



# **BENGALURU CENTRAL UNIVERSITY**

***NEW SYLLABUS 2019 – 20***

***B.B.A DEGREE (REGULAR)***

***(CBCS -SEMESTER SCHEME)***

# DEPARTMENT OF COMMERCE



## **REGULATIONS PERTAINING TO B.B.A DEGREE (REGULAR)** **(CBCS -SEMESTER SCHEME) 2019-20**

### **I. OBJECTIVES:**

- To prepare students to pursue careers in Finance function of a company with special reference to SME sector.
- To prepare students to pursue careers in Marketing function of a company with special reference to SME sector.
- To prepare students to pursue careers in Human Resource function of a company with special reference to SME sector.
- To develop ethical managers with inter disciplinary knowledge'
- To develop entrepreneurs
- To develop IT enabled global middle level managers for solving business problems.
- To develop business analysts for companies, capital markets and commodity markets.
- To prepare students to take up higher education to become business scientists, researchers, consultants and teachers, with core competencies.
- To develop the students for competitive examinations of UPSC, KPSC, BSRB, Staff Selection Commission, etc.

### **II. ELIGIBILITY FOR ADMISSION:**

Candidates who have completed Two years Pre – University course of Karnataka State or its equivalent are eligible for admission into this course as notified by the University from time to time.

### **III. DURATION OF THE COURSE:**

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

### **IV. MEDIUM OF INSTRUCTION**

The medium of instruction and examination shall be in English.

#### **V. CLASS ROOM STRENGTH OF STUDENTS**

There shall be Maximum of 60 students in each section.

#### **VI. ATTENDANCE**

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

#### **VII. COURSE MATRIX**

See Annexure – 1 for B.B.A Degree (Regular) Course Matrix

#### **VIII. TEACHING AND EVALUATION:**

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

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

- a. In every semester, the student should maintain a Record Book in which the exercises given under each subject are to be recorded. This Record has to be submitted to the Faculty for evaluation at least 15 days before the end of each semester.
- b. Every student should also submit the practical record book/report/presentation in which part 3 of the course called “Business Skill Development Course” (BSDC)\* of every semester should be incorporated and submitted to the Faculty for evaluation, at least 15 days before the end of each semester. The tasks, marks and the credits to be awarded are indicated under course matrix of each semester.
- c. The BOE is authorized to make random surprise visits to the colleges and verify practical records and marks awarded.

#### **X. SCHEME OF EXAMINATION:**

- a. There shall be a university examination at the end of each semester. The maximum marks for the university examination in each paper shall be 70.
- b. 30 marks will be for internal assessment carried out by the college. The internal assessment of 30 marks shall be allocated as follows:
  - 10 marks for attendance

- 20 marks from two tests, which are to be conducted during the semester.
  - i. For First test of 20 marks (1-hour duration), questions to be given from the syllabus component (any of the units).
  - ii. For Second test of 20 marks (1-hour duration), questions to be given from the skill development component of the syllabus.
  - iii. The average of the two tests must be taken as a score for internal assessments.
- c. The marks based on attendance shall be awarded as given below:
  - 76% to 80% = 04marks.
  - 81% to 85% = 06marks.
  - 86% to 90% = 08marks.
  - 91% to 100% = 10marks.
- d. Marks for skill development shall be awarded by the faculty concerned based on Skill Development exercises provided in the syllabus of each subject.
- e. With regards to Part-3 called “BUSINESS SKILL DEVELOPMENT COURSE” (BSDC)\*, the marks allotment and procedure for marks allotment is given below the course matrix for each semester.

## **XI. APPEARANCE FOR THE EXAMINATION**

- a. A candidate shall apply for all the parts in each examination when he/she appears for the first time. A candidate shall be considered to have appeared for the examination only if he/she has submitted the prescribed application for the examination along with the required fees to the university.
- b. A candidate who has passed any language under Part-I shall be eligible to claim exemption from the study of the language if he/she has studied and passed the language at the corresponding level.
- c. Further, candidates shall also be eligible to claim exemption from studying and passing in those commerce subjects which he/she has studied and passed at the corresponding level, subject to the conditions stipulated by the University.
- d. A candidate who is permitted to seek admission to this degree course on transfer from any other University shall have to study and pass the subjects, which are prescribed by the University. Such candidates shall not however, be eligible for the award of franks.

## **XII. MINIMUM FOR A PASS:**

Candidates who have obtained a minimum of 35% marks in university examination (i.e. 25 marks out of 70 marks of the theory examination) and 40% in aggregate (i.e. total of university examination and internal assessment marks) in each subject shall be eligible for a pass or exemption in that subject.

### **XIII. CLASSIFICATION OF SUCCESSFUL CANDIDATES**

1. The results of the First to Sixth semester degree examination shall be declared and classified separately as follows:
  - f. First Class: Those who obtain 60% and above of the total marks of parts I, II, III and IV
  - g. Second Class: Those who obtain 50% and above but less than 60% of total marks of parts I, II, III and IV
  - h. Pass Class: Rest of the successful candidates whose secure 40% and above but less than 50% of marks in part I, II, III and IV.
2. Class shall be declared on the basis of the aggregate marks obtained by the candidates in this degree course including part I, II, III and IV as a whole.
3. Class and ranks shall be declared on the basis of the aggregate marks obtained by the candidate in all the subjects of the first to six semesters of degree course as a whole. However, only those candidates who have passed each semester public examination in the first attempt only shall be eligible for the award of ranks. The first 10 ranks only shall be notified.

### **XIV. MEDALS AND PRIZES**

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

### **XV. TERMS AND CONDITIONS**

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

### **XVI. PATTERN OF QUESTION PAPER:**

Each theory question paper shall carry 70 marks and the duration of examination is 3 hours. The question paper shall ordinarily consist of three sections, to develop testing of conceptual skills, understanding skills, comprehension skills, articulation and application of skills. The question paper setter shall be asked to prepare TWO sets of papers with a maximum of 10% repetition. The Question Paper will be as per the following Model:

<b>SECTION-A</b> <b>1. a,b,c,d,e,f,g</b>	(Conceptual questions) Answer any FIVE	(05 X 02 = 10 Marks)
<b>SECTION -B:</b> <b>2,3,4,5.</b>	(Analytical questions) Answer any THREE	(03 X 05 = 15 Marks)
<b>SECTION-C:</b> <b>6,7,8,9.</b>	(Essay type questions) Answer any THREE	(03 X 15 = 45 Marks)
<b>Total 70Marks</b>		

#### **XVII. PROVISION FOR IMPROVEMENT OF RESULTS**

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

#### **XVIII. REMOVAL OF DIFFICULTY AT THE COMMENCEMENT OF THESE REGULATIONS**

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

**BENGALURU CENTRAL UNIVERSITY**

**BBA DEGREE (REGULAR) COURSE  
(CBCS -SEMESTER SCHEME) 2019 – 20  
COURSEMATRIX**

**I SEMESTER**

	Paper	Instruction hrs/week	Duration of Exam (hrs)	Marks			Credits	
				IA	Exam	Total		
Part 1 Languages	<b>Language I:</b> Kannada / Sanskrit / Urdu / Tamil / Telugu/Malayalam/ Additional English / Marathi / Hindi	1.1	4	3	30	70	100	2
	<b>Language II:</b> English	1.2	4	3	30	70	100	2
Part 2 Optional	Financial Accounting	1.3	4	3	30	70	100	2
	Principles of Management	1.4	4	3	30	70	100	2
	Corporate Administration	1.5	4	3	30	70	100	2
	Production and Operations Management	1.6	4	3	30	70	100	2
Part 3	Business Skill Development Course(BSDC)* <b>Industrial Visits</b>	-	-	-	100	-	100	2
Part 4	Foundation Course*	-	2	2	30	70	100	2
	CCandEC*	-	-	-	50	-	50	1
<b>Total Credits</b>								<b>17</b>

**(Note: Students will have to do community service during the vacation between First and Second semester.)**

**PART-3  
BUSINESS SKILL DEVELOPMENT COURSE (BSDC)\*INDUSTRIAL VISITS**

**OBJECTIVES**

- To make students aware of Industrial Process and Practices
- To make students understand the Flow of Operations in an Organization

**GUIDELINES TO THE INSTITUTION**

1. The BBA department of the college shall organize visit to two business establishments (Manufacturing /Financial/ Banking/Service establishment), in the first semester for the students.
2. The students will have to record the learning from visiting these organization in a record book
3. For every organizational visit, information captured shall include -Profile of the organization consisting of Vision and Mission, Board of Directors, Department details, HR details, Manufacturing Process, Organization Structure, Turnover, Capital, No. of branches, Products/Services Marketed and so on.

**MARKS ALLOCATION**

- a. Each visit should be documented in a practical record book, the BBA department to award 30 marks per visit, the total of which comes to 60 Marks (30 marksX2).
- b. A Viva Voce to be conducted by the internal faculty for 40 Marks (20 + 20 marks) to assess the learning outcome of the two visits at the end of the semester.
- c. After assessment, marks scored by the candidate to be sent to BCU along with IA Marks.

## II SEMESTER

		Paper	Instruction hrs/week	Duration of Exam (hrs)	Marks			Credits
					IA	Exam	Total	
Part 1 Languages	<b>Language I:</b> Kannada / Sanskrit / Urdu / Tamil / Telugu/Malayalam/ Additional English / Marathi / Hindi	2.1	4	3	30	70	100	2
	<b>Language II:</b> English	2.2	4	3	30	70	100	2
Part 2 Optional	Corporate Accounting	2.3	4	3	30	70	100	2
	Business Analytics – I	2.4	4	3	30	70	100	2
	Organizational Behavior	2.5	4	3	30	70	100	2
	Marketing Management	2.6	4	3	30	70	100	2
Part 3	Business Skill Development Course (BSDC)* <b>Community Service</b>	-	-	-	100	-	100	2
Part 4	Foundation Course*	-	2	2	30	70	100	2
	CC and EC*	-	-	-	50	-	50	1
	<b>Total Credits</b>							<b>17</b>

### PART 3 BUSINESS SKILL DEVELOPMENT COURSE (BSDC)\*COMMUNITY SERVICE

#### OBJECTIVES:

- To sensitizethe students towards community service
- To enable students to learn about social entrepreneurship

#### GUIDELINES TO THE INSTITUTION:

1. Each student will have to work in a Social /Charitable Trust /NGO / Red Cross Society/ or any other social service organization / association for THREE WEEKS during the vacation (after the first semester exam).
2. The entire batch of students to be divided equally among the BBA department faculty members. The faculty members to help students in the process of community service and preparation of the Community Service report.
3. The students to submit the Certificate of Community Service issued by the organization to the college along with a brief report of not less than 30 pages during the second semester.
4. The report should contain a brief profile of the organization, nature of service provided by them, a write up on the learning outcome of the student from the community service carried out by them.

#### MARKS ALLOCATION:

Relevant marks to be awarded on submission of the certified letter by the organization along with the report prepared by the students. On receiving the letter and report, the Institution shall send the marks scored by the candidate to BCU along with IA Marks scored by them in the II Semester.



### III SEMESTER

		Paper	Instruction hrs/week	Duration of Exam (hrs)	Marks			Credits
					IA	Exam	Total	
Part 1 Language	<b>Language I</b> : Kannada / Sanskrit / Urdu / Tamil / Telugu/Malayalam/ Additional English / Marathi / Hindi	3.1	4	3	30	70	100	2
Part 2 Optional	Corporate Communication SkillsPart-I	3.2	4	3	30	70	100	2
	Cost Accounting	3.3	4	3	30	70	100	2
	Human Resource Management	3.4	4	3	30	70	100	2
	Financial Markets and Services	3.5	4	3	30	70	100	2
	Business Analytics –II	3.6	4	3	30	70	100	2
	Corporate Financial Management	3.7	4	3	30	70	100	2
Part 3	Business Skill Development Course (BSDC)*-Case Study Analysis		-	-	100	-	100	2
Part 4	Foundation Course* SDC	-	2	2	30	70	100	2
	CC and EC*	-	-	-	50	-	50	1
<b>Total Credits</b>								<b>19</b>

### PART 3

#### BUSINESS SKILL DEVELOPMENT COURSE (BSDC)\*CASE STUDY ANALYSIS

#### OBJECTIVES:

- To develop thinking and analytical skills
- To develop managerial skills

#### GUIDELINES TO THE INSTITUTION:

1. Case Study Analysis Record Book should be prepared by the student during the third semester.
2. Five cases relating to subjects studied in the first three semesters have to be analyzed and recorded in the Case Study Analysis Record Book.
3. Students should submit Record Book 15 days before the completion of the third semester for which the marks shall be awarded by the BBA Department of the college.

#### MARKS ALLOCATION:

- 100 marks for Case Study Analysis Record Book for FIVE cases analyzed by the students (5 X 20)
- These marks should be sent to BCU along with IA marks at the end of the third semester

## IV SEMESTER

	Paper	Instruction hrs/week	Duration of Exam (hrs)	Marks			Credits	
				IA	Exam	Total		
Part 1 Language	<b>Language I</b> : Kannada / Sanskrit / Urdu / Tamil / Telugu/Malayalam/ Additional English / Marathi / Hindi	4.1	4	3	30	70	100	2
Part 2 Optional	Corporate Communication Skills Part- II	4.2	4	3	30	70	100	2
	Business Research Methods	4.3	4	3	30	70	100	2
	Banking Law and Operations	4.4	4	3	30	70	100	2
	Entrepreneurship Development	4.5	4	3	30	70	100	2
	Management Accounting	4.6	4	3	30	70	100	2
	Customer Relationship Management	4.7	4	3	30	70	100	2
Part 3	Business Skill Development Course (BSDC)* <b>Preparation of Business Plan for Start-ups</b>	-	-	-	100	-	100	2
Part 4	Foundation Course	-	2	2	30	70	100	2
	CC and EC*	-	-	-	50	-	50	1
	<b>Total Credits</b>							<b>19</b>

(Note: Students shall conduct a Field Study in the area of business,during the vacation between Fourth and Fifthsemester.The respective guidelines for Field Study under the Fifth Semester Course Matrix. Related marks will be awarded in the Fifth Semester)

### PART 3

#### BUSINESS SKILL DEVELOPMENT COURSE (BSDC)\*PREPARATION OF BUSINESS PLAN FOR START-UPS

#### OBJECTIVES:

- To provide exposure for Start-ups and New Age Business Models.
- To develop entrepreneurial mindset among students.

#### GUIDELINES TO THE INSTITUTION:

1. Each student shall prepare hypothetical/imaginary entrepreneurship project report by indicating products/services that will be produced, marketed, key resources that will be used, customer segment that will be targeted to, the investment that will be required, funds that will be raised, cost which will be incurred, turnover that will be achieved and profit that will be attained from the business .
2. Entrepreneurship Project Record Book should be submitted to the college 15 days before completion of the Fourth Semester

#### MARKS ALLOCATION:

60 marks for Business Plan Report and 40 marks for Presentation of the Plan shall be awarded by the BBA Department of the college.These marks should be sent to the University along with IA marks at the end of the Fourth semester.

## V SEMESTER

		Paper	Instruction hrs/week	Duration of Exam (hrs)	Marks			Credits
					IA	Exam	Total	
Part 2 Optional	Income Tax - I	5.1	4	3	30	70	100	3
	Business Regulations	5.2	4	3	30	70	100	3
	Indirect Taxes	5.3	4	3	30	70	100	3
	Information Technology for Business– I	5.4	4	3	30	70	100	3
	Elective 1	5.5	4	3	30	70	100	3
	Elective 2	5.6	4	3	30	70	100	3
Part 3	Business Skill Development Course (BSDC)* A. Field Study	-	-	-	100	-	100	2
	B. Skill Enhancement Course (SEC)** Employability Skills Training (Aptitude and GD Training)	-	2	-	100	-	100	2
Part 4	Ability Enhancement Compulsory Course	-	2	2	30	70	100	2
<b>Total Credits</b>								<b>24</b>

(Note: Students will have to undergo Internship with any Business Organization during the vacation between Fifth and Sixth semester.)

### PART 3A BUSINESS SKILL DEVELOPMENT COURSE (BSDC)\*FIELD STUDY

#### OBJECTIVES:

- To enhance the classroom learning
- To support the students in contextual and experiential learning

#### GUIDELINES TO THE INSTITUTION:

1. Every student should have taken up field study during the vacation between fourth and fifth semester in the area of Marketing/Human Resource Management/Business Development/Finance/Entrepreneurship or any other aspect of business organization, for example:
  - a. Market survey for a product or service
  - b. A study on problems and challenges of small entrepreneurs
  - c. A study on awareness about various banking services
  - d. Student satisfaction survey about the quality of education
  - e. Employee satisfaction survey
  - f. Any other aspect related to business that can be covered under field study.
2. The Field Study report should essentially include:
  - a. Introduction
  - b. Design of the Study
  - c. Analysis
  - d. Findings and Conclusions.

3. The faculty members shall guide the students in field study process and preparation of the report.

**MARKS ALLOCATION:**

- a) 60 marks for the Field Study Report and 40 marks for Presentation of the Report shall be awarded by the Department.
- b) The marks should be sent to the University along with IA marks at the end of the Fifth semester.

**PART 3B\*\*Skill Enhancement Course: EMPLOYABILITY SKILLS TRAINING**

**OBJECTIVE:**

To enable the student to prepare for corporate placements.

**GUIDELINES TO THE INSTITUTION:**

1. BBA department should conduct Aptitude and GD training for the students of BBA for minimum of two hour per week.
2. The students should be trained in the areas of quantitative aptitude and group discussion.

**MARKS ALLOCATION**

- a) The Relevant marks should be awarded to the students on completion of the training based on Aptitude Test (50 marks) and Mock Group Discussion (50 marks).
- b) The Institution should send the marksto the University along with IA Marks scored by them in the Fifth Semester.

## VI SEMESTER

		Paper	Instruction hrs/week	Duration of Exam (hrs)	Marks			Credits
					IA	Exam	Total	
Part 2 Optional	Income Tax–II	6.1	4	3	30	70	100	3
	Strategic Management	6.2	4	3	30	70	100	3
	International Business	6.3	4	3	30	70	100	3
	Information Technology for Business – II	6.4	4	3	30	70	100	3
	Elective 3	6.5	4	3	30	70	100	3
	Elective 4	6.6	4	3	30	70	100	3
Part 3	Business Skill Development Course (BSDC)* a. Internship with Business Organisation				100	-	100	2
	b. Skill Enhancement Course**Placement Training		2		100	-	100	2
Part 4	AECC		2	2	30	70	100	2
	<b>Total Credits</b>							<b>24</b>

### PART 3

#### BUSINESS SKILL DEVELOPMENT COURSE (BSDC)\*

##### A. INTERNSHIP WITH BUSINESS ORGANIZATIONS

#### OBJECTIVES:

- To enhance the classroom learning
- To provide training and experiential learning opportunities for students
- To provide an opportunity to apply knowledge and skills acquired by the students in the classroom to professional context

#### GUIDELINES TO THE INSTITUTION:

1. Each student will have to work in a Business Organization for three weeks during the vacation between fifth and sixth semester.
2. The entire batch of students to be divided equally among the department faculty members. The faculty members should be the mentors and guide the students in internship process.
3. The students must submit the Certificate for completion of internship by the organization to the college along with a brief report of not less than 25 pages. The report to contain a brief detail of the organization, nature of business, a write up on the learning outcome from the internship carried out by them.

#### MARKS ALLOCATION:

- a. 75 marks for the Internship Report and 25 marks for Presentation shall be awarded by the Department.
- b. The Institution should send the marks to the University along with IA Marks scored by them in the VI Semester.

## **B. Skill Enhancement Course - PLACEMENT TRAINING\*\***

### **OBJECTIVE:**

To prepare the student for corporate placements.

### **GUIDELINES TO THE INSTITUTION:**

1. BBA department shall conduct placement training for a minimum of two hours per week.
2. The students should be trained in the areas of personal interview, resume preparation, email-etiquette, corporate etiquette and work discipline.

### **MARKS ALLOCATION**

- a) The Relevant marks to be awarded to the students on completion of the training. IA marks shall be awarded on the basis of Practical Record (25 marks), Mock Personal-Interview (25 marks) and Test on Resume-preparation & Etiquettes (50 marks).
- b) The Institution should send the marks to the University along with IA Marks scored by them in the VI Semester.

## ELECTIVE GROUPS

### FINANCE ELECTIVE

Semester No.	Paper Code	Title of the Paper
V	FN1	Advanced Corporate Financial Management
	FN2	Security Analysis and Portfolio Management
VI	FN3	Risk Management and Derivatives
	FN4	International Finance

### MARKETING ELECTIVE

Semester No.	Paper Code	Title of the Paper
V	MK1	Consumer Behavior
	MK2	Integrated Marketing Communication
VI	MK3	Digital Marketing
	MK4	Supply Chain and Logistics Management

### HUMAN RESOURCE ELECTIVE

Semester No.	Paper Code	Title of the Paper
V	HR1	Industrial Relations and Employee Legislation
	HR2	Compensation and Performance Management
VI	HR3	International Human Resources Management
	HR4	Organization Development and Change Management

### DATA ANALYTICS ELECTIVE

Semester No.	Paper Code	Title of the Paper
V	DA1	Business Analytics
	DA2	Marketing Analytics
VI	DA3	Financial Analytics
	DA4	HR Analytics

**FOUNDATION COURSE / SKILL DEVELOPMENT / SKILL ENHANCEMENT COURSE (SEC) / ABILITY ENHANCEMENT COMPULSORY COURSE (AECC) / INTERDISCIPLINARY COURSES**

- ❖ Common for all programmes, MCQ type of question paper shall be used and use of modern teaching aids and supply of study material is recommended.
  - Constitution of Indian and Human Rights
  - Environmental Science
  - Computer Applications and Information Technology
  - Business Entrepreneurship and Management
  - Philosophy, Psychology and Life Skills
  - Personality Development and Leadership
  - Culture, Diversity and Society
  - Research Methodology
  - Education and Literacy / Science and Society
  - Human Resource Development / Management
  - Anyone Foreign Language
  - Commodity & Stock Market
  - Mathematics in finance.
  - Any other Course prescribed by the University from time to time

**1. Co-and Extra – Curricular Activities (CC& EC)**

A student shall opt for any one of the following activities in the first four semesters offered in the college

- N.S.S / N.C.C./Rotary Activities / Rovers and Rangers
- Sports and Games / Activities related to Yoga
- A Small project work concerning the achievements of Indians in different fields
- Evolution of study groups/seminar circles on Indian thoughts and ideas
- Interaction with local communities in their neighborhood and learn about and from them
- Exploring different aspects of Indian civilizations
- Any other Co- curricular and Extra-curricular activities leading to Student Development as prescribed by the University.

Evaluation of Co-curricular and Extra Curricular Activities as per the procedure evolved by the University from time to time.



## 1.3 FINANCIAL ACCOUNTING

### OBJECTIVES

- To enable the students to have a comprehensive understanding of Financial Accounting
- To know the conceptual frame work of accounting cycle
- To understand and prepare Final Accounts of Proprietary Concerns.

### UNIT 1:INTRODUCTION TO ACCOUNTING

8Hrs

Accounting- meaning, definition, objectives, scope, basic terms, Accounting Principles, Concepts and Conventions, Accounting Equations, Accounting Standards- meaning, definition, objectives, role of ASB, List of Accounting Standards issued by ICAI.

### UNIT 2:ACCOUNTING PROCEDURE

12Hrs

Double entry system – meaning, importance, rules of debit and credit; Journal –meaning, importance of journal entries, journalizing (Practical Problems); Ledger - meaning, importance, posting entries (Practical Problems).

### Unit 3: CASH BOOK AND BANK RECONCILIATION

12Hrs

Cashbook, Types of Cashbook-single column, double column and petty cashbook (Practical Problems); Bank Reconciliation - meaning, causes of differences, importance, preparation and presentation of BRS (Practical Problems).

### Unit 4: TRIAL BALANCE, FINAL ACCOUNTS OF PROPRIETARY CONCERN

16Hrs

Trial Balance- objectives, preparation, errors and rectification(Theory only); Preparation of Profit and Loss Account and Balance Sheet (Vertical Form)

### Unit 5: ACCOUNTING SOFTWARE

8Hrs

Introduction to Tally - Company Creation, Safety of Accounts or Password, Characteristics, Making Ledger Accounts, writing vouchers, voucher entry, making different types of vouchers, correcting sundry debtors and sundry creditors accounts, preparation of Trail Balance; Accounts books- Cash Book, Bank Books, Ledger Accounts, Group Summary, Journal Register, Statement of Accounts and Balance Sheet.

### SKILL DEVELOPMENT

- Maintaining practical record for the accounting exercises executed during tally classes.

### BOOKS FOR REFERENCE

1. Jawaharlal and Seema Srivastava: Financial Accounting, HPH
2. Anil Kumar, Rajesh Kumar and Mariyappa, Financial Accounting, HPH
3. Bhupinder, Financial Accounting, Cengage
4. Dr. S.N. Maheswari, Financial Accounting, HPH
5. Dr. Venkataraman R. and others, Fundamentals of Accounting, VBH5.
6. Needles, Financial Accounting, Cengage
7. Grewal and Gupta, Advanced Accounting, Sultan Chand.
8. S. P Jain and K. L. Narang ; Financial Accounting, Kalyani Publishers.
9. Soundrarajan A and K. Venkataramana, Financial Accounting, SHB Publishers.

10. Manjunath, GunduRao – Computer Business Applications, HPH.  
 11. Sudaimuthuand Anthony: Computer Applications in Business, HPH

## **1.4 PRINCIPLES OF MANAGEMENT**

### **OBJECTIVES:**

To familiarize the students with concepts and principles of management

#### **Unit1: INTRODUCTIONTOMANAGEMENT 10 Hrs**

Introduction –Meaning, Evolution of Management thought, pre-scientific management era, classical management era, neo-classical management era, modern management era; Nature and Characteristics of Management - Scope and functional areas of Management; Management as a Science, Art or Profession; Management and Administration; Principles of Management.

#### **Unit2: PLANNING AND DECISION MAKING 08 Hrs**

Nature, importance and purpose of planning - Planning Process; Objectives; Types of plans (Meaning only); Decision making- importance and steps; MBO and MBE (Meaning only)

#### **Unit3: ORGANIZINGANDSTAFFING 12 Hrs**

Nature and purpose of organization; Principles of organizing; Delegation of authority; Types of organization-Departmentation, Committees; Centralization vs Decentralization of authority and responsibility, Span of Control; Nature and importance of staffing.

#### **Unit4: DIRECTING COMMUNICATING ANDCOORDINATING 10Hrs**

Meaning and nature of direction, Principles of direction; Communication -Meaning and importance, Communication process, Barriers to Communication, Steps to overcome communication barriers, Types of Communication; Coordination–Meaning, importance and Principles.

#### **Unit5: CONTROLLING 10 Hrs**

Meaningandstepsincontrolling, EssentialsofEffectiveControl system, techniques of control(in brief).

#### **Unit 6: BUSINESS SOCIAL RESPONSIBILITY AND MANAGERIAL ETHICS: 4 Hrs**

Business Social responsibility-meaning, arguments for and against business social responsibility; Green management- meaning, Green management actions;Managerial Ethics - Meaning-importance of ethics in business, factors that determine ethical or unethical behavior.

### **SKILL DEVELOPMENT**

- Two cases on the above syllabus should be analyzed by the teacher in the classroom and same needs to be recorded by the student in the skill development book.
- Different types of Organization structure.
- Draft Control charts for different industries / businessgroups.

### **BOOKS FOR REFERENCE**

1. Stephen P. Robbins,Management, Pearson
2. Koontz andO'Donnell, Management, McGrawHill.
3. Griffin, Nelson, Manjunath, MGMT and ORGB, Cengage
4. L M Prasad, Principles of management, Sultan Chand andSons

5. V.S.P Rao/Bajaj, Management process and organization, ExcelBooks.
6. Appanniahand Reddy, Management, HPH.
7. T. Ramaswamy : Principles of Management,HPH.

## 1.5 CORPORATE ADMINISTRATION

### OBJECTIVE

To familiarize the students with the existing Company Law and Administration.

#### Unit 1: INTRODUCTION TO COMPANY

08 Hrs

Meaning and Definition – Features – Steps in formation of Joint Stock Company, High Lights of Companies Act 2013 - Kinds of Companies – One Person Company, Private Company, Public Company, Company limited by Guarantee, Company limited by Shares, Holding Company, Subsidiary Company, Government Company, Associate Company, Small Company, Foreign Company, Global Company, Body of Corporate, Listed Company (Meaning only)

#### Unit 2: FORMATION OF A COMPANY

14 Hrs

Promotion Stage-Meaning of Promoter, Position of Promoter and Functions of Promoter; Incorporation Stage – meaning and contents of Memorandum of Association and Articles of Association, Difference between Memorandum of Association and Articles of Association, Certificate of Incorporation; Subscription Stage – meaning and contents of Prospectus, Statement in lieu of Prospects and Book Building; Commencement Stage – Documents to be filed, e-filing, Registrar of Companies, Certificate of Commencement of Business.

#### Unit 3: COMPANY ADMINISTRATION

18 Hrs

Key Managerial Personnel – Managing Director, Whole Time Directors, Company Secretary, Chief Financial Officer, Resident Director, Independent Director; Auditors–Appointment, Powers, Duties and Responsibilities; Managing Director–Appointment, Powers, Duties and Responsibilities; Audit Committee; CSR Committee; Company Secretary - Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities and Removal or dismissal.

#### Unit 4: CORPORATE MEETINGS

08 Hrs

Corporate Meetings - Types of Meetings, Annual General Meeting, Extraordinary General Meetings, Board Meeting; Requisites of a valid meeting; resolutions and kinds of resolution; preparation Agenda and minutes.

#### Unit 5: WINDING UP OF COMPANIES

08 Hrs

Meaning – Modes of Winding up; Official Liquidator-Powers and Duties; Consequences of Winding up

#### Unit 6: CSR LEGISLATION IN INDIA

04 Hrs

Meaning of CSR, Scope for CSR Activities under schedule VII of the Companies Act, 2013, Provisions of CSR mandate.

### SKILL DEVELOPMENT

- Record specimen copy of Memorandum of Association and Articles of Association of any company.
- Drafting Notice of Company Meetings – Annual, Special, Extraordinary and Board meetings.
- Two cases related to corporate governance to be analyzed by the teacher in the classroom and same needs to be recorded by the student in the skill development record book.
- Write CSR summary of any two companies.

## **BOOKS FOR REFERENCE**

1. N.D. Kapoor, Company Law and Secretarial Practice, Sultan Chand and Sons.
2. M.C. Shukla and Gulshan, Principles of Company Law, S. Chanda and Co.
3. C.L. Bansal, Business and Corporate law, Excel Books.
4. Chanda, Company Law, Cengage
5. S.S Gulshan, Company Law, New Age International.
6. Maheshwari and Maheshwari, Elements of Corporate Laws, Himalaya Publishers
7. Dr. P.N. Reddy and H.R. Appanaiah, Essentials of Company Law and Secretarial Practice, Himalaya Publishers.
8. Pradeep K. Shinde, Corporate Environment, VBH.

## 1.6 PRODUCTION AND OPERATIONS MANAGEMENT

### OBJECTIVE

To make the students understand the concepts of production and operations management.

#### **Unit1: INTRODUCTION TO PRODUCTION AND OPERATIONS MANAGEMENT 12Hrs**

Introduction - Meaning and Definition; Classification - Objectives and Scope of Production and Operation Management; Automation: Introduction, Meaning and Definition, Needs, Types, Advantages and Disadvantages.

#### **Unit2: PLANT LOCATION AND LAYOUT 08 Hrs**

Introduction – Meaning and Definition, 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 and safety.

#### **Unit3: MATERIALS MANAGEMENT 08Hrs**

Introduction – Meaning and Definition - Purchasing, Selection of Suppliers, Inventory Management, Material Handling Principles and Practices, Economic Consideration, Criteria for Selection of Materials Handling Equipment, Standardization, Codification, Simplification, Inventory Control, Techniques of inventory Control (Concept only).

#### **Unit4: PRODUCTION PLANNING AND QUALITY CONTROL 16Hrs**

Objectives and Concepts, capacity planning, corresponding production planning, controlling, scheduling routing – Quality Control Production Planning/operations planning and control-role of production planning and control in operation management-scope of production planning and control-main functions of PPC- Level of Production Planning-Production planning functions-production control functions-benefits of production planning and control-productions planning and control in different productions and system. Meaning of ISO and TQM.

#### **Unit5: MAINTENANCE AND WASTE MANAGEMENT 12Hrs**

Introduction – Meaning – Objectives - Types of maintenance, Break down, spares planning and control, preventive routine, relative advantages, maintenance scheduling, equipment reliability and modern scientific maintenance methods - Waste Management - Scrap and surplus disposal, salvage and recovery.

### SKILL DEVELOPMENT

1. Two cases on the above syllabus should be analyzed by the teacher in the classroom and same needs to be recorded by the student in the skill development book.
2. Draw a ISO specification chart
3. Draw any two quality control charts

### **BOOKS FOR REFERENCE**

1. Ashwathappa. K and Sridhar Bhatt : Production and Operations Management,HPH.
2. Gondhalekar and Salunkhe : Productivity Techniques,HPH.
3. SN Chary, Production and Operations Management, McGrawHill.
4. Gaither, Operations Management, Cengage
5. U. Kachru, Production and Operations Management, ExcelBooks.
6. Alan Muhlemann, John Oaclank and Keith Lockyn, Production and Operations Management,PHI.
7. K KAhuja, Production Management, CBSPublishers.
8. S.A. Chunawallaand Patel: Production and Operations Management,HPH.
9. Everett E Adam Jr., and Ronald J Ebert, Production and Operations Management, SagePublishers.
10. Dr. L. N. Agarwal and Dr. K.C. Jain, ProductionManagement
11. Thomas E. Morton, Production Operations Management, South WesternCollege.
12. K. Venkataramana, Production Operations Management,SHBP.
13. Sridhara Bhatt - Production and Operation Management,HPH.
14. GhousiaKhaloon – Production and Operation Management,VBH.
15. Gngully, OM- A South Asian Perspective, Cengage

## 2.3 CORPORATE ACCOUNTING AND REPORTING

### OBJECTIVE

- To enable the students to have a comprehensive understanding about the provisions of the Company's Act and Corporate Accounts and Reporting.
- To analyses the Financial statements for economic decision at corporate level
- To enable the students to read annual report.

#### Unit 1: ISSUE OF SHARES

8Hrs

Meaning of Share, Types of Shares – Preference shares and Equity shares – Issue of Shares at par, at Premium, at Discount: Pro-Rata Allotment; Journal Entries relating to issue of shares; Preparation of respective ledger accounts; Preparation of Balance Sheet in the Vertical form (Practical Problems).

#### Unit 2: COMPANY FINAL ACCOUNTS

20 Hrs

Statutory Provisions regarding preparation of Company Final Accounts – Treatment of Special Items, Managerial Remuneration, Tax deducted at source, Advance payment of Tax, Provision for Tax, Depreciation, Interest on debentures, Dividends, Rules regarding payment of dividends, Transfer to Reserves, Preparation of Profit and Loss Account and Balance Sheet (Vertical Form Schedule -III) (Practical Problems).

#### Unit 3: FINANCIAL STATEMENTS ANALYSIS

10 Hrs

Comparative Statements - Comparative Income Statement, Comparative Balance Sheet; Common size Statements – Common Size Income Statement, Common Size Balance Sheet – Trend Percentages. (Analysis and Interpretation)

#### Unit 4: INTERNATIONAL FINANCIAL REPORTING STANDARDS

10 Hrs

International Financial Reporting Standards- meaning of IFRS, relevance of IFRS in India, merits and limitations of IFRS; Process of setting IFRS- practical challenges in implementing IFRS; Convergence of IFRS in India; List of International Financial Reporting Standards issued by IASB.

#### Unit 4: CORPORATE REPORTING (ANNUAL REPORTING)

8 Hrs

Corporate Reporting - meaning, types, characteristics of financial report, users of corporate report; Components corporate report– general corporate information, financial highlights, letter to the shareholders from the CEO, management's discussion and analysis; Financial Statements-balance sheet, income statement, and cash flow statement, notes to the financial statements; Auditor's report; Accounting Policies; Corporate Governance Report; Corporate Social Responsibility Report (Discuss only Role and Significance of above components of corporate report).

### SKILL DEVELOPMENT

- Collect financial statement of a company and analyse the same and write a summary for management decision making.
- Write a summary of two companies' annual report.
- List out the accounting policies in annual report of the company
- List 20 IFRSs



## **BOOKS FOR REFERENCE**

1. Anil Kumar, Rajesh Kumar & Mariyappa – Corporate Accounting , HPH.
2. Soundrarajan A and K. Venkataramana, Corporate Accounting, SHBP.
3. Sah, Concept Building Approach to Corporate Accounting, Cengage
4. S. P. Jain and K. L. Narang – Corporate Accounting, Kalyani Publishers.
5. SP Iyengar, Advanced Accountancy, Sultan Chand and Sons, New Delhi.
6. Tulsian and Tulsian, “ Financial Reporting”, S.Chand
7. Ramachandran, and Kakani, “How to Analyze Financial Statements”, Tata McGraw Hill
8. Palat, Raghu, “How to Read Annual Reports and Balance Sheets”, JAICO Publishing House
9. Dash A.P., “Financial Wisdom – Finance for Non-Finance Executives”, Biztantr

## 2.4 BUSINESS ANALYTICS - 1

### OBJECTIVE

To provide basic knowledge of mathematics and their application to commercial situations.

#### Unit 1: NUMBER SYSTEM

04 Hrs

Introduction – Natural Numbers - Even Numbers – Odd Numbers – Integers – Prime Numbers – Rational and Irrational numbers, Real Numbers, HCF and LCM ( Simple problems).

#### Unit 2: THEORY OF EQUATIONS

10 Hrs

Introduction – Meaning - Types of Equations – Simple/ Linear Equations and Simultaneous Equations (only two variables), Elimination and Substitution Methods only. Quadratic Equation - Factorization and Formula Method ( $ax^2 + bx + c = 0$  form only). Simple problems

#### Unit 3: INDICES, MATRICES AND LOGRITHEMS

16 Hrs

Meaning – types – operation on matrices – additions – subtractions and multiplication of two matrices – transpose – determinants – minor of an element – co-factor of an element –inverse – crammers rule in two variables – problems.

Indices and Logarithms: Meaning- Basic Laws of Indices and their application for simplification. Laws of Logarithms –Common Logarithm, Application of Log Table for Simplification.

#### Unit 4: COMMERCIAL ARITHMETIC

16 Hrs

Simple Interest, Compound Interest including yearly and half yearly calculations, Annuities, Percentages, Bills Discounting, Ratios and proportions, duplicate-triplicate and sub-duplicate of a ratio. Proportions: third, fourth and inverse proportion - problems.

#### Unit 5: PROGRESSIONS

10 Hrs

PROGRESSIONS: Arithmetic Progression - Finding the 'n<sup>th</sup>'term of AP and Sum to n<sup>th</sup> term of AP. Insertion of Arithmetic Mean Geometric Progression – Finding the 'n<sup>th</sup>'term of GP and sum to 'n<sup>th</sup>'term of GP and insertion of Geometric Mean

### SKILL DEVELOPMENT:

- Develop an Amortization Table for Loan Amount – EMI Calculation.
- Secondary overhead distribution summary using Simultaneous Equations Method.
- Preparation of Bank Statement.
- Application of Matrix In Business Problems

### BOOKS FOR REFERENCE:

- Saha: Mathematics for Cost Accountants, Central Publishers
- Albright, Business Analytics, Cengage
- R.G. Sahaand Others – Methods and Techniques for Business Decisions, VBH
- Dr. SanchetiandKapoor: Business Mathematics and Statistics, Sultan Chand
- Zamarudeen: Business Mathematics, Vikas
- R.S Bhardwaj :Mathematics for Economics and Business
- Anderson, Sweeny, Essentials of Business Analytics, Cengage
- Madappa, mahadi Hassan, M. IqbalTaiyab – Business Mathematics, Subhash
- G.R. Veena and Seema : Business Mathematics and Statistics I.K. Intl Publishers
- Raju, Business Analytics, Cengage

## 2.5 ORGANIZATIONAL BEHAVIOR

### OBJECTIVE:

- To enable the students to learn the basics of individual behavior and group behavior.
- To understand the organizational dynamics

### Unit1: ORGANIZATIONAL BEHAVIOUR

04Hrs

Organization Behavior– Meaning, Definition of OB, Importance of OB, Foundations of OB.

### Unit2: FOUNDATIONS OF INDIVIDUAL BEHAVIOUR

22 Hrs

Personal Factors, Environmental Factors, organization systems and resources

**Personality**-Meaning, Nature, Determinants and Traits of Personality

**Perception**- Meaning, Factors influencing perception, Perceptual Process, Perceptual Errors, Managing Perceptions.

**Learning**-Nature, Theories of Learning-classical conditioning theory, Operant conditioning theory, Cognitive learning theory, Social learning theory, Principles of Learning.

**Attitude** - Nature, Formation, Barriers to change in attitude and ways to overcome barriers.

### Unit 3: MOTIVATION AND LEADERSHIP

10Hrs

Motivation theories- Maslow's Need hierarchy theory, Herzberg's Two factor theory, McGregor's X and Y theory; Leadership – Meaning, Formal and Informal Leadership, Characteristics of leadership; Leadership Styles – Autocratic style, Democratic style, Participative style, Laissez faire Leadership Styles, Transition Leadership, Transformative Leadership, Charismatic Leadership Style.

### Unit4: GROUP AND TEAM DYNAMICS

16Hrs

Group Dynamics-meaning, Types of Group, Development of Groups- Stages of Group Development, Determinants of Group Behavior, Team Dynamics- meaning, Types of Teams: Conflict-sources of conflict and ways of resolving conflict, managing interpersonal relationships

### Unit5: ORGANIZATIONAL CHANGE

04Hrs

Meaning, Nature of change, Factors influencing change, Resistance to change, Overcoming resistance,

### SKILL DEVELOPMENT

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

### BOOKS FOR REFERENCE

1. Fred Luthans, Organizational Behaviour. McGrawHill
2. Robbins, Organizational Behaviour, International BookHouse.
3. John W. Newstrom and Kieth Davis, Organizational Behaviour, McGrawHill.
4. K. Aswathappa, Organizational Behaviour, HPH.
5. Nelson, ORGB: A South Asian Perspectives, Cengage
6. Appanniah and, Management and Behavioural Process, HPH
7. Sharma R.K and Gupta S.K, Management and Behaviour Process, Kalyani Publishers.
8. Rekha and Vibha – Organizational Behavioural, VBH.
9. P.G. Aquinas Organizational Behavior, Excel Books.
10. M. Gangadhar. V.S.P.Rao and P.S.Narayan, Organizational Behaviour

## 2.6 MARKETING MANAGEMENT

### OBJECTIVE

The objective is to enable students to understand the concept of marketing and its applications and the recent trends in Marketing.

#### Unit1: INTRODUCTION TO MARKETING

10 Hrs

Meaning and Definition, Concepts of Marketing, Approaches to Marketing, Functions of Marketing.

**Recent trends in Marketing**-E- business, Tele-marketing, M-Business, Green Marketing, Relationship Marketing, Concept Marketing, Digital Marketing, social media marketing and E-tailing (Meaning only).

#### Unit2: MARKETING ENVIRONMENT (MACRO)

10 Hrs

Meaning, Demographic, Economic, Natural, Technological, Political, Legal, Socio-Cultural Environment.

#### Unit3: MARKET SEGMENTATION AND CONSUMER BEHAVIOUR

10 Hrs

Meaning and Definition, Bases of Market Segmentation, Requisites of Sound Market Segmentation; Consumer Behavior-Factors influencing Consumer Behavior; Buying Decision Process.

#### Unit4: MARKETING MIX

20 Hrs

Meaning, Elements of Marketing Mix(Four P's) – Product, Price, Place, Promotion.

Product-Product Mix, Product Line, Product Lifecycle, New Product Development, Reasons for Failure of New Product, Branding, Packing and Packaging, Labeling,

Pricing – Objectives, Factors influencing Pricing Policy, Methods of Pricing;

Physical Distribution–Meaning, Factors affecting Channel Selection, Types of Marketing Channels.

Promotion – Meaning and Significance of Promotion, Personal Selling and Advertising (Meaning Only).

#### Unit5: SERVICES MARKETING06 Hrs

Meaning and definition of services, difference between goods and services, features of services, seven P's of services marketing (concepts only).

### SKILL DEVELOPMENT

- Two cases on the above syllabus should be analyzed and recorded in the skill development
- Design a logo and tagline for a product of your choice
- Develop an advertisement copy for a product.
- Prepare a chart for distribution network for different products.

### BOOKS FOR REFERENCE

1. Philip Kotler, Marketing Management, Prentice Hall.
2. Lamb and Hair, MKTG - A South Asian Perspective
3. Lovelock Christopher, Services Marketing: People, Technology, Strategy, PHI
4. William J. Stanton, Michael J.Etzel, Bruce JWalker, Fundamentals of Marketing, McGraw Hill Education.
5. Bose Biplab, Marketing Management, Himalaya Publishers.
6. J.C. Gandhi, Marketing Management, Tata McGraw Hill.
7. Ramesh and Jayanti Prasad: Marketing Management, I.K. International
8. Sontakki, Marketing Management, Kalyani Publishers.
9. P N Reddy and Appanniah, Marketing Management, HPH.