understand types of analytics and data models.
- To demonstrate visualization of data.
- To recall the data mining and processing of data.
- Able to understand concepts of different analytics model.

Syllabus:	Hours
Module No. 1: INTRODUCTION TO BUSINESS ANALYTICS	12

Business Analytics, Terminologies used in Analytics: Business Analytics, Business Intelligence, Meaning, Importance, Scope, Uses of Business Analytics, Architecture of Business Analytics, Types of Analytics: Descriptive, Diagnostics, Predictive, Prescriptive, Application of Business analytics, Introduction to Data Science and Big Data.

Module No. 2: ROLE OF DATA IN THE ORGANIZATION	10
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Sources of data, Use of Data in Decision making, Importance of data quality, dealing with missing or incomplete data, Types of Digital Data- Structured, Semi Structured, Unstructured Data. Data warehouse, Data mining, Data Integration – What, need, advantages, approaches of Data integration, Data profiling.

12

Introduction to data analytics software – Types of data analytics software – open source and proprietary software.

Lab sessions:

R, JAMOVI, GRETL, Python: Installation of software –Installation of packages / library -Importing of data – Saving of data – Run descriptive Statistics – Interpret result – plotting of charts – inferences of chart. (Using all the four specified softwares).

12

Database definition, types of structures, DBMs, RDBMS, Relational Database Language, Introduction to SQL, Features of SQL, SQL Languages, DDL commands - Create, Add, Drop, Constraints in SQL, DML Commands – Insert, Delete, Update, Data Query Language – Where clause, Order by, Group by, DCL commands – Grant, Revoke, TCL Commands – Commit, Roll Back, Save point. Aggregate Functions, Relational Algebra.

Module No. 5: DATA VISUALIZATION USING TABLEAU (PUBLIC VERSION)

10

Introduction to Dimensions and measures, Types of Charts, (Pie Chart, Column Chart, Line Chart, Bar Chart, Area Chart, Scatter Chart, Bubble Chart, Stock Chart), Basic understanding in dashboard and storyboard. (Explain using practical examples and students executes the examples using tableau.)

Skill Developments Activities:

- 1. Prepare tree map chart using Tableau.
- 2. Run a descriptive statistic using R and Python software.
- 3. Execute a summary chart in JAMOVI.
- 4. Execute DCL and TCL Command in SQL.

Text Books:

1. Business Analytics: Text and Cases, Tanushri Banerjee, Arvindram Banerjee,

Publisher: Sage Publication

- 2. Business Analytics, U Dinesh Kumar, Publication: Wiley
- 3. Business Analytics, R. Evans James, Publisher: Pearson
- 4. Fundamental of Business Analytics, Seema Acharya R N Prasad, Publisher: Wiley
- 5. Business Analytics: Data Analysis and Decision Making, Albright and Winston published by Cengage Learning.
- 6. Swain Scheps, Business Intelligence for Dummies.
- 7. Rick Sherman, Business Intelligence Guidebook: From Data Integration to Analytics

8. Cindi Howson. Successful Business Intelligence, Second Edition: Unlock the Value of BI & Big Data

9. Seema Acharya R N Prasad, Fundamentals of Business Analytics, 2ed, Wile

Course Code: BBA 4.2

Name of the Course: Financial Markets & Services

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

Pedagogy: Classrooms lecture, tutorials, and Problem Solving.

Course Outcomes: On successful completion of the course, the Students will demonstrate

- To able to recall concepts of financial system.
- Able to differentiate the roles of financial institutions.
- Able understand concept of financial services.
- To understand the trading process of Instruments.
- Able to Summarize the concept of stock market.

Syllabus:	Hours
Module No. 1: OVERVIEW OF FINANCIAL SYSTEM	10
Financial System – Features, Constituents of Financial System; Financi Financial Services; Financial Markets and Financial Instruments.	al Institutions;
Module No. 2: FINANCIAL INSTITUTIONS	14
Characteristics of Financial Institutions, Broad Categories – Money M	larket Institution

and Capital Market Institutions. Objectives and Functions of Industrial Finance Corporation of India, Industrial Development Bank of India, State Financial Corporations, Industrial Credit and Investment Corporation of India, EXIM Bank of India, National Small Industrial Development Corporation, National Industrial Development Corporation, RBI Measures for NBFCs.

Module No. 3: FINANCIAL SERVICES	12
	<u>с п</u> :

Financial Services – Meaning, Objectives, Functions, Characteristics; Types of Financial Services - Merchant Banking – Functions and Operations, Leasing, Mutual Funds, Venture Capital & Credit Rating.

10

Meaning and Definition, Role and Functions of Financial Markets, Constituents of Financial Markets; Money Market Instruments, Capital Market and Instruments; SEBI guidelines for Listing of Shares and Issue of Commercial Papers.

Module No. 5: STOCK MARKETS	10
Introduction - Functions of Stock Exchange; Stock Market Operat Settlement and Custody (Brief discussion on NSDL & CSDL); Brief discus and OTCEI.	0
Skill Developments Activities:	
 Visit any financial institution and prepare a report regarding its functions and performance. 	s structure,
 Analyze the ratings given by any credit rating agency, for at least Conduct a mock stock-trading session and record the outcome. 	5 companies.
• Identify a company of your choice and record its share prices for o	one month.
Text Books:	
1. L.M. Bhole, Financial Institutions & Markets, McGraw Hill	
2. Khan, M.Y, Indian Financial System, McGraw Hill	
3. Sharma, Meera, Management of Financial Institutions, Eastern Econor	my Edition
4. Bhole and Mahakud, Financial Institutions and Markets – Structure, G Innovations, McGraw Hill	frowth and
5. Guruswamy, S., Financial Services and System, McGraw Hill	
6. Edminister. R.O, Financial Institutions, Markets & Management, McG	raw Hill
7. Khan. M.Y, Indian Financial System, Vikas Pub. House	
8. H.R Machiraju, Indian Financial System, Vikas Pub. House	
9. E.Gorden & K. Nataraj, Financial Markets and Services, HPH	

Name of the Program: BBA Course Code: BBA 4.3 Name of the Course: FINANCIAL MANAGEMENT **Course Credits** No. of Hours per Week **Total No. of Teaching Hours** 4 Credits 4 Hrs 56 Hrs Course Outcomes: On successful completion of the course, the Students will demonstrate. To identify the goals of financial management. • • To appraise the concepts of time value of money. To understand the different models of dividend policy. • • Able to analyze the business problem related to investments. Able to appraise the working capital requirements in an organization. Syllabus: Module No. 1: INTRODUCTION TO FINANCIAL MANAGEMENT Hours Introduction - Meaning of Finance, Business Finance, Finance Functions, Organization structure of Finance Department; Financial Management – Goals of Financial Management, Financial Decisions, 12 Role of a Financial Manager; Financial Planning – Steps in Financial Planning, Principles of Sound Financial Planning, Factors influencing a Sound Financial Plan Module No. 2: TIME VALUE OF MONEY Meaning, Need, Future Value (Single Flow, Uneven Flow & Annuity); 12 Present Value (Single Flow – Uneven Flow & Annuity); Doubling Period; Concept of Valuation -- Valuation of Bonds, Debentures and Shares (Simple Problems) Module No. 3: FINANCING & DIVIDEND DECISIONS Financing Decision: Sources of Long-Term Finance -- Meaning of Capital 12 Structure, Factors influencing Capital Structure, Optimum Capital Structure - EBIT, EPS Analysis, Leverages - Problems Dividend Decision: Meaning & Determinants of Dividend Policy, Types of

Dividends, Bonus Shares (Meaning only)

Module No. 4: INVESTMENT DECISION	
Meaning and Scope of Capital Budgeting, Features & Significance, TechniquesPayback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and Profitability Index (Problems)	10
Module No. 5: WORKING CAPITAL MANAGEMENT	
Working Capital Concept of Working Capital, Significance of Adequate Working Capital, Types of Working Capital, Problems of Excess or Inadequate Working Capital, Determinants of Working Capital, Sources of Working Capital, Estimation of Working Capital (Simple Problems)	10
Skill Developments Activities:	
• Calculate Equated Installment and prepare Loan Repayment schedu borrowed by your family / friend.	ule for the loan
• Identify the capital budgeting and capital structure practices follow firm/company of your choice (using primary/secondary data)	ved in any
• Visit a business entity and estimate working capital requirement for the	e entity.
• Develop spreadsheet models for different components of time value capital budgeting.	e of money and
Text Books:	
1. I M Pandey, Financial Management. Vikas Publication.	
2. Prasanna Chandra, Financial Management, TMH	
3. S N Maheshwari, Financial Management, Sultan Chand	
4. Khan and Jain, Financial Management, TMH	
5. Dr. V Rajeshkumar and Nagaraju V, Financial management, MH India	
6. Dr. Aswathanarayana.T ,Financial Management, VBH	

- 7. K. Venkataramana, Financial Management, SHBP
- 8. G. Sudarshan Reddy, Financial Management, HPH
- 9. Sharma and Shashi Gupta, Financial Management, Kalyani Publication

	Name of the Program: B	34
	Course Code: BBA 4.6	
Name of the Course: Business Leadership Skills (OEC)		
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Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	42 Hrs
Pedagogy: Classroon	ns lecture, tutorials, and Problem So	olving.
Course Outcomes: Demonstrate	On successful completion of t	he course, the Students will
 To make studer 	nts understand the significance of leade	ership skills for effective people
management		
 To increase the comprehension of leadership through various leadership theories 		
 To make students understand different leadership styles, types, patterns and functions 		
 To introduce various leadership approaches for effective management of people 		
 To make students aware of recent trends in the area of business leadership 		
Syllabus:		Hours
Module No. 1: INTR	ODUCTION TO BUSINESS LEADI	ERSHIP 10
Introduction to busi	ness leadership, meaning/definitio	on of leadership, evolution and
growth of leadership; functions and characteristics of leadership; latest trends/current		
scenario of business l	eadership.	

Module No. 2: LEADERSHIP FROM MANAGERIAL PERSPECTIVE	12
Nature of leadership, Significance or importance of leadership, Qualitie	es of an effective
leader, leader v/s manager; authority v/s leadership; formal v/s infor	rmal leadership;
different roles of leadership; different levels of leadership;	
Module No. 3: LEADERSHIP FROM THEORETICAL PERSPECTIVE	8
Great man theory, Trait theory, Situational leadership theory, transact	ional leadership,
transformational leadership theory, Likert's Management System; Field	er's contingency
model, Blake and Mouton's Managerial Grid.	
Module No. 4: LEADERSHIP FROM AN OPERATIONAL PERSPECTIVE	6
Leadership styles: a) Autocratic leadership, b) Bureaucratic leadership, c)	Democratic
eadership, and d) Laissez faire leadership;	
Module No. 5: LEADERSHIP STRATEGIES	6
Leadership Strategies a) leading from the front, b) supporting leadersh	ip, c) interactive
leadership. Group conflict, leader's role in managing group conflic	t; challenges in
leadership; change management.	
Skill Developments Activities:	
 Collect information about the real time corporate leaders 	with different
leadership styles & discuss their leadership styles and traits in the	class room.
 Present the students with a workplace problem, and have each students 	ıdent participant
write down what they would do to solve it. Then, have each parti	cipant read their
response aloud. This can help the teacher to identify the types of	leadership styles
that are present among the student participants and thereby	/ highlight and
discuss them in the class.	

 Student can make a presentation on any famous corporate/political personality covering their leadership style, their approach to people management, their effectiveness in managing conflicts and how did they manage the crisis situations and so on.

- 1. Northouse, P. (2007). Leadership: Theory and Practice. Sage Publications.
- 2. Stephen, R. P. (1988). Orgaizational Behaviour Concepts, controversies and Appications. New Delhi: Printice Hall of India Ltd.
- 3. Subba Rao. (2018). Organizational Behaviour (18th ed.). Himalaya Publishing House.
- Subba Rao. (2022). Personnel and Human Resource Management (5th ed.).
 Bangalore: Himalay Publishing House.

Course Code: BBA 4.6

Name of the Course: Personal Wealth Management

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	42 Hrs

Pedagogy: Classrooms lecture, tutorials, and Problem Solving.

Course Outcomes: On successful completion of the course, the Students will demonstrate

- Demonstrate an understanding of the importance of Wealth Management and Financial Planning in personal life
- Identify the Real Estate Investment Routes and understand the tax planning that minimises tax burden
- Select and Apply the Asset Allocation strategies to balance between Risk and Return
- Anlayse the Retirement Planning Benefits and retirement strategies to provide regular income for life.
- Understand the basic principles and importance various insurance polices

Syllabus:	Hours
Module No. 1: Wealth Management and Financial Planning	08

Meaning of Wealth Management, Need, Scope and Components of Wealth Management, Process of Wealth Management, Expectations of Clients, Code of Ethics for Wealth Manager. Challenges to WM in India – Financial Planning - Systematic Approach to Investing (SIP, STP & SWP)- Life Cycle and Wealth Cycle - Financial Planning in India, Legal aspects of Financial Planning.

Module No. 2: Estate Planning and Tax Planning

08

Real Estate, Role of Real Estate, Real Estate Investment Routes, Real Estate Indices -Assets & Liabilities, Nomination, Inheritance Law, Will, Understanding Trust and Trust Documents – Tax Planning Concepts, Assessment Year, Financial Year, Income Tax Slabs, TDS, Advance Tax, LTCG, STCG, Carry Forward and Set-off.

Module No. 3: Asset Allocation Strategies

08

Asset allocation Strategies - Asset allocation Decision, Equity portfolio strategies - Active Vs Passive, Management strategies, Value Vs growth investing, -Tactical, Fixed & Flexible. **Portfolio Management Strategies** - Indexing - Active - interest rate anticipation, Valuation analysis, Credit analysis, Yield spread analysis and Bond swaps - Allocation to Speculation, Diversification in Perspective.

Module No. 4: Retirement Planning and Employee Benefits	10

Introduction to Retirement Planning - Types of Retirement Plans - Defined Benefit and Defined Contribution plan, Superannuation Fund and other retirement plans, Pre and Post Retirement Planning Strategies – ESOP and ESPP.

Module No. 5: Insurance Products in Wealth Management	08
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Meaning, Basic Principles of Insurance, Functions and Characteristics of Insurance - Group Life and Health Insurance; Types of Life Insurance Policies, Types of General Insurance Policies, Health Insurance and Group Insurance Policy – Risk Management through Insurance.

Skill Developments Activities:

- List out different Insurance schemes
- Create your own personal portfolio using imaginary numbers and justify.
- Conduct a survey of 20 salaried employees on their investment avenues through questionnaire.

• Prepare technical charts report of any 5 listed stocks in BSE S&P SENSEX.

- Pawan V. Jhabak Wealth Management, Himalaya Publishing Hou Himalaya Publishing House Pvt. Ltd., Mumbai 400 004.
- S.K Bagchi Wealth Management Jaico Publishing House, Firs Edition.
- NSE Academy Financial Planning and Wealth Management.
- NCFM Work Book Financial Markets (Advanced).