



Kristu Jayanti College

AUTONOMOUS **Bengaluru**

Reaccredited 'A' Grade by NAAC | Affiliated to Bangalore University

**BACHELOR OF BUSINESS ADMINISTRATION (BBA)
WITH CIMA**

CURRICULUM FOR 2017 – 2020 BATCH

DEPARTMENT OF MANAGEMENT

CURRICULUM OVERVIEW

The joint venture between AICPA (American Institute of Certified Public Accountants) and CIMA (Chartered Institute of Management Accountants) developed Global Management Accounting Principles to define best practice in management accounting and introduced the CGMA (Chartered Global Management Accountants) competency framework to define the skills management accountants need today and into the future. The CGMA recognizes professionals who meet the highest benchmark of quality, competency, and integrity.

BBA with CIMA programme is eligible for gaining 9 paper exemptions out of 16 towards the CIMA qualification and the student must write only 7 papers to qualify CIMA. The BBA with CIMA gives an opportunity to gain qualifications like Certificate in Business Accounting, Diploma in Management Accounting, Advanced Diploma in Management Accounting, Certificate in IFRS along with the CIMA Qualification and CGMA recognition after two years of relevant experience especially in auditing, taxation, accounting and financial industry.

A: Programme Objectives

The programme is designed to achieve the following objectives.

- To develop managerial skills among students that can suit the industry requirements.
- To prepare students to take up higher education and to become business professionals.
- To develop entrepreneurial skills among students that can help them to become successful entrepreneurs.
- To prepare students to take up the responsibilities in various functional areas in organisations.
- To develop social and ethical values in students in conducting business operations.

B: Eligibility

Candidates who have completed two year pre-university course of Karnataka State or its equivalent are eligible for admission into this programme.

C: Credits

The institute follows the concept of credits and one credit is equivalent to 1.5 hours per week. The total credits for the programme is 136.

Part	Category	Hours per week	Credits	Total credits	Semester
I	Language	4	3	12	I, II, III, IV
	English	4	3	6	I, II
II	Major Core	5	4	33	I, II, III, IV, V, VI
		4	3	48	
	Project work/ Major Core	-	4	4	VI
	Allied	4	3	9	I, II, IV, VI
	Choice Based Course	4	4	4	IV
	Special	4	3	12	V, VI
III	Non-Core	2	1	3	II, III, IV
IV	Life Skill Education	2	2	2	I
VI	NSS/NCC/Extension/Co & Extra Curricular Activities/ Mini Project	NA	3	3	I, II, III, IV
Total Credits				136	

Programme Matrix - Abbreviation

ESE – End Semester Examination

CIA – Continuous Internal Assessment

MC - Major Core

MS - Major Special

NC - Non-Core

Lang - Language

MA- Major Allied

A-Allied

Note: Students who fail to obtain 2 credits for Life Skills Education (LSE) during the first semester should acquire the same before the third semester classes begin.

D: Attendance

1. A student should have 85 % of attendance in each course at the end of semester.
2. Any student who is not complying with 75% attendance requirement will not be allowed to appear for End Semester Examination.

E: Assessment Regulations

Students' academic performance is assessed throughout the semester. Evaluation is based on Continuous Internal Assessment (CIA) and End Semester Examination.

E. 1: Passing Criteria

- No minimum pass mark for CIA
- ESE (End Semester Examination) alone 35% - (35 marks out of 100 / 25 marks out of 70)
- (ESE + CIA) aggregate 40 % or 40 marks out of 100
- Student should pass the non-core courses
- Student should attain the credits awarded for extension activities.
- Student should obtain the total credits for the programme.

E.2: End Semester Examination (ESE)

The semester examination for the theory and practical will be held at the end of the semester. The time table will be notified three weeks before the examination. The duration of the examination will be three hours. It will be conducted out of 70 marks.

E.3: Continuous Internal Assessment (CIA):

Component	Marks
CIA I: Term Examination(s)	15
CIA II: Assignment	10
CIA III: Attendance	5
Total	30

CIA I: Internal Tests (Term Examinations)

- The examination will be held as per the time table given by the COE in each semester.
- The Term Examination(s) will be conducted out of 50 marks each and the total marks obtained will be scaled down to 15 marks. The duration of the examination will be 2 hours.

CIA II: Assignment

The assignments will be given during odd and even semesters as per the schedule given in the calendar. The assignment will carry ten marks.

CIA III: Attendance

A student can attain maximum of 5 marks based on his/her attendance percentage for each course. Marks allotted will be as follows:

- If attendance is in the range 95% - 100% assign 5 marks out of 5
- If attendance is in the range 90% - 94% assign 4 marks out of 5
- If attendance is in the range 85% - 89% assign 3 marks out of 5
- If attendance is in the range 75% - 84% assign 2 marks out of 5

E.4: Credit Structure: All programmes under autonomy batch follow credit system.

The following credit structure will be followed for courses having 15 weeks of classes.

Hours per week	Credits
3 Hours	2
4 Hours	3
5 or 6 Hours	4

Maximum credits for a UG programme will range between 130 and 140. Dissertation / Projects equivalent to one paper will be evaluated out of 100 marks and will carry 4 credits.

E.5: Grading

Marks card will indicate the marks, percentage obtained, grade and grade point average.

The Grade Point Average will be calculated as follows:

For each course, multiply the Grade Point with the number of Credits earned; divide the sum of the product by the total number of credits. The CGPA (Cumulative GPA) is calculated by adding the total number of earned points ($GP \times Credit$) for all semesters and dividing by the total number of credits for all semesters.

Percentage	Grade	Grade Point	Interpretation	Class
80 – 100	O	9.00	Outstanding	Distinction
70 – 79	A+	8.00	Excellent	First Class
60 – 69	A	7.00	Very Good	
55 – 59	B+	6.00	Good	Second Class
50 – 54	B	5.50	Above Average	
45 – 49	C+	5.00	Average	Pass Class
40 – 44	C	4.00	Satisfactory	
Less than 40	F	0	Reappear	Reappear

E.6: Pattern of Question Paper

The end semester examination will be conducted for 70 marks and the question paper will be set in the following pattern.

Part-A: Answer any seven questions out of ten. Each question carries two marks ($7 \times 2 = 14$)

Part-B: Answer any four questions out of seven. Each question carries five marks ($4 \times 5 = 20$)

Part-C: Answer any three questions out of five. Each question carries twelve marks ($3 \times 12 = 36$)

F: Electives/Specialization

The department is offering specialisation for students in finance, human resource and marketing. Each specialisation has four electives. BBA with CIMA offers the following electives:

BBA WITH CIMA ELECTIVE

Course Code	Course Title	Course Types	Hrs./ Week	Credits	CIA	ESE	Max Marks
V Semester							
CIM175202	Advanced Management Accounting	MS	4	3	40	60	100
CIM175203	Advanced Financial Reporting	MS	4	3	40	60	100
VI Semester							
CIM176201	Financial Strategy	MS	4	3	40	60	100
CIM176202	Risk Management	MS	4	3	40	60	100

G: Orientation and Bridge Programme

The objectives of this programme are to acquaint the fresh students with the environment and to create awareness about the opportunities of the BBA programme. The major activities during the programme are session on campus culture and facilities available, introduction to the departmental activities, introduction to BBA with CIMA programme and courses offered including value added courses.

H: Industrial Visits & Project Work

A student may take up a project work during sixth semester in which each student must select an organisation and conduct a study to make a report based on analysis and findings. Project topics must be selected based on specialisation chosen by student during fifth semester. Project work and industrial visit is optional to the students. The project work and industrial visit (within Bangalore) report carry total of 100 marks, out of which 60 marks for project report, 20 marks for industrial visit report and 20 marks for viva voce.

I: Skill Development Activities

Each course in the program is designed with Skill Development Activities to give a practical experience to the students based on the concepts learnt by the students. These activities help the students to apply theoretical concepts in a practical situation.

J: Co-curricular Activities

Apart from the curricular activities, department also organizes various co-curricular activities for the holistic development of students. The co-curricular activities are as follows.

1. Industry Institute Interface (3i)
2. Meet Your Alumni
3. Acumen: Intra-collegiate Management fest
4. Prodigy: Inter-collegiate Management fest
5. Banque: Intra-collegiate Banking exhibition
6. Anveshan: Paper presentation competition
7. Virtuoso: Workshop on Management Concepts
8. Savishkar: Management Exhibition to develop the skills
9. Seminars and Guest Lectures
10. Industrial Visit
11. Club Activities
12. Current Affairs
13. Business Lab

COURSE MATRIX

FIRST SEMESTER

Course Code	Course Title	Course Types	Hrs/ Week	Credits	CIA	ESE	Max Marks
	Second Language-I	Lang	4	3	30	70	100
	English- I	Lang	4	3	30	70	100
BBA171201	Fundamentals of Accounting	MC	5	4	30	70	100
BBA171202	Quantitative Methods for Business	MA	4	3	30	70	100
BBA171203	Business Economics	MC	4	3	30	70	100
BBA171204	Management Process	MC	4	3	30	70	100
	Environmental Studies & Civic Sense^	NC	2	1	5*	45*	50*
	Life Skill Education	SDA	2	2	0	0	0
Total			29	22	180	420	600
	Fundamentals of Management Accounting	CIMA					

SECOND SEMESTER

Course Code	Course Title	Course Types	Hrs/ Week	Credits	CIA	ESE	Max Marks
	Second Language-II^	Lang	4	3	30	70	100
	English- II	Lang	4	3	30	70	100
BBA172201	Financial Accounting	MC	5	4	30	70	100
BBA172202	Organizational Behaviour	MC	4	3	30	70	100
BBA172203	Business Organisation & Corporate Environment	MC	4	3	30	70	100
BBA172204	Business Statistics	MA	4	3	30	70	100
	Indian Constitution^	NC	2	1	05	45	*50
Total			27	20	180	420	600
	Organization Management	CIMA					

THIRD SEMESTER

Course Code	Course Title	Course Types	Hrs/ Week	Credits	CIA	ESE	Max Marks
	Second Language-III^	Lang	4	3	30	70	100
BBA173201	International Business	MC	4	3	30	70	100
BBA173202	Business Communication	MC	4	3	30	70	100
BBA173203	Corporate Accounting	MC	5	4	30	70	100
BBA173204	Services Management	MC	4	3	30	70	100
BBA173205	Human Resource Management	MC	4	3	30	70	100
	Computer Fundamentals^	NC	2	1	5*	45*	50*
Total			27	20	180	420	600
	Financial Reporting	CIMA					

FOURTH SEMESTER

Course Code	Course Title	Course Types	Hrs/ Week	Credits	CIA	ESE	Max Marks
	Second Language-IV^	Lang	4	3	30	70	100
BBA174201	Business Law	MC	4	3	30	70	100
BBA174202	Management Accounting	MC	5	4	30	70	100
BBA174203	Financial Management	MC	5	4	30	70	100
BBA174204	Production & Operation Management	MC	4	3	30	70	100
BBA174205	Marketing Management	MC	4	3	30	70	100
	Choice Based Course		4	4	30	70	100
Total			29	24	210	490	700
	Project & Relationship Management & Operational case study	CIMA					

FIFTH SEMESTER

Course Code	Course Title	Course Types	Hrs/ Week	Credits	CIA	ESE	Max Marks
BBA175201	Income Tax – I	MC	5	4	30	70	100
BBA175202	Cost Accounting	MC	5	4	30	70	100
BBA175203	Business Research Methods	MC	4	3	30	70	100
CIM175201	Strategic Management	MC	5	4	30	70	100
BBA175205	Banking Regulations & Operations	MC	4	3	30	70	100
CIM175202	Advanced Management Accounting	MS	4	3	30	70	100
CIM175203	Advanced Financial Reporting	MS	4	3	30	70	100
Total			31	24	210	490	700
	Management case study	CIMA					

SIXTH SEMESTER

Course Code	Course Title	Course Types	Hrs/ Week	Credits	CIA	ESE	Max Marks
BBA176201	Income Tax II	MC	5	4	30	70	100
BBA176202	Business Ethics & Corporate Governance	MC	4	3	30	70	100
BBA176203	Entrepreneurship Development	MC	4	3	30	70	100
BBA176204	E-Business	MA	4	3	30	70	100
CIM176201	Financial Strategy	MS	4	3	30	70	100
CIM176202	Risk Management	MS	4	3	30	70	100
BBA176205 (OR) BBA1762P1	Leadership Development (OR) Project Report**	MC	-	4	100**		100
Total			25	23	180	520	700
	Strategic case study	CIMA					

* A pass mark is the non-core is mandatory but mark secured for the same is not considered for the grand total/grade/class

**20- Industrial Visits Report + 60- Project Report + 20- Viva Voce

^ General English, languages & non-core course syllabus are available in the college library

SEMESTER WISE CREDIT DISTRIBUTION

SEMESTER	I	II	III	IV	V	VI	EXTENSION CREDIT	TOTAL
CREDIT	22	20	20	24	24	23	03	136

First Semester

Course Code: BBA171201	Course Title: FUNDAMENTALS OF ACCOUNTING	Credits: 4	Hours: 60
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Objective

To provide the application based fundamentals of accounting, accounting systems, final accounts and single entry system

COURSE CONTENTS		
Unit 1	Introduction to Accounting and Accounting Systems	10 Hours
Meaning; Need for accounting; Internal and External users of Accounting Information; Generally Accepted Accounting Principles: Accounting concepts and conventions; Nature of accounting; Systems of accounting (Single entry and double entry); Process of accounting; transactions, journal entries and posting to ledger.		
Unit 2	Subsidiary Books	10 Hours
Meaning; types: sales book, sales return book, purchases book, purchase returns book, bills receivable book, bills payable book; cash book: Single column, double column, three columnar cash book and petty cash book and journal proper.		
Unit 3	Bank Reconciliation Statement and Rectification of Errors	16 Hours
Meaning; Need for reconciliation and preparation of bank reconciliation statement; Types of accounting errors and methods of rectification of errors; when suspense account is required and when suspense account is not required.		
Unit 4	Final Accounts of a Sole Trader	16 Hours
Trail Balance; Preparation of Trading and Profit and Loss account and Balance sheet		
Unit 5	Single Entry System	08 Hours
Single Entry system: meaning; features; types; merits; demerits; differences; preparation of opening statement of affairs; closing statement of affairs; computation of profit/ loss and revised statement of affairs.		

Skill Development Activities

- 1) List out the accounting concepts and conventions
- 2) List out any ten errors disclosed by trial balance
- 3) Collect the final accounts of a proprietary concern and present it in vertical form.
- 4) Prepare a bank reconciliation statement with imaginary figures.

References

- ☞ Jawaharlal and Seema Srivastava. (2012). *Financial Accounting*. New Delhi: Himalaya Publishing
- ☞ Maheshwari, S.N. (2012). *Financial Accounting*. New Delhi: Vikas Publications Pvt. Ltd. House.
- ☞ Anil Kumar. S, Rajesh kumar. V and Mariyappa (2014). *Fundamentals of Accounting*. Himalaya publishing house
- ☞ Jain, S. P. and Narang, K. L. (2012). *Fundamentals of Accounting*. Ludhiana: Kalyani Publishers.

Course Code: BBA171202	Course Title: QUANTITATIVE METHODS FOR BUSINESS	Credits: 3	Hours: 50
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Objective

To provide basic knowledge of quantitative methods and their application to commercial situations and for decision making in business.

COURSE CONTENTS		
Unit 1	Number System	10 Hours
Introduction; natural numbers; even numbers; odd numbers; integers; prime numbers; rational and irrational numbers; HCF & LCM (simple problems)		
Unit 2	Theory of Equations	10 Hours
Introduction; Types of Equations; simple, Linear and simultaneous equations (only two variables); elimination and substitution method only; quadratic equation; factorisation and formula method ($ax^2 + bx + c = 0$ form only); problems on commercial applications.		
Unit 3	Progressions	10 Hours
Introduction; Arithmetic Progression; finding the n^{th} term of AP and sum to n^{th} term of AP; insertion of arithmetic means in given terms of AP and representation of AP; Geometric Progression; finding n^{th} term of GP; sum to n^{th} term of GP; insertion of geometric means in given geometric progression and also representation of GP.		
Unit 4	Matrices and Determinants (without proof)	10 Hours
Introduction; meaning; types of Matrices; operations of addition, subtraction and Multiplication of two matrices; problems; transpose of square matrix; Determinants of square matrix; minor of an element; co factor of an element of determinant; Ad joint of a square matrix; singular and non-singular matrices; Inverse of a Square Matrix Solution; problems on linear equations; two variables using Cramer's rule.		
Unit 5	Commercial Arithmetic	10 Hours
Simple interest; compound interest including half yearly and quarterly calculations; annuities percentages; bills discounting; concepts of ratios; duplicate- triplicate and sub duplicate of a ratio; proportions; third; fourth and inverse proportion.		

Skill Development Activities

- 1) Calculation of future value of present value
- 2) Calculation of geometric mean i.e., CAGR
- 3) Calculation of EMI, premium amount

References

- ☞ Dorairaj, S.N. (2004). *Business Mathematics*. Bangalore: United Publications.
- ☞ Ranganath, G.K. (2012). *A text book of Business Mathematics* (3rd Ed). New Delhi: Himalaya Publishing House.
- ☞ Zameeruddin, Quazi & others. (2010). *Business Mathematics* (2nd Ed). New Delhi: Vikas Publishing House.
- ☞ N.K Nag (2013) quantitative methods for business - I Kalyani Publishing house

Course Code: BBA171203	Course Title: BUSINESS ECONOMICS	Credits: 3	Hours: 50
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Objective

To impart the fundamentals of economics with an objective to develop the application based knowledge.

COURSE CONTENTS		
Unit 1	Introduction to Business Economics	04 Hours
Business Economics - meaning, characteristics, distinction between business economics and economics, scope of business economics, uses/objectives of business economics, role and responsibilities of business economist.		
Unit 2	Theory of Consumer Behaviour	08 Hours
Consumer Behaviour; Consumer Sovereignty; Limitations; Approaches to the Study of Consumer Behavior- cardinal approach, the law of equi-marginal utility, ordinal approach, indifference curve analysis; Consumer Surplus (Marshall).		
Unit 3	Demand & Supply Analysis	14 Hours
Theory of demand analysis; Demand - demand determinants, law of demand, characteristics, exceptions; Elasticity of Demand - Price elasticity - types, determining factors, change in demand, business applications of price elasticity; Concepts of income and cross elasticity of demand; Price elasticity of demand measurement by total outlay method; Demand Forecasting methods; Demand forecasting methods for a new product; Law of Supply - meaning, determinants of supply and its influence on cost of production.		
Unit 4	Market Structure	10 Hours
Perfect competition - features, price and output determination; Monopoly - features, price and output determination; Monopolistic competition - features, price and output determination; Oligopoly; Pricing methods; Pricing strategy; Pricing over Product Lifecycle.		
Unit 5	Cost and Revenue Analysis	06 Hours
Concepts of Cost - TFC, TVC, TC, AFC, AVC, AC and MC; Factors influencing cost of production; Opportunity Cost; Cost output relationship in the short and long run; Concepts of revenue - TR, AR and MR.		
Unit 6	Production Function	08 Hours
Production Function - meaning, law of variable proportion, short-run, laws of returns to scale, long-run; Economics of scale, Diseconomies of scale, Iso-quants and Iso-costs properties; Production Equilibrium; Managerial uses of production function; Choice of optimum expansion path.		

Skill Development Activities

- 1) Compute the BEP for a business Unit.
- 2) Calculate the cost of capital for a manufacturing Unit.

References

- ☞ Ahuja, H.L. (2004) *Business Economics* (5th Ed). New Delhi: Sultan Chand & Sons.
- ☞ Mithani, D.M.(2012).*Managerial Economics*. New Delhi: Himalaya Publishing House.
- ☞ Pandey, K.M., and Others. (2010), *Economics for Managerial Decisions*.
- ☞ Srivatava, R.M. (2013). *Financial management-Management and Policy*. New Delhi: Himalaya Publishing House.
- ☞ Appannaiah. H.R, Reddy. P.N and Shanthi. S. (2015), *BBM Semester Economics*. Himalaya publishing house
- ☞ John Kennedy. M, (2015), *Micro Economics*, Himalaya publishing house.

Course Code: BBA171204	Course Title: MANAGEMENT PROCESS	Credits: 3	Hours: 50
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Objectives

- To understand the concept and functions of Management.
- To familiarize the Principles of Management

COURSE CONTENTS		
Unit 1	Introduction	8 Hours
Introduction; Meaning, nature and characteristics of management; Scope and functional areas of management; Management as a science or art or profession; Management & Administration; Henry Fayol's Principles of management; Social responsibility and Ethics.		
Unit 2	Planning	10 Hours
Nature; importance and purpose of planning; Planning process; Objectives; Types of plans (Meaning only); Decision making; importance & steps.		
Unit 3	Organising and Staffing	12 Hours
Nature and purpose of organization, Principles of organization, Types of organization; Departmentation; Committees; Centralisation Vs. Decentralisation of authority and responsibility; Span of Control; MBO and MBE(Meaning only); Nature and importance of Staffing , Process of Recruitment & Selection (in brief).		
Unit 4	Directing	12 Hours
Meaning and nature of directing; Leadership styles; Motivation: Meaning and Importance; Communication: Meaning and importance; Coordination: meaning and importance and Techniques of Co-ordination		
Unit 5	Controlling	08 Hours
Meaning and steps in controlling, Essentials of a sound control system, Methods of establishing control (in brief).		

Skill Development Activities

- 1) Prepare a chart showing different types of organisation structure
- 2) Chart on staffing process
- 3) Chart on media of communication
- 4) List out the different sources of recruitment
- 5) Draft a control chart for different industry/ business groups

References

- ☞ Appannaiah and Reddy (2011), *Business Management*. Himalaya Publishing House
- ☞ Koontz & O'Donnell. (2002), *Management* (5th Ed). New Delhi: Himalaya Publishing House.
- ☞ Duening, Thomas N., and Ivancevich, John. M. (2003). *Management Principles and Guidelines*. Biztantra Publications.
- ☞ Sherlekar.S.A. and Sherlekar. V.S. (2005), *Principles of Business Management*. Himalaya publishing house.
- ☞ Sharma & Gupta. (2005). *Principles of Management*. Ludhiana: Kalyani Publishers.

Course Title: FUNDAMENTALS OF MANAGEMENT ACCOUNTING
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Objectives

- To develop knowledge and understanding of management accounting techniques to support management in planning, controlling and monitoring performance in a variety of business context

COURSE CONTENTS

Unit 1	Introduction to Management Accounting	06 Hours
Define Management Accounting; Need and Scope of Management Accounting; Importance of Cost Control and Planning Within Organization; Difference Between Financial Information Requirements for Companies; Public Bodies and Society		
Unit 2	Cost Identification and Behavior	13 Hours
Classification of Cost; the Treatment of Direct Cost and Indirect Cost; Historical Verses Economic Cost; Overhead Cost; Direct Variable and Full Cost of Products Service and Activities; Marginal Cost Pricing and Full Cost Pricing to Achieve Specified Return on Sales or Return on Investment; Markup and Margins		
Unit 3	Planning Within Organization	06 Hours
Budgeting for Planning and Control; Functional Budget Including Income Statement; Statement of Financial Position and Statement of Cash Flow; Reporting of Actual Outcome Against Budget; Fixed and Flexible Budget Variances.		
Unit 4	Accounting Control System	20 Hours
Principles of Manufacturing Accounts and the Integration of the Cost Accounts with the Financial Accounting System; Treatment of Variances as Period Entries and Integrated Ledger Systems; Job Batch and Process Costing (Only Average Cost Method)		
Unit 5	Decision making	05 Hours
Contribution concepts and CPV analysis; break even charts; breakeven point; profit targets; margin of safety; contribution/sales ratio; relevant cost and cash flow; make or buy decision; limiting factor analysis for a multi-product company.		

References

- ☞ Fundamentals of Financial Accounting, Kaplan Publishing, 2016
- ☞ Fundamentals of Financial Accounting, BPP Learning Media LTD, 2016

Second Semester

Course Code: BBA172201	Course Title: FINANCIAL ACCOUNTING	Credits: 4	Hours: 60
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Objectives

- To acquaint the students with accounts of partnership
- To understand Hire Purchase, Installment System and Bill of Exchange
- To introduce the fundamentals of Tally Interface

COURSE CONTENTS

Unit 1	Final Accounts of Partnership Firms	12 Hours
Meaning; Partnership deed and its significance; Types – Limited Liability Partnership; Partners capital accounts (Fixed and fluctuating); Final accounts, Preparation of P&L Appropriation Account; special Adjustments - Interest on capital, Interest on drawings, partners salary and Commission.		
Unit 2	Hire Purchase and Installment System	12 Hours
Meaning; Features; Sale vs. Hire Purchase; Entries and accounts in the books of the both the parties (Purchaser and vendor); (Asset Accrual method only) Interest Suspense method.		
Unit 3	Royalty Accounts	14 Hours
Introduction & Meaning of Royalty Accounts; Nature of Royalty Account; Minimum Rent, Short Workings, Recoupment of Short Working under Fixed Period & Floating Period; treatment of strike and stoppage of work; preparation of ledger accounts - land lord account, short workings account, minimum rent account.		
Unit 4	Insurance Claims	12 Hours
Introduction & Need for Insurance, Types of Insurance, Leading Insurance companies; Calculation of loss of Stock (including normal and abnormal stock); Preparation of statement of claim; Partial Insurance; Average Clause(Fire Insurance Claims only).		
Unit 5	Introduction to Tally	10 Hours
Interface; entering transactions and creating accounts.		

Skill Development Activities

- 1) Prepare final accounts of Partnership Firm with imaginary figures
- 2) A problem on calculation of purchase consideration when a firm is converted into a limited company
- 3) Computation of cash price, interest components and hire purchase installments taking any problem
- 4) Understand the meaning and purpose of loss of stock insurance including the average clause
- 5) Preparing the short working accounts under fixed and floating period methods

References

- ☞ Gupta and Radhaswamy. (2001). *Advanced Accountancy Vol I & II*. New Delhi: Sultan Chand & Sons.
- ☞ Jain, S.P & Narang, K.L. (2006). *Basic Financial Accounting*. Ludhiana: Kalyani Publishers.
- ☞ Kumar, S Anil., Mariappa & Kumar, V Rajesh. (2012). *Financial Accounting*. New Delhi: Himalaya Publishing House.
- ☞ Maheshwari. (2003). *Advanced Accountancy Vol I & II*. New Delhi: Himalaya Publishing House.
- ☞ Maheshwari, S.N. & Maheshwari, S.K. (2011). *Financial Accounting*. New Delhi: Himalaya Publishing House.
- ☞ Shukla and Grewal. (2005). *Advanced Accountancy*, (10th Ed). New Delhi: Sultan Chand & Sons.

Course Code: BBA172202	Course Title: ORGANISATIONAL BEHAVIOUR	Credits: 3	Hours: 50
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Objective

To understanding the dynamics of individual and group behavior for efficient and effective utilization of human resources in the organizations.

COURSE CONTENTS		
Unit 1	Introduction	08 Hours
Meaning & definition; importance; scope of OB; contribution of other disciplines towards OB; important concepts in OB; emerging challenges in OB; models of organisational behaviour: autocratic, custodial, supportive, collegial and system (concept only).		
Unit 2	Individual Determinants of Organisational Behaviour- I	10 Hours
Personality: meaning; determinants of personality: biological, cultural, family and social and situational factors; personality attributes influencing OB; Attitude: meaning; characteristics; components; attitude and behaviour; attitude formation; measurement of attitudes.		
Unit 3	Individual Determinants of Organisational Behaviour- II	12 Hours
Perception: meaning; need; perceptual process; perceptual mechanism; factors influencing perception; Motivation: meaning; nature; motivation process; theories of motivation (Maslow's Need Hierarchy Theory, Herzberg's Two Factor Theory, McGregor Theory X & Theory Y); Learning: meaning; components of learning; theories of learning (Classical Conditioning and Operant Conditioning only); principles of learning.		
Unit 4	Group Interactions and Dynamics	10 Hours
Group: meaning; types of groups; functions of small groups; group size; status; managerial implications; group behaviour; group norms; cohesiveness; teams; meaning; importance of team in organization; types of teams; creating effective team; leadership: meaning; importance; difference between leader and manager; leadership styles		
Unit 5	Organisational Change and Development (OCD)	10 Hours
Nature of change; components of change management, importance; factors influencing organization change; resistance to change; Organizational Development: meaning; characteristics; effective OD programme; techniques of OD; managerial implication on OCD		

Skill Development Activities

- 1) List the determinants of Personality
- 2) Characteristics of attitudes and components of attitudes; a brief explanation
- 3) Factors influencing perceptions; a brief explanation
- 4) List the characteristics of various leadership styles
- 5) Formation of Group and Team

References

- ☞ Aswathappa, K. (2012). *Organisational Behaviour*. New Delhi: Himalaya Publishing House.
- ☞ Gangadhar, M., Rao, V.S.P. and Narayan, P.S. (2000). *Organisational Behaviour*. New Delhi: Konark Publication.
- ☞ Newstrom, John W & Davis, Kieth. (2007). *Organisational Behaviour*. New Delhi: Tata McGraw Hill.
- ☞ Robbins, Stephen P. (2002). *Organisational Behaviour*. New Delhi: Pearson Education.
- ☞ P. Subba Rao (2013) revised edition *Organisational Behaviour*. New Delhi: Himalaya Publishing House

Course Code: BBA172203	Course Title: BUSINESS ORGANISATION & CORPORATE ENVIRONMENT	Credits: 3	Hours: 50
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Objective

To familiarise the students with aspects of business organisation and its environment.
To enable the students to get familiarized with the existing company law provisions.

COURSE CONTENTS		
Unit 1	Introduction to Business Organization and Environment	08 Hours
Meaning of business; Classification of Business; industry: types of industry, commerce, trade, aids to trade, meaning, advantages and disadvantages. : internal environment and external environment: political, economic, social, legal, natural and technological environment		
Unit 2	Forms of Business Organization	10 Hours
Forms of Business: sole proprietary concerns; meaning; characteristics; advantages and disadvantages; Partnership firms: meaning; characteristics; advantages and disadvantages; types of partners; LLP; Co-operative Society: meaning; characteristics; advantages and disadvantages.		
Unit 3	Joint Stock Company	12 Hours
Meaning; definition; features; types of companies; formation of company; Promotion of company-Incorporation-capital subscription and certificate of commencement of business. Memorandum of association-Definition-clauses. Articles of Association-Definition-contents-distinction between MOA &AOA-alteration of Memorandum of Association and Articles of Association. Prospectus-meaning-contents-statement in lieu of prospectus. Corporate Social Responsibility.		
Unit 4	Company Capital and Company Meeting	12 Hours
Share capital-meaning shares-kinds of share-merits and demerits of shares. Debentures-meaning-features-types-merits and Demerits, listing of shares. Meeting-Meaning and Definition-types of meeting-Statutory meeting-Annual General Meeting-Extraordinary General Meeting-Board Meeting and Resolution.		
Unit 5	Company Meeting and Winding up of Companies	08 Hours
Modes of winding up-commencement of winding up-consequences-official liquidator-powers and duties of liquidator.		

Skill Development Activities

- 1) Draw a business tree
- 2) Prepare a partnership deed
- 3) Prepare Memorandum and Article of Association of any company
- 4) Study the impact of globalization on Indian business and industry
- 5) State the impact of technology on Indian business

- 6) Drafting of MOA & AOA
- 7) Drafting Notice of Company meetings- AGM, EGM, Board meetings
- 8) Chart of company organization structure.
- 9) A case study on CSR initiatives of any one company

References

- ☞ Aswathappa, K. (1996). *Business Environment* (3rd Ed). New Delhi: Himalaya Publishing House.
- ☞ Francis, Cherunilam. (2007). *Business Environment* (2nd Ed). New Delhi: Himalaya Publishing House.
- ☞ Mittal, Vivek. (2007). *Business Environment* (2nd Ed). New Delhi: Excel Books.
- ☞ Dr.V. Prabudev, Dr. H.R. Appannaoah (2013) *Corporate Environment* (first Ed) New Delhi: Himalaya publishing House.
- ☞ K.C.Garg Vijay Gupta (2015). *Corporate Administration* (2nd Ed). New Delhi: Kalyani publishing house.
- ☞ Maheshwari & Maheshwari, *Element of corporate laws*, Himalaya publishers.
- ☞ M.C Bhandari, *guide to company Law procedures*, Bhandari publications.
- ☞ K.Aswathappa (8th and 10th Ed) *Essential of Business Environment* Himalaya Publishing House

Course Code: BBA172204	Course Title: BUSINESS STATISTICS	Credits: 3	Hours: 50
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Objective

To impart working knowledge in statistics and improve the managerial decision making skills of the students.

COURSE CONTENTS		
Unit 1	Introduction	06 Hours
Definition; functions; scope; limitations of statistics; diagrams and graphs.		
Unit 2	Univariate Data Analysis	14 Hours
Introduction; Measures of Central Tendency; arithmetic mean (simple and weighted), median and mode, partition values. Measures of Dispersion; range, quartile deviation, standard deviation, coefficient of variation.		
Unit 3	Bivariate Data Analysis	12 Hours
Meaning; Correlation; Karl Pearson's coefficient of correlation, Spearman's rank correlation; Regression analysis.		
Unit 4	Time Series	10 Hours
Meaning and components; measurement of trend values using moving average and least square method.		
Unit 5	Index Numbers	08 Hours
Classification; construction of index numbers; methods of constructing index numbers; simple aggregate method; simple average of price relative method; weighted index method; Laspeyre's method; Paasche's method; Fischer's ideal method, consumer price index number.		

Skill Development Activities

- 1) Preparation of different diagrams and graphs
- 2) Prepare tables based on real data and compute arithmetic mean / median etc.
e.g. (a) Data of T.V viewership by class students
(b) Data of weekly spending habits of class students
- 3) Compute standard deviation of real data pertaining to gold prices / silver prices / share prices etc. collecting data from dailies
- 4) Prepare a chart showing wholesale price index / consumer price index / for at least 3 months under observation
- 5) Take any ten observations of two live variables and represent their correlation graphically
- 6) Obtain profit data of any company for 20 years and find trend values

References

- ☞ Gupta, S.P. (2006). *Statistical Methods*. New Delhi: Himalaya Publishing House.
- ☞ Sathyaprasad, B.G. & Chikkodi. (2013). *Quantitative methods for business - II*. New Delhi: Himalaya Publishing House.
- ☞ Rajesh.S. Rajaghatta and Gangadharappa. N.H. (2014), *Quantitative methods for business – II*, Kalyani Publishers.
- ☞ Aggarwal. S.L. and Bhardwaj.S.L. (2011), *Business Statistics*, Kalyani publishers
- ☞ Sharma.J.K (2015), *Fundamentals of business statistics*, Vikas publishing house Pvt. Ltd.

Course Title: ORGANISATION MANAGEMENT

Objectives

- To enable students gain knowledge about concepts, principles and practices relating to organization management
- To enable the students use the knowledge in all functional areas.

COURSE CONTENTS

Unit 1	Introduction to Organizations	10Hours
Different types of organisations; mission; Vision and objectives; The stakeholders of an organization; Conflict among stakeholders; Corporate social responsibility; Features of UK corporate governance code and the features of the US Sarbanes Oxley Act (2002)		
Unit 2	Managing the finance function	20 Hours
Contribution that the finance function makes to the sustainable delivery of the organisation's strategies in a range of contexts; Analyse the components of the finance function; Potential for conflict within the role of the finance function; Contemporary transformation of the finance function		
Unit 3	Managing Technology and Information	10Hours
Role of information systems in the organisations; costs and benefits of information systems; Internet; Intranet; Wireless technology; E – commerce; Digital markets; Social media and Digital goods; Big Data analytics.		
Unit 4	Operations Management	10Hours
Porter's supply chain management system; Procurement as a strategic process in supply chain management; Supply chain management (Reck and Long's strategic positioning tool; Cousin's strategic supply wheel and relationship-based supply chains); CSR and operations management; inventory management methods; process technologies		
Unit 5	Marketing & Managing Human Resources	10Hours
The marketing concept –introduction, The marketing environment, Marketing and corporate strategy, Marketing strategy; Marketing Techniques- Marketing action plans, Branding, Marketing communications; Developments in Marketing- Consumer behaviour, Marketing in not-for-profit organisations, Internal marketing, Corporate social responsibility and social marketing.		
Human resource management – introduction, HRM theories, Employee motivation & Remuneration, Employee motivation & Other factors, HR management in different types of organisation, Working arrangements, The HR plan, CIMA's Ethical Guidelines. Managing human resources- Good HR practice, Human resource development, Appraisal		

References

- ☞ Organisation Management; Kaplan Publishing, edition 2015
- ☞ Stoner, Management, Pearson Education.
- ☞ William Wether& Keith Davis, Human Resource and Personnel Management, McGraw Hill.
- ☞ Don Hellriegel, etal, OrganisationalBehaviour, South Western
- ☞ Fred Luthans, OrganisationalBehaviour, McGraw Hill.
- ☞ Stephen P. Robbins, OrganisationalBehaviour, Pearson Education.
- ☞ Aswathappa. K, OrganisationalBehaviour, Himalaya Publishing House.
- ☞ Aswathappa K: Human Resource and Personnnel Management, Tata McGraw Hill.

Third Semester

Course Code: BBA173201	Course Title: INTERNATIONAL BUSINESS	Credits: 3	Hours: 50
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Objective

To impart knowledge in various issues in international business and markets.

COURSE CONTENTS		
Unit 1	Introduction	08 Hours
International business; competitive advantages; evolution; nature of international business; reasons and stages of internationalization; approaches and theories of international business; comparative cost advantage and problems of international business.		
Unit 2	Modes of Entering International Business	16 Hours
International business analysis; modes of entry; exporting, licensing, franchising, contract manufacturing, turn key projects, foreign direct investment, mergers and acquisitions and joint ventures; comparisons of different modes of entry; globalisation; stages; stages of markets production; investment and technology; globalisation and India.		
Unit 3	MNCs and International Business	06 Hours
Definitions; distinction among Indian Companies, MNC, Global Companies and TNC; Organisational transformations; merits and demerits; MNCs in India.		
Unit 4	International Marketing Intelligence	06 Hours
Information required; sources of information; international marketing information system and marketing research		
Unit 5	EXIM Trade	14 Hours
Process; documents; regulations regarding imports and exports and financing techniques; imports and exports; banks- other financial institutions focusing on exports WTO; formation; objectives; function; GATT.		

Skill Development Activities

- 1) List 3 MNC's operating in India along with the products / services they offer
- 2) Collect latest news affecting India through WTO; World Bank; IMF etc.
- 3) Any two documents used in export trade
- 4) Collect and paste any two documents used in import trade
- 5) Chart in different currencies of different countries
- 6) Tabulate one month data of foreign exchange rate of at least 2 currencies
- 7) Chart the features of any two schemes of Export Promotion Councils

References

- ☞ Aswathappa; K. (2010). *International Business* (4th Ed). New Delhi: Tata McGraw Hill.
- ☞ Cherunilam Francis.(2009).*International Business Environment* (4thEd). New Delhi: Himalaya Publishing House.
- ☞ Rao; Subba. (2005). *International Business* (5th Ed). New Delhi: Himalaya Publishing House.
- ☞ Terpasstra; Vern & Sarathy; Ravi. (2000). *International marketing* (2dn Ed). New Harcourt India.

Course Code: BBA173202	Course Title: BUSINESS COMMUNICATION	Credits: 3	Hours: 50
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Objectives

1. To equip the students with knowledge and understanding of various aspects of business communication
2. To develop effective communication skills.

COURSE CONTENTS		
Unit 1	Introduction	12 Hours
Definition; objectives & principles of communication; process of communication; verbal and non-verbal communication; functions and types of communication; barriers to communication.		
Unit 2	Meetings and Interviews	12 Hours
Procedure; preparing agenda; minutes and resolutions; conducting seminars; group discussion and conferences; procedure of regulating speech, drafting speech and evaluating oral presentation; meaning of interview & preparation of facing the interview; interviewer's function; other types of interviews (promotional, appraisal, exit, problem and stress).		
Unit 3	Listening	04 Hours
Meaning, value of listening; task of listening; principles of effective listening; importance of listening in meetings; committees, conferences.		
Unit 4	Drafting Business Letters	12 Hours
Business letters; types, layout, parts of a letter forms of layout (full block form, modified block form, semi block form etc.); types of business letters; basic principles style and tone letters relate to calling for a post; calling for interviews, appointment orders, termination order, business enquiries, order, regret, cancellation of orders; complaints and adjustments; status enquiry and circulars.		
Unit 5	Presentation and Report Writing	10 Hours
Presentation; the various presentation tools along with guidelines of effective presentation; boredom factors in presentation and how to overcome them; interactive presentation; art of effective listening; report writing; how to write effective report; basics of report writing; types of reports; essentials of report writing.		

Skill Development Activities

- 1) List and mention the features of modern communication devices
- 2) Write a brief note on the preparations for facing the interview
- 3) Write about significance of listening in meetings, committees and conferences
- 4) Writing business letters – take any five situation and draft relevant letters
- 5) Preparing the chairman's report on business performance to be released to the Press
- 6) List the various verbal and non-verbal communications which we come across on a daily basis
- 7) Make a list of observations you would make during an interview with respect to communication

References

- ☞ Sharma. (2002). *Business correspondence & Report Writing* (3rd Ed). New Delhi: Taxman Publications
- ☞ Urmila Rai and Rai.(2007). *Business Communication* (11th Ed). New Delhi: Himalaya Publishing House.
- ☞ M.Balasubramanian.(2002). *Business Communication* (2nd Ed). Ludhiana: Kalyani Publishers.
- ☞ Raymond V. Lesikar John D. Pettit.(2002). *Business Communication* (9th Ed).New Delhi: Tata McGraw Hill
- ☞ Varinder Kumar. (2006). *Business Communication* (1st Ed). Ludhiana: Kalyani Publishers.

Course Code: BBA173203	Course Title: CORPORATE ACCOUNTING	Credits: 4	Hours: 60
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Objective

To enable the students to develop awareness about Corporate Accounting in conformity with the Provision of Companies' Act.

COURSE CONTENTS		
Unit 1	Company Final Accounts	13 Hours
Meaning; preparation of Income Statement & Balance Sheet as per revised schedule (VI)		
Unit 2	Issue of Shares and Debentures	10 Hours
Meaning; kinds of shares; problems on issue and allotment of shares; over subscription and under subscription; issue of shares at premium, discount (Simple Problems)s. Debentures, Meaning; types of debentures; shares Vs. debentures; issue of debentures;		
Unit 3	Business Combination – I: Amalgamation and Absorption	16 Hours
Meaning of amalgamation and absorption; purchase consideration; meaning and methods; conditions for amalgamation in the nature merger and purchase; accounting treatment in the book of transferor and transferee company (Simple problems only).		
Unit 4	Business Combination – II: External Reconstruction	08 Hours
Meaning of external reconstruction; purchase consideration; accounting treatment in the book of transferor and transferee company (Simple problems only).		
Unit 5	Business Combination – III: Internal Reconstruction	13 Hours
Meaning; forms of reconstruction; alteration of capital and capital reduction; scheme for internal reconstruction of a company; problems.		

Skill Development Activities

- 1) Preparation of final accounts of a company – A brief note on legal requirements to be compiled with together with a numerical example.
- 2)A brief note on the methods of computing purchase consideration supported by numerical example involved in Amalgamation and absorption.
- 3) brief note on motives behind mergers
- 4) Construction of a scheme for internal reconstruction taking any numerical example
- 5) Take any reported cases of merger of companies and understand the legal and accounting processes and implications.

References

- ☞ Gupta, R.L. and Radha Swamy, M. (2001). Advanced Accountancy (10th Ed). New Delhi: Sultan Chand & Sons.
- ☞ Jain & Narang. (2012). Corporate Accounting (18th Ed). Ludhiana: Kalyani Publishers.
- ☞ Kumar Anil., Kumar Rajesh V. & Mariappa, B. (2011). Financial Accounting (Vol II). New Delhi: Himalaya Publishing House.
- ☞ Shukla and Grewal. (2014). Advanced Accountancy (17th Ed). New Delhi: Sultan Chand & Sons.

Course Code: BBA173204	Course Title: SERVICE MANAGEMENT	Credits: 3	Hours: 50
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Objectives

1. To acquaint the students with the concepts of service management.
2. To familiarize the students with emerging sectors in the service industry.

COURSE CONTENTS		
Unit 1	Introduction	10 Hours
Meaning of service; characteristics of services; classification of services; marketing mix of services; customer involvement in services; building customer loyalty; GAP model; balancing demand & capacity.		
Unit 2	Public Utility Services	10 Hours
Meaning; scope; importance; types: water supply, electricity supply, natural gas, telephone services, public distribution services, public transportation services (meaning and concept); role of public utility services in Indian economy.		
Unit 3	Tourism and Travel Services	10 Hours
Introduction; concept & nature of tourism; significance & impact of tourism; market segmentation in tourism; tourism marketing mix management of travel services: role of travel agencies & travel organization; tour operations: meaning and services.		
Unit 4	Hospitality and Healthcare Services	10 Hours
Hotels; facilities; the guest cycle; classification of hotels; marketing mix of hospitality industry- hospital service management- facilities; personnel; administration; hospital service extensions - pharmacy; Mid Wife; marketing the medical transcription services		
Unit 5	Digital Services	10 Hours
Online banking: meaning, functions and online transactions; online insurance services: nature and procedure; online income tax services: nature and procedure of paying income tax online; Online utility payment services		

Skill Development Activities

- 1) Visit any hotel and give an account of facilities provided to tourists.
- 2) Interact with a tourist operator and try to understand elements of tourism.
- 3) Select any service and analyse the Marketing mix involved.
- 4) Format of medical transcriptions.
- 5) List out organizations providing health care services in your area.
- 6) List out different Health care services.

References

- ☞ Lovelock, Christopher. (2002). *Services Marketing - People, Technology, Strategy* (4th Ed). New Delhi: Pearson Education Asia.
- ☞ Shajahan, S. (2001). *Service Marketing (Concept, Practices & Cases)* (4th Ed). Mumbai: Himalaya Publishing House.
- ☞ Shanker, Ravi (2002). *Services Marketing - the Indian Perspective* (4th Ed). New Delhi: Excel Books

Course Code: BBA173205	Course Title: HUMAN RESOURCE MANAGEMENT	Credits: 3	Hours: 50
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Objectives

- To understand the importance of HR concepts.
- To analyze the role of HR managers in changing environment.
- To provide the application oriented knowledge in human resource management.

COURSE CONTENTS

Unit 1	Introduction	06 Hours
Meaning of HRM; importance of HRM; objectives and functions; process of HRM; systems and techniques; role of human resource manager; duties and responsibilities of human resource manager; typical organization set up – structure of human resource department.		
Unit 2	HRP, Selection, Induction and Training	14 Hours
Meaning and importance of human resource planning; benefits of human resource planning; meaning of recruitment; selection, placement and training methods of recruitment and selection; uses of tests in selection; meaning of training and induction; objective and purpose of induction, need for training, benefits of training, identification of training needs, methods of training.		
Unit 3	Performance Appraisal and Compensation	10 Hours
Meaning of performance appraisal; objectives of performance appraisal; methods of performance appraisal and limitations; principles and techniques of wage fixation; job evaluation; compensation; meaning of compensation, objectives of compensation.		
Unit 4	Internal Mobility	10 Hours
Purpose of promotion, basis of promotion; meaning of transfer; reasons for transfer, types of transfer, right sizing of work force; need for right sizing.		
Unit 5	Work Environment	10 Hours
Meaning of work environment; fatigue; implications of fatigue; causes and symptoms of fatigue; monotony and boredom; factors contributing to monotony and boredom; industrial accidents; employee safety; grievance and grievances handling; personnel records and personnel audits.		

Skill Development Activities

- 1) Chart the function of HRM and a brief explanation on the need for each function
- 2) Prepare an Ad for recruitment / selection of candidates for any organization
- 3) Give observation of industrial safety practices followed by any organization
- 4) Develop a format for performance appraisal of an employee
- 5) Choose any MNC and present your observations on training programme

References

- ☞ Aswathappa. (2010). *Human Resource Management* (6th Ed). New Delhi: Tata McGraw Hill
- ☞ Biswanath Ghosh. (2005). *Human Resource Development and Management*. Jain Book Depot
- ☞ C.B.Mamoria. (2012). *Personnel management* (21st Ed). New Delhi: Himalaya Publishing House
- ☞ Edwin Flippo. (1994). *Personnel management* (5th Ed). New Delhi: Tata McGraw Hill
- ☞ Sahni. (2005). *Personnel Management* (5th Ed0. Kalyani Publisher
- ☞ Subba Rao. (2011). *Human Resources management* (12th Ed). New Delhi: Himalaya Publishing House.

Course Title: FINANCIAL REPORTING

Objectives

- To familiarize the student with the regulatory and managerial aspects of financial reporting.
- To provide knowledge about preparation financial statements using IFRS

COURSE CONTENTS

Unit 1	Regulatory Framework	08 Hours
IFRS Vs GAAP; meaning of IFRS, Role of IASB in developing IFRS, Roles and structures of key bodies involved in regulation; the scope of IFRS and development of IFRSs; Role of an auditor in incorporated entities and the different types of audit reports;		
Unit 2	Components of Financial Statements	16 Hours
Elements and key principles underpinning financial statements in accordance with IFRS; IASB's Conceptual Framework for financial reporting Tangible non-current assets; Intangible assets; Inventory; Financial assets and financial liabilities; Leases; Provisions; contingent liabilities and contingent assets; Taxation; Foreign currency and individual transactions; computation of depreciation (simple problems)		
Unit 3	Preparation of Financial Statements	12Hours
Structure and contents of financial statements presented under IFRS –identifying and reporting the results of discontinued operations; Accounting Policies; Changes in Accounting Estimates and Errors; Operating Segments; Earnings per share; (preparation of financial statements - Problems)		
Unit 4	Preparation of Consolidated Financial Statements	12 Hours
Statement of financial position; Statement of comprehensive income; Statement of changes in equity; statement of cash flows (IAS7);Subsidiaries (IFRS 10);Associates (IAS 28);consolidated statement of financial position; consolidated statement of comprehensive income; consolidation involving fully or partially owned subsidiaries; Including the non-controlling interests using both methods specified by reporting standards (only theory)		
Unit 5	Price Level Accounting	12Hours
Meaning and Concepts; Methods of accounting for Price level changes; Problems on Current purchasing power method (CPP) and Current cost accounting Method (CCA). (Problems on CPP and CCA)		

References

- ☞ CIMA Study Text P1 Advanced Financial Reporting 2015; Kaplan Publishing
- ☞ Advanced Financial Accounting, David Pendrill and Richard Lewis, Pearson Education Limited
- ☞ Advanced Accountancy, S.P.Jain and K.L.Narang, Kalyani Publishers.
- ☞ M.P.Vijayakumar Financial Reporting ICAI Practice Manual.
- ☞ Shahrokh M. Sudagaran. (1998). *International Accounting: A User Perspective*. South-Western Pub.
- ☞ Timothy S. Douplik, Hector Perer.(2012). *International Accounting*. Irwin Professional Publications.
- ☞ Choi FDS and Gary K. Meek: International Accounting, Pearson.

Fourth Semester

Course Code: BBA174201	Course Title: BUSINESS LAW	Credits: 3	Hours: 50
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Objective

1. To introduce the students to legal framework
2. To familiarize the students with important regulations of business

COURSE CONTENTS		
Unit 1	Introduction	04 Hours
Introduction; nature of law; meaning and definition of business law; scope and sources of business law.		
Unit 2	Contract Laws	14 Hours
Indian Contract Act 1872: Definition of Contract; essentials of a valid contract (all essentials need to be explained in great detail); classification of contracts; remedies for breach of contract. Indian Sale of Goods Act 1930: Definition of contract of sale and agreement to sell; essentials of contract of sale; conditions and warranties; rights and duties of buyer; rights of an unpaid seller.		
Unit 3	Information Laws	10 Hours
Information Technology Act 2000: Introduction to Cyber Law in India; importance of Cyber Law; E-Commerce; Paperless Society; Digital Signatures; cybercrimes; salient features of IT Act 2000; recent amendments of IT Act 2008. Right to Information Act 2005: Objectives of the RTI Act; its scope; suo moto disclosure; method of seeking information; who is eligible to get information; Authorities; RTE 2008: Salient Features.		
Unit 4	Competitions and Consumer Laws	10 Hours
The Competition Act 2002: Objectives of Competition Act; the features of Competition Act; components of Competition Act; CCI; CAT; offences and penalties under the Act. Consumer Protection Act 1986: Definition of the terms consumer; consumer dispute; defect; deficiency; unfair trade practices and services. Consumer Protection Act; Consumer Redressal Agencies; District Forum; State Commission; National Commission; any two landmark judgments of the Supreme Court.		
Unit 5	Economic and Environment Laws	12 Hours
FEMA 1999: Objects of FEMA; definition of important terms – authorized dealer; currency; foreign currency; foreign exchange; foreign security; money laundering, Hawala transactions; Directorate of Enforcement; salient features of the FEMA; offences and penalties. Environment Protection Act 1986: Objects of the Act; definitions of important terms; environment; environment pollutant; environment pollution; hazardous substance and occupier; types of pollution; global warming; causes for ozone layer depletion; carbon trade; rules and powers of central government to protect environment in India.		

Patent Act 1970: Meaning; scope of intellectual properties; amendments as per WTO agreements
Background; objects; definition; inventions; patentee; true and first inventor; procedure for grant of
process and product patents; rights to patentee; infringement; remedies; Patent Act 2005.

Skill Development Activities

- 1) Prepare a chart showing sources of business law;
- 2) Draft an agreement on behalf of an MNC to purchase raw materials indicating therein terms and conditions and all the essentials of a valid contract.
- 3) Draft an application to the Chief Information Officer of any government office seeking information about government spending.
- 4) Draft digital signature certificate.
- 5) Draft a complaint to District Consumer Forum on the deficiency of service in a reputed corporate hospital for medical negligence.
- 6) Collect leading cyber-crimes cases and form groups in the class room and conduct group discussion.
- 7) Draft a constructive and innovative suggestions note on global warming reduction.

References

- ☞ Aswathappa. K & Ramachandra. (2003). *Business Law* (3rd Ed). New Delhi: Himalaya Publishing House.
- ☞ Bulchandini, K.R. (2012). *Business Law for Managers*. New Delhi: Himalaya Publishing House
- ☞ Garg, Sareen, Sharma & Chawla. (2004). *Business Law* (3rd Ed). Ludhiana: Kalyani Publishers.
- ☞ Kapoor N.D. (2009). *Business Law* (29th Ed). New Delhi: Sultan Chand & Sons.
- ☞ Kuchhal M.C. (2004). *Business Law* (4th Ed). New Delhi: Vikas Publishing House.
- ☞ Tulsian. (2013). *Business Law* (24th Ed). New Delhi: Tata McGraw Hill.

Course Code: BBA174202	Course Title: MANAGEMENT ACCOUNTING	Credits: 4	Hours: 60
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Objective

To enable the students to interpret financial statement and enable management decisions based on analysis.

COURSE CONTENTS

Unit 1	Introduction	6 Hours
Meaning; nature and scope of Management Accounting; evolution; Cost Accounting vs. Management Accounting vs. Financial Accounting; limitations of management accounting.		
Unit 2	Analysis of Financial Statements- I	10 Hours
Analysis of financial statements; comparative statements; comparative income statement; comparative balance sheet; common size statements; common size income statements; common size balance sheet; trend percentages; reporting to management; management decision and analysis.		
Unit 3	Analysis of Financial Statements- II	16 Hours
Ratio analysis: meaning and significance; classification of ratios; problems on ratio analysis; preparation of trading and profit and loss accounts and balance sheet with the help of accounting ratios.		
Unit 4	Fund Flow and Cash Flow Statements	20 Hours
Meaning of fund and funds flow analysis; advantages of fund flow statements and limitations; preparation of funds flow statement; cash flow statement: meaning; advantages of cash flow statements and limitations; distinction between fund flow and cash flow statement; preparation of cash flow statement (as per Accounting Standard-3).		
Unit 5	Budgetary Control	08 Hours
Meaning; need; objectives and functions; advantages and limitations; classification; preparation of cash and flexible budget only.		

Skill Development Activities

- 1) Collection of financial statements of any one organized for at least 2 years
- 2) Calculation of profitability ratios, Turnover ratios, solvency ratios and liquidity ratios
- 3) Prepare trend charts of the company chosen
- 4) Preparation of Funds flow statements with imaginary figures as per Accounting Standards
- 5) Preparation of Cash flow statements with imaginary figures as per accounting standards
- 6) Draft an imaginary management report (General)
- 7) Draft situation specific Management report.

References

- ☞ Gowda, J. Made. (2007). *Cost and Management Accounting (3rd Ed)*. Deep and Deep Publications
- ☞ Jain and Narang. (2005). *Cost and Management Accounting (6th Ed)*. Ludhiana: Kalyani Publishers
- ☞ Pandey I.M. (2009). *Management Accounting (3rd Ed)*. New Delhi: Himalaya Publishing House
- ☞ Prabhakara Rao. (2009). *Management Accounting (1st Ed)*. Ludhiana: Kalyani Publishers.
- ☞ M.N.Arora – Management Accounting – Himalaya Publishing House.
- ☞ H.R. Appannaiah, Mukund Sharma – Himalaya Publishing House.
- ☞ Management Accounting – Khan Jain.
- ☞ Accounting for Management – Usha Devi.N.
- ☞ Sharma and Shashi Gupta. (2012). *Management Accounting (3rd Ed)*. Ludhiana: Kalyani Publishers
- ☞ Vinayakam. (1996). *Management Accounting (3rd Ed)*. Tools and Techniques.

Course Code: BBA174203	Course Title: FINANCIAL MANAGEMENT	Credits: 4	Hours: 60
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Objective

To give insight into financial decision making and composition of different securities in the total capital structure.

COURSE CONTENTS

Unit 1	Introduction	08 Hours
Meaning; scope of finance; financial decisions in firm; goals of financial management; introduction to capitalization and capital structure; sources of finance: capital market, money market and Forex market.		
Unit 2	Cost of Capital	12 Hours
Meaning; computation of cost of capital; term loan; debentures; preference; equity; retained earnings; weighted average cost of capital.		
Unit 3	Capital Structure and Leverages	12 Hours
Meaning of capital structure; optimum capital structure; factors determining capital structure; problems; leverages - operating leverage, financial leverage, combined leverage; EBIT-EPS Analysis (Simple problems).		
Unit 4	Investment and Dividend Decisions	16 Hours
Meaning of capital budgeting; significance; capital budgeting process; project classification and investment criteria; payback method; ARR Method; Net Present Value; IRR Method; Profitability Index. (Simple Problems Only); dividend decisions: meaning; types of dividend policies; factors influencing dividend policy; forms of dividends (Theory only).		
Unit 5	Management of Working Capital	12 Hours
Meaning, introduction, concepts of working capital; factors influencing working capital requirements; importance of adequacy of working capital; components of working capital; simple problems on estimation of working capital requirements; cash management; receivables management and inventory management (meaning and importance only)		

Skill Development Activities

- 1) Collect and paste share application form of IPO
- 2) Collect EPS of at least 5 companies for 3 years and draw EPS chart
- 3) Prepare a capital budget by applying different techniques for a new business to be started
- 4) Illustrate operating cycle for at least two different companies of your choice.
- 5) Draw Cash Management charts
- 6) Draw working capital policy charts

References

- ☞ Bhalla, V.K. (2008). *Investment management*. New Delhi: Sultan Chand & Sons.
- ☞ Maheshwari, Dr. S.N (2010), *Financial Management: Principles and Practice*. New Delhi: Jain Book Agency
- ☞ Chandra, Prasanna. (2012). *Financial Management & Practice*. New Delhi, Tata McGraw Hill.
- ☞ Pandey, I.M. (2013). *Financial Management*. New Delhi: Vikas Publications Pvt. Ltd.
- ☞ Prasad, Sathya & Kulkarni, P. V (2004). *Financial Management*. New Delhi, Himalaya Publishing House.
- ☞ Preeti Singh (2010). *Investment Management Security Analysis and Portfolio Management*. New Delhi: PHI Learning.
- ☞ Sharma & Gupta. *Financial Management*. Ludhiana: Kalyani Publishers

Course Code: BBA174204	Course Title: PRODUCTION & OPERATIONS MANAGEMENT	Credit: 3	Hours: 50
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Objective

To understand the functional areas of production and operations management as practiced in manufacturing industries

COURSE CONTENTS		
Unit 1	Introduction to Production & Operations Management	06 Hours
Meaning; objectives; importance and functions of production & operations management; recent trends; CAD, CAM, SCM (meaning only)		
Unit 2	Plant Location and Layout	10 Hours
Factors affecting location; theory and practices; cost factor in location; plant layout principles, space requirement; Different types of facilities; Organization of physical facilities – building, sanitation, lighting, air conditioning, safety, etc.		
Unit 3	Materials Management	10 Hours
Purchasing; selection of suppliers; inventory management; material handling principles and practices; economic consideration; criteria for selection of materials handling equipment; Inter- relationship of plant layout and materials handling; inventory control; value analysis; value engineering and ergonomics (meaning only); standardization; codifications; simplification..		
Unit 4	Production Planning and Quality Control	12 Hours
Objectives and concepts; capacity planning; corresponding production planning; controlling; scheduling routing; quality control - statistical quality control, quality management; acceptance sampling procedures; quality circle; meaning of ISO and TQM.		
Unit 5	Maintenance Management & Waste Management	12 Hours
Types of maintenance; break down, preventive, routine and predictive: advantages and disadvantages; modern scientific maintenance methods; waste management - scrap and surplus disposal; salvage and recovery; automation - meaning, advantages, problems.		

Skill Development Activities

- 1) Visit any organization and give a report on the functioning of PPC
- 2) Function of Materials management
- 3) Function of Quality Circles
- 4) Prepare ISO specification charts
- 5) List environmental issues handled by the company visited
- 6) Understand the plant location of the organization selected

References

- ☞ Adam, Everett E. and Ebert, Ronald J.(2002). *Production & Operations Management* (13th Ed). New Delhi: PHI Learning.
- ☞ Ahuja, K.K. (1993). *Production Management* (1st Ed). CBS Publications.
- ☞ Aswathappa, K. and Bhat, Shridhara K. (2010). *Production and Operations Management* (6th Ed). New Delhi: Himalaya Publishing House.

Course Code: BBA174205	Course Title: MARKETING MANAGEMENT	Credits: 3	Hours: 50
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Objectives

- To develop basic understanding about marketing concepts & marketing mix.
- To provide information about buyers and sellers behaviour in marketing.
- To gain knowledge about the changing scenarios of current marketing system.

COURSE CONTENTS

Unit 1	Introduction	06 Hours
Definition; nature; scope and importance of marketing; approaches to the study of marketing; functions of marketing.		
Unit 2	Market Segmentation, Targeting and Positioning	10 Hours
Market Segmentation: Meaning; importance; bases of segmentation; Market Targeting: types of targeting; Market Positioning: strategies for positioning.		
Unit 3	Consumer Behaviour	08 Hours
Buying motives; factors influencing buying behavior; the buying decision process, stages of the buying decision process.		
Unit 4	Marketing Mix	20 Hours
Meaning and elements - classification of products; product mix decision, product line, product addition & deletion, product life cycle; product planning, diversification, product positioning, new product development process; strategies, branding, packaging; Pricing: objectives; policy, factors influencing pricing policy; method of pricing; pricing policies and strategies; Distribution: definition; need; channel design decision; channel management decision; factors affecting channels; types of marketing channels; Promotion: nature and importance of promotion; promotion mix; advertising; sales promotion; public relation; direct selling and publicity.		
Unit 5	Recent Trends in Marketing	06 Hours
M-marketing; tele-marketing; M-business; relationship marketing; retailing; concept and online marketing; social media network marketing; rural marketing; green marketing.		

Skill Development Activities

- 1) Analyse consumer behaviour by interacting with some selected consumers
- 2) Take any advertisement released by a company in a newspaper and analyse the same keeping in view the essential ingredients of advertising
- 3) Draw a chart of product life cycle of one durable and non-durable product
- 4) Make a report on promotional strategies of any newly launched product in Indian market

References

- ☞ Keegan, Warren J., (2003). *Global marketing Management* (7th Ed). Prentice Hall India Publications.
- ☞ Kotler, Philip and Lane, Kevin, (2012). *Marketing Management* (14th Ed). New Delhi: Pearson education.
- ☞ Rajagopal. (2009). *Marketing Management: Text and Cases*. New Delhi: Vikas Publications Pvt. Ltd.
- ☞ Ramaswamy. (2009). *Marketing Management* (4th Edition). New Delhi: Macmillan Publications.
- ☞ Sonatakki, C.N. (2011). *Marketing Management*. New Delhi: Kalyani Publishers.

Course Title: Project and Relationship Management
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Objectives

- It emphasizes holistic; integrated approach to managing organizations from internal and external

COURSE CONTENTS

Unit 1	Overview of Strategic Management	06 Hours
Define strategy and strategic management ; Levels of strategies ; Alternative approaches to strategy development; Concept of competitive advantage		
Unit 2	Assessing the Global Environment	13 Hours
Global business environment; PEST analysis; globalisation; country and political factors; Porter's Diamond and its uses; Porter's Five Forces model and its uses and emerging markets; role of competitor analysis; sources; types and analysis of competitive data and the application of Big Data in competitor analysis		
Unit 3	Human Aspects of the Organization	06 Hours
Fundamental and contemporary concepts in management; power; authority; delegation and empowerment; approaches to leadership; theories of behavioural aspects of control; human resources approaches; organisational culture.		
Unit 4	Managing Relationships	20 Hours
Leading and managing effective teams; Transaction Cost Theory in the context of shared service centres and outsourcing; including contractual relationships; SLAs (service level agreements); bounded rationality and co-creation with customer; importance of communication; negotiation; persuasion and influence in the management process		
Unit 5	Managing Change through Projects	05 Hours
Organisational change; Change management ; Tools and techniques for project managers (WBS; PBS; SOW; PERT; CPM; Gantt Charts; scenario planning and buffering and project management software)		

References

- ☞ CIMA Study Text E2 Project & Relationship Management 2015; Kaplan Publishing
- ☞ Jack. R. Meredith and Samuel J. Mantel Jr. (2002). Project Management: A Managerial Approach.(Fourth Edition).Singapore: John Wiley & Sons.
- ☞ Narendra Singh. (2000). Project Management and control. Mumbai.Himalaya Publishing House.
- ☞ Prasanna Chandra. (2009). Projects Planning, Analysis, Financing, Implementation and Review. (8th Edition). New Delhi. Tata McGraw Hill
- ☞ Vasanth Desai. (2013). Project Management. (4th Edition). Mumbai. Himalaya Publishing House.
- ☞ Don Hellreigel. (2009). *Organizational Behavior*. Thomson Publications
- ☞ Fred Luthans. (2009). *Organizational Behavior*. New Delhi: McGraw Hill.
- ☞ Dr.K. Aswathappa. (2010). *Organizational Behavior Text, Cases & Games*. Mumbai: Himalaya Publishing House.
- ☞ P. SubbaRao. (2009). *Organisational Behaviour (Text, Cases and Games)*. Mumbai: HPH

Fifth Semester

Course Code: BBA175201	Course Title: INCOME TAX – I	Credits: 4	Hours: 60
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Objective

To expose the students to the various provision of Income Tax Act relating to computation of Income of Individual Assessee only.

COURSE CONTENTS		
Unit 1	Introduction	10 Hours
Brief history of Income Tax; legal frame work; cannons of taxation; Recent Finance Bill; scheme of income tax; definitions: Assessee, Person, Assessment Year, Previous Year, Income, Gross Total Income, Total Income, Agricultural Income (including integration of agricultural income with non- agriculture income).		
Unit 2	Residential Status and Incidence of Tax	14 Hours
Residential status; Exempted Incomes U/S 10 (Restricted to Individual Assessee): fully exempted and partly exempted incomes; including problems on House Rent Allowance; Leave Encashment; Commutation of Pension; Death-cum-Retirement benefits; Gratuity; compensation received on termination of the service.		
Unit 3	Income from Salary	24 Hours
Income from Salary; Features of Salary Income; Basic Salary; Allowance, Perquisites section 89(1); Problems.		
Unit 4	Income from House Property	12 Hours
Income from House Property; Introduction; Annual value under different situations; deductions; problems.		

Skill Development Activities

- 1) Form No. 49A (PAN) and 49B.
- 2) Filling of Income Tax Returns.
- 3) List of enclosures to be made along with IT returns (with reference to salary & H.P).
- 4) Preparation of Form 16.
- 5) Computation of Income Tax and the Slab Rates.
- 6) Computation of Gratuity.
- 7) Chart on perquisites.
- 8) List of enclosures to be made along with IT returns (with reference to salary and house property incomes)

References

- ☞ Gaur & Narang. *Income Tax*. Ludhiana: Kalyani Publishers
- ☞ Lal, B.B. *Direct Taxes*. Konark Publisher (P) Ltd
- ☞ Mehrotra and Goyal. *Direct Taxes – Law and Practice*. Sahitya Bhavan Publication
- ☞ Prasad, Bhagwathi. *Direct Taxes- Law and Practice*. Wishwa Prakashana
- ☞ Pagare & Dinakar. *Law and Practice of Income Tax*. New Delhi: Sultan Chand & Son
- ☞ Singhania, Vinod K. *Direct Taxes – Law and Practice*. New Delhi: Taxmann publication
- ☞ Dr. Usha Devi N & Dr. R.G. Saha – *Direct Tax, Income Tax*. Himalaya Publishing House.
- ☞ Swaminathan .C, Abhirami.D & Srinivas G. – Kalyani Publishers
- ☞ 7 Lectures – Vision Book House, Income Tax.

Course Code: BBA175202	Course Title: COST ACCOUNTING	Credits: 4	Hours: 60
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Objectives

1. To familiarize students with the various concepts and element of cost
2. To understand reconciliation statement of cost and financial accounts
3. To provide knowledge about absorption and marginal costing

COURSE CONTENTS

Unit 1	Nature & Scope of Cost Accounting	10 Hours
Meaning; cost; costing; cost accounting; cost accountancy; financial accounting; cost accounting; cost concepts; cost center; cost unit; classification and elements of cost; costing methods and techniques; preparation of cost sheets; tenders and quotations		
Unit 2	Material & Labour Cost Control	12 Hours
Meaning of material control; steps in material control; need; objective of material control; issue of materials; methods of pricing material issues: FIFO, LIFO, Simple, Weighted average methods only; meaning of labour cost; idle time; over time; time rate and piece rate systems; Taylor's differential piece rate systems		
Unit 3	Overhead Cost Control	16 Hours
Classification of overhead cost; allocation of overhead expenses; apportionment of overhead expenses; bases of apportionment; primary and secondary distribution (repeated distribution and simultaneous equation methods only); absorption of overhead (machine hour rate only)		
Unit 4	Reconciliation of Cost and Financial Accounts	10 Hours
Meaning; Reasons for the differences in profit or loss shown by cost accounts and financial accounts; Preparation of reconciliation statement		
Unit 5	Marginal Costing	12 Hours
Meaning of marginal cost and marginal costing; absorption costing, break-even point, PV ratio and margin of safety; CVP Analysis (Excluding decision making problems).		

Skill Development Activities

- 1) List methods of costing adopted by industries located in the region
- 2) List materials consumed in any two organizations of your choice
- 3) Draw a specimen of purchase requisition format
- 4) Draw specimen of bin-cards and store ledgers
- 5) Draw specimen of wage sheet / pay roll with imaginary figures

References

- ☞ Arora, M.N. (2012). *Cost Accounting* (10th Ed). New Delhi: Himalaya Publishing House.
- ☞ Dev, Prabhu. (2004). *Cost Accounting* (4th Ed). New Delhi: Himalaya Publishing House.
- ☞ Jain, S.P. & Narang, K.L. (2011). *Cost and Management Accounting* (5th Ed). Ludhiana: Kalyani Publishers.

Course Code: BBA175203	Course Title: BUSINESS RESEARCH METHODS	Credits: 3	Hours: 50
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Objectives

1. To equip the students with the basic understanding of the research methodology
2. To provide the fundamentals of research for practical application in business

COURSE CONTENTS		
Unit 1	Introduction	06 Hours
Meaning, objectives; Criteria for a good research; types of research; research methods vs. research methodology; Steps in research process; Business Research – Nature & Scope.		
Unit 2	Research Problem	06 Hours
Meaning of research problem; Identification of research problem; Sources of Research Problem; review of literature (concept); statement of problem (concept); objectives of the study (concept); Research questions & types.		
Unit 3	Research Design	14 Hours
Meaning; need; features; Concept relating to research design; Types of research design; Sampling – meaning; Steps in sampling; Sampling methods (probability and non-probability methods).		
Unit 4	Data Collection and Tabulation	12 Hours
Types of Data, Difference Between Primary and Secondary Data, Collection of primary data; questionnaire, schedules, interview, Survey, observation; secondary data; Sources of Secondary Data, tabulation of data : Meaning and Types.		
Unit 5	Analysis and Interpretation of Data and Research Reporting	12 Hours
Statistical methods for data analysis (only theory); meaning of interpretation; technique of interpretation; significance of report writing; steps; layout of the research report; types of research reports; precautions while writing research reports.		

Skill Development Activities

- 1) Illustrate different types of samples with examples
- 2) Construct a questionnaire for collection of primary data keeping in mind the topic chosen for research
- 3) Tabulate the information collected through the questionnaire

References

- ☞ Krishna Swamy, O.R. (1993). *Research Methodology*. New Delhi: Himalaya Publishing House.
- ☞ Kothari, C.R. (2004). *Research Methodology (2nd Ed)*. New Age.
- ☞ Michael V.P. (2004). *Research Methodology in Management*. New Delhi: Himalaya Publishing House
- ☞ Sadhu & Singh Amarjit. (1983). *Research Methodology in Social Science*. New Delhi: Himalaya Publishing House
- ☞ Wilkinson and Bhandarkar. (2003). *Methodology and Techniques of Social Research*. New Delhi: Himalaya Publishing House
- ☞ William Trochim.(2003). *Research Methods*. Biztantra
- ☞ Priti R Majhi & Prafull K Khatua (2015). *Research Methodology*. New Delhi: Himalaya Publishing House

Course Code: CIM175201	Course Title: STRATEGIC MANAGEMENT	Credits: 4	Hours: 60
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Objectives

- To enable students gain knowledge about concepts, principles and practices relating to strategic management
- To enable the students use the knowledge in all functional areas.

COURSE CONTENTS

Unit 1	Interacting with the Organisation's Environment	10Hours
<p>Fundamentals of strategic management- Strategic management, Strategic planning, Less formal strategic planning, Environmental complexity and organizations, Resource-based strategy, Management accountants and strategy Development, Directors' strategic roles and responsibilities; Corporate objectives and stakeholders- Mission, vision, goals and strategy, Business goals and objectives, 3 The short term and the long term, Managing relationships with stakeholders, Corporate political activity, Business ethics, Corporate social responsibility and sustainability, Not-for-profit organisations; The environment and uncertainty- The external environment, The environment as a driver for change, Environmental information and analysis, Gap analysis, Forecasting, Scenario planning, Foresight, Game theory, Strategic intelligence.</p>		
Unit 2	Managing Technology and Information	20 Hours
<p>Resources and capabilities- Strategic resources and capabilities, Value drivers, Converting resources: the value chain, The supply chain and supply chain management, Outputs: the product portfolio, New products and innovation, Benchmarking; Identifying and evaluating strategic options- Assessing strategic position, Generic competitive strategies, Product-market strategy: direction of growth, Methods of growth, Organic growth, Mergers and acquisitions, Joint ventures and strategic alliances, Divestment and rationalization, The public and not-for-profit sectors , Evaluating strategic options; Information systems and strategy- Strategic information systems, Information strategy, Strategic and operational information; Business applications of information and information technology- Information for decision making and control Information sources and management, Knowledge management, Databases and models, Big Data, E-commerce, Web 2.0 technologies and business strategy, The IT department; Customers and marketing- Marketing, Marketing: products, customers and segmentation, Relationship marketing and customer loyalty, Reviewing the customer portfolio, Databases and marketing, E-marketing.</p>		
Unit 3	Leading Change	10Hours
<p>Understanding organisational change- Introduction to change management, Types of change, The context of change, Culture and change, Stage models of change, Other models of managing change, Force field analysis, Managing resistance to change; Leading and managing change - Change and communication, Why change succeeds or fails, Change and the individual, Leading change, Building and managing effective teams, Business ethics in change management and the implementation of strategic plans, Change in practice, Change management and strategy implementation.</p>		

Unit 4	Implementing Strategy	10Hours
Strategic performance management- 1 Performance management and control – – Recommend, Strategic control and critical success factors, Performance measures: financial and nonfinancial, The balanced scorecard, Developing a performance measurement system, Performance pyramid (Lynch & Cross), Building block model (Fitzgerald & Moon), Measuring performance in manufacturing businesses, Targets and rewards;		
Unit 5	Performance measurement	10Hours
Performance measurement- The role of the management accountant in strategic performance evaluation, Inflation and NPVs, Using contribution margin as a measure of performance, Divisional performance: return on investment (ROI), Divisional performance: residual income, Comparing profit centre performance, Interfirm comparisons and performance ratios.		

References

- ☞ Strategic management, Kaplan Publishing, 2016
- ☞ Strategic management, BPP Learning Media LTD, 2016
- ☞ Budhiraja, S.B. and M.B. Athreya. (2007). *Cases in Strategic Management*. New Delhi:TataMcgraw Hill, New Delhi.
- ☞ RochardGHamermesh Michael E. Porter. (2012). *Business Policy text and Cases*. New Delhi: Richard D. Irwin, Inc.
- ☞ Coulter, Mary K. (2010). *Strategic Management in Action*. Prentice Hall,
- ☞ David, Fred R. (2009). *Strategic Management*. , New Jersey: Prentice Hall.
- ☞ Glueck, William F. and Lawrence R. Jauch. (2003). *Business Policy and Strategic Management*, McGraw-Hill International Edition.

Course Code: BBA175205	Course Title: BANKING REGULATIONS & OPERATIONS	Credits: 3	Hours: 50
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Objective

To familiarize the students with the law and practices of banking

COURSE CONTENTS		
Unit 1	Introduction	06 Hours
Nature of banking business; Banker and Customer: General and Special relationship.		
Unit 2	Paying and Collecting Banker	20 Hours
Negotiable instruments and their characteristics; payment of cheques and protection to the paying banker dishonors of cheques: grounds; payment of cheque and other instruments; crossing of cheques; function of the banker; collection of cheques and other instruments; protection to the collecting banks under the Negotiable Instruments Act 1881; Endorsements on cheques; Bill of exchange; different types of endorsements; forged endorsements; Holder of value; holder/payment in due course.		
Unit 3	Types of Customers and Account holders	10 Hours
Types of customers and account holders: Procedure and practice for opening and conducting the accounts of customers particularly individuals including minors; joint account holders; partnership firms; joint stock companies; companies with limited liability; executors and trustees; clubs and associations; Joint Hindu Family etc.; steps to be taken on death; lunacy; bankruptcy; winding up or in cases of garnishee orders; non-resident accounts; accounts of government departments; payment of pension-certificate of deposit.		
Unit 4	Services to Customers	6 Hours
Remittance of funds: demand drafts, mail transfers, online transfers; safety lockers; safe custody of articles; standing instructions; credit cards; debit cards; KYC norms.		
Unit 5	Principles of Bank Lending	8 Hours
Principles of bank lending: different kinds of borrowing facilities granted by banks such as loans, cash credit, overdraft, bills purchased, bills discounted, letters of credit; Types of securities; NPA.SARFESI Act 2002.		

Skill Development Activities

- 1) Collect and paste (photocopy) of A/c opening form for SB A/c and Current A/c
- 2) Collect and paste pay in slip for SB A/c and Current A/c.
- 3) Draw specimen of demand draft.
- 4) Draw different types of endorsement of cheques.
- 5) Paste specimen of travelers cheque/gift cheque.
- 6) List customer services offered by at least 2 banks of your choice.

References

- ☞ Kothari N. M. *Law and Practice of Banking*. Excel Books
- ☞ Maheshwari. S.N. (2008). *Banking Law and Practice (3rd Ed)*. Ludhiana: Kalyani Publishers.
- ☞ Shekar. K.C. (2012). *Banking Theory Law and Practice (21st Ed)*. New Delhi: Vikas Publications Pvt. Ltd.
- ☞ E.Gordon & Natarajan – *Banking Theory & Law & Paractice*; Himalaya publishing House.

Course Code: CIM175202	Course Title: ADVANCED MANAGEMENT ACCOUNTING	Credit: 3	Hours: 50
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Objectives

- Insights about costs and their drivers to provide competencies needed to analyze; plan and manage costs to support the implementation of organization's strategy. manage and control performance of various units of the organization in line with short-term budgets and long term strategy.

COURSE CONTENTS		
Unit 1	Cost Planning and Analysis for Competitive Advantage	12 Hours
Activity based costing and activity based management ; (JIT) production ; Kaizen costing ; Throughput accounting; Process re-engineering; Target costing; Value analysis; Value Chain; Life cycle costing; Learning curves (problems of ABC costing, Throughput accounting)		
Unit 2	Control and Performance Management of Responsibility Centers	14 Hours
Responsibility centres; Fixed and Flexible budgets; Performance measurement; Financial and non-financial performance indicators; Liquidity and asset turnover ratios; Return on investment; Economic value added; Benchmarking; Balanced Scorecard; (problems on preparation of flexible budgets, ROI, EVA)		
Unit 3	Control and Performance Management of Responsibility Centers	14 Hours
Transfer pricing; Negotiated; market; cost-plus and variable cost-based transfer prices; dual transfer prices and lump sum payments; analyse pricing decisions (problems on preparation of flexible budgets, ROI, EVA, Transfer pricing)		
Unit 4	Long Term Decision Making	12 Hours
Investment decision making; discounting; investment appraisal techniques; Conventional and discounted techniques; Capital rationing (problems on Payback, ARR, Discounted payback, NPV and IRR)		
Unit 5	Management Control and Risk	08Hours
TARA framework – transfer; avoid; reduce; accept; business risks and ethical implications and the public interest; costs and benefits associated with investing in information systems; the role of Big Data in risk management (only theory)		

References

- ☞ CIMA Study Text P2 Advanced Management Accounting 2015; Kaplan Publishing
- ☞ JawaharLal. (2009). *Advanced Management Accounting. Text, Problems and Cases*. S.Chand
- ☞ RonaldW.Hilton. (2006). *Managerial Accounting*. New Delhi: McGraw Hill.
- ☞ Vashist&Saxena. (2009). *Advanced Cost and Management Accounting*. New Delhi: Sultan Chand & Sons.
- ☞ Arun Prasad Roy Chowdhury, etal.(2010). *Cost and Management Accountancy*. New Delhi: New Central Book Agency.
- ☞ Horngren.(2000). *Cost Accounting. A Managerial Emphasis*. New Delhi: PHI.

Course Code: CIM175203	Course Title: ADVANCED FINANCIAL REPORTING	Credit: 3	Hours: 50
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Objectives

- To effectively raise long term finance required for funding operations of organizations; particularly capital investments. Financial reporting to more complex aspects of group accounting and analyses the rules governing the recognition and measurement of various elements of the financial statements.

COURSE CONTENTS		
Unit 1	Sources of Short-Term Finance	12 Hours
Types of short-term finance; working capital cycle; Management of trade receivables and credit control; Management of trade payables and supplier relations; Management of inventory; Identifying cash surpluses and deficits; Preparation of cash Budgets; Investing short term surpluses and selecting the most appropriate investments and Development. (Problems on Cash budget and working capital cycle)		
Unit 2	Sources of Long Term Finance	12Hours
Ordinary shares; Preference shares; Redeemable debt; Irredeemable debt; Convertible debt ; Debt and equity; Participants in the raising of finance-Underwriters; Investment banks and Stock brokers; Cost of equity with and without constant annual growth; Cost of debt pre-tax and post-tax; Yield to maturity of redeemable debt; Cost of convertible bonds; WACC and the limitations of WACC (problems on WACC)		
Unit 3	Financial Reporting with relevant international accounting standards	12Hours
Consolidated statement of comprehensive income; Consolidated statement of financial position; Consolidated statement of changes in equity; Consolidated statement of cash flows; Revenue; Leases; Financial instruments; Provisions (only Theory)		
Unit 4	Financial Reporting -Group Scenarios	12Hours
Definition of subsidiary; Group financial statements; Acquisition of subsidiary during its accounting period; consolidated statement of profit or loss (simple problems); Associates; Accounting for Associates (simple problems); Indirect control of subsidiaries; Basic and diluted EPS (simple problems)		
Unit 5	Analysis of Financial Performance and Position	12 Hours
Broad categories of ratios; profitability, liquidity, leverage, investor ratios (problems); limitations of ratio analysis based on financial statements		

References

- ☞ CIMA Study Text P1 Advanced Financial Reporting 2015; Kaplan Publishing
- ☞ Advanced Financial Accounting, David Pendrill and Richard Lewis, Pearson Education Limited
- ☞ Advanced Accountancy, S.P.Jain and K.L.Narang, Kalyani Publishers.
- ☞ M.P.Vijayakumar Financial Reporting ICAI Practice Manual.
- ☞ Shahrokh M. Sudagaran. (1998). *International Accounting: A User Perspective*. South-Western Pub.
- ☞ Timothy S. Douppnik, Hector Perer.(2012). *International Accounting*. Irwin Professional Publications.
- ☞ Choi FDS and Gary K. Meek: International Accounting, Pearson.

Sixth Semester

Course Code: BBA176201	Course Title: INCOME TAX II	Credits: 4	Hours: 60
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Objectives

1. To understand the income tax provisions related to income from business and profession, capital gain and income from other sources.
2. To understand the income tax provisions related to set off and carry forward of losses and computation of total income.

COURSE CONTENTS

Unit 1	Income from Business and Profession	16 Hours
Profits and Gains from Business and Profession – Problems on business relating to sole trader only and Problems on profession relating to Chartered Accountant, Advocate and Doctor.		
Unit 2	Capital Gains	12 Hours
Capital Gains – Theory and Problems including exemptions U/S 54.		
Unit 3	Income from other sources and deductions	12 Hours
Income From other sources including problems; Deduction u/s 80 from Gross Total Income (GTI) – Provisions relating to individuals only.		
Unit 4	Set Off and Carry Forward of Losses	05 Hours
Carry forwards and set off of losses, (Theory only).		
Unit 5	Computation of Total Income	05 Hours
Computation of total income and Tax liability including tax rebate.		
Unit 6	Income Tax Authorities	10 Hours
Income Tax Authorities: A brief discussion on a) Income Tax Officer and Powers and Functions. b) Central Board of Direct Taxes, Powers and Functions. c) Commissioner of Income Tax, Power and Functions. d) Types of Assessments and Rectifications of Mistakes. e). Recovery of Tax and Refunds.		

Skill Development Activities

- 1) Chart Capital gains index numbers.
- 2) Table of rates of Tax deducted at source.
- 3) Filing of IT returns of individuals.
- 4) List of Enclosures for IT returns.

References

- ☞ B.B. Lal. *Direct Taxes*. Konark Publisher (P) Ltd.
- ☞ B.B. Lal. *Income Tax, Central Sales Tax Law and Practice*. Konark Publisher (P) Ltd.
- ☞ Bhagwathi Prasad. *Direct Taxes- Law and Practice*. Wishwa Prakashana.
- ☞ Dr. Mehrotra and Dr. Goyal. *Direct Taxes – Law and Practice*. Sahitya Bhavan Publication.
- ☞ Dinakar Pagare. *Law and Practice of Income Tax*. New Delhi: Sultan Chand & Sons.
- ☞ Dr. Usha Devi.N, Dr.R.G.Saha – Direct Tax , Income Tax – Himalaya Publishing House.
- ☞ Swaminathan.C , Abhirami.D & Srinivas.G – Income Tax, Kalyani Publishers.
- ☞ Dr. Vinod K. Singhania. *Direct Taxes – Law and Practice*. New Delhi: Taxmann publication.
- ☞ Gaur & Narang. *Income Tax*. Ludhiana: Kalyani Publishers

Course Code: BBA176202	Course Title: BUSINESS ETHICS & CORPORATE GOVERNANCE	Credits: 3	Hours: 50
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Objective

To make the student conscious about ethical values in real life and in business

COURSE CONTENTS		
Unit 1	Ethics in Business	10 Hours
Definition, scope and characteristics of business ethics; Factors influencing business ethics; types of ethics; code of ethics; importance of ethics in business; corporate social responsibility.		
Unit 2	Ethics in Marketing	10 Hours
Meaning; ethical issues in marketing; criticism of ethics in marketing; reasons for unethical practice; consumerism; ethics in advertising: ethical principles in advertising, steps to be taken by advertising industry; marketing strategies; problems of online marketing; consumer privacy; corporate citizenship.		
Unit 3	Ethics in Human Resource Management	12 Hours
Meaning; definition; importance; unethical practices by employers; ethics in recruitment, selection, reward systems, performance appraisal; discrimination; whistle blowing: right and wrong whistle blowing, conditions for whistle blowing; conflicts of interest; ethics at workplace.		
Unit 4	Business Ethics in a Global Economy	08 Hours
Ethical perceptions and international business; global values; the multinational corporation and various ethical issues, cross cultural, cross religious and cross racial issues.		
Unit 5	Corporate Governance	10 Hours
Meaning and importance, composition of BODs, role of independent directors; benefits of good corporate governance; present scenario in India; reforming Board of Directors, Birla Committee, Naresh Chandra Committee, Narayana Murthy Committee; Corporate Governance code; future scenario.		

Skill Development Activities

- 1) Prepare a list of ethical problems faced by managers
- 2) List the unethical practices of advertising in India
- 3) Report your opinion on any one committee recommendations on corporate governance.

References

- ☞ Badi R.V. (2004). *Corporate Governance (1st Ed)*. New Delhi: Himalaya Publishing House
- ☞ Biswanth, Ghosh. (2004). *Ethics in Managemenet and Indian Ethos (2nd Ed)*. New Delhi: Vikas Publications Pvt. Ltd.
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Course Code: BBA176203	Course Title: ENTREPRENEURSHIP DEVELOPMENT	Credits: 3	Hours: 50
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Objectives

1. To help the students to understand the concept of Entrepreneurship
2. To familiarize the students to various concepts of SMEs

COURSE CONTENTS		
Unit 1	Entrepreneurship	12 Hours
Introduction to Entrepreneur; Entrepreneurship and Enterprise; Importance and relevance of the entrepreneur; Factors influencing entrepreneurship; Pros and Cons of being an entrepreneur; Women entrepreneur; problems and promotion (SHGs); Types of Entrepreneurs; Characteristics of a successful entrepreneur; Competency requirement for entrepreneurs; Awareness of self-competency.		
Unit 2	Micro, Small & Medium Enterprises (MSME)	10 Hours
Meaning; Definition; Types; product range; capital investment; ownership patterns; Importance and role played in the development of the Indian economy; Problems and Remedies; Sickness in MSME's; Meaning and definition of a sick industry; Causes of industrial sickness; Preventive and remedial measures for sick industries.		
Unit 3	Venturing Small Business	10 Hours
Steps involved in starting a business venture; location, clearances and permits required, formalities, licensing and registration procedures; Feasibility study (financial, technical and social) of project; Sources of Finance: Short term and Long term (Venture Capital and Angel Investing)		
Unit 4	Business Plan	10 Hours
Meaning; Importance; Preparation of business plan; Common pitfalls; Typical BP format; Financial aspects, marketing aspects, human resource aspects, technical aspects and social aspects of the BP.		
Unit 5	Institutional Assistance	08 Hours
Financial assistance through SFCs, SIDBI, Commercial Banks, KSIDC, KSSIC, IFCI; Non-financial assistance from DIC, SISI, EDI, SIDO, AWAKE, TCO, TECKSOK, KVIC; Financial incentives for SSI and Tax Concessions ; Industrial estates: role and types.		

Skill Development Activities

- 1) Prepare a project report to start an SSI Unit
- 2) Draft a letter to the concerned authority for seeking license to start an SSI Unit
- 3) Prepare a format of Business plan
- 4) A report on the survey of SSI Units located in the region
- 5) Financial assistance chart for SSI Units
- 6) Any one success story of Entrepreneur of the region
- 7) List Tax concessions available to SSI Units under direct and indirect taxes

References

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Course Code: BBA176204	Course Title: E-BUSINESS	Credits: 3	Hours: 50
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Objectives

1. To expose students to the world of E – Business
2. To understand the different E-business Models
3. To provide knowledge about E-Marketing Strategies

COURSE CONTENTS

Unit 1	Introduction	12 Hours
Meaning of E-business, characteristics of e-business; Traditional business and E-business; E-business framework; internet as E-business enabler (hardware and software); advantages and disadvantages of E-business.		
Unit 2	E-Business Business Models	12 Hours
Business to Consumer (B2C) business models - types of B2C; Business to Business (B2B) business models - types of B2B; Consumer to Consumer (C2C) business models - types of C2C; C2G business models; B2G business models; peer to peer business models; M-commerce business models.		
Unit 3	Payment and Security in E-Business	15 Hours
Security threats, an area view; implementing E-commerce security; protecting client computers, SSL Protocol; firewalls; cryptography methods (Basic Concepts). electronic payment systems, digital cash, digital cheque, credit card, stored value, accumulating balance; digital wallets; smart cards; working of online credit card; payment gateways (Rupay & PayPal)		
Unit 4	E-Business Marketing Technologies	06 Hours
Mobile commerce; wireless application technologies for mobile commerce WAP; web transaction logs-cookies; shopping cart database; data warehouse (Basic Concepts); viral marketing; permission marketing; affiliate marketing.		
Unit 5	Emerging Trends in E-Business	05 Hours
Virtual Reality, Cloud Computing, Big Data, E-Marketing (Virtual, Horizontal) (Basic Concepts)		

Skill Development Activities

1. List out any five modern methods of electronic payments
2. Prepare a report on business to business model

References

- ☞ C.S.Rayudu. (2012). *E-Commerce and E-Business. (2nd Ed)*. New Delhi: Himalaya Publishing House
- ☞ CSV Murthy. (2012). *E-Commerce (1st Ed)*. New Delhi: Himalaya Publishing House.

Course Code: BBA176205	Course Title: LEADERSHIP DEVELOPMENT	Credits: 3	Hours: 50
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Objective

To familiarize the students with the concepts of Leadership and Leadership development and its applications

COURSE CONTENTS		
Unit 1	Introduction to Leadership	06 Hours
Concept of leadership; evolution of leadership over the years; myths about leadership; theories on leadership; definitions of leadership, the necessity of leadership; factors and principles of leadership.		
Unit 2	Leadership in Organization	16 Hours
Components of leadership- effect of leadership on organizational culture and climate; functions of leadership; leadership attributes; the extended leadership theory: transformational, instrumental, transactional leadership, leadership in groups/teams, organizations, and the public sphere; difference and relationship between Leadership and management; importance of leadership and its value to the organization		
Unit 3	Attributes of Leadership	10 Hours
Developing leadership skills; development of skill for problem solving, planning, delegation, internal communication, meeting management and managing yourself; leadership traits, communication, coaching and conflict skills;		
Unit 4		12 Hours
Application of leadership in different contexts; leadership at micro level and macro level; assessing leadership and measuring its effectiveness; power & Influence ; leadership and change; situational leadership; planning in leadership; varieties of power, types of leaders and styles of leadership, The Leader's Character, professional leadership competencies		
Unit 5		08 Hours
Concept of individual leadership and group leadership; team building and building high performance teams; tools for leadership development among employees, leader-follower relationship, leaders and the role of personal traits, leadership and the role of gender, leadership as an influence process, leadership and values; role of emotional quotient in leadership; ABC: authenticity, believability and consistency in leadership; accountability versus authority; leadership in non-profit organizations		

Skill Development Activities

- 1) Draw a business tree
- 2) Prepare a partnership deed

- 3) Prepare Memorandum and Article of Association of any company
- 4) Study the impact of globalization on Indian business and industry
- 5) State the impact of technology on Indian business
- 6) Drafting of MOA & AOA
- 7) Drafting Notice of Company meetings- AGM, EGM, Board meetings
- 8) Chart of company organization structure.
- 9) A case study on CSR initiatives of any one company

References

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- ☞ Gardner, W.L., Avolio, B.J., & Walumbwa, F.O. (2005). *.Authentic Leadership Theory And Practice: Origins, Effects*. Emerald Group Publishing Limited.
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- ☞ Avolio, B.J. (2005). *Leadership Development in Balance: Made/Born*. Lawrence Erlbaum Associates.
- ☞ Demko, G.J., & Wood, W.B(1998). *Reordering The World: Geopolitical Perspectives On The 21st Century* (2nd edi), Westview Press.
- ☞ Pinto, J.K., Thoms, P., & Palmer, T.S. (1998). *Project Leadership: From Theory To Practice*. Project Management Institute.

Course Code: BBA1762P1	Course Title: INDUSTRIAL VISITS & PROJECT REPORT & VIVA VOICE	Credits: 5	Hours: --
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Objective

To undertake a project work at a reputed organization by applying the concepts of management.

Guidelines:

- Every student must undertake an individual project at a reputed registered organisation.
- Students must select the topic based on specialization.
- Interning at the organization/ Field work has to be done by every student.
- Two copies of report have to be prepared and submitted.
- The project work must be completed within three months' duration.
- The students will be allocated a guide from the department.
- The students are expected to register the organization of undertaking the project with the guide.
- Synopsis has to be prepared by every student to the guide.
- The synopsis has to approved by the guide.
- The students have to meet the guides at regular intervals to update about the progress.
- The format for submitting the project work report will be provided by the department.
- The project work report should have the following structures:
 - Cover pages
 - Chapter1: Introduction
 - Chapter2: Research Design
 - Chapter3: Company Profile
 - Chapter4: Data Analysis and Interpretation
 - Chapter5: Findings and Recommendations
 - Chapter6: Conclusion
- The student will have to undergo a viva voce on the successful completion of project work.

Course Code: CIM176201	Course Title: FINANCIAL STRATEGY	Credits: 3	Hours: 50
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Objectives

- Formulation and implementation of financial strategy to support the overall strategy of the organization. It develops competencies required to value investment opportunities including the valuation of corporate entities for mergers; acquisitions and divestments

COURSE CONTENTS		
Unit 1	Formulation of Financial Strategy	07 Hours
Financial objectives for profit entities; earnings growth; dividend growth; gearing - Sustainable and integrated reporting- Interrelationship between investment; financing and dividend decisions for an incorporated entity- Development of financial strategy- Impact of adopting hedge accounting- Disclosure of financial risk (only theory)		
Unit 2	Long Term Debt Finance	08 Hours
Issued through capital markets; Issued through private placement to institutional investors; Bonds; convertible bonds; warrants; Eurobonds; (only theory)		
Unit 3	Financing Decisions	18 Hours
Impact of changes in capital structure; capital structure theories; WACC; choice of capital structure; structuring the debt/equity profile of group companies- cross currency swaps and interest rate swaps; tax considerations; debt covenant; leasing; methods of floatation; use of rights issue (problems on Net Income and NOI, problems on interest rate swaps, leasing, Divided valuation model on equity valuation)		
Unit 4	Dividend Decisions	15 Hours
Cash dividends and their impact on shareholders wealth and entity performance; impact of scrip dividends on shareholder value and entity value; impact of share repurchase programmes on shareholder value and entity value -dividend policies; MM theory of dividend irrelevancy. Theory of relevance (Problem on Walter's and Gordon's Model)		
Unit 5	Corporate Finance	12 Hours
Financial and strategic implications of proposals for acquisition; merger or divestment including taxation implications- value of quoted/unquoted entity; asset valuation; earnings valuation; dividend valuation; discounted free cash flow valuation; (problems on Mergers and Acquisitions)		

References

- ☞ CIMA Study Text F3 Financial Strategy 2015; Kaplan Publishing
- ☞ Brealey&Myres. (2004). *Principles of Corporate Finance*. New York: McGraw Hill
- ☞ Chakraborty& et. (2003). *Financial Management and Control*. Mcmillan India Ltd.
- ☞ James Vanhorne. (2002). *Fundamentals of Financial Management*. New Delhi: Prentice Hall Inc.
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- ☞ S.C. Kuchal. (1982). *Financial Management*. Chaitanya Publishers. Allahabad
- ☞ Weston & Brigham. (1990). *Essentials of Managerial Finance*. The Dryden Press

Course Code: CIM176202	Course Title: RISK MANAGEMENT	Credits: 3	Hours: 50
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Objectives

- The course highlights on identifying; evaluating and managing various risks that could adversely affect the implementation of the organization's strategy.

COURSE CONTENTS		
Unit 1	Identification; Classification and Evaluation of Risk	08 Hours
Types of risk - quantification of risk exposure- risks arising from international operations; strategic and operational risks- Techniques to manage risk-Enterprise risk management; risk mitigation including TARA; assurance mapping; risk register - Boards responsibilities for reporting risk to shareholders and other stakeholders-ethical; social and environmental issues arising from risk management		
Unit 2	Financial Risks	18 Hours
Sources of financial risks; Market risks; Trading and credit risks; currency risks; value at risk; interest rate risk; (problems on value at risk, FRA, interest rate futures and options, currency futures and options)		
Unit 3	Internal Controls to Manage Risk	10 Hours
HR controls; Finance Controls; IT Controls; Control systems for managing the organization- ;Performance target setting; Appraisal and feedback; Internal control systems; Planning and management of internal audit and investigations; Compliance audit; Fraud investigation (only theory)		
Unit 4	Internal Audit	12 Hours
Need for internal audit; types of internal audit assignments; difference internal and external audit; outsourcing internal audit; (only theory)		
Unit 5	Monitoring, Control and Direction	12 Hours
Management information system; value of information; corporate governance theories; agency conflicts; balance scorecard; dysfunctional divisions (only theory)		

References

- ☞ CIMA Study Text P3 Risk Management 2015; Kaplan Publishing
- ☞ C.A. Williams, M.L. Smith & P.C. Young, *Risk Management and Insurance*, Irwin McGraw Hill.
- ☞ Risk Management Michel Crouhy, Dan Galai, Robert Mark
- ☞ Enterprise Risk Management, James lam