



BENGALURU NORTH UNIVERSITY

Tamaka, Sri Devraj Urs Extension, Kolar – 563103



Curriculum as per National Educational Policy (NEP 2020)

BACHELOR OF BUSINESS ADMINISTRATION (BBA)

2021-22 Onwards

(Revised Syllabus on 11.08.2023 BOS Meeting)

III SEMESTER

SL. NO	COURSE CODE	TITLE OF THE COURSE	CATEGORY OF COURSES	TEACHING HOURS PER WEEK (L+T+P)	SEE	CIE	TOTAL MARKS	CREDITS
19	Lang.3.1	Language – I	AECC	3+1+0	60	40	100	3
20	Lang.3.2	Language – II	AECC	3+1+0	60	40	100	3
21	BBA.3.1	Cost Accounting	DSC	3+0+2	60	40	100	4
22	BBA.3.2	Organizational Behaviour	DSC	4+0+0	60	40	100	4
23	BBA.3.3	Statistics for Business Decisions	DSC	3+0+2	60	40	100	4
24	BBA.3.4	Artificial Intelligence / Financial Education & Investment Awareness	SEC	1+0+2	30	20	50	2
25	BBA.3.5	Sports	SEC-VB	0+0+2	-	25	25	1
26	BBA.3.6	NSS/NCC/ Any Other	SEC-VB	0+0+2	-	25	25	1
27	BBA.3.7	Social Media Marketing/ Rural Marketing	OEC	3+0+0	60	40	100	3
SUB-TOTAL III					390	310	700	25

IV SEMESTER

SL. NO	COURSE CODE	TITLE OF THE COURSE	CATEGORY OF COURSES	TEACHING HOURS PER WEEK (L+T+P)	SEE	CIE	TOTAL MARKS	CREDITS
28	Lang.4.1	Language – I	AECC	3+1+0	60	40	100	3
29	Lang.4.2	Language – II	AECC	3+1+0	60	40	100	3
30	BBA.4.1	Management Accounting	DSC	3+0+2	60	40	100	4
31	BBA.4.2	Business Analytics / Financial Markets & Services	DSC	4+0+0	60	40	100	4
32	BBA.4.3	Financial Management	DSC	3+0+2	60	40	100	4
33	BBA.4.4	India and Indian Constitution	AECC	0+0+2	60	40	100	3
34	BBA.4.5	Sports	SEC-VB	0+0+2	-	25	25	1
35	BBA.4.6	NCC/NSS/Any others	SEC-VB	0+0+2	-	25	25	1
36	BBA.4.7	Business Leadership Skills/ Personal Wealth Management	OEC	0+0+2	30	20	50	2
SUB- TOTAL IV					390	310	700	25

Name of the Program: BBA Course Code: BBA 3.1 Name of the Course: COST ACCOUNTING		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Tutorials, and Problem Solving.		
Course Outcomes: On successful completion of the course, the students will be able to - <ul style="list-style-type: none"> • Demonstrate an understanding of the elements of cost and prepare a cost sheet. • Prepare material related documents, understand the management of stores and issue procedures. • Develop the ability to calculate employee costs. • Classify, allocate and apportion overheads and calculate overhead absorption rates. 		
Syllabus:		Hours
Module 1: Introduction to Cost Accounting		6
Introduction: Meaning of Cost, Costing and Cost Accounting, Importance, Uses of cost accounting,, Functions of Cost Accounting, Distinction between Cost Accounting and Financial Accounting; Advantages and disadvantages of Cost Accounting; Cost concepts- Cost unit, cost centre, cost reduction and cost control; Classification and elements of Cost; Methods and Techniques of Costing (Meanings only). Installation of a Cost System		
Module 2: Cost Sheet, Tenders and Quotations		12
Introduction, Meaning, Objectives and contents of Cost Sheet. Problems on Preparation of Cost Sheet. Meaning of Tender and Quotation. Basis for preparation of Tenders and Quotations- Problems on preparation of statement of Tenders and Quotations; E-Tender (Concept only)		
Module 3: Materials Cost		14
Materials: Meaning, Importance and Types of Materials - Direct and Indirect Material; Procedure for procurement of materials and documentation involved in the procurement of materials- Bill of materials, Material requisition note, Purchase requisition note, Purchase order, Goods received note; Store records - Bin cards, Stores Ledger, Stock Control Cards; Inventory Control- Meaning and Objectives, Inventory control techniques (concept only); Determination of various stock levels: Re-order Level, Minimum Level, Maximum Level, Average Level and Danger Level. Problems on Level Setting and Computation of EOQ; Material Issues and Valuation: preparation of Stores Ledger Account, Methods of pricing material issues - FIFO, LIFO, Simple and Weighted Average Price Methods- Problems.		
Module 4: Labour Cost		10
Introduction- Meaning of labour cost, Types of Labour – Direct Labour and Indirect Labour. Labour Cost Control – Meaning, Objectives and Benefits. Scope of Labour Cost Control Attendance Procedure- Time keeping and Time Booking, Idle Time- Causes and treatment of Normal and Abnormal Idle Time, Overtime- Causes and treatment (Theory only); Methods of Remuneration- Simple Time Rate System, Straight Piece Rate System, Taylor’s Differential Piece Rate System, Merrick’s Differential Piece Rate System, Halsey System and Rowan System. Problems on calculation of Labour Cost, Overtime Wages and Wage and Incentive Systems.		
Module 5: Overheads		14
Introduction- Meaning and Classification of Overheads; Accounting and Control of Overheads; Allocation and Apportionment of overheads; Re-apportionment of Overheads; Methods of Cost Re-apportionment; Problems on Primary and Secondary distribution and Secondary distribution using direct and reciprocal basis methods only (Repeated Distribution Method and Simultaneous Equation Method); Problems on machine hour rate.		

Skill Development Activities:

- Prepare a Cost Sheet with imaginary figures.
- List the documents required in Inventory Management.
- Demonstrate the valuation of inventory using any one method of pricing material issues.
- Visit any manufacturing entity, collect the method of inventory valuation adopted & procedure involved in procuring inventory.
- Calculate the amount of wages under Halsey / Rowan Plans using imaginary data.
- Any other activities, which are relevant to the course.

Books for Reference:

- Jain and Narang, Cost Accounting, Kalyani Publication House.
- M.N Arora, Cost Accounting , HPH
- N.K. Prasad, Cost Accounting, Books Syndicate Pvt. Ltd.
- Dr. V Rajeshkumar, Dr. R K Srikanth, Cost Accounting, MH India
- P V Ratnam, Cost Accounting, Kitab Mahal
- P C Tulsian, Cost Accounting, MHE India
- Nigam & Sharma, Cost Accounting, HPH
- Dr. B. Mariyappa, Cost Accounting, HPH
- Khanna, Ahuja & Pandey, Practical Costing, S Chand & Co. Ltd.
- B.S. Raman, Cost Accounting, United Publisher
- Ravi M. Kishore, Cost Management, Taxmann
- Dr Muralidhar S, Cost Accounting, Kalyani Publishers
- Dr Eshwarappa, Cost Accounting, Kalyani Publishers.
- Madhegowda J, Cost Accounting, HPH

Note: Latest edition of text books may be used.

Name of the Program: BBA Course Code: BBA 3.2 Name of the Course: ORGANIZATIONAL BEHAVIOUR		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Tutorials, Role Plays and Case study method.		
Course Outcomes: On successful completion of the course, the Students will be able to: <ul style="list-style-type: none"> • Understand the role of OB in business organization. • Understand the Behaviour of an Individual • Understand the group behaviour and team dynamics • Learn various motivation and leadership theories • Understand the process of organizational development 		
Syllabus:		Hours
Module 1: INTRODUCTION TO ORGANIZATIONAL BEHAVIOUR		10
Meaning, Definition, Importance, Nature, Scope of OB, Conceptual Models of OB, factors affecting organisational behavior		
Module 2: INDIVIDUAL BEHAVIOUR		12
Individual Behaviour: Meaning, factors affecting individual behavior, reasons for understanding individual behavior. Personality- Types, Determinants and Traits of Personality, Theories. Learning – Types of Learners, The Learning Process. Attitude: Characteristics, Components, Formation of Attitude. Perception- Importance, Factors influencing perception, Interpersonal Perception, Impression Management.		
Module 3: GROUP AND TEAM DYNAMICS		12
Group Dynamics: Meaning, Types of Group, functions of groups, Stages of group development, strategies for improving group dynamics, Determinants of Group Behaviour. Team Dynamics: Meaning, Types of Teams, Team Building, Effective Team Management, Stages of Professional Interpersonal Relations, Difference between Groups and Teams. Conflict-Meaning, Sources of Conflict, Conflict Resolving Strategies.		
Module 4: MOTIVATION AND LEADERSHIP		12
Motivation- Nature and Importance of Motivation, Motivation Theories - Maslow's Need Hierarchy Theory, Herzberg's Two Factor Theory, McGregor's Theory X and Theory Y Leadership – Nature and Importance, Qualities of Good Leaders, Types, Theories of Leadership -(Contemporary leadership)		
Module 5: DYNAMICS OF ORGANIZATIONAL BEHAVIOUR		10
Organisation Culture and Climate - Meaning, Importance, Factors influencing Organization Climate. Organizational Change- Importance, change process, Resistance to change, Managing Change. Organizational Development: Nature, objectives, Benefit, OD Process.		

Skill Developments Activities:

- Prepare a chart showing various OB Models
- Role play on Team Dynamics
- Visit any two organisation and collect information on various motivational models adopted
- Prepare a chart on the stages of OD.

Books for Reference:

- Fred Luthans, Organizational Behaviour. McGraw Hill
- Robbins, Organizational Behaviour, International Book House.
- John W. Newstrom and Kieth Davis, Organizational Behaviour, McGraw Hill.
- K. Aswathappa, Organizational Behaviour, HPH.
- Reddy and Appanniah, Management and Behavioural Process, HPH
- Sharma R.K and Gupta S.K, Management and Behaviour Process, Kalyani Publishers.
- Rekha and Vibha – Organizational Behavioural, VBH.
- P.G. Aquinas Organizational Behaviour, Excel Books.
- M. Gangadhar. V.S.P.Rao and P.S.Narayan, Organizational Behaviour

Note: Latest edition of text books may be used.

Name of the Program: BBA Course Code: BBA 3.3 Name of the Course: STATISTICS FOR BUSINESS DECISIONS		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Tutorials, and Problem Solving.		
Course Outcomes: On successful completion of the course, the Students will be able to: <ul style="list-style-type: none"> • Understand the basic concepts in statistics. • Classify and construct statistical tables. • Understand and construct various measures of central tendency and dispersion. • Apply correlation and regression for data analysis. • To understand changes in data over a period of time through construction of index numbers 		
Syllabus:		Hours
Module 1: INTRODUCTION TO STATISTICS		10
Introduction, Meaning, Definitions, Functions, Importance and Limitations of Statistics, Important terminologies in Statistics – Data, Primary Data, Secondary Data, Population, Census Survey, Sample Survey, Sampling, Parameter, Unit, Variable- Quantitative Variable, Qualitative Variable, Dependent Variable, Independent Variable, Series. - Individual, discrete and continuous, Classification of data- Types, Requisites of good classification of data. Frequency, Class Interval, Tally Bar. Tabulation: Meaning, Parts of a Table – Simple problems on Tabulation.		
Module 2: MEASURES OF CENTRAL TENDENCY AND DISPERSION		14
Meaning, Definition, objectives, Requisites of an ideal average. Various measures of central tendency- Arithmetic Mean -Simple and weighted average (Exclude missing frequency), Median and Mode for Individual, Discrete and Continuous Series – Problems; Empirical relation between Mean, Median and Mode. Graphs – Histogram and Ogive curves Absolute and Relative measures of dispersion - Standard Deviation in Individual, Discrete and Continuous Series – Problems		
Module 3: CORRELATION AND REGRESSION ANALYSIS		12
Meaning and Types of Correlation, Karl Pearson's Coefficient of Correlation. (Deviation from actual mean only), Computation of probable error. Spearman's Rank Correlation Coefficient (simple problems) Meaning of Regression, Regression Lines, Regression Equations- Problems		
Module No. 4: TIME SERIES ANALYSIS		08
Meaning, Components, fitting a straight-line trend using Least Square Method (Problems where $\sum X=0$ only), calculation and estimation of trend values.		
Module No. 5: INDEX NUMBERS		12
Meaning and definition of Index numbers, Uses of index numbers, Construction of Index number, Methods of Index numbers - simple aggregate method, Weighted index method - Fishers Ideal Index Number- Problems. Tests of Adequacy (TRT, FRT). Consumer Price Index Numbers- Problems.		

Skill Developments Activities

- Execute Average, Variance, Standard Deviation using Excel.
- Execute and analyse Regression Model using Excel,
- Collect the data relating to prices of shares of two companies for 12 days and ascertain which company share is more variable.
- Collect Sales and Advertisement expenses data of a company of your choice for last 10 years and compute correlation coefficient
- Collect past years' Indian consumer price index data (as of the current base year) and analyse its impact on any macro-economic indicator.

Books for Reference:

- S P Gupta: Statistical Methods- Sultan Chand
- Dr. B N Gupta: Statistics, Sahitya Bhavan
- S.C Gupta: Business Statistics, HPH
- N.V.R Naidu: Operation Research I.K. International Publishers
- Elhance: Statistical Methods, Kitab Mahal
- Sanchethi and Kapoor: Business Mathematics, Sultan Chand
- Veerachamy: Operation Research I.K. International Publishers
- S. Jayashankar: Quantitative Techniques for Management, Excel Publishers
- D.P Apte; Statistical Tools for Managers using MS Excel, Excel Publishers
- Chikoddi & Satya Prasad: Quantitative Analysis for Business Decision, HPH
- Dr. Alice Mani: Quantitative Analysis for Business Decisions - I, SBH
- Rajesh S Rajaghatta – Quantitative Methods for Business-II

Note: Latest edition of text books may be used.

Name of the Program: BBA Course Code: BBA 3.4 Name of the Course: FINANCIAL EDUCATION AND INVESTMENT AWARENESS (SEC)		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
2 Credits	2 Hrs.	30 Hrs.
Pedagogy: Classrooms lecture, Case studies, Group discussion & Seminar etc.		
Course Outcomes: On successful completion of the course, the students will be able to: <ul style="list-style-type: none"> • To provide the foundations for financial decision making • Create awareness about various saving and investment alternatives available for a common man • Understand the overview of stock markets and stock selection • Learning about mutual funds and the criteria for selection 		
Syllabus:		Hours
Module 1: FOUNDATIONS FOR FINANCE		10
Introduction to Basic Concepts: Investments: Meaning, Need for Investments, Investment Objectives, Investment Goals; Long-term & Short-term Investments, Concept of Risk & Return, Savings v/s Investment, Investment v/s Speculation; concept of diversification Investment Alternatives for a Common Investor (Financial Assets & Real Assets): Stock, Debt, Bonds, PPF, Mutual Funds, Gold - Physical & Electronic, Silver & Other Precious Metals, Real Estate, Art, Retirement and Pension Plans-National Pension System, Atal Pension Yojana, PM-SYM Yojana, PMLVMI, PMKMDY		
Module 2: INVESTMENT MANAGEMENT		10
Stock Markets: Primary Market and Secondary Market, Stock Exchanges, Stock Exchange Operations Trading and Settlement, Demat Account, Depository and Depository Participants Stock Selection: Fundamental Analysis - Economy Analysis, Industry Analysis and Company Analysis; Technical Analysis-Support & Resistance, Moving Averages, EMA & SMA, Charts & Patterns (meaning only) Stock Return and Risk: Concept of Return - Periodic Returns & Capital appreciation; Systematic & Unsystematic Risks: Analysing risk-return trade off		
Module 3: MUTUAL FUNDS AND BANKING IN INDIA		10
Mutual Funds: Features of Mutual Funds, Types of Mutual Fund Plans. Net Asset Value; Criteria for selection of Mutual Funds Banking in India: Types of Bank Deposits, Deposit Insurance, PMJDY, Traditional and New Banking Practices, Debit and Credit Cards; Digital Payment System-Internet Banking (NEFT, RTGS and IMPS), Mobile Banking, Mobile Wallet, AEPS, UPI		
References: <ol style="list-style-type: none"> 1. RBI Financial Education Handbook 2. NSE Knowledge Hub, AI-powered Learning Experience Platform for BFSI 3. NSE Academy Certification in Financial Markets (NCFM) Modules Text Books: <ol style="list-style-type: none"> 1. Prasanna Chandra, Financial Management, McGraw Hill Publication. 2. Aswath Damodaran, Corporate Finance, John Wiley & Sons Inc. 3. Pitabas Mohanty, Spreadsheet Skills for Finance Professionals, Taxmann Publications 4. Fischer & Jordan, Security Analysis & Portfolio Management, Printice Hall. Websites: <ol style="list-style-type: none"> 1. www.sebi.gov.in 2. www.nseindia.com 3. www.amfiindia.com 		

Name of the Program: BBA Course Code: BBA 3.7.1 Name of the Course: SOCIAL MEDIA MARKETING (OEC)		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs.	42 Hrs.
Pedagogy: Classroom lectures, Tutorials, and Case study method.		
Course Outcomes: On successful completion of the course, the Students will able to: <ul style="list-style-type: none"> • Understand social media marketing goals for successful online campaigns. • Analyze the effective social media marketing strategies for various types of industries and businesses. • Design social media content and create strategies to optimize the content's reach to the target audience. • Appraise the reach and track progress in achieving social media objectives with a variety of measurement tools and metrics. • Design a suitable social media campaign for the business goals. 		
Syllabus:		Hours
Module 1: Introduction to Social Media		08
Introduction to social media, how to build a successful Social Media Strategy, Goal setting, Social media platforms. Overview of Global E-Marketing Issues, Country and Market Opportunity Analysis, User engagement on social networks; Social advertising; Social media analytics; Impact of online reputation; Social Technology and its marketing influence in India.		
Module 2: Facebook -Instagram marketing		10
Exploring the use of a Facebook page, Facebook Ad campaign, Facebook groups, Hashtags, Instagram, creating automation for Instagram, Audience Insights, Page Insights, exploring the various IG content types, setting a theme and flow on Instagram, and generating Leads.		
Module 3: Twitter Marketing		08
Creating a Twitter account, optimizing a page, content types, posting contents, Integrating a personal brand on Twitter, Twitter Analytics & Ads, post assistants and automation for Twitter.		
Module 4: YouTube marketing		08
You Tube marketing, creating a you tube channel, posting content, You Tube analytics, GooglePages for YouTube Channels, Video Flow, Verify Channel, Webmaster Tool – Adding Asset.		
Module 5: Search Engine Optimization-Recent trends and challenges		08
Introduction, Understanding SEO, Content optimization, User Insights, Measuring SEO effectiveness, Benefits and Challenges, Content Marketing, Traditional Media vs Social Media, recent trends and challenges in Social Media marketing.		

Skill Developments Activities:

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

Books for Reference:

1. Philip Kotler, Marketing 4.0: Moving from Traditional to Digital, Wiley.
2. Annmarie Hanlon (2022), Digital Marketing Strategic Planning & Integration, 2nd Edition, Sage Publications Ltd.
3. Matt Golden (2022), Social Media Marketing, 1st Edition, Bravex Publications.
4. Simon Kingsnorth (2022), The Digital Marketing Handbook: Deliver Powerful Digital Campaigns, 1st Edition, Kogan Page.
5. Melissa Barker, Donald I. Barker, Nicholas F. Bormann and Debra Zahay (2016), Social Media Marketing: A Strategic Approach, 2nd Edition, Cengage Learning.
6. Tracy L. Tuten and Michael R. Solomon, (2016), Social Media Marketing, 2nd Edition, Sage Publications India Private Limited.

Note: Latest edition of text books may be used.

Name of the Program: BBA Course Code: BBA 3.7.2 Name of the Course: RURAL MARKETING (OEC)		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs.	42 Hrs.
Pedagogy: Classroom lectures, Tutorials, and Case study method.		
Course Outcomes: On successful completion of the course, the Students will be able to: <ul style="list-style-type: none"> • Describe the importance and application of various concepts of rural marketing. • Demonstrate the appropriate selection of the segmentation, targeting and positioning strategies along with the environmental factors that influence rural consumers' buying behaviour. • Design a pricing strategy that suits the characteristics of rural products and the stage in the product life cycle. • Formulate the appropriate marketing communication strategy and rural distribution channel plans to promote and deliver the rural products. • Appraise the recent trends in rural marketing and the application of digital technology in rural marketing. 		
Syllabus:		Hours
Module 1: Introduction to Rural Marketing		08
Nature and scope of rural marketing, rural Vs urban markets, concepts and classification of rural markets, rural marketing environment, rise of rural consumerism, problems in rural marketing.		
Module 2: Rural Consumer Behaviour		06
Consumer buying Behaviour in rural markets, factors affecting rural consumer behaviour. Market segmentation – Bases for segmenting rural consumer markets.		
Module 3: Rural Product and Pricing Strategy		08
Rural product, Rural product classification, Product Life Cycle, Product Life Cycle strategies in rural markets, New Product Development in rural markets, Branding for rural markets. Pricing for rural markets – Factors and strategies.		
Module 4: Rural Distribution and Communication Strategy		10
Wholesaling and retailing in the rural market, rural mobile traders, rural distribution models-FMCG companies, durable companies, Service organizations, emerging distribution models. Rural communication strategy: challenges in rural Communication, creating promotion mix for rural audiences - advertisement, sales promotion, publicity.		
Module 5: Trends in Rural Marketing		10
Digitizing rural India, online marketing reach in the rural market, recent trends in packing, labelling, grading, transporting, order processing, payment methods, storage and warehousing. Corporate Farming - Meaning Only. Include live cases (ITC E-Choupal, TAR Ahatt, EID Parry's India griline, HUL)		

Skill Developments Activities:

- a) Prepare a Product life cycle for a Rural product
- b) Select a Rural Product and conduct a Consumer Satisfaction Survey
- c) Prepare an advertisement copy for a rural product
- d) Visit an APMC Yard/Mandi's and prepare a report on any one Agri product pricing.

Books for Reference:

- Debarun Chakraborty and Soumya Kanti Dhara, et al. (2021), Rural Marketing in India: Texts and Cases, 1st Edition Atlantic Publishers and Distributors Pvt Ltd
- Acharya SS and Agarwal NL (2019), Agricultural Marketing in India, 6th Edition, Oxford & IBH Publishing Co Pvt Ltd.
- Dinesh Kumar and Punam Gupta (2019), Rural Marketing), 1st Edition, SAGE Publications India Pvt Ltd.
- C. G. Krishnama charyulu (2010), Rural Marketing: Text and Cases, 2nd Edition, Pearson India Education Services Pvt Ltd.
- T.P.Gopalaswamy (2009) Rural Marketing-Environment, Problems and Strategies, 3rd Edition, Vikas Publishing House.

Note: Latest edition of text books may be used.

Name of the Program: BBA Course Code: BBA 4.1 Name of the Course: MANAGEMENT ACCOUNTING		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Tutorials, and Problem Solving.		
Course Outcomes: On successful completion of the course, the Students will demonstrate to:		
<ul style="list-style-type: none"> • Explain the application of management accounting and various tool used. • Make inter – firm and inter- period comparison of financial statements. • Analyse financial statements using various ratios for business decisions.. • Prepare fund flow and cash flow statements. • Prepare different types of budgets for the business. 		
Syllabus:		Hours
Module . 1: Introduction to Management Accounting		8
Introduction- Meaning and Definition – Objectives – Nature and Scope–Functions- Role of Management Accountant, Relationship between Financial Accounting and Management Accounting, advantages and limitations of Management Accounting.		
Module 2: Ratio Analysis		14
Introduction-Meaning and Definition of ratio, Meaning of Accounting ratio, and Ratio Analysis – Uses and Limitations –Classification of ratios- Liquidity ratios, Profitability ratios, Turnover ratios and Solvency ratios. Problems on conversion of financial statements into ratios and ratios into financial statements.		
Module 3: Cash Flow Analysis		12
Meaning and Definition of Cash Flow Statement – Concept of Cash and Cash Equivalents - Uses of Cash Flow Statement – Limitations of Cash Flow Statement– Provisions of Ind. AS-7. Procedurefor preparation of Cash Flow Statement – Cash Flow from Operating Activities – Cash Flow fromInvesting Activities and Cash Flow from Financing Activities – Preparation of Cash Flow Statement according to Ind. AS- 7.		
Module 4: Budgetary Control		12
Meaning and Definition of Budget and Budgetary Control, objectives of budgetary control,advantages and limitations of budgetary control, essentials of effective budgeting, Types of budget- Functional budgets, Master Budget, Fixed and Flexible Budget, Problems on Flexible budget and Cash Budget.		
Module 5: Marginal Costing		10
Introduction-Meaning and definition of marginal cost, marginal costing, features of marginal costing-terms used in marginal costing – P/V ratio, BEP, Margin of Safety, Angle of Incidence and Break-Even Chart. Break Even Analysis- assumption and uses (Theory only) Simple problems on BEP, P/V ratio, Margin of Safety, Profit earned at given level of sales, Sales required earning desired profit.		

Skill Developments Activities:

- Collect the financial statement of a company and calculate important ratios.
- Prepare a balance sheet with imaginary figures and compute at least 5 ratios.
- Prepare a flexible budget using imaginary figures.
- Prepare a Cash budget using imaginary figures

Books for Reference:

- Dr. S.N. Maheswari, Management Accounting, Mahavir Publications
- T.S.Sexana, Advanced Cost and Management Accounting, Sultan Chand
- Jain and Narang, Cost and Management Accounting, Kalyani Publisher.
- Dr. S.N. Goyal and Manmohan, Management Accounting, S.N. Publications.
- B.S. Raman, Management Accounting, United Publishers.
- Sharma and Gupta, Management Accounting, Kalyani Publishers.
- M N Arora, Accounting for Management, Himalaya Publisher
- Jawahar Lal, Cost Accounting; McGraw-Hill Education (India)
- Dr. Eshwarappa, Management Accounting, Kalyani Publishers.

Note: Latest edition of text books may be used.

Name of the Program: BBA Course Code: BBA 4.2.1 Name of the Course: BUSINESS ANALYTICS		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Tutorials, and Problem Solving.		
Course Outcomes: On successful completion of the course, the Students will be able to: <ul style="list-style-type: none"> • Understand types of analytics and data models • Understand the role of data in decision making, sources and types of data. • Ability to analyse data using different data analytic tools and draw inferences. • Understand applied statistics for business problems. • Demonstrate visualization of data. 		
Syllabus:		Hours
Module 1:	Introduction to Business Analytics	10
Business Analytics, Terminologies used in Analytics: Business Analytics, Business Intelligence, Meaning, Importance, Scope, Uses of Business Analytics, Architecture of Business Analytics, Types of Analytics: Descriptive, Diagnostics, Predictive, Prescriptive, Application of Business analytics, Introduction to Data Science and Big Data(Concepts only).		
Module 2: Role of Data in The Organization		08
Sources of data, Use of data in Decision making, Importance of data quality, dealing with missing or incomplete data, Types of Digital Data- Structured, Semi - Structured, Unstructured Data. Datawarehouse, Data mining, Data Integration – What, need, advantages, approaches of Data integration, Data profiling.		
Module 3: Tools Used for Data Analytics		16
Introduction to data analytics software – Types of data analytics software – open source and proprietar software. Lab sessions: R, JAMOVI, GRETL, Python: Installation of software –Installation of packages / library - Importing of data – Saving of data – Run descriptive Statistics: T-Test, Z-Test, Chi-Square Test, Correlation, Regression, ANOVA, MANOVA, Man-Whitney, Kruskal-Wallis test, Factor Analysis,Path Analysis – Interpret result –plotting of charts – inferences of chart. (Using all the fourspecified softwares).		
Module No. 4: Database Orientation		12
Database definition, types of structures, DBMs, RDBMS, Relational Database Language , Introduction to SQL, Features of SQL, SQL Languages, DDL commands- Create, Add, Drop, Constraints in SQL, DML Commands – Insert, Delete, Update, Data Query, Language – Where clause, Order by, Group by, DCL commands – Grant, Revoke, TCLCommands – Commit, Roll Back, Save point. Aggregate Functions, Relational Algebra.		
Module No. 5: Data Visualization Using Tableau (Public Version)		10
Introduction to Dimensions and measures, Types of Charts, (Pie Chart, Column Chart, Line Chart, Bar Chart, Area Chart, Scatter Chart, Bubble Chart, Stock Chart), Basic understanding in dashboard and storyboard. (Explain using practical examples and students executes the examples using tableau.)		

Skill Developments Activities:

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

Books for Reference:

- Business Analytics: Text and Cases, Tanushri Banerjee, Arvindram Banerjee, Publisher: Sage Publication
- Business Analytics, U Dinesh Kumar, Publication: Wiley
- Business Analytics, R. Evans James, Publisher: Pearson
- Fundamental of Business Analytics, Seema Acharya R N Prasad, Publisher: Wiley
- Business Analytics: Data Analysis and Decision Making, Albright and Winston published by Cengage Learning.
- Swain Scheps, Business Intelligence for Dummies.
- Rick Sherman, Business Intelligence Guidebook: From Data Integration to Analytics
- Cindi Howson. Successful Business Intelligence, Second Edition: Unlock the Value of BI & Big Data
- Seema Acharya R N Prasad, Fundamentals of Business Analytics, 2ed, Wiley

Note: Latest edition of text books may be used.

Name of the Program: BBA Course Code: BBA 4.2.2 Name of the Course: FINANCIAL MARKETS & SERVICES		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures and Tutorials		
Course Outcomes: On successful completion of the course, the Students will be able to: <ul style="list-style-type: none"> • Understand the Financial system, Institutions, Financial markets and services. • Analyse the concepts relevant to Indian financial market and relevance. • Understand concept of financial services, types and functions. • Understand the types of financial Instruments. • Demonstrate an understanding the functioning of stock markets. 		
Syllabus:		Hours
Module 1: Overview of Financial System		08
Introduction to Financial System – Features, Constituents of Financial System; Financial Institutions; Financial Services; Financial Markets and Financial Instruments.		
Module 2: Financial Institutions		16
Characteristics of Financial Institutions, Broad Categories – Money Market Institutions and CapitalMarket Institutions. Objectives and Functions of Industrial Finance Corporation of India, Industrial Development Bank of India, State Financial Corporations, Industrial Credit and Investment Corporation of India, EXIM Bank of India, National Small Industrial Development Corporation, National Industrial Development Corporation, RBI Measures for NBFCs.		
Module 3: Financial Services		12
Financial Services – Meaning, Objectives, Functions, Characteristics; Types of Financial Services - Merchant Banking – Functions and Operations, Leasing, Mutual Funds, Venture Capital & CreditRating.		
Module 4: Financial Markets and Instruments		10
Meaning and Definition, Role and Functions of Financial Markets, Constituents of Financial Markets; Money Market Instruments, Capital Market and Instruments; SEBI guidelines for Listing of Shares and Issue of Commercial Papers.		
Module 5: Stock Markets		10
Meaning of Stock, Nature and Functions of Stock Exchange; Stock Market Operations - Trading, Settlement and Custody (Brief discussion on NSDL & CSDL); Brief discussion of BSE, NSE and OTCEI.		
Skill Developments Activities: <ul style="list-style-type: none"> • Visit any financial institution and prepare a report regarding its structure, functions and performance. • Analyze the ratings given by any credit rating agency, for at least 5 companies. • Collect information on NASDAQ, Nifty, Sensex and write brief report on the same. • Identify a company of your choice and record its share prices for one month. 		

Books for Reference:

- L.M. Bhole, Financial Institutions & Markets, McGraw Hill
- Khan, M.Y, Indian Financial System, McGraw Hill
- Sharma, Meera, Management of Financial Institutions, Eastern Economy Edition
- Bhole and Mahakud, Financial Institutions and Markets – Structure, Growth and Innovations, McGraw Hill
- Guruswamy, S., Financial Services and System, McGraw Hill
- Edminister. R.O, Financial Institutions, Markets & Management, McGraw Hill
- Khan. M.Y, Indian Financial System, Vikas Pub. House
- H.R Machiraju, Indian Financial System, Vikas Pub. House
- E.Gorden & K. Nataraj, Financial Markets and Services, HPH

Note: Latest edition of text books may be used.

Name of the Program: BBA Course Code: BBA 4.3 Name of the Course: FINANCIAL MANAGEMENT		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Tutorials, and Problem Solving.		
Course Outcomes: On successful completion of the course, the Students will able to: <ul style="list-style-type: none"> • Identify the goals of financial management. • Apply the concepts of time value of money for financial decision making. • Evaluate projects using capital budgeting techniques. • Design optimum capital structure using EBIT and EPS analysis. • Evaluate working capital effectiveness in an organization. 		
Syllabus:		Hours
Module 1: Introduction to Financial Management		8
Introduction – Meaning of Finance, Business Finance, Finance Functions, Organization structure of Finance Department; Financial Management – Goals of Financial Management, Financial Decisions -Types of Financial Decisions, Role of a Financial Manager; Financial Planning – Principles of Sound Financial Planning, Steps in Financial Planning, Factors influencing a Sound Financial Plan.		
Module 2: TIME VALUE OF MONEY		8
Meaning, Need, Future Value (Single Flow, Uneven Flow & Annuity); Present Value (Single Flow – Uneven Flow & Annuity); Doubling Period (Simple Problems)		
Module 3: FINANCING & DIVIDEND DECISIONS		14
Financing Decision: Sources of Long-Term Finance -- Meaning of Capital Structure, Factors influencing Capital Structure, Optimum Capital Structure – EBIT, EPS Analysis, Leverages – Problems. Dividend Decision: Meaning & Determinants of Dividend Policy, Types of Dividends, Bonus Shares (Meaning only)		
Module 4: INVESTMENT DECISION		14
Meaning and Scope of Capital Budgeting, Features & Significance, Techniques --Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and Profitability Index (Problems)		
Module 5: WORKING CAPITAL MANAGEMENT		12
Working Capital -- Concept of Working Capital, Significance of Adequate Working Capital, Types of Working Capital, Problems of Excess or Inadequate Working Capital, Determinants of Working Capital, Sources of Working Capital, Estimation of Working Capital(Simple Problems)		
Skill Developments Activities: <ul style="list-style-type: none"> • Draw the organisational chart of Finance Function of a company. • Submit an analyzed report on capital structure in 3 different industries. • Explain the role of financial manager in the context of globalisation. • Prepare a working capital statement using imaginary figures. 		

Books for Reference:

- I M Pandey, Financial Management. Vikas Publication.
- Prasanna Chandra, Financial Management, TMH
- S N Maheshwari, Financial Management, Sultan ChandKhan and Jain, Financial Management, TMH
- Dr. V Rajeshkumar and Nagaraju V, Financial management, MH India
- Dr. Aswathanarayana.T ,Financial Management, VBH
- K. Venkataramana, Financial Management, SHBP

Note: Latest edition of text books may be used.

Name of the Program: BBA Course Code: BBA 4.7.1 Name of the Course: BUSINESS LEADERSHIP SKILLS (OEC)		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs.	42 Hrs.
Pedagogy: Classrooms lecture, Tutorials, and Problem Solving.		
Course Outcomes: On successful completion of the course, the Students will be able to: <ul style="list-style-type: none"> • Understand the significance of leadership skills for effective people management. • Increase the comprehension of leadership through various leadership theories. • Analyse different leadership styles, types, patterns and functions. • Demonstrate an understanding of various leadership approaches for effective management of people. • Demonstrate an awareness of ethical leadership. 		
Syllabus:		Hours
Module 1: Introduction to Business Leadership		6
Introduction to business leadership, meaning/definition of leadership, evolution and growth of leadership; functions and characteristics of leadership; latest trends/current scenario of business leadership.		
Module 2: Leadership from Managerial Perspective		10
Nature of leadership, Significance or importance of leadership, Qualities of an effective leader, leader v/s manager; authority v/s leadership; formal v/s informal leadership; different roles of leadership; different levels of leadership; traits of an ethical leader.		
Module 3: Leadership -Theoretical Perspectives.		8
Great man theory, Trait theory, Situational leadership theory, transactional leadership, transformational leadership theory, Blake and Mouton's Managerial Grid.		
Module 4: Leadership Styles		10
Leadership styles: a) Autocratic leadership, b) Bureaucratic leadership, c) Democratic leadership, and d) Laissez faire leadership e) Transformational Leadership, f) Charismatic Leadership.		
Module 5: Leadership Skills		8
Communications Skills, Decision Making Skills, Emotional Management Skills, Public Relation Skills, Personal Values and Ethics, Conflict Resolution Skills.		
Skill Developments Activities: <ul style="list-style-type: none"> • Collect information about the real time corporate leaders with different leadership styles & discuss their leadership styles and traits in the class room. • "What if?" <p>This practical activity identifies how members of a team solve their problems differently? Present the students with a workplace problem, and have each student participant write down what they would do to solve it. Then, have each participant read their response aloud. This can help the teacher to identify the types of leadership styles that are present among the student participants and thereby highlight and discuss them in the class.</p> <ul style="list-style-type: none"> • Student can make a presentation on any famous corporate/political personality covering their leadership style, their approach to people management, their effectiveness in managing conflicts and how did they manage the crisis situations and so on. • Analyze two cases related to leadership styles/strategies. 		

Books for Reference:

1. Northouse, P. (2007). Leadership: Theory and Practice. Sage Publications.
2. Stephen, R. P. (1988). Organizational Behaviour - Concepts, controversies and Applications. New Delhi: Printice Hall of India Ltd.
3. Subba Rao. (2018). Organizational Behaviour (18th ed.). Himalaya Publishing House.
4. Subba Rao. (2022). Personnel and Human Resource Management (5th ed.). Bangalore: Himalay Publishing House.
5. Daloz Parks, S., Leadership can be taught: A Bold Approach for a Complex World, Boston: Harvard Business School Press.
6. Drucker Foundation (Ed.), Leading Beyond the Walls, San Francisco: Jossey Bass.
7. Al Gini and Ronald M. Green, Virtues of Outstanding Leaders: Leadership and Character, John Wiley & Sons Inc.
8. S Balasubramanian, The Art of Business Leadership – Indian Experiences, Sage Publications

Note: Latest edition of text books may be used.

Name of the Program: BBA Course Code: BBA 4.7.2 Name of the Course: PERSONAL WEALTH MANAGEMENT (OEC)		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs.	42 Hrs.
Pedagogy: Classroom lectures and Tutorials		
Course Outcomes: On successful completion of the course, the Students will able to: <ul style="list-style-type: none"> • Demonstrate an understanding of the importance of Wealth Management and Financial Planning in personal life. • Identify the Real Estate Investment routes and understand the tax planning that minimizestax burden. • Select and apply the Asset Allocation strategies to balance between Risk and Return. • Analyse the Retirement Planning Benefits and retirement strategies to provide regularincome for life. • Understand the basic principles and importance various insurance policies. 		
Syllabus:		Hours
Module 1: Wealth Management and Financial Planning		08
Meaning of Wealth Management, Need, Scope and Components of Wealth Management, Process of Wealth Management, Expectations of Clients, Code of Ethics for Wealth Manager. Challenges of WM in India – Financial Planning - Systematic Approach to Investing (SIP, STP & SWP)- LifeCycle and Wealth Cycle - Financial Planning in India.		
Module 2: Estate Planning and Tax Planning		10
Real Estate, Role of Real Estate, Real Estate Investment Routes, Real Estate Indices -Assets & Liabilities, Nomination, Inheritance Law, Will, Understanding Trust and Trust Documents – Tax Planning Concepts, Assessment Year, Financial Year, Total Income, Income Tax Slabs, Tax Liability, TDS, Advance Tax, LTCG, STCG, Carry Forward and Set-off(Concepts only).		
Module 3: Asset Allocation Strategies		08
Asset allocation Strategies -Asset allocation Decision, Equity portfolio strategies - Active Vs Passive, Management strategies, Value Vs growth investing, -Tactical, Fixed & Flexible. Portfolio Management Strategies - Indexing - Interest rate anticipation, Credit analysis, Yield spread analysis and Bond swaps(Concepts only).		
Module 4: Retirement Planning and Employee Benefits		08
Introduction to Retirement Planning - Types of Retirement Plans - Defined Benefit and Defined Contribution plan, Superannuation Fund and other retirement plans, Pre and Post Retirement Planning Strategies – ESOP and ESPP.		
Module 5: Insurance Products in Wealth Management		08
Meaning, Basic Principles of Insurance, Functions and Characteristics of Insurance- Group Life and Health Insurance; Types of Life Insurance Policies, Types of General Insurance Policies, Health Insurance and Group Insurance Policy – Risk Management through Insurance.		
Skill Developments Activities: <ul style="list-style-type: none"> • List out different Insurance schemes • Create your own personal portfolio using imaginary numbers and justify. • Conduct a survey of 20 salaried employees on their investment avenues through questionnaire. • Prepare technical charts report of any 5 listed stocks in BSE S&P SENSEX. 		

Books for Reference:

- Pawan V. Jhabak – Wealth Management, Himalaya Publishing Hou Himalaya PublishingHousePvt. Ltd., Mumbai - 400 004.
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- Investment Management – Prasanna Chandra, McGraw Hill
- NSE Academy – Financial Planning and Wealth Management.

Note: Latest edition of text books may be used.

