



# **BENGALURU CITY UNIVERSITY**

**CHOICE BASED CREDIT SYSTEM**

**(as per SEP 2024)**

## **Syllabus for I & II Semester BBA (Regular)**

**2024-25**

**BBA (Regular)**

## **Proceedings of BOS Meeting**

Proceedings of the BOS meeting for UG-B.COM (Regular), B.COM(FINTECH), B.COM AEDP (BFSI), B.Com AEDP(ROM),B.COM(BDA), B.Com (A&F), B.Com (LSCM), B.VOC(A&T), BBA, BBA(Aviation Management), BBA(Business Analytics), programmes as per the SEP structure for the Academic Year 2024-25 held on 3<sup>rd</sup> and 4<sup>th</sup> July 2024 in the Department of Studies and Research in Commerce, PK Block, Bengaluru City University, Bengaluru-560009.

The board has reviewed and approved the course matrix for 1<sup>st</sup> Semester to 6<sup>th</sup> Semester and syllabus for 1<sup>st</sup> and 2<sup>nd</sup> semesters of the above mentioned courses. The board authorized the Chairman to make the necessary changes.

**MEMBERS PRESENT:**

1.	Prof. Jalaja .K.R	Dean and Chairperson , Department of Commerce, BCU	Chairperson
2.	Dr. R. Sarvamangala	Dean And Chairperson , Department of Commerce, BUB	Member
3.	Dr. Nagaraju.N	Professor, Department Of Commerce, University of Mysore	Member
4.	Dr. B. G. Baskar	Principal , Sheshadripuram College, Bengaluru	Member
5.	Dr. Padmaja. P.V	Principal , MLA Academy Of Higher Education, Bengaluru	Member
6.	Dr. Parvathi	Principal, VET First Grade College, Bengaluru	Member
7.	Dr. Raja Jebasingh	Vice-Principal, St. Joseph's College of Commerce(Autonomous)	Member
8	Dr. K. Ramachandra	Professor, Department of Commerce, Maharani Cluster University.	Member

### **Co-Opted Members Present**

9	Prof. Ritika Sinha	Chairperson, Department of Management, Bengaluru City University	Member
10	Prof. G.Venugopal	Principal VVN Degree College, Bengaluru	Member

**BBA (Regular)**

11	Dr. Savita. K	Principal, BEL First Grade College, Bengaluru	Member
12	Dr. Bhavani. H	Associate Professor, Department of Commerce, Vivekananda Degree College , Bengaluru	Member
13	Mr. H.N Gururaja Rao.	Associate Professor, Department of Commerce, Vijaya College, Bengaluru	Member
14	Dr. Swamynathan.C	Associate Professor, Department of Commerce, GFGC Malleshwaram College, Bengaluru	Member
15	Prof. H R Padmanabha	Vice-Principal, Sai Vidya First Grade College, Yelahanka.	Member
16	Dr. Srihari	Associate Professor, Department of Commerce, SSMRV College, Bengaluru	Member
17	Dr. Nagaraja.C	Assistant Professor, Department of Commerce, GFGC Yelahanka College ,Bengaluru	Member
18	Dr. Asha. N	Principal, Sindhi College, Bengaluru	Member
19	Mr. Sharath M	Assistant Professor, Sindhi College.	Member

**Industry Experts**

20	CMA .Geetha Sauthanagopalan	Partner GM Associates, Bangalore.	Member
21	CMA. Abhijeet S Jain	Chairman, Bengaluru Chapter of the Institute of Cost Accountants of India	Member
22	Mr. G Vijay Raghavan	Founder- Stockathon Academy, Bangalore	Member

  
**Dr. JALAJA. K R, M.COM., MBA., Ph.D**  
 Dean & Chairperson  
 Department of Commerce  
 Bengaluru City University

## **BBA (Regular)**

### **REGULATIONS PERTAINING TO BACHELOR OF BUSINESS ADMINISTRATION PROGRAMME (BBA- Regular)**

#### **1. INTRODUCTION**

As per the Government Order No. ED 166 UNE 2023, Bangalore dated 08.05.2024, all Universities under the Karnataka State Higher Education department are required to implement the State Education Policy from the academic year 2024-25. Therefore, all students seeking admission for BBA Degree Programme from the academic year 2024-25 will be following the State Education Policy 2024.

According to the Government order, it has been instructed to revise syllabus of Degree courses in accordance to the curriculum structure and guidelines as per the order from the academic year 2024-2025. In furtherance of the said Government order, the Program Structure of the courses prepared by the BOS will be applicable to students admitted to the BBA Degree Programme in Department of Commerce and Management, Bengaluru City University, its constituent and affiliated colleges.

The Board of Studies resolved to provide the framework for Under Graduate Courses with Discipline Specific Core programs and Discipline Specific Elective programs for various BBA courses as resolved in the meeting of the BOS chairpersons of the University and the Govt. of Karnataka order, No. Ed. 166/UNE 2023 Bengaluru, dated 08.05.2024. Along with the framework for general Undergraduate Degree Programme, the framework for standalone/specialized BBA Degree Programme of the University were prepared.

#### **2. OBJECTIVES:**

- a) To create manpower for global middle level management equipped with core managerial competencies along with relevant IT skills.
- b) To cater to the requirements of Industries.
- c) To prepare students to take up Higher Education to become business scientists, researchers consultants and teachers, with core competencies.
- d) To develop Ethical Managers with Inter Disciplinary and Holistic approach.
- e) To prepare students to pursue careers in Finance, Marketing, Human Resources and allied functions in the Corporate Sector.
- f) To develop human resources to act as think tank for Business Development related issues.
- g) To develop students for competitive examinations of UPSC, KPSC, Staff Selection Commission, Recruitment of Banking, Insurance companies etc.
- h) To develop entrepreneurs.
- i) To develop IT enabled global middle level managers for solving real life business problems and addressing business development issues with a passion for quality competency and holistic approach.
- j) To develop ethical managers with interdisciplinary approach.

**BBA (Regular)**

- k) To prepare students for professions in the field of Accountancy, Chartered Accountancy, Cost and Management Accountancy, Company Secretary, Professions in Capital and Commodity Markets, Professions in life and non-life insurance and professions in Banks by passing the respective examinations of the respective professional bodies.
- l) Also to develop the students for competitive examinations of UPSC, KPSC, BSRB, Staff Selection Commission, etc.
- m) To prepare students to fit in to the job roles of Business analyst, Financial Analyst, Marketing and HR Associates.
- n) To develop Analysts and Advisors for Capital Markets, Commodity Markets and Insurance Companies

**3. ELIGIBILITY FOR ADMISSION:**

Candidates who have completed Two-year Pre-University course of Karnataka State or 10+2 years of education in Karnataka and other states or its equivalent are eligible for admission into this program.

**4. DURATION OF THE PROGRAMME:**

The course of study is three (03) years of Six Semesters. A candidate shall complete his/her degree within six (06) academic years from the date of his/her admission to the first semester. Students successfully completing Three (03) years of the course will be awarded Bachelor's Degree in Business Administration (**BBA- Regular**)

**5. MEDIUM OF INSTRUCTION**

The medium of instruction shall be English. However, a candidate will be permitted to write the examination either in English or in Kannada. All practical question paper are provided only in English, However, theory examination paper will be provided in Kannada and English

**6. CLASS ROOM STRENGTH OF STUDENTS**

Maximum number of students in each section will be as per University Regulations

**7. ATTENDANCE:**

- a. For the purpose of calculating attendance, each semester shall be taken as a Unit.
- b. A student shall be considered to have satisfied the requirement of attendance for the semester, if he / she has attended not less than 75% in aggregate of the number of working periods in each of the subjects compulsorily.  
A student who fails to complete the course in the manner stated above shall not be permitted to take the University examination.

## **BBA (Regular)**

### **8. COURSE MATRIX**

Annexure-1 for **BBA (Regular)**

### **8. TEACHING AND EVALUATION:**

M.Com/MBA/MFA/MBS graduates with B.Com, B.B.M, B.B.A & BBS as basic degree from a recognized university are only eligible to teach and to evaluate the subjects (excepting languages, compulsory additional subjects and core Information Technology related subjects) mentioned in this regulation. Languages and additional subjects shall be taught by the graduates as recognized by the respective Board of Studies.

### **9. SKILL DEVELOPMENT/RECORD MAINTENANCE AND SUBMISSION:**

- a. Every college is required to establish a dedicated business lab for the purpose of conducting practical/on line assignments to be written in the record.
- b. In every semester, the student should maintain a Record Book in which a minimum of 5 exercises/programs per subject are to be recorded. This Record has to be submitted to the Faculty for evaluation at least 15 days before the end of each semester.

### **10. SCHEME OF EXAMINATION:**

- a. There shall be a university examination at the end of each semester. The maximum marks for the university examination in each paper shall be 80.
- b. 20 marks of Internal Assessment, 10 marks shall be based on best of two tests (20 Marks each). Each test shall be of at least 01 hour duration to be held during the semester. The average of two tests shall be taken as the internal assessment marks. The remaining 10 marks of the Internal Assessment shall be based on Attendance and Assignment/skill development record of 05 marks each.
- c. The marks based on attendance shall be awarded as given below:  
76% to 80% = 02 marks  
81% to 85% = 03 marks  
86% to 90% = 04 marks.  
91% to 100% = 05 marks.
- d. Marks for skill development shall be awarded by the faculty concerned based on Skill Development exercises provided in the syllabus of each paper. The student is required to prepare/workout the concerned exercises in a Record Book maintained by him/her and shall submit it the faculty concerned at least 15 days before the last date of the semester.

### **11. APPEARANCE FOR THE EXAMINATION:**

- a) A candidate shall apply for all the parts in each examination when he/she appears for the first time. A candidate shall be considered to have appeared for the examination only if he/she has submitted the prescribed application for the examination along with the required fees to the university.

**BBA (Regular)**

- b) A candidate who has passed any language under Part-1 shall be eligible to claim exemption from the study of the language if he/she has studied and passed the language at the corresponding level.
- c) Further, candidates shall also be eligible to claim exemption from studying and passing in those commerce subjects which he/she has studied and passed at the corresponding level, subject to the conditions stipulated by the university.
- d) A candidate who is permitted to seek admission to this degree course on transfer from any other University shall have to study and pass the subjects which are prescribed by the University. Such candidates shall not however, be eligible for the award of ranks.

**12. MINIMUM FOR A PASS:**

Candidates who have obtained a minimum of 35% marks in university examination (i.e. 28 marks out of 80 marks of theory examination) and 40% in aggregate (i.e., total of university examination and internal assessment marks) in each subject shall be eligible for a pass or exemption in that subject. There is no minimum marks to pass in Internal Assessment including other Internal Assessments such as Viva-Voce, Internship Report and Field Survey Report.

**13. CLASSIFICATION OF SUCCESSFUL CANDIDATES:**

- a. The results of the First to Sixth semester degree examination shall be declared and classified separately as follows:
  - i. First Class: Those who obtain 60% and above of the total marks of parts I, II and III.
  - ii. Second Class: Those who obtain 50% and above but less than 60% of total marks of parts I, II and III.
  - iii. Pass Class: Rest of the successful candidates who secure 40% and above but less than 50% of marks in part I, II and III.
- b. Class shall be declared on the basis of the aggregate marks obtained by the candidates in this degree course (excluding languages (part I) and non-core subjects (Part III)) as a whole. However, only those candidates who have passed each semester university examination in the first attempt only shall be eligible for award of ranks. The first ten ranks only shall be notified.

**14. MEDALS AND PRIZES:**

No candidates passing an external examination shall be eligible for any scholarship, fellowship, medal, prize or any other award.

**15. TERMS AND CONDITIONS:**

- a. A candidate is allowed to carry all the previous un-cleared papers to the subsequent semester/semesters.
- b. Such of those candidates who have failed/remained absent for one or more papers henceforth called as repeaters, shall appear for exam in such paper/s during the three immediately succeeding examinations. There shall be no repetition for internal assessment test.
- c. The candidate shall take the examination as per the syllabus and the scheme of examination in force during the subsequent appearances.

## BBA (Regular)

### 16. PATTERN OF QUESTION PAPER:

Each theory question paper shall carry 80 marks and the duration of examination is 3 hours. The Question paper shall ordinarily consist of four sections, to develop testing of conceptual skills. Understanding skills, comprehension skills, articulation and application of skills. The question paper setter shall be asked to prepare TWO sets of papers with a maximum of 10% repetition. The Question Paper will be as per the following Model:

Section A	Conceptual questions (5 questions out of 8)	$5 * 2 = 10$
Section B	Analytical questions (4 questions out of 6)	$4 * 5 = 20$
Section C	Essay type questions (3 questions out of 5)	$3 * 15 = 45$
Section D	Skill Based questions	$1 * 5 = 5$
Total		80 marks

### 17. PROVISION FOR IMPROVEMENT OF RESULTS:

The candidate shall be permitted to improve the results of the whole examination or of any Semester or a subject within the prescribed time by the university after the publication of the results. This provision shall be exercised only once during the course and the provision once exercised shall not be revoked. The application for improvement of results shall be submitted to the Registrar (Evaluation) along with the prescribed fee.

### 18. REMOVAL OF DIFFICULTY AT THE COMMENCEMENT OF THESE REGULATIONS:

If any difficulty arises while giving effect to the provision of these Regulations, the Vice Chancellor may in extraordinary circumstances, pass such orders as he may deem fit.

### 19. MANDATORY VISITS/ WORKSHOP/EXPERT LECTURES

- **Induction Program:** It is mandatory to conduct a three day Induction Program for students at the commencement of the first semester. The program shall include activities such as Yoga, talks on Human Values, lectures from professionals and experts, training in Computer Proficiency, English Proficiency, Cultural Activities, Creative Arts, and more.
- **Industrial/Field Visits:** It is mandatory to arrange one Industrial/Field visit every semester for the students.
- **5th Semester Activities:**
  1. Employability Skills Training: 10 hours of training on Employability Skills.
  2. Entrepreneurship and Start-up Orientation: 5 hours of orientation on Entrepreneurship and Start-ups.
- **Expert Lectures:** It is mandatory to organize at least one expert lecture per semester for each course (subject) by inviting resource persons from domain-specific industries or organizations.



**BBA (Regular)**

**I SEMESTER**

	Subjects	Paper	Instruction hrs./week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part 1 Languages	Language -I Kannada/Sanskrit/Urd u/Tamil/ Telugu/Malayalam/Ad ditional English / Marathi/ Hindi		4	3	20	80	100	3
	Language – II: English		4	3	20	80	100	3
Part 2 DSC	Principles of Management	1.1	4	3	20	80	100	4
	Market Analysis for Business Decisions	1.2	4	3	20	80	100	4
	Statistics for Business Decisions-I	1.3	4	3	20	80	100	4
	Financial Accounting	1.4	4	3	20	80	100	4
Part 3 CC	Constitutional Values – 1		3	1.5	10	40	50	2
	<b>TOTAL</b>				<b>130</b>	<b>520</b>	<b>650</b>	<b>24</b>

**II SEMESTER**

	Subjects	Paper	Instruction hrs./week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part 1 Languages	Language-I Kannada/Sanskrit/Urdu/Tamil/ Telugu/Malayalam/Additional English / Marathi/ Hindi		4	3	20	80	100	3
	Language – II: English		4	3	20	80	100	3
Part 2 DSC	Human Resource Management and Practices	2.1	4	3	20	80	100	4
	Indian Financial System	2.2	4	3	20	80	100	4
	Statistics for Business Decisions-II	2.3	4	3	20	80	100	4
	Corporate Accounting	2.4	4	3	20	80	100	4
Part 3 CC	Constitutional Values-2		3	1.5	10	40	50	2
	<b>TOTAL</b>				<b>130</b>	<b>520</b>	<b>650</b>	<b>24</b>

**BBA (Regular)**

**III Semester**

	Subjects	Paper	Instruction hrs./week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part 1 Language	Language: I Kannada/Sanskrit/Urdu/Tamil/ Telugu/Malayalam/Additional English / Marathi/ Hindi		4	3	20	80	100	3
	Language – II: English		4	3	20	80	100	3
Part 2 DSC	Principles of Marketing	3.1	4	3	20	80	100	4
	Organizational Behaviour	3.2	4	3	20	80	100	4
	Entrepreneurship and Start-up Eco System	3.3	4	3	20	80	100	4
	Fundamentals of Cost Accounting	3.4	4	3	20	80	100	4
Part 3 SEC	Business Communication Skills	3.5	2	2	10	40	50	2
	<b>TOTAL</b>				<b>130</b>	<b>520</b>	<b>650</b>	<b>24</b>

**IV SEMESTER**

	Subjects	Paper	Instruction hrs./week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part 1 Language	Language: I Kannada/Sanskrit/Urdu/Tamil/ Telugu/Malayalam/Additional English / Marathi/ Hindi		4	3	20	80	100	3
	Language – II: English		4	3	20	80	100	3
Part 2 DSC	Banking Law & Practice	4.1	4	3	20	80	100	4
	Business Regulations	4.2	4	3	20	80	100	4
	Goods and Services Tax	4.3	4	3	20	80	100	4
	Financial Management	4.4	4	3	20	80	100	4
Part 3 SEC	Technology for Business	4.5	2	1.5	10	40	50	2
	<b>TOTAL</b>				<b>130</b>	<b>520</b>	<b>650</b>	<b>24</b>

**BBA (Regular)**

**V**

**Semester**

	Subjects	Paper	Instruction hrs./week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part I DSC	Income Tax Law & Practice- I	5.1	4	3	20	80	100	4
	Management Accounting	5.2	4	3	20	80	100	4
	Elective I – Paper – I	5.3	4	3	20	80	100	4
	Elective II– Paper – I	5.4	4	3	20	80	100	4
Part II CC	Research Methodology	5.5	4	3	20	80	100	4
	Survey project*	5.6	2		100**		100	4
TOTAL					200	400	600	24

**INSTRUCTIONS:** During the V Semester, students shall be assigned Survey Projects and it shall be monitored by the Mentors. Faculty from Commerce and Management department only shall be appointed as Mentors. Survey project shall be undertaken in any area of Commerce and Management on any domain in a Small, Medium or large organization.

\*A Maximum of 50 Students shall be allotted to each Mentor. 2 hours of mentorship / workload shall be allotted to a teacher. Attendance shall be monitored as per University criteria (minimum 75%). The Field survey report shall be submitted before the end of the semester for assessment and viva-voce examination.

\*\*The marks shall be awarded on the following basis:

- 60 marks for Survey Project and 20 marks for Viva- Voce examination to be evaluated by a panel of examiners appointed by the BOE, BCU
- 20 marks for maintenance of Log Book to be awarded by the mentor

**BBA (Regular)**

**VI**

**Semester**

	Subjects	Paper	Instruction hrs./week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part I DSC	Income Tax Law & Practice- II	6.1	4	3	20	80	100	4
	International Business	6.2	4	3	20	80	100	4
	Strategic Management	6.3	4	3	20	80	100	4
	Elective I – Paper – II	6.4	4	3	20	80	100	4
	Elective II– Paper – II	6.5	4	3	20	80	100	4
Part II CC	Internship**	6.6	2	-	100**		100	4
TOTAL					200	400	600	24

**INSTRUCTIONS:** During the VI Semester, students should be assigned **Internship** and it shall be monitored by the Mentors. Faculty from Commerce and Management Department only shall be appointed as Mentors. Internship may be undertaken in any Tiny, Small, Medium or Large organisation.

\* **A Maximum 50 Students** shall be allotted to each Mentor. **2 hours** of Mentorship / Workload shall be allotted to a teacher. Attendance shall be monitored as per University criteria (minimum 75%).

Minimum of **90 hours** of Internship shall be undertaken by the student after the class hours during the semester. The Report shall consist of the **concerned Industry's Profile, Specific Organisational Profile, Functions and Operations, Nature of work (Internship) undertaken by the student, Experience & Learning Outcomes and suggestions & conclusion.**

**The report shall be prepared** in about **50-60** pages and include the Internship Certificate along with the log sheet from the Organisation and submitted **before the end of the semester** for **assessment and viva-voce examination.**

The marks shall be uploaded by the college on the University Portal along with IA marks.

\*\*The marks shall be awarded on the following basis.

- 60 marks for Internship Report and 20 marks for Viva- Voce examination to be evaluated by a panel of examiners appointed by the BOE, BCU
- 20 marks for maintenance of Log Book to be awarded by the mentor

**BBA (Regular)**

**ELECTIVE GROUPS**

<b>Elective Groups</b>	<b>V semester</b>	<b>VI semester</b>
	<b>Paper – I</b>	<b>Paper – II</b>
Marketing	Consumer Behaviour	Brand Management
Human Resource	Performance & Compensation Management	Organizational Change and Development
Finance	Advanced Financial Management	Security Analysis & Investment Management
Business Analytics	Business Analytics	Marketing & Financial Analytics

**BBA (Regular)**

<b>Name of The Program:</b> Bachelor of Business Administration <b>Course Code:</b> BBA 1.1 <b>Name of the Course: PRINCIPLES OF MANAGEMENT</b>		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
<b>Pedagogy :</b> Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
<b>Course Outcomes:</b> On successful completion of the course, the Students will be able to. a) Understand concepts of business management, principles and function of management b) Explain the process of planning and decision making. c) Create organization structures based on authority, task and responsibilities. . d) Explain the principles of direction, importance of communication, barrier of communication, motivation theories and leadership styles e) Explain the requirement of good control system and control techniques.		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Unit - 1: NATURE AND FUNCTIONS OF MANAGEMENT</b>		<b>10</b>
Management: Meaning and Definition, Features and Importance of Management; Functions; Levels of Management; Management as a Science, Art and Profession; Management and Administration (meaning and differences).		
<b>Unit - 2: PLANNING</b>		<b>8</b>
<b>Planning:</b> Meaning, Features, Importance, Steps in Planning Process, Types of Planning- (Strategic planning, administrative planning, operational Planning, Contingent planning), Barriers to effective planning, Measures to make planning effective.		
<b>Unit - 3: ORGANISING AND ORGANISATION STRUCTURE</b>		<b>14</b>
<b>Organizing Process</b> –Concept of organization:- As an entity, as group of people, as a structure,as a process(meanings only); Principles of Organizing; <b>Organizational structure - Formal Organizational structure:</b> – Meaning, Types - Line Organization, Line and Staff, Functional, Project, Matrix and Virtual. <b>Informal Organization:</b> – Meaning, Characteristics, Importance, Limitations, Difference between Formal and Informal Organization; Factors influencing the organization structure-(Environment, strategy, technology, size, people).		

**BBA (Regular)**

<b>Unit - 4: : DIRECTION</b>	<b>16</b>
<p><b>Direction:</b> Meaning Importance and principles of directing.  <b>Motivation:</b> Concept, Importance, Features of Motivation; Motivational theories- Maslow's need hierarchy theory, Herzberg's Hygiene Theory, McGregor's Theory X and Theory Y.  <b>Leadership:</b> Meaning, Leadership Styles- Autocratic, Democratic, Participative, Free Reign, Benevolent &amp; Transformational Leadership (meaning and features of each) <b>Communication:</b> Meaning, Communication Process, Types, Barriers to Communication and measures to overcome the barriers in communication.</p>	
<b>Unit - 5: COORDINATION AND CONTROLLING</b>	<b>8</b>
<p><b>Coordination-</b> Meaning and need, requisites for effective coordination  <b>Controlling</b> – Meaning, Importance, Control Process, Essentials of an Effective Control System, Control techniques- PERT &amp; CPM (meaning and uses only).</p>	
<p><b>Skill Development Activities:</b></p> <ol style="list-style-type: none"> <li>1. Compare the different types of leadership styles</li> <li>2. Draw an organizational chart showing the line of authority and responsibility</li> <li>3. Identify five control techniques used for better productivity of any organisation</li> <li>4. Draw a chart showing the process of communication</li> </ol>	
<p><b>Books for References:</b></p> <ol style="list-style-type: none"> <li>1. L M Prasad, Principles and Practice of Management, Sultan Chand and Sons, New Delhi</li> <li>2. Harold Koontz and Heinz Weihrich (2017), Essentials of Management: An International and Leadership Perspective, McGraw Hill Education, 10th Edition.</li> <li>3. Stephen P Robbins and Madhushree Nanda Agrawal (2009), Fundamentals of Management: Essential Concepts and Applications, Pearson Education, 6th Edition.</li> <li>4. James H. Donnelly, (1990) Fundamentals of Management, Pearson Education, 7th Edition.</li> <li>5. P C Tripathi &amp; P N Reddy (2005), Principles of Management, TMH Publications, 3rd Edition.</li> </ol>	

**BBA (Regular)**

<b>Name of The Program:</b> Bachelor of Business Administration <b>Course Code:</b> BBA 1.2 <b>Name of the Course:</b> MARKET ANALYSIS FOR BUSINESS DECISIONS		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
<b>Pedagogy :</b> Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
<b>Course Outcomes:</b> On successful completion of the course, the students will be able to: a) Understand the problem of scarcity and factors of production. b) Understand the concepts of law of demand, law of supply, production and cost of production in business operations. c) Differentiate the strategies for different forms of market. d) Understand the concepts of national income accounting. e) Recall the industrial policy of 1991.		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Unit.1: Foundations of Market Analysis</b>		<b>12</b>
The problem of scarcity: Meaning of scarcity, Factors of production. Economics: Definition, Nature, and Scope; Micro and Macro Economics. Microeconomics: Meaning of Microeconomics, objectives of Microeconomics, Microeconomic issues in business. Production Possibility Curve and Opportunity Cost. Macro Economics: Meaning of Macroeconomics, objectives of Macroeconomics, Macroeconomic issues in business and Circular flow of goods and incomes.		
<b>Unit.2: Mechanics of price Determination</b>		<b>20</b>
Demand: Demand meaning, determinants of demand, the law of demand, elasticity of demand- price, income and cross elasticity, consumer behaviour & demand forecasting. Supply: Meaning, determinants, law of supply and elasticity of supply, Equilibrium. Production: Meaning, factors, laws of production of variable proportion, laws of returns to scale. Cost of Production: Concept of costs, short-run and long-run costs, average and marginal costs, total, fixed, and variable costs.		
<b>Unit.3: Market Structures</b>		<b>8</b>
Meaning of Market Structure- Factors influencing Market Structure; Perfect Competition, Duopoly, Oligopoly, Monopoly, Monopolistic Competition- Meaning and Features of each of the above		



**BBA (Regular)**

<b>Unit.4: National Income</b>	<b>8</b>
Meaning, Methods of estimating national income – expenditure method, income received approach, production method, value added or net product method. Other measures of national income – GDP, GNP, NNP, Personal income, Personal disposable income, Per capita income - Trends in GDP of India.	
<b>Unit.5: Indian Economy and Business Development</b>	<b>8</b>
<b>Major features of Indian economy</b> post-independence; Economic Reforms since 1991, <b>NITI Aayog</b> : Structure and Functions. <b>Business analysis models</b> - PESTEL (Political, Economic, Societal, Technological, Environmental and Legal), VUCAFU Analyses (Volatility, Uncertainty, Complexity, Ambiguity, Fear of Unknown and Unprecedentedness)	
<b>Skill Development Activities:</b> <ol style="list-style-type: none"> <li>1. Illustrate Circular flow of goods and income.</li> <li>2. Illustrate the utility curve, supply curve, demand curve</li> <li>3. List the GDP data of G20 countries for previous year</li> <li>4. List any five important features of Industrial Policy of 1991</li> </ol>	
<b>Books for References:</b> <ol style="list-style-type: none"> <li>1. Sundharam KPM, Sundharam EN., “<i>Business Economics</i>”, Sultan Chand &amp; Sons</li> <li>2. HL Ahuja., Business &amp; Economics S. Chand Publishing –</li> <li>3. M. John Kennedy., “Fundamentals of Business Economics” HPH</li> <li>4. Froyen, R.T., “Macroeconomics”, Pearson Education</li> <li>5. Dornbusch, R., Fischer, S. and Startz, R., “Macroeconomics”, McGraw-Hill,</li> <li>6. Varian, H. R., “Intermediate Microeconomics: A Modern Approach”</li> <li>7. Mankiw, G. N., “Principles of Microeconomics”, Cengage Learning India Pvt Ltd,</li> <li>8. John Sloman, Alison Wride “Economics”, Pearson Education</li> </ol>	

**BBA (Regular)**

<b>Name of the Program: BBA</b> <b>Course Code: BBA 1.3</b> <b>Name of the Course: Statistics for Business Decisions-1</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy :</b> Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
<b>Course Outcomes: On successful completion of the course, the Students will demonstrate</b> a. Understand the requirements of statistical framework b. Construct and visualize the data. c. Determine measures of central tendency and dispersion. d. Construct index numbers		
<b>Syllabus:</b>		<b>Hours</b>
<b>Unit.1: INTRODUCTION TO STATISTICS</b>		<b>6</b>
Introduction – Meaning, Definition of Statistics, Origin and Development of Statistics, Importance and Scope of Statistics, Limitation of Statistics, Distrust of Statistics.		
<b>Unit.2: DATA COLLECTION ORGANISATION &amp; VISUALISATION</b>		<b>12</b>
Data in Business environment, 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.		
<b>Unit.3: MEASURES OF CENTRAL TENDENCY</b>		<b>12</b>
Measures of Central Tendency: Calculation of Arithmetic Mean, Median and Mode for Individual, Discrete and Continuous Series – Problems (Direct Method only); Geometric Mean (Simple problems), Empirical relation between Mean, Median and Mode.		
<b>Unit.4: MEASURE OF DISPERSION</b>		<b>12</b>
Dispersion: Mean Deviation, Variance, Standard Deviation, Coefficient of Variance, Quartile Deviation, Coefficient of QD, Covariance. Measures of Skewness: Calculation of Karl Pearson's co-efficient of skewness (Uni-modal).		

**BBA (Regular)**

Unit.5: INDEX NUMBER	14
Index number, Construction of Index number, Methods of Index number: Simple Aggregative Method, Weighted method (Fishers Ideal Index number). Tests of Adequacy (TRT, FRT).Consumer Price Index number.	
<b>Skill Developments Activities:</b> <ol style="list-style-type: none"> <li>1. Prepare a Pie Chart with imaginary figures.</li> <li>2. Prepare a Blank Table and mention the parts of the table.</li> <li>3. Prepare a Sub- Divided Bar Chart with imaginary figures.</li> <li>4. Draw a Histogram using imaginary data and identify Mode.</li> </ol>	
<b>Text Books:</b> <ol style="list-style-type: none"> <li>1. S P Gupta: Statistical Methods- Sultan Chand</li> <li>2. Dr. B N Gupta: Statistics, Sahithya Bhavan</li> <li>3. S.C Gupta: Business Statistics, HPH</li> <li>4. N.V.R Naidu: Operation Research I.K. International Publishers</li> <li>5. Elhance: Statistical Methods, Kitab Mahal</li> <li>6. Sanchethi and Kapoor: Business Mathematics, Sultan Chand</li> <li>7. Veerachamy: Operation Research I.K. International Publishers</li> <li>8. S. Jayashankar: Quantitative Techniques for Management</li> <li>9. D.P Apte; Statistical Tools for Managers</li> <li>10. Chikoddi &amp; Satya Prasad: Quantitative Analysis for Business Decision, HPH</li> <li>11. Dr. Alice Mani: Quantitative Analysis for Business Decisions - I, SBH</li> </ol>	

**BBA (Regular)**

<b>Name of The Program:</b> Bachelor of Business Administration <b>Course Code:</b> BBA 1.4 <b>Name of the Course: FINANCIAL ACCOUNTING</b>		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
<b>Pedagogy :</b> Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
<b>Course Outcomes:</b> On successful completion of the course, the students will be able to: a) Understand the framework of accounting as well accounting standards. b) Pass Journal entries, Posting to Ledger accounts and prepare Trial balance c) Prepare various Subsidiary books d) Prepare different Cash Book e) Prepare Final accounts of proprietary concern.		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Unit.1: Introduction to Financial Accounting</b>		<b>12</b>
Introduction – Meaning, Definition, Scope, Objectives, Functions of Accounting – Terminologies used in Accounting - Users of Accounting Information – Limitations of Accounting; Accounting Principles- Accounting Concepts Conventions; Meaning of Double entry system – Process of Accounting – Types of Accounts – Traditional and Modern Accounting – Golden Rules of Debit and Credit. Accounting Standards (Ind AS)- Meaning, Definition, Need and Objectives – List of Accounting Standards issued by ICAI; Accounting Equations - Problems on Accounting Equations.		
<b>Unit.2: Journal, Ledger &amp; Trial Balance</b>		<b>12</b>
Meaning of Journal, Ledger & Trial Balance – Transaction Analysis – Journal – Ledger – Balancing of Accounts – Trial Balance – Simple Problems on Journal, Ledger Posting and Preparation of Trial Balance.		
<b>Unit.3: Subsidiary Books</b>		<b>10</b>
Meaning – Types of Subsidiary Books – Preparation of Purchases Book- Purchase Returns Book - Proforma Invoice; Sales Book -Sales Return Book - Account Sales; Bills Receivable Book - Bills Payable Book. Simple Problems on the Purchases – Purchases Returns – Sales – Sales Returns – Bills Receivable and Payable Books.		

**BBA (Regular)**

<b>Unit.4: Cash Book</b>	<b>10</b>
Introduction - Types of Cash Book- Simple Cash Book, Double Column Cash Book, Three ColumnCash Book and Petty Cash Book -Problems.	
<b>Unit.5: Final Accounts of Proprietary Concern</b>	<b>12</b>
Preparation of Statement of Profit and Loss and Balance Sheet of a proprietary concern with specialadjustments like depreciation, outstanding expenses and prepaid expenses, outstanding incomes and incomes received in advance and provision for doubtful debts, interest on drawings and intereston capital. (Vertical Form)	
<b>Skill Development Activities:</b> <ol style="list-style-type: none"> <li>1. List out the Accounting Standards issued by ICAI</li> <li>2. Prepare a Trial Balance with imaginary figures</li> <li>3. Prepare a Cash Book with imaginary figures.</li> <li>4. Prepare a Profit and Loss Account and Balance Sheet of a Proprietary Concern with imaginary figures</li> </ol>	
<b>Books for References:</b> <ol style="list-style-type: none"> <li>1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, Mc Graw-Hill Education, 13thEdition.</li> <li>2. S.Anil Kumar, V.Rajesh Kumar and B.Mariyappa – Financial Accounting, Himalaya Publishing House, New Delhi.</li> <li>3. SP Iyengar (2005), Advanced Accounting, Sultan Chand &amp; Sons, Vol.1.</li> <li>4. Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11thEdition.</li> <li>5. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32ndEdition.</li> <li>6. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6th Edition.</li> <li>7. B.S. Raman (2008), Financial Accounting Vol. I &amp; II, United Publishers &amp; Distributors</li> </ol>	

**BBA (Regular)**

<b>Name of the Program: Bachelor of Business Administration</b> <b>Course Code: 2.1</b> <b>Name of the Course: HUMAN RESOURCE MANAGEMENT PRACTICES</b>		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
<b>Pedagogy:</b> Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
<b>Course Outcomes:</b> On successful completion of the Course, the students will be able to: a) Describe the role and responsibility of Human resources manager b) Understand the HRP process, Recruitment and Selection process c) Demonstrate the ability to understand the on-boarding process and Learning & Development aspects. d) Analyse the criteria and methods of Employees' Performance Appraisal. e) Understand the compensation structure in organisations.		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Unit-1: Introduction to Human Resource Management</b>		<b>10</b>
Meaning and Definition of HRM – Features, Objectives, Importance, Functions and Process of HRM; Role of HR Manager, Trends influencing HR practices.		
<b>Unit-2: Human Resource Planning, Recruitment &amp; Selection</b>		<b>14</b>
<b>Human Resource Planning:</b> Meaning and Importance of Human Resource Planning, Factors affecting HRP, Process of HRP; <b>Recruitment</b> –Meaning, Methods of Recruitment, Factors affecting Recruitment, Sources of Recruitment; <b>Selection</b> –Meaning, Process of Selection, Evaluation of Selection Process, Barriers to effective Selection, Steps for effective selection.		
<b>Unit-3: On-boarding, Training, Development and Career Planning</b>		<b>12</b>
<b>On-Boarding-</b> Meaning, Purpose of On-Boarding, Planning the On-Boarding program, Problems faced in On-boarding; <b>Training:</b> Need for training, Benefits of training, Methods of Training and Development; Evaluation of effectiveness of Training; <b>Career Planning and Development-</b> Need for Career Planning; Types -Horizontal and Vertical Progression, Technical, Managerial and Functional progression (Concepts only)		
<b>Unit-4: Performance Appraisal</b>		<b>12</b>
<b>Performance appraisal:</b> Meaning, Objectives and Process of Performance Appraisal; Methods of Performance Appraisal- Traditional and Modern methods of Performance Appraisal; Uses and Limitations of Performance Appraisal.		

**BBA (Regular)**

<b>Unit-5: Compensation Management</b>	<b>08</b>
<b>Compensation Management-</b> Meaning and Components of compensation structure; Factors influencing employee compensation; <b>Incentives-</b> Meaning, types of incentives-Monetary and Non-monetary incentives, Individual and Group Incentives; Incentives as a component of CTC	
<b>Skill Development Activities:</b> <ol style="list-style-type: none"> <li>1. Choose any MNC and present your observations on training programs conducted for employees.</li> <li>2. Draw a chart showing different methods of Performance appraisal.</li> <li>3. Draft a Pay structure based on the CTC of any Company.</li> <li>4. List out the latest trends in Human Resource practices followed in companies.</li> </ol>	
<b>Books for References:</b> <ol style="list-style-type: none"> <li>1. Aswathappa, Human Resource Management- Text and Cases (9<sup>th</sup> Edition), McGraw Hill Education (India) Private Ltd.</li> <li>2. Edwin Flippo, Personnel Management, McGraw Hill</li> <li>3. C. B. Mamoria, Personnel Management, HPH</li> <li>4. K. Venkataramana, Human Resource Management, SHBP</li> <li>5. Subba Rao, Personnel and Human Resources Management, HPH</li> <li>6. Reddy &amp; Appanaiah, Human Resource Management, HPH</li> <li>7. S. Sadri &amp; Others: Geometry of HR, HPH</li> <li>8. Michael Porter, HRM and Human Relations, Juta &amp; Co. Ltd.</li> </ol>	

**BBA (Regular)**

<b>Name of the Program: BBA</b> <b>Course Code: BBA 2.2</b> <b>Name of the Course: INDIAN FINANCIAL SYSTEM</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy :</b> Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
<b>Course Outcomes: On successful completion of the course, the Students will be able to:</b> <ol style="list-style-type: none"> <li>Understand the Indian Financial System and its role in economic development.</li> <li>Learn various Financial Markets and its contribution to the Financial Services Sector</li> <li>Understand the various types of Financial Instruments and its features</li> <li>Learn the types of financial intermediaries and their role in channelizing the funds from the place of its abundance to the place of its scarcity</li> <li>Acquire the knowledge of the financial service providers and their importance in financial services sectors.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Unit.1: INTRODUCTION TO INDIAN FINANCIAL SYSTEM</b>		<b>10</b>
Introduction – Meaning of Financial System., Features, Objectives, Components, Structure, Role of Financial System in Economic Development - SWOT of Indian Financial System – Recent trends in Financial Sector in India. Financial Regulators in India (a brief note on Regulators, RBI, SEBI, IRDAI, and PFRDAI)		
<b>Unit.2: FINANCIAL MARKETS</b>		<b>12</b>
Meaning, Structure, Importance, Functions and type of Financial Markets – Money Market – Meaning, importance and types of money market instruments - Capital Market – Meaning, importance, types of Capital Markets and types of capital market instruments – Primary Market – Meaning, importance and role of primary market in new issues market – Secondary market – meaning, features and role of stock market in stock trading		
<b>Unit.3: FINANCIAL INTERMEDIARIES</b>		<b>12</b>
Meaning, importance, structure, types, functions of Financial Intermediaries in India. Banks – Meaning, Functions and role of banking – Non Banking Financial Companies – Meaning, functions and role of NBFCs. Merchant Bankers – Meaning, functions and role of Merchant banker in Primary Market – Share brokers – Meaning, functions and role of Share brokers in Stock Exchanges		



**BBA (Regular)**

<b>Unit.4: FINANCIAL INSTRUMENTS</b>	<b>10</b>
Meaning, importance, types of Financial Instruments- Equity Shares – Meaning and features. Preference shares – Meaning, features and types – Debentures – Meaning, feature and types – Mutual Funds – Meaning, features and types of Mutual Funds,	
<b>Unit.5: FINANCIAL SERVICES</b>	<b>12</b>
Meaning, importance, and types of Financial Services – Fund based services and Fee based services – Meaning, features and -types. Leasing, Factoring, Forfeiting, Credit Rating and Venture Capital – Meaning, Features and types.	
<b>Skill Developments Activities:</b> <ol style="list-style-type: none"> <li>1. Prepare a list of Financial Regulators in India with their objectives</li> <li>2. Draw the structure of Indian Financial System</li> <li>3. Prepare a list of various types of Mutual Funds in India</li> <li>4. Draw the chart showing the process of Factoring</li> </ol>	
<b>Reference Books:</b> <ol style="list-style-type: none"> <li>1. Sudhindra Bhat, Financial Institutes and Markets, Excel Books.</li> <li>2. NitiBhasin; Banking and Financial Markets in India 1947 To2007; New Century.</li> <li>3. Khan M.Y, Indian Financial Systems, Tata McGraw Hill, New Delhi.</li> <li>4. E Gordon, K.Natarajan, Financial Markets and Services. Himalaya Publishing House, New Delhi</li> <li>5. Shashi K Gupta, Nisha Agarwal &amp; Neethi Gupta, Financial Markets, Kalyani Publishers, New Delhi.</li> <li>6. Vasanth Desai, Financial Markets and Services. Himalaya Publishing House.</li> </ol>	

**BBA (Regular)**

<b>Name of the Program: BBA</b> <b>Course Code: BBA 2.3</b> <b>Name of the Course: Statistics for Business Decisions-2</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy :</b> Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
<b>Course Outcomes: On successful completion of the course, the Students will be able to:</b> <ol style="list-style-type: none"> <li>Develop Proficiency in Statistical Methods</li> <li>Understand and Apply Time Series Analysis</li> <li>Perform Interpolation and Extrapolation</li> <li>Evaluate Population Theories and Techniques</li> <li>Analyze Demographic and Vital Statistics</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Unit.1: CORRELATION, REGRESSION ANALYSIS</b>		<b>12</b>
<b>Coefficient of Correlation:</b> Covariance, Karl Pearson's Coefficient of Correlation. <b>Simple Linear Regression:</b> Introduction to Simple Linear regression, Determining Equation of Regression Line (x on y and y on x), Measure of Variation (Coefficient of Determination, Standard Error of the Estimate), Statistical Inference about the slope and Testing the Overall Regression Model.		
<b>Unit.2: TIME SERIES ANALYSIS</b>		<b>12</b>
Introduction, Components of a Time Series: Secular trend, Short term variation, Random or irregular variation. Components of Time series, Time Series Models (Additive, Multiplicative), Measurement of trend: Graphical or free hand curve fitting method, Semi-Average method, Least square method, Moving average method (2 yearly, 3yearly, 4yearly and 5yearly moving averages)		
<b>Unit.3: INTERPOLATION AND EXTRAPOLATION</b>		<b>10</b>
Introduction: Assumptions, uses of interpolation and extrapolation. Methods of Interpolation: Graphic Method, Newton's forward difference method, Newton's backward difference method, Introduction to Binomial expansion method (derivation only).		
<b>Unit.4: VITAL STATISTICS</b>		<b>12</b>
Meaning of demography and Vital statistics. Methods of collection of Vital Statistics and uses. Fertility, growth and mortality rates. Definition of fertility and fecundity. Fertility rates- CBR, ASFR, GFR and TFR (Problems). Growth rate- Gross reproduction rate and Net reproduction rate (Problems). Mortality rates- CDR, ASDR, S.T.D.R.(Problems) IMR, NMR and MMR (Theory Only).		

**BBA (Regular)**

<b>Unit.5: Statistical Quality Control</b>	<b>10</b>
Introduction to SQC, Uses of SQC, Process and Product Control, Control Charts: Upper Control Limit, Lower Control Limit, Central Line. Construction and Statistical basis of 3- $\sigma$ Control charts ( X-bar & R-chart, X-bar & s-chart np-chart, p-chart, c-chart and u-chart)[Theory Only], Rational Sub-grouping.	
<b>Skill Developments Activities:</b> <ol style="list-style-type: none"> <li>1. Calculate Regression for an imaginary dataset.</li> <li>2. Differentiate between additive and multiplicative time series models.</li> <li>3. Calculate Correlation for an imaginary dataset.</li> <li>4. List any five uses of Statistical Quality Control</li> </ol>	
<b>Textbooks:</b> <ul style="list-style-type: none"> <li>• S C Gupta: Fundamentals of Statistics – Himalaya Publishing House</li> <li>• Andrew F Siegel: Practical Business Statistics – Elsevier Inc.</li> <li>• Anderson: Statistics for Business &amp; Economics – Cengage.</li> <li>• Nathan Keyfitz , Hal Caswell: Applied Mathematical Demography</li> <li>• S P Gupta: Statistical Methods- Sultan Chand</li> <li>• Dr. B N Gupta: Statistics, Sahithya Bhavan</li> <li>• Elhance: Statistical Methods, Kitab Mahal</li> <li>• Sanchethi and Kapoor: Business Mathematics, Sultan Chand</li> <li>• Veerachamy: Operation Research I.K. International Publishers</li> <li>• S. Jayashankar: Quantitative Techniques for Management</li> <li>• D.P Apte; Statistical Tools for Managers.</li> </ul>	

**BBA (Regular)**

<b>Name of The Program: Bachelor of Business Administration</b> <b>Course Code: BBA 2.4</b> <b>Name of the Course: CORPORATE ACCOUNTING</b>		
<b>COURSE CREDITS</b>	<b>NO. OF HOURS PER WEEK</b>	<b>TOTAL NO. OF TEACHING HOURS</b>
4 CREDITS	4 HOURS	56 HOURS
<b>Pedagogy :</b> Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes: On successful completion of the course, the students will be able to: a) Understand Issue of Shares. b) Determine the Liability of underwriters as per underwriting agreement. c) Find out Capital and Revenue profits by preparing the Statement of P/L. d) Prepare Final Account of Companies as per Schedule – III of Companies Act, 2013. e) Prepare Liquidator's Final Statement of Account		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Unit.1: ISSUE OF SHARES</b>		<b>10</b>
Meaning of Share, Types of Shares – Preference shares and Equity shares – Issue of Shares at par, at Premium, at Discount: Journal Entries relating to issue of shares – Calls -in-arrears – Forfeiture and Re-issue of Shares.		
<b>Unit.2: UNDERWRITING OF SHARES</b>		<b>12</b>
Meaning of Underwriting – SEBI regulations regarding underwriting; Underwriting commission – Types of underwriting agreement – Conditional and Firm; Determination of Liability in respect of underwriting contract – fully underwritten and partially underwritten – with and without firm underwriting.		
<b>Unit.3: Profit Prior to Incorporation</b>		<b>10</b>
Introduction - Meaning – calculation of sales ratio – time ratio – weightedratio – treatment of capital and revenue expenditure – Ascertainment of pre-incorporation and post-incorporation profits by preparing statement of Profit and Loss (Vertical Format) as per schedule III of Companies Act, 2013.		
<b>Unit.4: Final Accounts of Joint Stock Companies</b>		<b>12</b>
Statutory Provisions regarding preparation of Company's Financial Statements – Treatment of Special Items, Tax deducted at source, Advance payment of Tax, Provision for Tax, Depreciation, Interest on debentures, Dividends, Rules regarding payment of dividends, Transfer to Reserves (Theory) Problems on Preparation of Statement of Profit and Loss and Balance Sheet as per Schedule – III of Companies Act, 2013.		

Unit.5: Corporate Financial Reporting Practices	12
<p>Corporate Financial Reporting - Meaning, Types, Objectives, Characteristics of Corporate Financial Report, Users of Corporate Financial Report, Components of Corporate Financial Report; General Corporate Information, Financial Highlights, Letter to the shareholders from the CEO, Management's Discussion and Analysis</p> <p>Financial Statements (Theory Only)- Balance sheet, Income Statement, Cash flow Statement and Notes to Accounts, Meaning and Contents of Auditors Report, Corporate Governance Report and CSR Report</p>	
<p><b>Skill Development Activities:</b></p> <ol style="list-style-type: none"> <li>1. Give Accounting Treatment in the form of Journal for Issue of Shares at par, at Premium and at Discount with imaginary figures.</li> <li>2. Prepare with imaginary figures computation of Unmarked Application at the time of Underwriting of Shares.</li> <li>3. List the contents of an Annual Report.</li> <li>4. Prepare Balance Sheet with imaginary figures as per Schedule – III of Companies Act,2013</li> </ol>	
<p><b>Books for References:</b></p> <ol style="list-style-type: none"> <li>1. Hanif and Mukherjee, Corporate Accounting, Mc. Graw Hill Publishers</li> <li>2. S P Jain and K. L. Narang, Financial Accounting, Kalyani Publication</li> <li>3. Dr. S Anil Kumar, Dr. V Rajesh Kumar and Dr. B Mariyappa, Corporate Accounting, HPH</li> <li>4. Dr. S.N. Maheswari, Financial Accounting, Vikas Publication</li> <li>5. Soundrajan &amp; K. Venkataramana, Financial Accounting, SHBP.</li> <li>6. A Bannerjee; Financial Accounting.</li> <li>7. Radhaswamy and R.L. Gupta, Advanced Accounting, Sultan Chand</li> <li>8. M.C. Shukla and Grewal, Advanced Accounting.</li> </ol>	