

**SRI DHARMASTHALA MANJUNATHESHWARA COLLEGE, UJIRE-574240**

**(Autonomous)**

**(Re-Accredited by NAAC at 'A' Grade with CGPA 3.61 out of 4)**



# **DEPARTMENT OF BUSINESS ADMINISTRATION**

*Syllabus of*  
**Bachelors Degree in  
BUSINESS ADMINISTRATION**

**(CHOICE BASED CREDIT SYSTEM SEMESTER  
SCHEME)**

**2019-2020 ONWARDS**

**Approved by the: BOS meeting held on 15<sup>th</sup> June 2019**  
**Approved by the Academic Council meeting held on 10-10-2019**



## **BUSINESS ADMINISTRATION AS A DISCIPLINE**

### **Preamble:**

The University Grants Commission, New Delhi, has directed all Universities in the country to implement the Choice Based Credit System (CBCS, Semester Scheme) in both the under graduate and post-graduate programmes. The Choice Based Credit System enables the degrees of Mangalore University to be on par with the global standards. Given the present trend of globalisation, the University considered the feasibility of CBCS at several levels and through the meeting of several of its statutory bodies. Sri Dharmasthala Manjunatheshwara College of Ujire, being an Autonomous College of Mangalore University, has resolved to follow the Regulations. The Board of Studies in Business Administration of the College has drawn up the following Scheme.

### **Eligibility for Admission to B.B.A. Programme:**

A candidate who has passed the two years Pre-University Examination conducted by the Pre-University Education Board in the State of Karnataka or any other examination considered as equivalent thereto by Mangalore University is eligible for admission to the B.B.A programme.

### **Programme Objectives**

- To provide adequate basic understanding about Management/Administration among the students.
- To prepare students to exploit opportunities being newly created in the Management Profession.
- To train the students in communication skills.
- To develop appropriate skills among the students so as to make them competent.
- To inculcate Entrepreneurial skills.



### **Programme Outcomes:**

- Students will be able to understand challenges in the management sphere.
- Students will be able to come out with appropriate measures to handle the situation.
- Students will be able to apply appropriate skill to maximize the result.
- Students will be able to communicate effectively.
- Students will be able to engage themselves in a productive manner.



## SCHEME OF CBCS FOR BACHELOR DEGREE IN BUSINESS ADMINISTRATION

| SEMESTER     | No. of<br>COURSES | TOTAL<br>HOURS/<br>WEEK | TOTAL MARKS |             |             | TOTAL<br>CREDIT |
|--------------|-------------------|-------------------------|-------------|-------------|-------------|-----------------|
|              |                   |                         | IA          | SEM END     | TOTAL       |                 |
| FIRST        | 9                 | 34                      | 160         | 690         | 850         | 17              |
| SECOND       | 9                 | 34                      | 160         | 690         | 850         | 17              |
| THIRD        | 10                | 34                      | 160         | 690         | 850         | 17              |
| FOURTH       | 10                | 34                      | 160         | 690         | 850         | 17              |
| FIFTH        | 6                 | 30                      | 150         | 600         | 750         | 18              |
| SIXTH        | 6                 | 30                      | 150         | 600         | 750         | 18              |
| <b>TOTAL</b> | <b>50</b>         |                         | <b>940</b>  | <b>3960</b> | <b>4900</b> | <b>104</b>      |



**SCHEME OF CBCS FOR BACHELOR DEGREE IN  
BUSINESS ADMINISTRATION  
FIRST SEMESTER**

| GROUP | CODE       | COURSES                  | HOURS/<br>WEEK | MARKS      |            |            | CREDIT    |
|-------|------------|--------------------------|----------------|------------|------------|------------|-----------|
|       |            |                          |                | IA         | SEM<br>END | TOTAL      |           |
| I     | BBABMC133  | Business Organisation    | 4              | 20         | 80         | 100        | 2         |
|       | BBABMC134  | Principles of Management | 6              | 30         | 120        | 150        | 3         |
|       | BBABMC135  | Accounting I             | 6              | 30         | 120        | 150        | 3         |
|       | BBABMC132  | Principles of Economics  | 4              | 20         | 80         | 100        | 2         |
| II    | BBABMCE136 | Corporate Governance     | 2              | 10         | 40         | 50         | 1         |
| III   | BBAENL131  | Language 1               | 4              | 20         | 80         | 100        | 2         |
|       | *          | Language 2               | 4              | 20         | 80         | 100        | 2         |
|       | BBACIF131  | Elective Foundation      | 2              | 10         | 40         | 50         | 1         |
| IV    |            | EC & CC                  | 2              | 0          | 50         | 50         | 1         |
|       |            | <b>TOTAL</b>             | <b>34</b>      | <b>160</b> | <b>690</b> | <b>850</b> | <b>17</b> |



## SECOND SEMESTER

|     |            |   |           |            |            |            |           |
|-----|------------|---|-----------|------------|------------|------------|-----------|
| I   | BBABMC183  | Managerial Communication                | 4         | 20         | 80         | 100        | 2         |
|     | BBABMC185  | Business Entrepreneurship & Environment | 6         | 30         | 120        | 150        | 3         |
|     | BBABMC184  | Accounting II                           | 6         | 30         | 120        | 150        | 3         |
|     | BBABMC182  | Managerial Economics                    | 4         | 20         | 80         | 100        | 2         |
| II  | BBABMCE186 | Business Ethics                         | 2         | 10         | 40         | 50         | 1         |
| III | BBAENL181  | Language 1                              | 4         | 20         | 80         | 100        | 2         |
|     | *          | Language 2                              | 4         | 20         | 80         | 100        | 2         |
|     | BBAHRF181  | Elective Foundation                     | 2         | 10         | 40         | 50         | 1         |
| IV  |            | EC & CC                                 | 2         | 0          | 50         | 50         | 1         |
|     |            | <b>TOTAL</b>                            | <b>34</b> | <b>160</b> | <b>690</b> | <b>850</b> | <b>17</b> |

## THIRD SEMESTER

|     |            |                                    |           |            |            |            |           |
|-----|------------|------------------------------------|-----------|------------|------------|------------|-----------|
| I   | BBABMC232  | Organisational Behaviour           | 4         | 20         | 80         | 100        | 2         |
|     | BBABMC233  | Marketing Management               | 4         | 20         | 80         | 100        | 2         |
|     | BBABMC236  | Corporate Accounting I             | 4         | 20         | 80         | 100        | 2         |
|     | BBABMC235  | Investment Management              | 4         | 20         | 80         | 100        | 2         |
|     | BBABMC234  | Business Statistics & Mathematics  | 4         | 20         | 80         | 100        | 2         |
| II  | BBABMCE237 | Executive Development & Soft Skill | 2         | 10         | 40         | 50         | 1         |
| III | BBAENL231  | Language 1                         | 4         | 20         | 80         | 100        | 2         |
|     | *          | Language 2                         | 4         | 20         | 80         | 100        | 2         |
|     | BBAGEF231  | Elective Foundation                | 2         | 10         | 40         | 50         | 1         |
| IV  |            | EC & CC                            | 2         | 0          | 50         | 50         | 1         |
|     |            | <b>TOTAL</b>                       | <b>34</b> | <b>160</b> | <b>690</b> | <b>850</b> | <b>17</b> |



#### FOURTH SEMESTER

|     |                  |                                    |           |            |            |            |           |
|-----|------------------|------------------------------------|-----------|------------|------------|------------|-----------|
| I   | BBABMC282        | Modern Banking Management          | 4         | 20         | 80         | 100        | 2         |
|     | BBABMC285        | Financial Management               | 4         | 20         | 80         | 100        | 2         |
|     | BBABMC286        | Corporate Accounting II            | 4         | 20         | 80         | 100        | 2         |
|     | BBABMC284        | Human Resource Management          | 4         | 20         | 80         | 100        | 2         |
|     | BBABMC283        | Computer Application in Management | 4         | 20         | 80         | 100        | 2         |
| II  | <b>BBABMC288</b> | Elective (Interdisciplinary)       | 2         | 10         | 40         | 50         | 1         |
| III | BBAENL281        | Language 1 English                 | 4         | 20         | 80         | 100        | 2         |
|     | *                | Language 2                         | 4         | 20         | 80         | 100        | 2         |
|     | BBAGEF281        | Elective Foundation                | 2         | 10         | 40         | 50         | 1         |
| IV  |                  | EC & CC                            | 2         | 0          | 50         | 50         | 1         |
|     |                  | <b>TOTAL</b>                       | <b>34</b> | <b>160</b> | <b>690</b> | <b>850</b> | <b>17</b> |

#### FIFTH SEMESTER

|   |            |                               |           |            |            |            |           |
|---|------------|-------------------------------|-----------|------------|------------|------------|-----------|
| I | BBABMC331  | Commercial Law                | 5         | 25         | 100        | 125        | 3         |
|   | BBABMC333  | Event Management              | 5         | 25         | 100        | 125        | 3         |
|   | BBABMC332  | Cost Accounting               | 5         | 25         | 100        | 125        | 3         |
|   | BBABMC334  | Export Management             | 5         | 25         | 100        | 125        | 3         |
|   | BBABMCE335 | Working Capital Management    | 5         | 25         | 100        | 125        | 3         |
|   | BBABMCE336 | Retailing & Service Marketing | 5         | 25         | 100        | 125        | 3         |
|   |            | <b>TOTAL</b>                  | <b>30</b> | <b>150</b> | <b>600</b> | <b>750</b> | <b>18</b> |



## SIXTH SEMESTER

|   |            |                                |           |            |            |            |           |
|---|------------|--------------------------------|-----------|------------|------------|------------|-----------|
| I | BBABMC381  | Company Law                    | 5         | 25         | 100        | 125        | 3         |
|   | BBABMC382  | Income Tax                     | 5         | 25         | 100        | 125        | 3         |
|   | BBABMC383  | Cost and Management Accounting | 5         | 25         | 100        | 125        | 3         |
|   | BBABBME384 | Auditing                       | 5         | 25         | 100        | 125        | 3         |
|   | BBABMCE386 | Financial Analysis             | 5         | 25         | 100        | 125        | 3         |
|   | BBABMCE387 | Advertising & Sales Management | 5         | 25         | 100        | 125        | 3         |
|   |            | <b>TOTAL</b>                   | <b>30</b> | <b>150</b> | <b>600</b> | <b>750</b> | <b>18</b> |





## **FIRST SEMESTER BBA BUSINESS ORGANISATION**

### **COURSE OBJECTIVES**

- CS01: To provide adequate basic understanding about Business Organisations.
- CS02: To prepare students to exploit opportunities being newly created in the market.
- CS03: To train the students in communication skills.
- CS04: To inculcate Entrepreneurial skills.
- CS05: To inculcate managerial skills.

### **COURSE OUTCOMES**

- C01: Students will be able to understand SWOC of the organizations.
- C02: Students will be able to identify opportunities available in the market.
- C03: Students will be able to communicate effectively.
- C04: Students will be able to apply Entrepreneurial skills.
- C05: Students will be able to apply Managerial skills.

### **Chapter I**

**Nature** - Scope and Forms of Business, Meaning, Nature scope objectives, essentials of successful business; Forms: Sole proprietorship: Definitions, Features, Merits and Demerits

Partnership: Definitions, Features, Merits and Demerits, Joint Stock Company: Definitions, Features, Merits and Demerits, Co-operatives: Definitions, Features, Merits and Demerits; Public Enterprises: Departmental Undertaking: Definitions, Features, Merits and Demerits Public Corporations: Definitions, Features, Merits and Demerits Government Companies: Definitions, Features, Merits and Demerits

### **Chapter II**

**Business Combinations**-Meaning Definitions, Causes, Types, Forms, merits and demerits of Business Combinations, Recent Trends in Business Combinations



### **Chapter III**

**Sources of Business Finance** -Types of Business Finance: Long, Medium and Short Term;

Sources of Corporate Finance: Issue of Shares, Public Deposits, Retained Earnings, Institutional Financing (IDBI, IFCI, ICICI, SFC), Objectives, Functions and forms of assistance; Sources of Short-Term Finance: Trade Credit, Bank Credit, Inter Company Loans, Lease Finance, Accounts Receivable, Financing Customer Advances.

### **Chapter IV**

**Elements of Insurance** - Meaning, Significance, Principles, Types- Life Insurance: Terms and Conditions, Types-Fire Insurance: Features, Types and Proceedings for Claim, Marine Insurance: Features, Types, Clauses, Warranties and Marine Losses, Miscellaneous Types of Insurances and Recent Changes and Development in Insurance Sector.

#### **Books for Reference:**

1. C. B. Guptha - Business Organisation and Management, Sultan Chand & Sons 2018 edition
2. Dr. S. C. Saxena - Business Administration & Management, SahityaBhawan Publications 2009
3. M. C. Shukla - Business Organisation and Management, S Chand & Company Pvt Ltd, 2014 edition
4. S. A. Sherekar - Business Organization, Himalaya Publishing House; 2018 edition (2018)



## **FIRST SEMESTER BBA**

### **PRINCIPLES OF MANAGEMENT**

#### **COURSE OBJECTIVES**

- CS01: To provide adequate basic understanding about Management .  
To prepare students to exploit opportunities being newly created in the  
CS02: market.  
CS03: To train the students in communication skills.  
CS04: To inculcate Entrepreneurial skills.  
CS05: To inculcate managerial skills.

#### **COURSE OUTCOMES**

- C01: Students will be able to understand importance of the management process.  
C02: Students will be able to identify opportunities available in the market.  
C03: Students will be able to communicate effectively.  
C04: Students will be able to apply Entrepreneurial skills.  
C05: Students will be able to apply Managerial skills.

#### **Chapter I**

**Nature and process of management-** meaning and definition of management - management process – Management as a science, an art or a profession- difference between administration and management - significance of management; Managerial functions- brief explanation of various management functions- managerial skills - role of managers.

#### **Chapter II**

**Management thought:** Classical Theory- Scientific Management - elements-principles criticisms; Administrative Management- principles of modern management; Contributions of Peter F.Drucker.



### **Chapter III**

**Planning-** meaning, definition, features, benefits and limitations of planning- process of planning - how to make planning effective- types of plans-types/ kinds/ forms of planning; **MBO-** process- importance- making MBO effective; **Decision Making-** meaning- process- types of decisions.

### **Chapter IV**

**Organisation-**meaning - definition- features- principles of organisation- process-Types of organisation- line -functional- line & staff - matrix (in brief) - project (in brief)- committees (in brief) -Organisation chart-meanings & content -Organisation manual-meanings & content -Authority & power- (concepts only) -Delegation of authority-principles - Centralisation & Decentralisation -Span of management

### **Chapter V**

**Staffing** – meaning & significance - Process of staffing (in brief); **Leadership** – meaning, qualities – Styles of leadership.

**Motivation** - meaning – importance and objectives, Morale and Productivity- Communication – importance and objectives, Barriers in effective communication; Types of communication

### **Chapter VI**

**Coordination and Control-** Coordination –Meaning- Need - Principles –Control – Meaning – Process – Control Methods or techniques; Management Audit concept - SWOT, KAIZEN, TQM, MIS, ISO, Change Management, Knowledge Management (Meaning only). Emerging Trends

**Case Studies.**

#### **Books for Reference:**

1. Harold Koontz & Heinz Weihrich, Principles of management - Essentials of Management, Tata McGraw Hill, 10<sup>th</sup> edition (2015)
2. K.S. Adiga, Principles of Management – ShubhaPrakashana
3. L.M. Prasad, Principles and Practice of Management, Sultan Chand & Sons, 6th Edition, (2013)
4. T.N. Chhabra, Principles and Practice of Management, DhanpatRai& Co Publication, (2018)
5. V. S. P. Rao Principles and Practice of Management, Konark Publishers, 1996
6. V. S. P. Rao V Hari Krishna, Management: Text and Cases - Excel Publications (2005)



## **FIRST SEMESTER BBA ACCOUNTING-I**

### **COURSE OBJECTIVES**

- CS01: To provide adequate basic understanding about Accounting.
- CS02: To prepare students to pass entries independently.
- CS03: To train the students in presentation of accounts.
- CS04: To inculcate accounting skills.
- CS05: To inculcate Managerial skills.

### **COURSE OUTCOMES**

- C01: Students will be able to understand types of accounts.
- C02: Students will be able to identify the impact of transactions.
- C03: Students will be able to prepare and present accounts.
- C04: Students will be able to apply accounting skills.
- C05: Students will be able to apply Managerial skills.

### **Chapter I**

**Introduction-** Origin and Development of Accounting thought, Book-Keeping, Accounting, Accountancy- Meaning and Objectives of Accounting-Functions of Accounting; Accounting Principles-Concepts and Conventions; Accounting Standards - Meaning – objectives – Indian Accounting Standards – List of Indian Accounting Standards(List only) IFRS (Meaning only) - Basis of Accounting-Cash System, Mercantile System and Hybrid System; Systems of Accounting-Single Entry System (Meaning and features only) - Recent developments in Accounting- Computerized Accounting-SAP, TALLY and ERP(meaning only).

### **Chapter II**

Recording of transactions under double Entry System-Journal- Journalizing, preparation of Ledger Accounts. Subsidiary Books Purchases Book, Sales Book, Purchases Returns Book, Sales Returns Book, Bills Receivable Book and Bills Payable Book (Meaning and format only),



### **Chapter III**

Cash Book-Simple Cash Book and Three Column Cash Book, Petty Cash Book (under Imprest System), Bank Reconciliation Statement- meaning- Causes of difference between Cash Book Balance and Balance as per Bank Pass Book Need for Bank Reconciliation Statement; Procedure for Preparation of Bank Reconciliation Statement

### **Chapter IV**

**Depreciation Accounting**- meaning and definition-causes, methods of charging depreciation-Original Cost Method, Written- Down- Value Method and Annuity Method (excluding change of methods);

Trial Balance- meaning, methods of preparation

Errors and their rectification- meaning-types of errors-rectification of errors- Errors located before the preparation of Trial Balance - Errors located after the preparation of Trial Balance and before the preparation of final accounts-Suspense Account.

### **Chapter V**

Accounting for Special Transactions -Bills of Exchange and Promissory Notes - meaning, Features- parties to Bill of Exchange- Noting and Protest – Discounting – Endorsement – Dishonor of Bills, Renewals of Bills (excluding accommodation bill).

### **Chapter VI**

**Preparation of Final Accounts of a Sole Trader**-meaning of Final accounts -Trading Account, Profit and Loss Account and Balance sheet



**Books for Reference:**

1. Arulanandam M.A. and Raman K.S, Advanced Accountancy, Himalaya Publishing House
2. Ashok Banerjee, Financial Accounting -a Managerial Emphasis, Excel Books
3. B.S. Raman, Accounting I, United Publishers 2nd edition 2013
4. Dr. P.C. Tulsian, Financial Accounting- S Chand & Co
5. Dr. V.K. Goyal, Financial Accounting- Excel Books
6. K.S.N. Adiga, Accounting I, Shubhadri Books
7. Maheshwari S.N., Advanced Accountancy - Vikas Publishing House
8. R.L. Gupta, Principles and Practice of Accountancy, Sultan Chand & Sons
9. Shukla M.C. & T.S Grewal., Introduction to Accounting,
10. S P Jain and Narang K L, Financial Accounting Kalyani Publishers
11. S.K. Paul, Accountancy- New Central Book Agency



## **FIRST SEMESTER BBA**

### **PRINCIPLES OF ECONOMICS**

#### **COURSE OBJECTIVES**

- CS01: To provide adequate basic understanding about concepts of Economics
- CS02: To prepare students to understand basics of consumer Behaviour.
- CS03: To prepare students to understand basics of Demand & Supply theories.
- CS04: To prepare students to understand significance of factors of production.
- CS05: To prepare students to become microentrepreneurs.

#### **COURSE OUTCOMES**

- C01: Students will be able to understand various concepts of Economics.
- C02: Students will be able to apply basics of consumer behaviour.
- C03: Students will be able to apply basics of Demand & Supply theories.
- C04: Students will be able to understand significance of factors of production.
- C05: Students will be able to understand significance of micro-entrepreneurship.

#### **Chapter I**

**Nature of Economics** - Definitions - Scarcity & Growth Oriented- Scope-Micro and macroeconomics - basic problems of economy - production possibility curve-Price mechanism. Nature of economic laws- Basic assumptions in Economics. Consumer's sovereignty - basic economic concepts - wants - features - classification - goods – utility.

#### **Chapter II**

**Consumer Behaviour** - Law of diminishing marginal utility - Law of equi-marginal utility –consumers Surplus-measurement and Importance - Indifference curve analysis - Indifference schedule - curve, map – properties of Indifference curve marginal rate of substitution-Budget line – Consumers equilibrium.





### **Chapter III**

**Demand-** Meaning - Law of Demand - determinants of Demand – changes in Demand - Supply -meaning Law of Supply - Elasticity of Demand - types price Elasticity - Income Elasticity- Cross Elasticity - Promotional Elasticity- Degrees of Price Elasticity Measurement of price Elasticity - Significance of Elasticity of Demand.

### **Chapter IV**

**Production** - meaning - Factors of production -Land - features - Labour. Division of Labour - Types Advantages & disadvantages - Mobility of Labour -Efficiency of Labour - Input markets-factors determining demand for input-marginal productivity theory. Capital -Types - Stages of capital formation - organization - meaning - Functions of entrepreneur - Attributes of entrepreneur- Micro Entrepreneurship.

### **Books for Reference:**

1. Alfred W. Stonier & Douglas C. Hague - A Textbook of Economic Theory- Longman group publisher London-4th edition 1977
2. D.M. Mithani - A course in Business Economics-Himalaya publishing house New Delhi-12<sup>th</sup> edition, 2006
3. H.L.Ahuja- Advanced Economic Theory-sulthanchand and company-New Delhi- 17<sup>th</sup> edition 2008
4. H.SAgarwal-Principles of Economics-Ane book Pvt. Ltd -8<sup>th</sup> edition New Delhi2010
5. M.LJhingan-Principles of Economics- Vrinda publication -4<sup>th</sup> revised edition 2012
6. M.L. Seth - Principles of Economics-Lakshmi NarainAgarwal and Educational Publisher Agra-44<sup>th</sup> revised edition 2011-12
7. Paul. A. Samuelson & William D. Nord Laws - Economics-Tata McGraw hill publishing company-New Delhi -18<sup>th</sup> edition -2007
8. S.K.Agarwal- Principles of Economics-Excel books-New Delhi-2<sup>nd</sup> edition 2009
9. S. Sankaran - Economics Analysis-Margham publication, Madras-7<sup>th</sup> revised edition 2000



## **Elective Paper**

### **Semester - I**

## **EXECUTIVE DEVELOPMENT AND SOFT SKILLS**

### **Chapter I:**

Introduction, Importance of Interpersonal skill, Determination of interpersonal , Interpersonal skill development behaviour, Self-concept –what I am ,interpersonal needs ,Interpersonal orientation-team work –necessity of team work personally, socially and educationally, trust, mutuality ,emotional bonding.

**Activity:** case study, Internet exercise, Conflict resolution.

### **Chapter II:**

Concept of effective communication, types of communication-verbal and non- verbal, effective communication: seven C's, Barriers to communication, internal and external barriers, intrinsic motivation, perception, language, fear, power of speech.

Listening skill: listening process, types, good listening practices.

**Activity:** JAM, Informative Presentation, Power Point Presentation.

### **Chapter III:**

Meaning, Goal setting, scheduling time, Delegation- guidelines to effective delegation, Time stealers- confusion about goals, unclear directions- pointless meetings, mastering work life balance.

**Activity:** Case study, pick and speak, Work Puzzle.

### **Chapter IV:**

Self-evaluation, self-discipline, self-criticism, recognition of one's own limits and deficiencies, Independency, Self-awareness, Identifying one's strengths and weakness, managing self- emotions, ego, pride.

**Activity:** SWOT analysis, personality test, picks and speaks.



### **Books for References:**

1. Dr.K.Alex., ‘Soft Skills’ know yourself and know the world, Third Revised Edition- 2009- S.Chand and Company Pvt. Ltd. New Delhi.
2. Krishnamacharyulu and LalithaRamakrishnan, Personality development ,Interpersonal skills and Career management Second Edition – 2012- Himalaya Publishing House Pvt Limited, Mumbai.
3. Michael Le Boeuf, Essence of Time Management, Jaico Publishing House- Mumbai- 2003.
4. T.N.Chhabra and SandhyaChhabra, Personality development and Communication skills- Third Revised edition- 2012- Sun India Publications, New Delhi.



## **SECOND SEMESTER BBA MANAGERIAL COMMUNICATION**

### **COURSE OBJECTIVES**

- CS01: To provide adequate basic understanding about communication.  
To prepare students to exploit opportunities being newly created in the  
CS02: communication field.  
CS03: To train the students in communication skills.  
CS04: To inculcate Entrepreneurial skills.  
CS05: To inculcate managerial skills.

### **COURSE OUTCOMES**

- C01: Students will be able to understand SWOC of the communication process.  
Students will be able to identify opportunities available in the  
C02: Communication field.  
C03: Students will be able to communicate effectively.  
C04: Students will be able to identify Entrepreneurial skills.  
C05: Students will be able to apply managerial skills.

### **Chapter I**

**Business Communication** –definition and importance-objectives- process- Types – horizontal, vertical(upward and downward) grapevine, consensus-simple rules of effective communication –barriers

### **Chapter II**

**Managerial Communication** -communication skills - verbal and non-verbal - Effective; Presentation skills - planning the presentation - communication network- Audio and visual aids- telephone-Dictaphone-pager system -cash register-computer- mobile phone-internet-telex-FAX-Teleconferencing-Videoconferencing-emergence of modern communication technology.



### **Chapter III**

**Management Reports** – principles of writing reports-types of reports-preparatory steps- Highlights- Use of graphs -Specimen report on Failure of product in the market – Re-organization of a concern, Establishment of a new branch, Extent of competition in the market & company Secretary's report. Business Letters - Types, Basic principles – Styles of layout – Parts of Letter – Letter calling for a post, calling for interview – Appointment order – termination order.

### **Chapter IV**

**Commercial Letters** – Enquires – Replies to enquiry – Orders- Compliant and their adjustment – Collection letters – sales letters – Circular letters.

#### **Books for Reference:**

1. R. Doctor & E. Doctor – Business and Managerial Communication (Bombay Publication)
2. Y.K Bhusan– Report writing and correspondence. Sultan Chand & Sons.
3. Gulshan& Shukla – Report writing and correspondence.(S. Chand & Co.)
4. M.S Ramesh C.C Pattanshetti&Madhumati M. Kulkarni – Business Communication (S. Chand & Co.)
5. Rajendra Pal &Koralahalli – Essentials of Business Communication (S. Chand & Co.)
6. Pink & Thomas, English grammar, composition & correspondence.
7. Effective Letter Writing – Readers Digest Publication.
8. Effective Presentation Skills – A Practical Guide to Special Speaking – Steve Mandel (Viva Books Pvt. Limited)
9. Business Communication – M.K.Segal and VandanaKhetrapal
10. Basic Business Communication concepts, applications and skills – Raj Kumar



## **BUSINESS ENVIRONMENT & ENTREPRENEURSHIP**

### **COURSE OBJECTIVES**

- CS01: To provide adequate basic understanding about Business Environment.  
To prepare students to exploit opportunities being newly created in the
- CS02: market.
- CS03: To train the students in communication skills.
- CS04: To inculcate Entrepreneurial skills.
- CS05: To inculcate managerial skills.

### **COURSE OUTCOMES**

- C01: Students will be able to understand SWOC of the organizations.
- C02: Students will be able to identify opportunities available in the market.
- C03: Students will be able to communicate effectively.
- C04: Students will be able to identify Entrepreneurial skills.
- C05: Students will be able to apply managerial skills.

### **Chapter I**

**BUSINESS AND ITS ENVIRONMENT:** Meaning- Factors influencing business, internal and external factors; Social Responsibilities of business towards Shareholders- Employees- Consumers-Dealers and public; Business Ethics and Social Value – Meaning- Principles of business ethics-Managerial and Professional ethics.  
Case studies on Social Responsibilities of Business, Business Ethics and Environment.

### **Chapter II**

**PUBLIC, PRIVATE AND COOPERATIVE SECTORS:** Objectives-features, advantages and disadvantages- Study of MSME (Medium, Small and Macro Enterprises) - Salient features of MSME and Emerging trends. MNCs – Meaning- Merits- Demerits- MNC and Impact on Indian Economy/ Business; Emerging Trends in Business.



### **Chapter III**

**CORPORATE SOCIAL RESPONSIBILITY:** Introduction - Meaning and Definition - Need for social responsibility of business - Social responsibility of business towards different groups - Barriers to social responsibility - Social responsibility of business in India.

### **Chapter IV**

**CONSUMERISM:** Meaning- Needs- Objectives- Rights of consumer- Consumer Protection Act- Consumer redressal agencies-Consumerism in India. Recent trends - Case studies. **Liberalisation-** Privatisation- Globalisation - Impact of Globalisation- Features- Benefits and Obstacles.

### **Chapter V**

**ENTREPRENEURSHIP:** Entrepreneur characteristics – Classification of Entrepreneurships – Incorporation of Business – Forms of Business organizations – Role of Entrepreneurship in economic development –Start-ups.

### **Chapter VI**

**ENTREPRENEURSHIP AS INNOVATION AND PROBLEM SOLVING:** - Entrepreneurs- as problem solvers - Innovations and Entrepreneurial Ventures - Risk taking-Concept; types of business risks - The role of technology/ social media in creating new forms of firms, organizations and cooperative clusters - Barriers to Entrepreneurship - Support structure for promoting entrepreneurship (various government schemes).

### **Books for Reference**

1. D.M. Mithani, International Economics, Himalaya Publishing House
2. Dr. P.G. Aquinas, Business and Society, Anumol Publishers, 2006
3. Dr.Vivek Mittal, Business Environment, Excel Books (2008)
4. Francis Cherunilam ,Global Economy & Business Environment, Himalaya Publishing House (2013)
5. Francis Cherunilam, International Business Environment Text & Cases, Himalaya Publishing House



6. K. Ashwatappa Essentials of Business Environment, Himalaya Publishing House 12<sup>th</sup> edition 2014
7. M Adhikari, Economic Environment of Business, Sultan Chand & Sons
8. Parag Diwan and Raj Agarwal, Business Environment, Excel Books (2002)
9. S SKanka, Entrepreneurial Development, S. Chand Publishing, 2006
10. Suresh Bedi, Business Environment, Excel Books (2005)
11. Vasanth Desai, Small Scale Industries & Entrepreneurship, Himalaya Publishing House (2013)





## ACCOUNTING – II

### COURSE OBJECTIVES

- CS01: To provide adequate basic understanding about Accounting.
- CS02: To prepare students to pass entries independently.
- CS03: To train the students in presentation of accounts.
- CS04: To inculcate accounting skills.
- CS05: To inculcate managerial skills.

### COURSE OUTCOMES

- C01: Students will be able to understand types of accounts.
- C02: Students will be able to identify the impact of transactions.
- C03: Students will be able to present accounts.
- C04: Students will be able to apply accounting skills.
- C05: Students will be able to apply managerial skills.

### Chapter I

Financial Statements of Not-for-Profit Organizations-Meaning- Books of Accounts, Treatment of Revenue and Capital items, Receipts and payments Account, Income and Expenditure Account and Balance Sheet, Preparation of Income and Expenditure Account and Balance Sheet from Receipts and payments Account and other information (other preparations excluded).

### Chapter II

**Consignment Accounts** - meaning-important terms- valuation of Consignment Stock and Abnormal Loss Accounting Treatment-Journal entries and Ledger Accounts in the Books of Consigner and Consignee.

### Chapter III

**Partnership Accounts** - meaning and definition of partnership- Essential Characteristics- Partnership Deed-meaning; Admission of a partner-Accounting treatment;



## **Chapter IV**

Retirement of a partner- Accounting treatment. - Death of a partner- Joint life Policies and Individual Policies (meaning only) - Accounting treatment;

## **Chapter V**

Dissolution of a Partnership Firm including insolvency of a partner (excluding Garner Vs Murray's case) - Accounting treatment; - Gradual realization of assets and piecemeal distribution of cash (Proportionate Capital Method only).

## **Chapter VI**

### **HIRE PURCHASE AND INSTALLMENT SYSTEMS**

Introduction – Meaning –Important Definitions – Hire Purchase Agreement – Hire Purchase Price – Cash Price – Hire Purchase Charges — Calculation of Interest – Calculation of Cash Price – Default and repossession- Ledger Accounts in the books of Hire Purchaser and Hire Vendor.

Installment System – Meaning – Features – Differences between Hire Purchase System and Installment Purchase System (Theory only)

### **Books for Reference:**

1. Arulanandam M.A. and Raman K.S., Advanced Accountancy, Himalaya Publishing House
2. B.S. Raman Accounting II, United Publishers 2<sup>nd</sup> Edition 2013
3. Basu & Das, Advanced Accountancy, Vikas Publication House Pvt Ltd; Sixth edition, 2009
4. Dr. V.K. Goyal, Financial Accounting, Excel Books
5. Jain and Narang, Advanced Accountancy, Kalyani Publication
6. K.S. Adiga Accounting II, Shubhadri Publication
7. Maheshwari S.N & Maheshwari S.K., Advanced Accountancy, Vikas Publication
8. R. L. Gupta, Principles and Practice of Accountancy, Sultan Chand & Sons
9. Shukla M.C. & T.S. Grewal, Introduction to Accounting, S Chand & Co



# MANAGERIAL ECONOMICS

## COURSE OBJECTIVES

- CS01: To provide adequate basic understanding about managerial economics.
- CS02: To provide adequate basic understanding about managerial decision making.
- CS03: To provide adequate basic understanding about forward planning.
- CS04: To provide basic understanding about Cost concept.
- CS05: To provide basic understanding about Demand Forecasting.

## COURSE OUTCOMES

- C01: Students will be able to apply basic economic tools .
- C02: Students will be able to apply Cost -Benefit analysis.
- C03: Students will be able to analyse market trends.
- C04: Students will be able to apply Demand forecasting techniques.
- C05: Students will be able to apply managerial skills.

## Chapter I

**Nature and scope of managerial economics** - Basic Economic tools in Managerial economics - Role and responsibility of managerial economist- Production function, Law of variable proportions - laws of returns to scale - Economies and diseconomies of scale. Capital budgeting meaning and importance.

## Chapter II

**Cost**-concept of cost output relationship - concepts of revenue - Total revenue, average revenue and marginal revenue. Equilibrium of the firm – MC & MR approach. Gross profit & Net profit- profit maximization V/S sales maximization. Baumols sales maximization model.



### **Chapter III**

**Market Analysis-Meaning-Types** – perfect competition - monopoly - Monopolistic competition - price discrimination - Monopsony Bilateral monopoly - oligopoly - oligopsony.

### **Chapter IV**

**Demand Forecasting** - factors involved - objectives of short run and long run demand forecasting - Forecasting demand for products - criteria of a good forecasting method - Techniques of demand forecasting.

#### **Books for Reference:**

1. Alfred W. Stonier & Douglas C. Hague - A Textbook of Economic Theory- Longman group publisher London-4th edition 1977
2. D.M, Dwivedi - Managerial Economics-Vikas publishing house New Delhi-7<sup>th</sup> edition 2013
3. D.M, Mithani - A course in Business economics-Himalaya publishing house -12<sup>th</sup> edition New Delhi 2006
4. Dr.PrabhakarShishila-Managerial economics-United Publisher Mangalore-1<sup>st</sup> edition 2011
5. H.L. Ahuja - Business Economics –S chand and company Ltd-New Delhi-7th revised edition 2009
6. K.D Basava –Business Economics-VidyavahiniPrakashana Hubli-2004-05
7. Paul. A. Samuelson & William D. Nord Laws - Economics-Tata McGraw hill publishing company-new Delhi -18<sup>th</sup> edition -2007
8. R.L. Varshney& K.L. Maheshwari- Managerial Economics-sulthanchand and sons -20<sup>th</sup> edition New Delhi



**Elective Paper**  
**Semester - II**  
**BUSINESS ETHICS**

**COURSE OBJECTIVES**

- CS01: To provide adequate basic understanding about Business Ethics.
- CS02: To prepare students to explore opportunities in the light of Business Ethics.
- CS03: To train the students in communication skills.
- CS04: To inculcate presentation skills.
- CS05: To inculcate decision making skills.

**COURSE OUTCOMES**

- C01: Students will be able to understand the concept of Business Ethics.
- C02: Students will be able to identify opportunities available in the market.
- C03: Students will be able to communicate effectively.
- C04: Students will be able to apply presentation skills.
- C05: Students will be able to apply Managerial skills.

**Chapter I**

**BUSINESS ETHICS** – Meaning of ethics, Nature of ethics, Objectives of ethics, Sources of ethics, Types of ethics, Meaning and definitions of business ethics, Objectives of business ethics, Nature of business ethics, Characteristics of business ethics, Need for business ethics, Importance of business ethics, Factors influencing business ethics. Functions of business ethics, Ethical theories. Managing ethics in business, Ethics in functional areas of business, Ethical Dilemma in organizations, Ethics in global business, Values, Norms, Beliefs, Virtues, Morality, Moral standards.

**Chapter II**

**CORPORATE SOCIAL RESPONSIBILITY** - Meaning & Definition of CSR, History & evolution of concept of CSR. Concept of Charity, Corporate philanthropy,



Approaches to Corporate Social Responsibility, Corporate Citizenship, Sachar Committee's Suggestions; Arguments for and against Corporate Social responsibility CSR-an overlapping concept. Concept of sustainability & Stakeholder Management. CSR through triple bottom line and Sustainable Business; relation between CSR and Corporate governance; environmental aspect of CSR; Chronological evolution of CSR in India; Models of CSR in India, Carroll's model; Drivers of CSR; Major codes on CSR; CSR Initiatives in India. CSR legislation in India.

### **Reference for Books:**

1. Boatright John R, Ethics and the conduct of Business, 7<sup>th</sup> edition, Pearson Education
2. C.A.Kamal Garg, Ethics in Management and Indian Ethos, Vikas Publishing House
3. C. S. V. Murthy, Business Ethics (Text & Cases), Himalaya Publishing House (2014)
4. C. V. Baxi, Ajit Prasad, Corporate Social Responsibility: Concepts and Cases: The Indian, Excel Books India (2005)
5. Ghosh Biswanath, Ethics in Management and Indian Ethos, Vikas Publishing House
6. M. A. Quaddus, Muhammed Abu B. Siddique, Handbook of Corporate Sustainability: Frameworks, Strategies and Tools, Edward Elgar Publishing Ltd
7. Mark S. Schwartz, Corporate Social Responsibility: An Ethical Approach, Broadview press
8. Rinku Sanjeev & Parul Khanna, Ethics and Values in Business Management (Ane Books Ind), Ane Books India, 2008
9. Sanjay K. Agarwal, Corporate Social Responsibility in India, Sage Publication, New Delhi, (2008)
10. Srinivasan, Growth, Sustainability, and India's Economic Reforms, Oxford University press (2011)
11. Wayne Visser and Nick Tolhurst, The World Guide to CSR: A Country-by-Country Analysis of Corporate Sustainability and Responsibility, Greenleaf Publications, 2010
12. Handbook on Corporate Social Responsibility in India-Confederation of Indian Industry CII, Andhra Association, New Delhi



## **THIRD SEMESTER BBA**

### **ORGANISATIONAL BEHAVIOUR**

#### **COURSE OBJECTIVES**

- CS01: To know about basics of human psychology and its impact on organizations.
- CS02: To know about the importance of attitude in organization.  
To know about the importance and impact of perception towards working of
- CS03: a concern.  
To know about the importance of motivation in organization and theories of
- CS04: motivation.
- CS05: To understand why conflicts arise and how to resolve it.

#### **COURSE OUTCOMES**

- C01: Students will be able to understand the importance of human psychology.
- C02: Students will be able to understand the importance of Attitude.
- C03: Students will be able to understand the significance of Perception.
- C04: Students will be able to understand the significance motivation.  
Students will be able to apply decision making skills in resolving
- C05: organizational conflicts..

#### **Chapter I**

**Introduction** - Meaning, Definitions, Nature, Key elements, Historical Development, Fundamental Concepts, Relevance and importance of OB in modern business organizations. Emerging issues and challenges for OB. **Personality** – Meaning, Definitions, Determinants of Personality, Personality Traits: Personality traits influencing OB, Theories of Personality – Intra-psychic theory of Sigmund Freud, Carl Jung's Introvert- Extrovert theory, Sheldon's Physiognomy theory, Carl Roger's Self theory.

#### **Chapter II**

**Perception** – Meaning, Definitions, Nature, Importance, Relevance or Application of perception in OB, Principles of perception, Factors influencing perception, Process,



Distortion in perception. **Attitude** – Meaning, Definitions, Nature, Components of attitude, Formation of attitude, Functions of attitude, Changing attitude.

### **Chapter III**

**Motivation**– Meaning, Definitions, Process, Theories of motivation: Maslow's theory; Herzberg's theory; McGregor's theory; Vroom's theory. Financial and Non- financial incentives. **Group Dynamics** – Meaning, Nature, Types, Group behavior, Group Norms, Group cohesiveness, Group effectiveness.

### **Chapter IV**

**Stress** – Meaning, Definitions, Causes of stress, Stress management: Individual and organizational strategies. Work stress, Grievances, **Conflicts** – Meaning, Definitions, Intrapersonal conflicts: Reasons, Transactional Analysis (TA), Life positions and Johari window, Intergroup conflict: causes, Resolution of different types of conflict. Counseling, Emotional Intelligence (EI).

**Case Studies in all chapters.**

#### **Books for Reference:**

1. Ashwathappa, Organizational Behaviour, 12th Revised edition, Himalaya Publishing House
2. Fred Luthans, Organizational Behaviour, The McGraw-Hill Companies, Inc., 12th Revised edition
3. John W Newstrom & Keith A. Davis, Organizational Behaviour: Human Behaviour at Work, McGraw-Hill, 1997
4. Keith Davis, & John W. Newstrom, Organizational Behaviour, McGraw-Hill, 1985
5. P. G. Aquinas Organizational Behaviour: Concepts, Realities, Applications and Challenges, Excel Books India, 2006
6. Ricky W. Griffin & Gregory Moorhead, Organizational Behaviour, Cengage Learning, 2011
7. S.S. Khanka, Organizational Behaviour, S Chand; Reprint Edn. 2006 edition
8. Stephen P Robbins & Timothy A Judge Organizational Behaviour, Pearson Education, Inc.,
9. V. S. P Rao, Organizational Behaviour, Excel Books India (2009)





# MARKETING MANAGEMENT

## COURSE OBJECTIVES

- CS01: To make the students aware about various concepts of Marketing.
- CS02: To enhance the knowledge of students in the area of promotion mix.
- CS03: To inculcate students with concepts of services marketing.
- CS04: To inculcate marketing skills.
- CS05: To inculcate Managerial skills.

## COURSE OUTCOMES

- Students will be able to understand the significance of marketing
- C01: management.
- C02: Students will be able to understand the significance of promotion mix.
- C03: Students will be able to understand the significance of services market.
- C04: Students will be able to understand the marketing issues.
- C05: Students will be able to apply managerial skills.

## Chapter I

### Introduction to Marketing Management

Meaning and Definition of market, marketing and marketing management - Evolution of marketing management - importance of marketing - Traditional v/s modern marketing - objectives and features of marketing management – marketing mix- marketing philosophy- contemporary issues in marketing.

## Chapter II

### Product and Pricing Strategy

**Marketing mix:** Meaning and elements of marketing mix. **Product:** Meaning and definitions- features, types of product (Consumer & Industrial)- stages in new product development, failure of new products –Product life cycle – Meaning, stages and strategies.

**Pricing:** Meaning and definition- importance and objectives of pricing - factors affecting pricing decisions- case study.



## Chapter III

### Distribution and Promotion Strategy

**Distribution:** Meaning and definition of channels of distribution- types of channels for consumer goods and industrial goods- criteria for selecting the channels.

**Promotion:** Meaning and definition -objectives of promotion- promotion mix; Advertising – meaning and objectives; publicity and personal selling – meaning and importance; sales promotion – meaning and objectives; public relations – meaning- factors affecting promotion mix-case study.

## Chapter IV

### Digital and Green Marketing

**Digital Marketing:** Meaning and definition of digital Marketing- benefits of digital marketing to sellers and consumers- digital vs. real marketing - digital marketing channels - problems of digital marketing in India.

**Green marketing:** Meaning- importance - fundamental requirement - problems of green marketing-case study.

### Books for study and reference

1. Chandrashekhar K and PreethiKeerthi D' Souza, Modern Marketing: First Edition, United Agencies, Mangalore
2. K D Basava, Marketing management: VidyavahiniPrakashan
3. Philip kotler and Kavin lane Keller, Marketing management: Pearson; 14 edition (2011)
4. R S N Pillai and Bagavathi, Modern marketing principles and practices:, S Chand & Company, (2010)
5. T N Chhabra& S K Grover,, Marketing Management : DhanpatRai& Co (P) Ltd
6. Tapan K Panda, Marketing Management Text and cases Indian context: Excel Books India, 2009
7. V S Ramaswamy & S Namakumari Marketing Management Global Perspective Indian Context, Macmillan Publishers India Ltd; 4th edition (2009)
8. William J Stanton, Fundamentals of Marketing: McGraw-Hill,



# CORPORATE ACCOUNTING – I

## COURSE OBJECTIVES

- CS01: To provide adequate basic understanding about Corporate Accounting.
- CS02: To prepare students to pass entries independently- Issue of Shares.  
To prepare students to pass entries independently- Redemption of
- CS03: Preference Shares.
- CS04: To provide basic understanding of Pre and Post Incorporation profits.  
To provide adequate basic understanding about final accounts of
- CS05: companies.

## COURSE OUTCOMES

- C01: Students will be able to understand types of Issues.
- C02: Students will be able to identify the impact of transactions.
- C03: Students will be able to present accounts.
- C04: Students will be able to apply accounting skills.
- C05: Students will be able to apply Managerial skills.

### Chapter I:

#### Issue of shares:

Shares and share capital - Meaning and types, Book building - Process and advantages, Stages –application (over- subscription and under- subscription), allotment and call, calls-in arrears, calls-in-advance: forfeiture of shares - reissue of forfeited shares (Theory only).

Underwriting of shares and debentures - SEBI guidelines on underwriting - Partial underwriting- complete underwriting – Open underwriting and firm underwriting, Calculation of underwriters' liabilities – Journal entries.

### Chapter II:

**Preference Shares** – Meaning, types of preference shares, Redemption of preference shares with problems.

**Redemption of Debentures** – Meaning, kinds of debentures, Redemption of debentures - Various types of redemption and problems on Sinking Fund Method only.



### **Chapter III:**

**Pre and Post incorporation profit or loss:** Meaning and provisions relating to accounting treatment and Comprehensive problems with preparation of balance sheet.

### **Chapter IV:**

**Final accounts of companies:** Presentation of profit and loss statement and balance sheet in vertical form of corporate entities as per the latest amendments, excluding calculation of managerial remuneration & Disposal of company profits - Simple problems.

### **Books for Reference:**

1. B. S Raman, Corporate Accounting, United Publishers, First Edition, 2013.
2. D. Chandra Bose, Advanced Accounting II, PHI Learning Pvt. Ltd., First Edition, 2010.
3. K. K Verma, Corporate Accounting, Excel Books, First Edition 2008
4. M.C Shukla, T.S Grewal and S.C Gupta, Advanced Accounts II, Chand & Company, Revised Edition, 2009
5. R L Gupta and M. Radhaswamy, Advanced Accountancy, Sultan Chand & Company, 17th Edition.
6. S. N Maheshwari, Advanced Accountancy II, Vikas Publishing House Pvt. Ltd., 10th Edition.
7. S. P Jain and K.L Narang, Advanced Accountancy II, Kalyani Publishers, 20th Edition.



# INVESTMENT MANAGEMENT

## COURSE OBJECTIVES

- CS01: To make students understand basics of investment.
- CS02: To impart basic knowledge on capital markets and its operations..
- CS03: To give basic ideas on operation of stock exchange.
- CS04: To familiarize students on forward and future contracts.  
To give information about mutual funds, its schemes and its growing importance.
- CS05: importance.

## COURSE OUTCOMES

- Students will be able to understand the importance of Savings and
- C01: Investment.
  - C02: Students will be able to understand the operations of Capital Market.
  - C03: Students will be able to understand the operations of Stock Market.
  - C04: Students will be having basic idea about forward and future contracts.
  - C05: Students will be knowing about the MF operations and schemes.

### Chapter I:

**Investment-** types, scope- Speculation- Gambling- Risks of investment- Features of investments- Avenues of investments- Security form of investment- Non-securities form of investment. Innovative financial instruments- credit rating of debt instruments. New instruments traded in market- Zero coupon bonds, Deep discount bonds, Flexi bonds, Loyalty coupons, share warrants, Stock invest. Credit rating - Meaning, key factors, merits & demerits, Agencies - CARE, ICRA, CRISIL.

### Chapter II:

**Fundamental and Technical Analysis-** Economy, Industry and company analysis, benefits of fundamental analysis- technical analysis- Assumptions- Differences between fundamental and technical analysis- brief discussion on important tools of technical analysis- How to pick blue chips.



### **Chapter III:**

**Financial Markets-** Primary and Secondary markets- Inter- relationship between primary and secondary markets- Stock markets- NSE and BSE- Stock Market reforms: pre computerization era & reforms done after Computerization, Speculators -Listing, trading and settlement- capital market segment- Wholesale debt market- futures and options- risk management- membership- Depositories and benefits of depositories- A brief study of stock indices using BSE & NSE- Meaning and uses- Speculator dealings- A brief introduction of Government Securities market- Book building.

### **Chapter IV:**

**Mutual Funds-** Concept- Benefits of Mutual Funds- Organizational structure- Product variety- Measurement and Evaluation of Mutual fund performance- Role of Association of Mutual funds in India (AMFI).

### **Chapter V:**

**Portfolio Management-** Meaning, objectives, Factors influencing portfolio construction- Beta- Meaning and uses. Calculation of Alpha, Beta & return using CAPM, problems on CAPM.

### **Books for Reference:**

1. Bhalla V K - Investment Management, Sultan Chand & Co (2008)
2. Grewal Navjot & Grewal S S - Making Money on Stock Market Vision Books Pvt Ltd New Delhi, (1989)
3. Grewal Navjot & Grewal S S - Successful Stock Market Investing, third edition , Vision Books Pvt Ltd New Delhi, (1991)
4. Prasanna Chandra - Investment Analysis and Portfolio Management, 4th edition McGraw Hill Education (2012)
5. Preeti Singh - Investment Management, Himalaya Publishing House (2010)
6. Punithavathy Pandian- Security and Portfolio Management, Vikas Publishing House; Second edition (2012)
7. V A Avadhani - Investment Management, Eighth edition , Himalaya Publishing House (2014)



# BUSINESS STATISTICS & MATHEMATICS

## Chapter I

**Introduction to statistics-** Definitions - primary data- methods of collection, secondary data and sources-Classification-Types- Tabulation-Blank tables. **Measures of central tendency-** Mean Median, Mode, Geometric Mean and Harmonic Mean

## Chapter II

Measures of dispersion- Range, Mean deviation and Standard deviation- their relative measures (coefficients). Time series- components- measuring trend by the method of moving average and method of least squares.

## Chapter III

**Correlation &Regression analysis-** Meaning and types- Karl Pearson's Correlation Coefficient and Spearman's Rank correlation coefficient (with and without ties) - Regression analysis- Meaning- regression equations - estimation using regression equations.

## Chapter IV

**Ratio-** Proportion - Direct proportion- inverse proportion; Simple interest- True discount, Bankers discount and Bankers gain, equated due date; Trade discount- cash discount.

**Compound interest-** Formula for compound interest- interest payable half yearly or quarterly- interest for fraction of a period; Annuities- Amount of an immediate annuity and annuity due, present value of annuity immediate and annuity due present values of perpetuity due and perpetuity immediate.



### **Books for Reference:**

1. B M Agrawal, Business Mathematics and statistics - Ane Books Pvt. Ltd, New Delhi
2. Bhat B R, Srivenkataramana and K S MadhavaRao, Statistics for Beginners Vol 1 - New Age (P) Ltd,1996
3. Bowerman, Bruce, O'Connell, Richard, Murphree, Emily Business Statistics in Practice by McGraw-Hill Education 7th Edition, 2013
4. DC Sanchethi and V K Kapoor, Business Mathematics - Sulthan Chand & Sons (2012)
5. Indra Gupta & S C Gupta, Business Statistics, 6<sup>th</sup>edn,Himalaya Publishing House
6. R Selvaraj, C. Loganathan, Quantitative Methods In Management, 1<sup>st</sup>Edn,Excel Books
7. R. S Bharadwaj, Business Statistics, 2<sup>nd</sup>Edn, Excel Books
8. R.S.N. Pillai, V.Bagavathi, Statistics, 5<sup>th</sup>Edn, S.Chand Publishers
9. S P Gupta, Statistical Methods, 45<sup>th</sup>Edn, Sultan Chand & Sons
10. V K Kapoor, Problems and solutions in Mathematics - 5<sup>th</sup> edition Sulthan Chand & Sons
11. Vishwanath, Mathematics for cost Accounts Sulthan Chand & Sons





**Elective Paper**  
**Semester III**  
**CORPORATE GOVERNANCE**

**COURSE OBJECTIVES**

- CS01: To provide adequate basic understanding about Corporate Governance.
- CS02: To prepare students to explore opportunities being newly created in the market.
- CS03: To train the students in communication skills.
- CS04: To inculcate presentation skills.
- CS05: To inculcate Managerial skills.

**COURSE OUTCOMES**

- C01: Students will be able to understand the concept of Corporate Governance.
- C02: Students will be able to identify opportunities available in the market.
- C03: Students will be able to communicate effectively.
- C04: Students will be able to apply presentation skills.
- C05: Students will be able to apply Managerial skills.

**Chapter I**

**CORPORATE GOVERNANCE** –Meaning and definitions, Evolution of Corporate Governance – Ancient and Modern Concept, Scope of Corporate Governance, Principles of Corporate Governance, Factor Influencing Corporate Governance, Strategies of Corporate Governance, Benefits of Corporate Governance, Models of Corporate Governance, Corporate Governance Rating, Transparency and Corporate Governance, Best Practices of Corporate Governance, Value Creation through Corporate Governance, Corporate Governance and Shareholder Activism and Changing role of Institutional Investor, Challenges in Corporate Governance, Business Ethics and Corporate Governance, Corporate Governance and Economic Performance, Corporate Social Responsibilities and Good Corporate Citizenship.



## Chapter II

CORPORATE GOVERNANCE ISSUES – Corporate Governance Issues in various Managerial Decisions, Corporate Business Ownership Structure, Codes of Corporate Governance, Committees on Corporate Governance, Corporate Governance Legislation- Need, Provisions in Companies Act, 2013, Securities (Contracts and Regulations) Act, 1956 (SCRA), Depositories Act 1996, Securities and Exchange Board of India Act 1992, Corporate Governance Reforms, Board Committees - Audit Committee, Remuneration Committee, Shareholders' Grievance Committee, Other Committees, Disclosures in Annual Report; Integrity of Financial Reporting Systems, Role of Professionals in Board Committees, Role of Company Secretaries in Compliance of Corporate Governance. Corporate Scandals, Common Wealth Association for Corporate Governance (CACG), Organization for Economic Cooperation and Development.

### Books for Reference:

1. A.N. Tripathi Human Values, New Age International Pvt Ltd Publishers (April 30, 2009)
2. BhairavSharan Corporate Governance and Accountability, Rajath Publication New Delhi (2008)
3. Carol Padgett, Corporate Governance Theory & Practice, ,MacMillan International Higher education
4. Chakraborty, Values and Ethics for Organizations Theory & Practices, Oxford India Publication
5. Darryl Reed and Sanjoy Mukherjee,( Edited) Corporate Governance, Economic Reforms & Development (Oxford),Oxford University Press, New Delhi, 2004
6. Fred R. Kaen, A Blueprint for Corporate Governance (2003) American Management Association, 1601 Broadway, New York, NY 10019
7. H. R. Machiraju, Corporate Governance - Himalaya Publishing House, (2004)
8. Mathur UC, Corporate Governance & Business Ethics (McMillan). Macmillan Publishers India Ltd, (2010)
9. S. Prabakaran, Business Ethics & Corporate Governance, Excel Books 2010
10. S.K. ChakrabortiAH, Wisdom Leadership Dialogues &Reflections,Wheeler & Co Ltd. (1999)



## **FOURTH SEMESTER BBA MODERN BANKING MANAGEMENT**

### **COURSE OBJECTIVES**

- CS01: To provide basic knowledge about the Banking System.
- CS02: To provide basic knowledge about the Banking functions.
- CS03: To provide basic knowledge about the Central Banking functions.
- CS04: To provide basic knowledge about the financial markets.
- CS05: To provide basic knowledge about customer relationship management.

### **COURSE OUTCOMES**

- C01: Students will have basic knowledge about the Banking System.
- C02: Students will have basic knowledge about the Banking functions.
- C03: Students will have basic knowledge about the Central Banking functions.
- C04: Students will have basic knowledge about the financial markets.  
Students will have basic knowledge about customer relationship
- C05: management.

### **Chapter I**

**Commercial banking** -- meaning, nature, structures and functions of commercial banks in India, balance sheet of a bank, portfolio management in banks, credit creation, risk perception - management & mitigation, Rising NPAs of Commercial Banks- causes and consequences –Bank mergers- Bank Marketing.

### **Chapter II**

**Central banking** – Nature functions, credit control methods – RBI and its monetary policy - Role of RBI- Banking sector reforms-Need for coordination between Government and RBI-Autonomy for RBI.

### **Chapter III**

**Financial markets**- Money and capital markets - constituents - features -defects - instruments - development banks, SBI, RRB, EXIM bank, NABARD, organization, functions and performance; NBFIs-Role of microfinance in Financial inclusion-



globalization versus financial markets-reasons for globalization of financial markets-benefits and risks.

## **Chapter IV**

**Banker and Customer Relationship** - general and special, Customer Relationship Management-importance and benefits CRM-strategies adopted in banking sector - New Age Banking-E-banking- Types-case for – Challenges- E-wallets - operations-Role and rise of Fin tech sector in Banking system- Tax Heavens - KYC norms Anti money laundering measures.

### **Books for Reference:**

1. Dr.Sripathi Kalluraya and Dr. Jayavanth Nayak-Modern Banking management-1<sup>st</sup>Edition, Mangala Publications.
2. E. Gordon &Natarajan, Banking Theory and Practice- 21<sup>st</sup> Revised Edition, Himalaya Publishing House.
3. M.L.Jhingan, Money, Banking. International Trade & Public Finance- 8<sup>th</sup>Revised Edition Vrinda Publications.
4. M.L.Seth - Money, Banking. International Trade & Public Finance, 15<sup>th</sup> RevisedEdition,Agarwal Educational Publishers.
5. Mithani D.M., Money Banking and Foreign Trade- 15<sup>th</sup> Revised Edition, Himalaya Publishing House.
6. P.K.Srinivasa, Banking Theory and Practice- 11<sup>th</sup> Revised Edition, Himalaya Publishing House.
7. P.N Varshney, Banking Law and Practice- 12<sup>th</sup> Revised Edition, S. Chand Company.
8. Reddy and Apannaiah, Theory and Practice of Banking- 3<sup>rd</sup> Revised Edition, Himalaya Publishing House.
9. Sundaram and Varhsney, Banking Theory and Practice- S. Chand Company.
10. Tannan, Banking Law and Practice in India- 27<sup>th</sup> Revised Edition, Levis Nexis.
11. VijayaragaranIyengar, Introduction to Banking, 4<sup>th</sup> Revised Edition, Excel Books.



# FINANCIAL MANAGEMENT

## COURSE OBJECTIVES

To make the students aware about various concepts of Financial

CS01: Management.

CS02: To familiarize students on capital budgeting techniques.

CS03: To make students know about cost of capital.

CS04: To make students understand leverage of the company.

CS05: To understand the financial decision making.

## COURSE OUTCOMES

Students will be able to understand the significance of financial

C01: management.

C02: Students will be able to understand the significance of capital budgeting..

C03: Students will be able to understand the significance of cost of capital.

C04: Students will be able to understand the leverage issues.

C05: Students will be able to apply financial decision making skills.

## Chapter I

**Financial management- an overview-** financial management: Meaning, definition, importance- Scope of financial management: Traditional Approach and Modern Approach – changing role of financial manager- Financial Decisions –Objectives of financial management: Profit vs. Wealth Maximization- Organization of Finance functions in corporate set up. Time value of money: Meaning and significance.

## Chapter II

**Capital budgeting decisions-** Capital budgeting decisions: Meaning significance and process- nature of projects for investments. Cash flows vs. accounting profits. Long term investments evaluation Techniques: Traditional Techniques (ARR, Payback period), discounted cash flow Techniques (NPV, IRR, PI and Discounted Payback period). (Simple problems; no problems on IRR & differential cash flows).



### **Chapter III**

**Concept and measurement of cost of capital-** Cost of capital: definition and importance. Factors affecting cost of capital. Concepts- Historical and Future cost, Explicit and implicit cost, Marginal cost, Specific cost and WACC. Measurement of specific cost; Cost of debt, preference, Equity and retained earnings- Computation of overall cost of capital based on book value Weights and Market Value weights.

### **Chapter IV**

**Financing Decisions and Dividend Decisions** – Meaning and significance of Capital Structure. Factors affecting Capital Structure. Concept of leverage -Meaning, Types of Leverage, Financial Leverage, Operating Leverage and Combined Leverage- Computation of Financial Leverage, Operating Leverage and Combined Leverage EBIT- EPS analysis. (simple problems).Meaning of dividend and dividend Policy- Walter's Model, Gordon's Model, M-M Hypothesis- internal and external factors affecting dividend policy- Forms of Dividends.(Problems on Walter and Gordon's Model).

### **Books for reference and study**

1. Dr.UmeshMaiya&Phani Kumar - Text Book of Financial Management, Jagadamba Publishing Co,
2. I.M Pandey- Financial Management, Vikas Publishing House, (2015)
3. Khan M.Y & Jain P.K - Financial Management, Text and Problems, McGraw-Hill Education, 1995
4. Prasanna Chandra- Financial Management, Theory &Practice
5. Preethi Singh - Financial Management, Seconf edition Ane Books Pvt Ltd, 2009
6. S.N.Maheshwari- Financial Management Principles & Practice, 14th edition, Sultan Chand & Sons (2014)
7. Van Horne J.C - Financial Management and Policy, 12th edition Prentice Hall Publication
8. Van Horne J.C- Fundamentals of Financial Management13th edition Financial Times/ Prentice Hall; 13 edition (4 November 2008)



## **CORPORATE ACCOUNTING - II**

### **COURSE OBJECTIVES**

- To provide adequate basic understanding about
- CS01: Amalgamation/absorption of companies.
- CS02: To prepare students to pass entries independently- Reconstruction.  
To prepare students to pass entries independently- Internal
- CS03: Reconstruction.
- CS04: To provide basic understanding of Holding Company accounts.  
To provide adequate basic understanding about consolidation
- CS05: accounts of companies.

### **COURSE OUTCOMES**

- C01: Students will be able to apply appropriate treatment M & A.
- C02: Students will be able to identify the impact of transactions.
- C03: Students will be able to present accounts.
- C04: Students will be able to apply accounting skills.
- C05: Students will be able to apply Managerial skills.

### **Chapter I:**

**Amalgamation, Absorption of Companies** – Accounting Standard 14: Accounting for corporate restructuring - problems from the nature of purchase only.

### **Chapter II:**

**Reconstruction:** Internal reconstruction, External reconstruction as per AS 14 - Comprehensive problems.

### **Chapter III:**

**Liquidation of Companies:** Preparation of liquidator's final statement of accounts - Comprehensive problems.



## **Chapter IV:**

**Accounts of Holding Companies/Parent Companies:** Preparation of consolidated balance sheet with one subsidiary company with the treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus issue and payment of dividend (Inter Company Holdings and owing excluded).

### **Books for Reference:**

1. B. S Raman, Corporate Accounting, United Publishers, First Edition, 2013.
2. D. Chandra Bose, Advanced Accounting II, PHI Learning Pvt. Ltd., First Edition, 2010.
3. K. K Verma, Corporate Accounting, Excel Books, First Edition 2008
4. M.C Shukla, T.S Grewal and S.C Gupta, Advanced Accounts II, Chand & Company, Revised Edition, 2009
5. R L Gupta and M. Radhaswamy, Advanced Accountancy, Sultan Chand & Company, 17th Edition.
6. S. N Maheshwari, Advanced Accountancy II, Vikas Publishing House Pvt. Ltd., 10th Edition.
7. S. P Jain and K.L Narang, Advanced Accountancy II, Kalyani Publishers, 20th Edition.





# HUMAN RESOURCES MANAGEMENT

## COURSE OBJECTIVES

- CS01: To provide adequate basic understanding about Human Resource.  
To prepare students to exploit opportunities being newly created in the  
CS02: market.  
CS03: To train the students in communication skills.  
CS04: To inculcate inter personal relations.  
CS05: To inculcate managerial skills.

## COURSE OUTCOMES

- C01: Students will be able to understand importance of the HR Management.  
C02: Students will be able to identify opportunities available in the market.  
C03: Students will be able to communicate effectively.  
C04: Students will be able to identify HR issues.  
C05: Students will be able to apply managerial skills.

## Chapter I

**Introduction to Human Resource Management** – Concept of HRM, Nature, Scope Objectives, significance and functions of HRM, Evolution of HRM, difference between HRM and Personnel Management(PM), Qualities of HR Manager, Role of HR Manager, Challenges of modern HR Managers. HR Policies – Meaning, definitions, Nature, Importance, Types and essentials of sound HR Policies.

## Chapter II

**Human Resources Planning** – Concept, Objectives, Importance, Process, Guidelines to make an effective HR Planning. **Job Analysis** – Meaning, Definitions. **Job Design** – Concept, Methods and recent trends in Job design, Job Specification, Job Description, Job Enlargement, Job Enrichment, Differences between Job Enlargement and Job Enrichment, **Job Evaluation** – Meaning, Definition, Objectives, Process, Methods of Job Evaluation.



### Chapter III

**Recruitment** – Meaning, Definitions, Objectives, Factors affecting recruitment, Sources of recruitment: Internal & External sources, Techniques of recruitment.

**Selection:** Meaning, Definitions, Steps in selection process: Selection tests. **Interview** – Meaning, Types, Steps, Limitations of interview, Guidelines to make effective interview. **Placement and Induction.**

### Chapter IV

**Transfer**–Meaning, Definitions, Objectives, Types, Transfer Policies. **Promotion** – Meaning, Basis/ Criteria of promotion, Benefits of promotion and promotion policies. Demotion. **Separations** – Meaning, Types (Lay-off, Retrenchment, Dismissal, Suspension). **Employee Compensation** – Meaning, Definitions, Objectives, Essentials of sound wage system, Factors affecting determination of wage system/structure. Recent trends.

### Case Studies in all chapters

#### Books for Reference:

1. Ashwathappa, Human Resource Management –McGraw Hill Education; Seventh edition (2013)
2. C. B Gupta, Human Resource Management- 19th revised edition Sultan Chand & Sons (2018)
3. C. B. Memoria, Personnel Management - Himalaya Publishing House
4. Dale Yodder, Personnel Management and Industrial Relations – Prentice-Hall, inc
5. Edwin Flippo, Personnel Management and Industrial Relations – McGraw-Hill
6. N. K. Singh Human Resource Management- Excel Books
7. P SubbaRao, Human Resource Management- Himalaya Publishing House, (2018)
8. P. C. Tripathi, Personnel Management and Industrial Relations – 21st revised edition, Sultan Chand & Sons (2017)
9. S. S. Khanka, Human Resource Management- Sultan Chand & Sons (2007)
10. V. S. P. Rao, Human Resource Management Text & Cases - Second edition Excel Books



# COMPUTER APPLICATIONS IN MANAGEMENT

## COURSE OBJECTIVES

- CS01: To make students understand about the importance of computers.
- CS02: To make students aware about the use of computers.  
To familiarise students with the recent developments in the field of use of
- CS03: computers.  
To prepare students to exploit opportunities being newly created in the
- CS04: market.
- CS05: To make students understand the basics of MIS.

## COURSE OUTCOMES

- C01: Students will be having a fair knowledge about the use of computers.  
Students will be having a fair knowledge about the recent developments in
- C02: the Field.  
Students will be having a fair understanding about the opportunities in the
- C03: Field.
- C04: Students will be having basic understanding about MIS
- C05: Students will be able to apply Managerial skills.

## Chapter I:

### Introduction to Computer and Computer Networking:

**Computer:** Meaning, characteristics of computer, components of computer with block diagram, types of computer, computer software and classification, functions of operating system.

**Computer networking:** Meaning, uses of networking, pros and cons of networking, types of network, network topology, introduction to internet and its services, data base concepts.

## Chapter II:

**Introduction to Management Information System:** Meaning of MIS, objectives, characteristics, functions, components, structure of information system, framework for



information system, role and importance, critical success factors of MIS implementation.

### **Chapter III:**

**MIS as a Communication Process:** MIS planning, establishing an MIS, data-information – data processing, nature of information, characteristics of information, sources of information, information system and phases of decision-making process.

### **Chapter IV:**

**Office Automation system:** Meaning of office and office automation- functions of office- nature of office-virtual office- advantages and disadvantages- measuring for making virtual office- office automation applications.

### **Books for Study and reference :**

1. Ashok Arora&Akshaya Bhatia, Management Information System, 1<sup>st</sup> edition , Excel book, New Delhi, 2001
2. C. S. V Murthy, Management Information System - Himalaya Publication house, 2015
3. Elamsri, Rameez and Navathe , Fundamentals of Database Systems - 5th edition, Pearson Education , New Delhi, 2012
4. Ghosh P K, Office Organization & Management - 12th edition , Himalya Publication , Mumbai 1982
5. Jain S P , Modern Office Organization & Management - 7th Edition, DhanpatiRai and Son publication, New Delhi, 1992
6. L.M Prasad, Management Information System - 2nd edition , SultanChand and Sons , New Delhi , 2011
7. O Brien ,James A ,Management Information System, 4th Edition ,Golgota Publication , New Delhi, 2011
8. P Mohan , Management Information System - Himalaya Publishing House , Mumbai, 2015
9. Peter Norton, Introduction to computer - 7<sup>th</sup> edition ,Tata Mcgraw Hill Education PVT LTd., New Delhi , 2011
10. Suresh K Basandra, Computers Today - 1<sup>st</sup> edition .Galgotia publication , New Delhi, 2008



**Elective Paper  
Semester - IV  
BANKING PRACTICE**

**COURSE OBJECTIVES:**

- CS01: To provide adequate basic understanding about banking system.
- CS02: To prepare students to independently operate bank accounts.
- CS03: To prepare students to avail all banking facilities wisely.
- CS04: To inculcate saving and investing habits.
- CS05: To inculcate decision making skills.

**COURSE OUTCOMES:**

- C01: Students will be able to operate bank accounts independently.
- C02: Students will be able to identify facilities available in the market.
- C03: Students will be able to communicate effectively.
- C04: Students will be able to use credit/debit cards wisely.
- C05: Students will be able to assist the general public regarding banking operations.

**Chapter I**

Banks: Meaning, nature, characteristic of Indian banking system, functions of commercial banks – primary functions; secondary functions; agency functions and general utility functions, role of banks in the development of economy (Financial Inclusion).

**Chapter II**

Definition of banker and customer – Relationship between Banker and customer – Legal frame work – termination of relationship – Garnishee Order – Bankers Right of Lien– General procedure for opening a savings, current and fixed deposit Account – Special types of customers.



### **Chapter III**

Negotiable Instruments: Meaning & Definition – Characteristics – Cheque and its kinds – Crossing, Endorsement, Material Alteration – Collection and payment of Cheque – Refusal or bouncing of cheque. Bills of Exchange: Definition, characteristics and Parties involved – Difference between Bill and Cheque. E-banking- KYC norms and Anti money laundering measures -Recent Developments.

#### **Books for Reference:**

1. Chabra T.N, Banking Theory and Practice - Dhanpat Rai & Co (P) Ltd
2. H.C. Aarwal, Principles of Banking- Swan Publications (2013)
3. P.N Varshney, Banking Law and Practice- 12<sup>th</sup> Revised Edition, S. Chand Company



## **FIFTH SEMESTER BBA**

### **COMMERCIAL LAW**

#### **COURSE OBJECTIVES**

- CS01: To provide adequate basic understanding about legal system.  
To prepare students to exploit opportunities being newly created in the
- CS02: market.
- CS03: To train the students in communication skills.
- CS04: To inculcate legal awareness.
- CS05: To inculcate Managerial skills.

#### **COURSE OUTCOMES**

- C01: Students will be able to understand importance of the legal system.
- C02: Students will be able to identify opportunities available in the market.
- C03: Students will be able to communicate effectively.
- C04: Students will be able to identify legal issues.
- C05: Students will be able to apply Managerial skills.

#### **Chapter I**

**Nature and significance of Law-** Branches of Law - Sources of Mercantile Law- Law of contract- Definition, Difference between Agreement and Contract, essentials of Contract-Types of contract based on formation, performance, enforceability; Offer-Meaning, types- Rules governing offer. Meaning of cross offer, Meaning of Standing offer, Meaning of Tender; Acceptance- meaning and types, Essentials of valid acceptance.

#### **Chapter II**

**Consideration-** Meaning- Rules governing consideration- Stranger to a contract cannot sue and its exceptions - Exceptions to the rule “no consideration no contract”;  
**Capacity to contract-** Minor- effects of minor’s agreement, Persons of unsound mind - Legal incapacity; Free consent – Coercion - Undue influence – Fraud –



Misrepresentation - Mistake. Differences between Coercion and Undue influence, Differences between Misrepresentation and Fraud.

### Chapter III

**Legality of Object-** meaning-Unlawful objects-objects forbidden by law, objects defeating the provisions of law, fraudulent objects, objects injurious to person or property, immoral objects, Agreements opposed to public policy; **Discharge of Contract** – Modes of discharge - Breach of Contract – Remedies for breach of contract – Wagering agreement and contingent contract ( Meaning only) Quasi contract – meaning and types.

### Chapter IV

**Negotiable Instruments Act** -meaning, features and presumptions. Bills of Exchange, Promissory Note and Cheque- (meaning- form or specimen, features and differences) Crossing- (meaning and types only) – dishonor of Cheque under section 138; Intellectual Property Rights -Meaning– Patents – Trade Marks – Copy Rights - Industrial designs.

### Chapter V

**Information Technology Act** - Objectives - Digital signature (meaning only) – **Cyber Crimes** – Meaning, legal provisions – Crimes against Persons – Crimes against Property – Crimes against Government - Right to Information Act – Meaning – Meaning – Request for obtaining information – Disposal of Request – Exemption from disclosure of information – Grounds for rejection. Duties of Information Officer.

The relevant legal point, facts and the judicial decision relating to the following 10 case laws are to be specifically dealt with –1. Balfour VsBalfour 2. CarlillVs Carbolic Smoke Ball company 3. FelthouseVsBindley 4. LalmanShuklaVs.Gauridutt 5.DurgaprasadVsBaldeo 6.Chinnayya VsRamayya 7.Mohiribibi Vs. Dharmodas Ghosh 8. RanganayakammaVsAlvar Chetty 9. Hadley VsBaxendale 10.Planche Vs Colburn.





**Books for Reference:**

1. Anson, Contract Act, 29<sup>th</sup> Edn, Oxford University
2. Autar Singh, Mercantile Law, 11<sup>th</sup> Edn, Eastern Book Company
3. Dr. Umesh Maiya, Commercial Law. 1st Edn, New United Publishers
4. Gogna, Commercial Law, 6<sup>th</sup> Edn, S.Chand Publishing
5. N.D. Kapoor, Elements Of Mercantile Law, 34th Rev Edn, Sultan Chand & Sons
6. S.S. Gulshan, Business Law, 3<sup>rd</sup> Edn, New Age International Pvt Ltd



## **EVENT MANAGEMENT AND PUBLIC RELATIONS**

### **COURSE OBJECTIVES**

- CS01: To promote theoretical insight of Event Management.
- CS02: To promote theoretical insight of Public Relations.
- CS03: To provide basic understanding about the concepts of Event Management.
- CS04: To provide basic understanding about the Process of Event Management.
- CS05: To provide basic understanding about the concept PR.

### **COURSE OUTCOMES**

- C01: Students will be having a fair knowledge about Event Management.
- C02: Students will be having a fair knowledge about Public Relations.  
Students will be having a fair idea about the concepts of Event
- C03: Management.
- C04: Students will be having a fair idea about the Process of Event Management.
- C05: Students will have a fair idea about the PR.

### **Chapter I:**

#### **Introduction to Event Management**

Definition of Event, Characteristics of Events, Type of Events, Meaning and Definition of Event Management, Five C's of Event Management, Need for Event Management, Analysis of Events, SWOT Analysis in Event Management, Key Decision Makers, Managing Technical Staff, Establishing policies and procedures of an event, Procedures to be followed in conducting of events, Record keeping systems, Benefits of record keeping system, Types of record keeping system, Steps for Developing record keeping systems.

### **Chapter II:**

#### **Event Management Procedure**

Principles for Holding an Event, General Details, Permissions – Policies, Government and Local Authorities – Phonographic Performance, License, Utilities – Fire Brigade, Ambulance, Catering, Electricity, Water, Taxes Applicable.



### **Chapter III:**

#### **Conduct of an event**

Preparing a Planning Schedule, Organizing Tables, Assigning Responsibility, Communication and Budget of Event – Checklist, Computer Aided Event Management, Roles and Responsibilities of Event Managers for Different Events.

### **Chapter IV:**

#### **Public relations:**

Introduction to Public Relations – Concept – Nature – Importance – Limitations – Media – Types of Media – Media Management, Public Relation Strategy and Planning. Brainstorming Sessions, Writings for Public Relations.

### **Chapter V:**

#### **Corporate events**

Planning of Corporate Event, Job Responsibility of Corporate Events Organizer, Arrangements, Budgeting, Safety of Guests and Participants, Creating Blueprint, Need for Entertainment in Corporate Events and Reporting.

#### **Books for Reference:**

1. Chhabra (SS) & Ahuja (BN), Public Relations and Advertising, Surjeet Publication, First Edition.
2. Cutlip Scott M. & Center Allen H, Effective Public Relations (Practice), Prentice Hall, 2000.
3. Sam Black, Public Relations Practice, Pitman Publisher, 1<sup>st</sup> Edition.
4. Savita Mohan, Event Management & Public Relations, Enkay Publishing House, 2012, 1<sup>st</sup> Edition.
5. Shone (A) & Parry B, Successful Event Management, Cengage Learning, 2<sup>nd</sup> Edition, 2008.
6. Swarup K. Goyal, Event Management, Adhyayan Publishers and Distributors, 2010.



## **COST ACCOUNTING**

### **COURSE OBJECTIVES**

- CS01: To make students understand the basics of cost.
- CS02: To familiarize students with different elements of Cost.
- CS03: To give students basic understanding about Materials/Labour/Overheads.
- CS04: To familiarize students on cost control techniques.
- CS05: To build interface between costing in class room and in the industries.

### **COURSE OUTCOMES**

- C01: Students will be able to understand the various types of Costs.
- C02: Students will be able to understand the significance of various cost elements.
- C03: Students will be able to prepare Quotations.  
Students will be able to understand the significance of inventory
- C04: management.
- C05: Students will be able to apply decision making skills.

### **Chapter I:**

**Functions, Scope, Cost Concepts-** Definitions of Cost, Costing and Cost Accounting, Limitation of Financial Accountancy, Distinction between Financial Accounts & Cost Accounts, Cost Unit, Cost Centre, Methods of Costing, Techniques of costing, Classification of Costs. Preparation of Cost Sheets and problems on Tenders or Quotations.

### **Chapter II:**

**Materials-** Purchase & Storage- Classification of materials, Material control, Purchase Procedure – Pricing of receipts of materials. Storage – Classification & Codification, Bin card, Setting of Stock levels, EOQ, ABC analysis, Periodical and Perpetual Inventory Control System.

### **Chapter III:**

**Materials Pricing-** Issue of Materials, Material requisition, Bill of Materials, Material returned note, Material transfer note. Pricing the material issues – FIFO, LIFO & Weighted Average methods.



#### **Chapter IV:**

**Labour cost** –Meaning, Classification & Control. Labour turnover, Idle time and overtime (meaning only) Time keeping and Time booking – Purposes & methods. Labour Cost computation; Remuneration & Incentives-Systems of wage payment – Essentials of sound wage system, time rate system, piece rate system, differential piece rate systems (Taylor, Merrick & Gantt's) Bonus & Premium Schemes- Halsey premium plan and Rowan premium plan.

#### **Chapter V:**

**Overhead Cost Classification & Absorption** -Classification, allocation & apportionment of overheads. Primary Distribution Summary and Secondary Distribution Summary – Direct Distribution, Simultaneous Equation and Repetitive Distribution methods- Computation of Machine Hour Rate.

#### **Books for Reference:**

1. B.K.Bhar, Cost Accounting, 18<sup>th</sup>Edn, Everest Publishing House
2. B.M.Lall Nigam &G.L.Sharma, Latest Edn. Theory And Technique Of Cost Accountancy, Himalaya Publishing House
3. B.S.Raman, Cost Accounting, Latest Edn, United Publishers
4. BanarjeeBhabathosh, Cost Accounting, 12<sup>th</sup>Edn, SahityaBhawan Publications
5. Dr.UmeshMaiya, A Textbook Of Cost Accounting, 2<sup>nd</sup>Edn, KitabMahal
6. K.S.Adiga, Cost Accounting, Latest EdnSubhadraPrakashana
7. N.K.Prasad, Principles & Practices Of Cost Accounting, Latest Edn, Book Syndicate Pvt. Ltd
8. R.L Gupta, Principles And Practice Of Cost Accountancy, Latest Edition, Sultan Chand & Sons
9. Swaminathan, Lectures Of Costing, Latest Edn, S. Chand & Co.,



## **EXPORT MANAGEMENT**

### **COURSE OBJECTIVES**

- CS01: To make students understand the basics of Export Management.
- CS02: To make students understand the significance of Exports.
- CS03: To make students understand Export Promotion measures.
- CS04: To make students understand Export procedure.
- CS05: To make students understand the impact of international trade.

### **COURSE OUTCOMES**

Students will be able to understand the various concepts of International

- C01: Trade.
- C02: Students will be able to understand the significance of International Trade.
- C03: Students will have a fair idea about Export Promotion Measures.
- C04: Students will have a fair idea about Export Procedure steps.
- C05: Students will be able to apply decision making skills.

### **Chapter I:**

Meaning of International Trade –Benefits of International Trade for the nation –for the business firm and to the individual citizens. Trends in India's foreign trade. Balance of Payments –Disequilibrium in BOP –Kinds of Disequilibrium in BOP-Causes, Methods to correct disequilibrium in BOP

### **Chapter II:**

Export Promotion Measures. Main export incentives available to Indian Exporters. Institutional setup –Export Promotion Council –Board of Trade –Export Promotion Agencies, Chamber of Commerce and industries, ITPO ,FIEO, IIFT, Indian Council of Arbitration ,STC-Objectives ,Functions, Deficits of STC –MMTC –Export Houses / Trading Houses –Free trade zones -100% EOU's -SEZ's.



### **Chapter III:**

Export Management –Features –Scope –Functions and Principles. Export trade procedure – documents used in foreign trade –substantive documents –Bill of Lading – Classification of BL-Airway Bill –Marine Insurance Policy. Types of marine insurance, Insurance Claim Procedure for Filing Marine Insurance, Documents for claims, ISO-9000.

Bill of exchange –Type of Bill of Exchanges. Auxiliary documents –Commercial Invoice, Consular Invoice, Customs Invoice-Certificate of Origin, Inspection Certificate, Packing List, Trust Receipt.

### **Chapter IV:**

International Marketing –Features, Problems-Scope, Methods of Export Marketing. International distribution system/Channels –Types of Export Marketing Organization. Trade Barriers/Restrictions – Tariffs-Non Tariff Barriers - GATT - WTO -Trade blocks – ASEAN - NAFTA.

### **Chapter V:**

Export Pricing –Objectives-Importance –Types. Export pricing strategies. Export Finance-Terms of Payment, Packing Credits-Pre-shipment finance and post shipment finance. FEMA- Role of Commercial banks and EXIM Bank. Functions of ECGC.



### **Books for Reference:**

1. Aseem Kumar, Export and Import Management. - Excel Books. First Edition 2007.
2. D C Kapoor, Export and Import Management - Vikas Publishing House Pvt Ltd
3. D.M Mithani, International Economy - Himalaya Publishing House.2016
4. Francis Cherunilam, International Trade & Export Management - Himalaya Publishing House. Sixteenth Edition 2008.
5. Jose Paul and MS NirmalaRadhakrishnanAn Introduction to Export and Import Management. – Himalaya Publishing House. Fourth Edition 1996
6. R. Sharma, Export Management - LaxmiNarainAgarwal Educational Publishers, Agra-3. First Edition 1995
7. R.L.Varshney and B.Bhattacharya, International Marketing Management - Sultan Chand & Sons (P) Ltd.
8. T.N Ramkrishna, Export Management - Vinyas Publishers. Eighth Edition 2011.
9. TAS Balagopal, Export Management -,Himalaya Publishing House. Nineteenth Revised Edition 2009.
10. VK Dubey, Export Management.- Commonwealth Publishers. First Edition 1997.





# WORKING CAPITAL MANAGEMENT

## COURSE OBJECTIVES

- CS01: To make students familiarise with the concept of Working Capital.  
To make students familiarise with the concept of Working Capital
- CS02: Management.
- CS03: To make students familiarise with the concept of Cash Management.  
To make students understand the concept of Receivable/Payable
- CS04: Management.
- CS05: To make students understand the concept of Lease Finance.

## COURSE OUTCOMES

- C01: Students will have basic knowledge about Working Capital.
- C02: Students will have basic knowledge about Working Capital Management.
- C03: Students will have basic understanding of Cash Management.  
Students will have basic understanding of Receivable/ Payable
- C04: Management.
- C05: Students will have basic understanding of Lease Financing activities.

## Chapter I

**Working Capital Management** -Meaning, Nature, Concepts and Definition of working capital, significance of working capital- determination of optimum investment in current assets, approaches to financing current assets- concepts of Operating Cycle, Problems on operating Cycle, Determinants of working capital, Assessment of working capital requirements (Problems on working capital requirements).Working capital finance- Sources of working capital finance- forms of Credit-Trade Credit, Bank Credit, and Bills discounted, Letter of Credit – Tandon& Chore committee recommendations on Working Capital Financing

## Chapter II

**Management of Cash and Marketable Securities** -Meaning- Facets of Cash Management – Objectives of Cash Management- Motives of holding cash,



determinants of cash needs. Cash planning and control- managing cash flows – techniques, optimum cash balance, investing idle cash. Principles of Cash Management - Cash Management Models- Baumol model- and Miller- Orr model (theory only) Tools for cash planning and control- preparation of cash budgets. Marketable securities – Meaning and Characteristics- selection criterion - Marketable Securities alternatives.

### **Chapter III**

**Receivables and Payable Management-** Meaning – Goals of Receivables Management- Factors determining size of accounts Receivables- Crucial decision areas in Receivables management (Credit Policies, Credit terms, and Collection policies) - Cost and benefits of extending credit- determination of optimum credit policy- Problems. Payable Management –Meaning, Trade Creditors, payment period, Bills Payable, Cash Discounts, Credit Worthiness, Creditors turnover ratio, Evaluation of creditors management.

### **Chapter IV**

**Inventory Management** - Meaning – Objectives of holding inventory- Motives of holding inventory. Cost and benefits associated with inventory-Techniques of inventory control: Fixation of Stock levels – EOQ, Stock Levels, ABC analysis, VED analysis and FSN analysis.

### **Chapter V**

**Lease Financing:** Meaning and definition of leasing, types of lease agreements – advantages, disadvantages of leasing - Lease evaluation from lessee's point of view – (Problems involving calculations for 4 years only).



### **Books for Reference:**

1. Brown, J. Lewis & Howard, Leslie R, Principles & Practice of management Accounting - London: Macdonald and Evans publications
2. Dr.UmeshMaiya&Phani Kumar Text Book of Financial Management- Jagadamba Publishing Co
3. I.M Pandey- Financial Management, Vikas Publishing House, (2015)
4. Khan M.Y & Jain P.K - Financial Management, Text and Problems, McGraw-Hill Education, 1995
5. M C Shukla, T S Grewal and S C Gupta, Advanced Accountancy - Sultan Chand & Co
6. P. K Ghosh&G.S.Gupta, Fundamental of Management Accounting - National Library New Delhi, 1976
7. Prasanna Chandra, Fundamentals of Financial Management - McGraw Hill Education; 6 edition (2017)
8. Ratnam, Financial Management Theory Problem and Solutions –KitabMahal Distributors
9. S.N Maheshwari, Problems & Solutions in Management Accounting &Financial Accounting- sixth edition, Vikas Publishing House, 2016
10. Van Horne J.C- Fundamentals of Financial Management13th edition Financial Times/ Prentice Hall; 13 edition (4 November 2008)



## RETAILING AND SERVICE MARKETING

### COURSE OBJECTIVES

- CS01: To make students aware about the role of Retailing.
- CS02: To make students aware about the role of Service marketing..
- CS03: To familiarise the students about opportunities in the Field of Retailing.  
To familiarise the students about the significance of Customer Relationship
- CS04: Management.
- CS05: To familiarise the students about marketing of Services.

### COURSE OUTCOMES

- C01: Students will be familiar with Retailing.
- C02: Students will be familiar with Service Marketing.
- C03: Students will know about the opportunities of the Field.
- C04: Students will be having a fair knowledge about CRM.
- C05: Students will be having a fair knowledge about marketing of services.

### Chapter I:

#### Introduction to Retailing

Meaning and definition of retailing- importance and characteristics of retailing- functions of a retailer- retailing principles-retail formats; store based, non-store based and service based. - reasons for the growth of retail industry in India- changing trends in retailing- challenges faced by the retail sector- case study.

### Chapter II:

#### Retail locations and Operations

**Retail locations:** Meaning-Store layout-design-types of retail locations- steps in choosing retail location- store space management- visual merchandising

**Retail Operations:** Components of retail store operations-management of a retail store-duties and responsibilities of store manager- role of centralised retailer- store maintenance- store security-factors for successful retailing- managing store employees- case study.



### **Chapter III:**

#### **Customer relationship management in retail**

Meaning and definition of CRM - retailing values- essentials of relationship retailing- customer retention strategy- building a sustainable competitive advantage- retail as a career - ethical issues in retailing-retail selling process- case study.

### **Chapter IV:**

#### **Service Marketing**

Meaning and definition, growing importance of services, characteristics of services, goods v/s services, classification of services, marketing mix for services, service players, service market segmentation, recent trends in service marketing - case studies.

### **Chapter V:**

#### **Marketing of Services**

Introduction, overview of different service sectors- marketing of banking services, marketing of insurance sector, marketing of education services, tourism marketing, marketing of hospitality services, healthcare marketing, marketing of online services and consultancy marketing.

#### **Books for study and reference**

1. Arif Sheikh and KaneezFathima, Retail Management: Himalaya Publishing House Pvt. Ltd. Mumbai.
2. Barry Berman and Joel R. Evans, Retail Management: A strategic Approach: Macmillan publishing company, New York
3. Chethan Bajaj, Rajnish, NidhiVarma, Retail Management: Oxford University Press, New Delhi, 3<sup>rd</sup> Edition
4. GovindApte, Service Marketing: Oxford University Press, New Delhi
5. HarjitSingh, Retail Management A Global Perspective: S. Chand & Company Pvt. Ltd., New Delhi, 2014



6. Michael Levy, Barton a. Weitz and Ajay Pandit, Retail Management: Tata McGraw Hill Education (India) Private Limited, New Delhi, 2014
7. Namkumari and Ramaswami, Marketing management: Tata McGraw Hill Education India Pvt Ltd
8. S. M. Jha Service Marketing:, Himalaya Publishing House Pvt. Ltd. Mumbai
9. RajendraNargundkar, Service Marketing: Tata McGraw Hill Publishing Company Limited, New Delhi
10. SwapnaPradhan, Retail Management: Tata McGraw Hill Education (India) Private Limited, Chennai, 2017



## **SIXTH SEMESTER BBA**

### **COMPANY LAW**

#### **COURSE OBJECTIVES**

- CS01: To make students familiarize with joint stock companies.
- CS02: To give students knowledge on promotion and formation of companies.
- CS03: To impart knowledge about shares, share transfer and transmission.
- CS04: To make students understand the importance of meetings.
- CS05: To make students familiarize about director's role.

#### **COURSE OUTCOMES**

- C01: Students will be familiar with company form of organisation.
- C02: Students will be familiar with company formation.
- C03: Students will know about share transfer process.
- C04: Students will know about company meeting process.
- C05: Students will know about director's role.

#### **Chapter I:**

**An Introduction to Company:** Meaning, Features, Lifting the corporate veil- under Judicial discretion and statutory provisions, Kinds or types of companies- Special privileges or advantages of a Private Company, when does a private Company become a Public Company?

#### **Chapter II:**

**Formation of a Company:** Steps, Promoter, Legal Position of a promoter, Duties, Rights, and Liabilities of a Promoter, Effects of pre-incorporation contracts, Memorandum of Association, Clauses of Memorandum of Association, Doctrine of Ultra vires, Articles of Association, Doctrine of constructive notice, Doctrine of Indoor Management, Prospectus- provisions of the Companies Act with regard to issue of prospectus, Contents, Types, Golden Rule for framing a prospectus, Consequences of Misstatement in prospectus, Liability of a Company for Untrue Statements.

#### **Chapter III:**



**Share Capital and Shares:** Types of share capital and shares, Sweat Equity shares, Provisions regarding allotment of shares, Irregular allotment, Rights shares, Bonus shares, Meaning of Calls on shares, Forfeiture of shares, surrender of shares, lien on shares, Underwriting of securities and listing of securities, Blank transfer and Forged transfer, Meaning of Depository, Meaning of DEMAT Account and its features. Membership: Meaning, Modes of acquiring membership, who can be members?, Termination of membership, Register of Members.

#### **Chapter IV:**

**Company Management:** Company Secretary -Qualification and Duties only. Directors-Qualification and Disqualification-Appointment and Removal- Duties and Liabilities.

#### **Chapter V:**

**Company Meetings-** Essentials- Types; Appointment of Chairman, methods of voting, Resolutions-Types; Oppression and Mismanagement; Winding Up- Liquidation of company, Modes of winding up of a company.

#### **Case laws are to be specifically dealt with:**

1. Solomon V/s Solomon and Company Limited
2. Continental Tyre and Rubber Company V/s Daimler Co. Ltd.
3. DinshawManeckjee Petit V/s Income Tax Officer
4. Guzdar V/s CIT Bombay
5. Gilford Motor Company V/s Horne
6. Jones V/s Lipman
7. KotlaVenkatswamy V/s Ram Murthy
8. Royal British Bank V/s Turquand

#### **Books for Reference:**

1. Avtar Singh, Company Law, 16<sup>th</sup>Edn, Eastern Book Company
2. Dr. UmeshMaiya, Company Law, 1<sup>st</sup>Edn, New United Publishers
3. N.D. Kapoor, Company Law, 30<sup>th</sup>Edn, Sultan Chand
4. P.P.S. Gogna, Company Law, 12<sup>th</sup>Edn, S. Chand Publishing





# INCOME TAX

## COURSE OBJECTIVES

- CS01: To make students understand basics of Income sources.
- CS02: To make students understand basics of Income Tax.
- CS03: To impart basic knowledge on tax planning.
- CS04: To impart basic knowledge on assessment.
- CS05: To give basic knowledge about House Property.

## COURSE OUTCOMES

- C01: Students will be able to understand the sources of Income.
- C02: Students will be able to understand the types of Assesses.
- C03: Students will be able to compute Income from Salaries.
- C04: Students will be able to understand the significance of savings.
- C05: Students will be able to apply decision making skills.

## Chapter I

**Introduction and definitions:** Agricultural Income, Assessee, Person, Income, Assessment Year, Previous Year.

Residential Status (Individual Assessee only), Scope of Total Income (Incidence of Tax); Problems on Residential Status and on Incidence of Tax.

**Incomes exempt u/s 10as applicable to a Salaried Assessee:** Such as Gratuity, Commuted Pension, Leave Encashment and House Rent Allowance; Deduction u/s 80 as applicable to a salaried Assessee: Sec. 80C, 80 CCC, 80 CCD and 80 CCF.

## Chapter II

### Heads of Income:

**Income from Salaries:** Meaning & Definition, Characteristics of Salary income, Allowances, Perquisites, Deductions u/s 16, Provident Funds. Simple Problems on Computation of Taxable Salary and Deduction u/s 80C & 80 CCF (excluding problems on salary grade, retirement in the middle of the year and conversion of URPF into RPF).



**Income from House Property:** Meaning, Computation of Annual Value of Let out and Self-occupied Property, Unrealized Rent, Deductions from Annual Value, Problems on Computation of Income from House Property.

### **Chapter III**

**Profits & Gains from Business and Profession:** Meaning, Business, Profession, Vocation, Speculative Business, Permissible Deductions u/s 30 to 37 (other than detailed discussion on Depreciation), Payments not Deductible, Deemed Income; Problems on Computation of Business / Professional Income.

### **Chapter IV**

**Capital Gains:** Meaning and definition, Transfer, Capital Asset-Short term & Long Term, Cost of Acquisition, Exemptible Capital Gains; Problems on Computation of Taxable Capital Gains;

**Income from Other Sources:** Meaning, Interest on Securities and other incomes, Grossing up of Interest, Deductions u/s 57, exemption u/s 10(15); Problems on Computation of Income from Other Sources (excluding calculation of collection charges on net interest realised).

### **Books for Reference:**

1. DinakarPagare, Income Tax, Sulthan Chand and Sons, New Delhi.
2. Dr.VinodSinghania, Handbook of Income Tax, Taxman publications Pvt Ltd, New Delhi,
3. Gaur and Narang, Income Tax, Kalyani Publishers, Ludhiyana
4. K SadashivaRao, Business Taxation 1&2, Sushrutha Books, Udupi,
5. Manoharan T N Income Tax, Snow White Publishers, Mumbai.
6. Mehrothra H C, Income Tax, , SahithyaBhawan Publications, Agra,



# **COST AND MANAGEMENT ACCOUNTING**

## **COURSE OBJECTIVES**

- CS01: To familiarize students with practical costing methods.  
To impart practical knowledge on Job/Batch/Operating costing.
- CS02:  
To impart practical knowledge on Contract/Process costing.
- CS03:
- CS04: To impart practical knowledge on Budgeting/ Budgetary Control.
- CS05: To understand importance of Standard Costing.

## **COURSE OUTCOMES**

- C01: Students will be able to apply required method of costing.
- C02: Students will be familiar with Contract costing.
- C03: Students will be familiar with Process costing.
- C04: Students will know about management accounting significance.
- C05: Students will be able to apply required technique of costing.

### **Chapter I:**

**Methods of costing:** Job, Batch and Operating (Transport) Costing.

### **Chapter II:**

**Contract Costing and Process Costing-** Treatment of Normal loss, abnormal loss & Abnormal gain-joint product, by product (other than inter-process transfer).

### **Chapter III:**

**Management accounting** -Meaning only; Techniques of Cost Analysis and Control: Marginal Costing – Basic concepts, C-V-P analysis. Break-even analysis and BE charts.



#### **Chapter IV:**

**Budgets and Budgetary control:** Objectives-Functional budgets-Fixed and flexible budgets, Problems on Flexible Budget. Zero-base budgeting (meaning only). Reconciliation of Financial Accounting and Cost Accounting Profit/Losses.

#### **Chapter V:**

**Standard Costing:** Meaning, definition, advantages and disadvantages-Analysis of variances –Material, Labour and overhead variances-Simple problems on material variances (cost, price and usage) and labour variances (cost, rate and efficiency).

#### **Books for Reference:**

1. Agarwal, Principles Of Cost Accounting, 17<sup>th</sup>Edn, Kalyani Publishers
2. Babathosh Banerjee, Principles Of Cost Accountancy, 7<sup>th</sup>Edn, Sage Publication
3. Bhar B.K., Principles Of Cost Accountancy, Latest Edn, Academics Publishers
4. Charles T. Horngren, Cost Accounting- 15<sup>th</sup>Edn, Prentice Hall Of India Pvt. Ltd
5. Dr. Umesh Maiya, A Textbook Of Cost Accounting, 2<sup>nd</sup>Edn, Kitab Mahal
6. Jain And Narang, Principles Of Cost Accountancy, Latest Edn, Kalyani Pubhshar
7. Jawaharlal, Principles Of Cost Accounting, Latest Edn, Tata Mcgraw Hill
8. Prasad N.K., Principles And Practice Of Cost Accounting, Latest Edn, Syndicate Pvt. Ltd.
9. Ratnam, Cost And Management Accounting, 3<sup>rd</sup>Edn, Himalaya Publishing House
10. S.P. Iyengar, Principles Of Cost Accounting, Latest Edn, Sultan Chand & Sons



# AUDITING

## COURSE OBJECTIVES

- CS01: To make students understand basics of auditing.
- CS02: To impart basic knowledge on Vouching.
- CS03: To impart basic knowledge on internal check.
- CS04: To give basic ideas on rights of company auditor
- CS05: To give basic ideas on duties of company auditor

## COURSE OUTCOMES

- C01: Students will be having a fair idea about process of auditing.
- C02: Students will know about process of Vouching.
- C03: Students will know about the system of Internal Check.
- C04: Students will be familiar with the rights of Company Auditor.
- C05: Students will be familiar with the duties of Company Auditor.

### Chapter I:

**Introduction-** Definition of Auditing, features of Auditing, Advantages, objectives of Audit, Detection and prevention of errors and frauds- Classification of Audit- statutory, private, government, internal, continuous, annual, interim, partial, balance-sheet, cost, tax, management and social audit. Preparation before audit -Audit programme - Audit note book – Audit working papers - Procedure of Audit -Techniques of Audit.

### Chapter II:

**Internal control-** meaning - features and objectives- Internal check-meaning, definitions, features, objectives, advantages and disadvantages. Internal check regarding-cash receipts, cash payments, wages and stores.

### Chapter III:

**Vouching-** meaning, objectives and importance- Vouching of cash receipt transactions- cash sales, B/R, Receipts from sale of fixed assets, cash payment transactions-cash



purchases, payment to creditor, wages, remuneration to auditor, purchase of investment, capital expenditure, and petty cash book.

#### **Chapter IV:**

**Verification of Assets and liabilities-** Classification of assets and verification and valuation of different assets-fixed, floating, wasting, intangible, fictitious assets and contingent. Valuation of stock - Auditor's duty - Verification of liabilities - meaning, auditor's duty.

#### **Chapter V:**

**Company Auditor-** meaning, disqualification, appointment, rights and duties. Liability of the company Auditor-civil liability for Negligence, case- Lead Estate Building Investments co v/s Shepherd, London Oil Storage co v/s SeeasHusluck and Co, Civil liability for misfeasance- case- London and general bank Ltd, Kingston colton mills co, Ltd, union bank of Allahabad; Criminal liabilities of an Auditor under Companies Act of 1956 and Chartered Accountants Act; Auditors Report- Meaning, Importance and Types; Professional Ethics of an Auditor-Meaning, professional misconduct

#### **Books for Reference:**

1. B N Tandon, S Sudharsnam & S Sundharabahu, A Hand Book of Practical Auditing, 1th edition, S Chand Publishing
2. B.S. Raman, Auditing, United Publishers (2018)
3. Kamal Gupta,Contemperate Auditing, Tata McGraw-Hill Education, 2004
4. T.R. Sharma Auditing Principles and Problems, SahityaBhawan Publication; 1St Edition (2015)



## FINANCIAL ANALYSIS

### COURSE OBJECTIVES

To make the students aware about various techniques of Financial

- CS01: Analysis.
- CS02: To make the students aware about the Concept of Wealth Creation.
- CS03: To make the students understand the tool of Funds Flow Statement.
- CS04: To make the students understand the tool of Cash Flow Statement.
- CS05: To make the students understand the tool of Ratio Analysis.

### COURSE OUTCOMES

- C01: Students will be having a fair idea about process of financial Analysis.
- C02: Students will be having a fair idea about process of wealth creation.
- C03: Students will be able to prepare Fund Flow Statements.
- C04: Students will be able to prepare Cash Flow Statements.
- C05: Students will be able to apply/ calculate required Financial Ratios.

### Chapter I

**Financial statement Analysis** - Financial statements- Meaning & Types- Nature & limitations- Financial analysis- Meaning, Nature, Steps Types & techniques- Common size statements, Comparative statements and Trend analysis. Need for Financial analysis.

### Chapter II

**Fund flow analysis** - Meaning of fund and fund flow. Fund flow statement- meaning, importance and limitations. Preparation of Fund flow statement – Statement of changes in working capital. Fund flow statement – calculation of funds from operation. Sources and Application of funds.

### Chapter III

**Cash flow analysis** - Meaning of cash. Cash flow statements- meaning, objectives, types of cash flows. Difference between funds flow statement and cash flow statement. Preparation of cash flow statements as per AS-III (indirect method only).



## Chapter IV

**Ratio analysis** - Meaning and objectives of ratio analysis, types of ratios- liquidity ratios, leverage/ capital structure ratios, profitability ratios related to sales and investments, return on investments (ROI), activity ratios- Importance and limitations of ratio analysis, du Pont analysis.

## Chapter VI

**Creating wealth:** Corporate Financial Strategy and Decision Making -Corporate financial Strategic planning; key elements of Strategic Planning; Approach to Strategy; Economic Value Added (EVA) to measure performance and assess Strategy; What is EVA; EVA Basic premise; computing EVA; Uses and Limitations; Market Value Added(MVA).

### Books for Reference:

1. Brown, J. Lewis & Howard, Leslie R, Principles & Practice of management Accounting - London: Macdonald and Evans publications
2. Dr.UmeshMaiya&Phani Kumar Text Book of Financial Management- Jagadamba Publishing Co
3. I.M Pandey- Financial Management, Vikas Publishing House, (2015)
4. Khan M.Y & Jain P.K - Financial Management, Text and Problems, McGraw-Hill Education, 1995
5. M C Shukla, T S Grewal and S C Gupta, Advanced Accountancy - Sultan Chand & Co
6. P. K Ghosh&G.S.Gupta, Fundamental of Management Accounting - National Library New Delhi, 1976
7. Prasanna Chandra, Fundamentals of Financial Management - McGraw Hill Education; 6 edition (2017)
8. Ratnam, Financial Management Theory Problem and Solutions –KitabMahal Distributors
9. S.N Maheshwari, Problems & Solutions in Management Accounting &Financial Accounting- sixth edition, Vikas Publishing House, 2016
10. Van Horne J.C- Fundamentals of Financial Management13th edition Financial Times/ Prentice Hall; 13 edition (4 November 2008)
11. V. K. Bhalla, Financial Management and Policy - Anmol Publication Pvt Ltd. (2008)





## ADVERTISING AND SALES MANAGEMENT

### COURSE OBJECTIVES

- CS01: To make students understand basics of advertising.
- CS02: To make students understand basics of media.
- CS03: To impart basic knowledge on media planning.
- CS04: To impart basic knowledge on Sales Management.
- CS05: To give basic ideas on Sales Force Management/ Planning.

### COURSE OUTCOMES

- C01: Students will be able to understand the various types of ads.
- C02: Students will be able to understand the significance of various ad media.
- C03: Students will be able to prepare Ad Copy.
- C04: Students will be able to understand the significance of media management.
- C05: Students will be able to apply decision making skills.

### Chapter I:

#### Advertising

Meaning and definition, features, objectives, importance, classification of Advertising, limitations of advertising, History and development of advertising in India – advertising v/s personal selling, advertising v/s publicity – Advertising budget: Meaning, factors influencing the advertising budget allocation, Methods of allocating advertising budget.

### Chapter II:

#### Media planning and copy development

**Advertising media:** Meaning, factors influencing media selection, Types of media – print media, electronic media, outdoor media, transit media, direct mail and specialty advertising. **Advertising copy:** Meaning and definition, types, elements and essentials of advertisement copy, Advertising layout – Meaning, principles and essentials, Advertising appeals – Meaning and types - Ethical issues in advertising - Case study



### **Chapter III:**

#### **Advertising agency and measuring effectiveness of advertising**

**Advertising agency:** Meaning, types, agency organization structure, functions and services of advertising agencies, Selection of advertising agency – agency compensation, client turnover.

**Measuring effectiveness of advertising:** Reasons for testing advertising, pre-testing and post testing- meaning and methods - Case study.

### **Chapter IV:**

#### **Sales management**

Meaning and definition of salesmanship – objectives of salesmanship -features-types and importance-differences between advertising and salesmanship - qualities of successful salesman -major steps in effective selling -Sales promotion: objectives-difference between advertising and sales promotion-methods of sales promotion– case study

### **Chapter V:**

#### **Sales Force Management and Sales planning**

**Sales Force Management:** Recruitment, selection, training, motivation, compensation, supervision and control of salesman.

**Sales planning:** Meaning, importance and types of sales planning -process of sales planning–case study



### **Books for study and reference**

1. K D Basava, Marketing management: Vidyavahiniprakashan, Hubli
2. P.K.Agarwal, Advertising management an Indian perspective: PragatiPrakashan, Meerut
3. P K Sahu and K C Raut, Salesmanship and sales management: Vikas publishing House Pvt Ltd
4. Philip Kotler and Kavin Lane Keller, Marketing management: Prentice Hall of India
5. R S N Pillai, Bagavathi, Modern marketing principles and practices: S. Chand and Company Ltd
6. S L Gupta and V V. Ratna Advertising and sales promotion management –An Indian perspective Text and Cases, Sultan Chand and sons New Delhi
7. S. A. Chunawalla, Advertising, Sales and Promotion Management: Himalaya Publishing House Pvt. Ltd. Mumbai
8. S.A Chunawalla and K.C Sethia, Foundations of advertising theory and practice: Himalaya publishing house
9. S.H.H. Kazmi and Satish K. Batra, Advertising and sales promotion, Excel Books 3<sup>rd</sup> edition New Delhi
10. Sangeetha Sharma and Raghuvir Singh, Advertising: Planning and Implementation: PHI Learning Private Limited, New Delhi



**Sri Dharmasthala Manjunatheshwara College (Autonomous) Ujire**  
**Department of Business Administration**  
**B.B.A Semester End Examination Question Paper Pattern**

**Time: 3 Hours**

**Max. Marks: 80**

**Section –A**

Answer **All** Questions.

**5 x 3 = 15**

1. -----
2. -----
3. -----
4. -----
5. -----

**Section – B**

Answer any **FOUR** Questions

**4 x 5 = 20**

- 6.-----
- 7.-----
- 8.-----
- 9.-----
- 10.-----

**Section – C**

Answer any **THREE** Questions

**3 x 15 = 45**

- 11.
- 12.
- 13.
- 14.



**Sri Dharmasthala Manjunatheshwara College (Autonomous) Ujire**  
**Department of Business Administration**  
**B.B.A Semester End Examination Question Paper Pattern**

**Time: 3 Hours**

**Max. Marks: 120**

**Section –A**

Answer **All** Questions.

**5 x 4 = 20**

- 1.-----
- 2.-----
- 3.-----
- 4.-----
- 5.-----

**Section – B**

Answer any **FOUR** Questions

**4 x 15 = 60**

- 6.-----
- 7.-----
- 8.-----
- 9.-----
- 10.-----

**Section – C**

Answer any **TWO** Questions

**2 x 20 = 40**

- 11.-----
- 12.-----
- 13.-----



**Sri Dharmasthala Manjunatheshwara College (Autonomous) Ujire**  
**Department of Business Administration**  
**B.B.A Semester End Examination Question Paper Pattern**

**Time: 3 Hours**

**Max. Marks: 100**

**Section – A**

**Answer All Questions.**

**5 x 4 = 20**

1. -----
2. -----
3. -----
4. -----
5. -----

**Section – B**

**Answer any FOUR questions.**

**4 x 10 = 40**

6. -----
7. -----
8. -----
9. -----
10. -----

**Section – C**

**Answer any TWO questions.**

**2 x 20 = 40**

11. -----
12. -----
13. -----



**Sri Dharmasthala Manjunatheshwara College (Autonomous) Ujire**  
**Department of Business Administration**  
**B.B.A Semester End Examination Question Paper Pattern**  
**(Electives Group II)**

**Time: 2 Hours**

**Max. Marks: 40**

**Section –A**

Answer any **TWO** from the following.

**2 x 10 = 20**

- 1.
- 2.
- 3.

**PART B**

Answer any **FOUR** from the following.

**4 x 5 = 20**

- 4.
- 5.
- 6.
- 7.
- 8.

