



# ST. FRANCIS DE SALES COLLEGE

A FRANSALIAN INSTITUTE OF HIGHER EDUCATION

**AUTONOMOUS**

NAAC A GRADE • AFFILIATED TO BANGALORE UNIVERSITY • AICTE APPROVED • 2(F) & 12 (B) RECOGNITION OF UGC • ISO 9001:2015 CERTIFIED

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**BBA REGULAR**

**[3 YEARS]**

**Syllabus and Scheme**

**2024-2025 (Onwards)**

**BOARD OF STUDIES  
[BUSINESS ADMINISTRATION]**

**ST. FRANCIS DE SALES COLLEGE  
[AUTONOMOUS]  
Electronics City P.O. Bengaluru 560100  
Karnataka, INDIA**

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## MEMBERS OF THE BOARD OF STUDIES

SL NO	NAME	DESIGNATION
01	Ms. Devichandrika. S Assistant Professor, Programme Incharge, Department of Management, St. Francis de Sales College (Autonomous), Bangalore.	Chairperson
02	Dr. Yellappa Nagaraj Professor, Department of Management, Canara Bank, School of Management Studies, Bangalore	University Nominee
03	Dr. Anuradha R HOD and Associate Professor, BBA, Bangalore and Central and Kengeri campus, School of Business and Management, Christ University.	External Subject Expert
04	Dr K.N. Rekha Assistant Professor & Area Chair, School of Business, GITAM Deemed to be University	External Subject Expert
05	Mr. B.S. Rao Vice President (Digital and Strategy), Adani Group, Ernakulam	Industry Expert
06	Mr. Sanjay Varma Assistant General Manager, Air Traffic Management, Airport Authority of India, Kempe Gowda International Airport, Bangalore.	Industry Expert
07	Mr. Joshua Abraham George Finance Associate, Adidas, Chennai	Alumni
08	Ms. Mangayarkarasi. N Assistant Professor, Department of Business Administration, St. Francis de Sales College (Autonomous), Bangalore.	Member
09	Ms. Gulla Keerthi Assistant Professor, Department of Business Administration, St. Francis de Sales College (Autonomous), Bangalore.	Member
10	Ms. Ramandeep Kaur Assistant Professor, Department of Business Administration, Programme Incharge St. Francis de Sales College (Autonomous), Bangalore.	Member
11	Ms. Ashwini. C Assistant Professor, Department of Business Administration, St. Francis de Sales College (Autonomous), Bangalore.	Member
12	Ms. Sonia Ashok Assistant Professor, Department of Business Administration, St. Francis de Sales College (Autonomous), Bangalore.	Member
13	Ms. Suma Merlin. D Assistant Professor, Department of Business Administration, St. Francis de Sales College (Autonomous), Bangalore.	Member
14	Ms. Haritha. S	Member

	Assistant Professor, Department of Business Administration, St. Francis de Sales College (Autonomous), Bangalore.	
15	Ms. Ginsa Roslet George Assistant Professor, Department of Business Administration, St. Francis de Sales College (Autonomous), Bangalore.	Member
16	Mr. Madhusudan. M Assistant Professor, Department of Business Administration, St. Francis de Sales College (Autonomous), Bangalore.	Member
17	Mr. Albin Mathew Assistant Professor, Department of Management, St. Francis de Sales College (Autonomous), Bangalore.	Member
18	Dr. Prabha. D Assistant Professor, Department of Management, St. Francis de Sales College (Autonomous), Bangalore.	Member
19	Dr. Sindhu. G Assistant Professor, Department of Management, St. Francis de Sales College (Autonomous), Bangalore.	Member
20	Ms. Thamburu Sunny Assistant Professor, Department of Management, St. Francis de Sales College (Autonomous), Bangalore.	Member
21	Ms. Rakshitha. G Assistant Professor, Department of Management, St. Francis de Sales College (Autonomous), Bangalore.	Member

## PREFACE TO THE BBA 2024-2025 SYLLABUS

### ಕರ್ನಾಟಕ ಸರ್ಕಾರದ ನಡಾವಳಿಗಳು

ವಿಷಯ: ಉನ್ನತ ಶಿಕ್ಷಣ ಇಲಾಖೆಯ ವ್ಯಾಪ್ತಿಯಲ್ಲಿನ ವಿಶ್ವವಿದ್ಯಾಲಯಗಳು ಮತ್ತು ಕಾಲೇಜುಗಳಲ್ಲಿ, 2024-25ನೇ ಸಾಲಿನಿಂದ ಪದವಿ ಕಾರ್ಯಕ್ರಮಗಳ ಅವಧಿ ಮತ್ತು ಪರೀಕ್ಷಾಮಾನವನ್ನು ಪರಿಷ್ಕರಿಸುವ ಬಗ್ಗೆ.

- ಓದಲಾಗಿದೆ:
1. ಸರ್ಕಾರದ ಆದೇಶ ಸಂಖ್ಯೆ: ಇಡಿ 260 ಯುಎನ್‌ಇ 2019 (ಭಾಗ-1) ಬೆಂಗಳೂರು, ದಿನಾಂಕ:07.08.2021.
  2. ಸರ್ಕಾರಿ ಆದೇಶ ಸಂಖ್ಯೆ:ಇಡಿ 166 ಯುಎನ್‌ಇ 2023, ಬೆಂಗಳೂರು ದಿನಾಂಕ:11.10.2023
  3. ರಾಜ್ಯ ಶಿಕ್ಷಣ ನೀತಿ ಆಯೋಗದ ಮಧ್ಯಂತರ ವರದಿ ದಿನಾಂಕ:18.01.2024.
  4. ಕರ್ನಾಟಕ ರಾಜ್ಯ ಉನ್ನತ ಶಿಕ್ಷಣ ಪರಿಷತ್ತಿನ ಟಿಪ್ಪಣಿ ದಿನಾಂಕ: 14.02.2024.
  5. ರಾಜ್ಯ ಶಿಕ್ಷಣ ನೀತಿ ಆಯೋಗದ ವರದಿಗಳ ದಿನಾಂಕ: 19.01.2024 ಮತ್ತು 10.03.2024.
  6. ಸರ್ಕಾರದ ಮುಖ್ಯ ಕಾರ್ಯದರ್ಶಿಯವರ ಕಛೇರಿಯ ಅನಧಿಕೃತ ಟಿಪ್ಪಣಿ ಸಂಖ್ಯೆ: CS/05/SCM/2024, dated: 02.04.2024.

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ಮೇಲೆ ಓದಲಾದ ಕ್ರಮ ಸಂಖ್ಯೆ (1) ರ ದಿನಾಂಕ: 07.08.2021ರ ಆದೇಶದಲ್ಲಿ ಭಾರತ ಸರ್ಕಾರವು ಪ್ರಕಟಿಸಿರುವ ರಾಷ್ಟ್ರೀಯ ಶಿಕ್ಷಣ ನೀತಿಯನ್ನು ರಾಜ್ಯದ ಉನ್ನತ ಶಿಕ್ಷಣ ಇಲಾಖೆಯಡಿ ವಿಶ್ವವಿದ್ಯಾಲಯಗಳು ಮತ್ತು ಸಂಯೋಜಿತ ಕಾಲೇಜುಗಳಲ್ಲಿ 2021-22ನೇ ಶೈಕ್ಷಣಿಕ ವರ್ಷದಿಂದ ಅಗತ್ಯ ಮಾರ್ಗಸೂಚಿಗಳನ್ವಯ ಅನುಷ್ಠಾನಗೊಳಿಸಲಾಗಿರುತ್ತದೆ.

ಮೇಲೆ ಓದಲಾದ ಕ್ರಮ ಸಂಖ್ಯೆ (2) ರ ದಿನಾಂಕ: 11.10.2023ರ ಆದೇಶದಲ್ಲಿ ಹೊಸ ಶಿಕ್ಷಣ ನೀತಿಯನ್ನು ರೂಪಿಸುವ ಉದ್ದೇಶದಿಂದ ಕರ್ನಾಟಕ ರಾಜ್ಯ ಶಿಕ್ಷಣ ನೀತಿಯ ಕರಡನ್ನು ಸಿದ್ಧಪಡಿಸಲು ಪ್ರೊ.ಪಿ. ಸುಖದೇವ್ ಟರಾಟ್, ಇವರ ಅಧ್ಯಕ್ಷತೆಯಲ್ಲಿ ರಾಜ್ಯ ಶಿಕ್ಷಣ ನೀತಿ ಆಯೋಗವನ್ನು ರಚಿಸಲಾಗಿರುತ್ತದೆ.

ಮೇಲೆ ಓದಲಾದ ಕ್ರಮ ಸಂಖ್ಯೆ (3) ರಲ್ಲಿ ರಾಜ್ಯ ಶಿಕ್ಷಣ ನೀತಿ ಆಯೋಗವು ದಿನಾಂಕ: 18.01.2024ರಂದು ಸರ್ಕಾರಕ್ಕೆ ಮಧ್ಯಂತರ ವರದಿಯನ್ನು ಸಲ್ಲಿಸಿರುತ್ತದೆ.

ಮೇಲೆ ಓದಲಾದ ಕ್ರಮ ಸಂಖ್ಯೆ (4) ರಲ್ಲಿ ಕರ್ನಾಟಕ ರಾಜ್ಯ ಉನ್ನತ ಶಿಕ್ಷಣ ಪರಿಷತ್ತು ರಾಜ್ಯ ಶಿಕ್ಷಣ ನೀತಿ ಆಯೋಗವು ಸರ್ಕಾರಕ್ಕೆ ಸಲ್ಲಿಸಿರುವ ಮಧ್ಯಂತರ ವರದಿಯನ್ನು ಸಂಪೂರ್ಣವಾಗಿ ಒಪ್ಪಲು ಶಿಫಾರಸ್ಸು ಮಾಡಿರುತ್ತದೆ.

ಮೇಲೆ ಓದಲಾದ ಕ್ರಮ ಸಂಖ್ಯೆ (5) ರಲ್ಲಿ ರಾಜ್ಯ ಶಿಕ್ಷಣ ನೀತಿ ಆಯೋಗವು ದಿನಾಂಕ: 19.01.2024ರಂದು REPORT PART-1 ಮತ್ತು ದಿನಾಂಕ: 10.03.2024ರಂದು ನ್ಯು REPORT PART-1(a) ಮಧ್ಯಂತರ ವರದಿಗಳನ್ನು ಸರ್ಕಾರಕ್ಕೆ ಸಲ್ಲಿಸಿರುತ್ತದೆ.

ಮೇಲೆ ಓದಲಾದ ಕ್ರಮ ಸಂಖ್ಯೆ (6) ರಲ್ಲಿ ರಾಜ್ಯ ಶಿಕ್ಷಣ ನೀತಿ ಆಯೋಗವು ಸರ್ಕಾರಕ್ಕೆ ಸಲ್ಲಿಸಿರುವ ಮಧ್ಯಂತರ ವರದಿಯಲ್ಲಿನ ಶಿಫಾರಸ್ಸುಗಳನ್ನು 2024-25 ನೇ ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಿಂದ ಪದವಿ ಕಾರ್ಯಕ್ರಮಗಳಿಗೆ ಅನುಷ್ಠಾನಗೊಳಿಸಲು ದಿನಾಂಕ: 02.04.2024ರಂದು ಬುನಾವಣಾ ಆಯೋಗದ ಅನುಮತಿಯನ್ನು ಪಡೆಯಲಾಗಿರುತ್ತದೆ.

ಮೇಲ್ಕಂಡ ಅಂಶಗಳ ಹಿನ್ನೆಲೆಯಲ್ಲಿ, ರಾಜ್ಯ ಶಿಕ್ಷಣ ನೀತಿ ಆಯೋಗವು ಸರ್ಕಾರಕ್ಕೆ ಸಲ್ಲಿಸಿರುವ ಮಧ್ಯಂತರ ವರದಿಗಳಲ್ಲಿನ ಶಿಫಾರಸ್ಸುಗಳನ್ನು 2024-25 ನೇ ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಿಂದ ಪದವಿ ಕಾರ್ಯಕ್ರಮಗಳಿಗೆ ಅನುಷ್ಠಾನಗೊಳಿಸಲು ಉದ್ದೇಶಿಸಿ, ಸರ್ಕಾರದ ಆದೇಶ ಸಂಖ್ಯೆ: ಇಡಿ 260 ಯುಎನ್‌ಇ 2019 (ಭಾಗ-1)

Based on the order received from the parent university (Bangalore University - given above) the Board of Studies (Business Administration) of St. Francis de Sales College (Autonomous), has decided to adopt the grading scheme of the parent university for its BBA Syllabus from 2024-2025 onwards.

## **ST. FRANCIS DE SALES COLLEGE (AUTONOMOUS)**

### **ABOUT THE COLLEGE**

St. Francis de Sales College (Autonomous), popularly known as SFS College, is one of the leading Institutions of Higher Education in Bengaluru, Karnataka. Founded in 2004 with the vision of Excellence, Efficiency, and Transformation, and the Mission of Love of God and Service to Humanity, the College is run by the Missionaries of St. Francis de Sales (MSFS) of the South West India Province, also known as Fransalians. The College is accredited with “A” grade by NAAC, approved by AICTE, recognized under 2(f) & 12(b) by UGC, and certified under ISO 9001:2015. Permanently affiliated to Bangalore University, the College offers several degree programs at the Bachelors, Masters, and Doctoral levels under various disciplines. In 2024, St. Francis de Sales College received the Autonomous status, and it remains as a center for quality education, equipping the students with the skills, knowledge, and values needed to excel and make a meaningful impact in the world.

### **VISION AND MISSION**

#### **VISION**

Excellence, Efficiency and Transformation.

#### **MISSION**

Love of God and Service to Humanity.

## **DEPARTMENT OF BUSINESS ADMINISTRATION**

The school of Business and Management at SFS College is renowned for its innovative curriculum and commitment to fostering future business leaders. With a focus on practical learning, students engage in hands-on projects, internships and case studies to develop real-world skills. Faculty members bring industry expertise, ensuring students receive relevant and up-to-date knowledge. The school also emphasizes ethical business practices and social responsibility, preparing graduates to make meaningful contributions to their communities.

### **VISION**

Fostering trailblazers with strategic prowess and ethical commitment.

### **MISSION**

Envisioning leaders with devotion to God for the betterment of humanity.

## **ELIGIBILITY CRITERIA**

Candidates who have completed two years Pre – University course of Karnataka State or its equivalent as notified by the Government from time to time are eligible to seek admission for this programme. The students of other states and foreign countries are eligible in accordance with state and central government guidelines from time to time.

## **PROGRAMME STRUCTURE AND DURATION**

The programme is for Three (03) years consisting of Six Semesters altogether. A candidate shall complete his/her degree within six (06) academic years from the date of his/her admission to the first semester. A Student who successfully completes Three (03) years of the programme will be awarded Bachelor's Degree in Business Administration (B.B.A) by Bangalore University.

## **PROMOTION**

A candidate who has obtained a minimum of 40% marks in End Semester examination and an aggregate of 40% marks in each subject shall be eligible for a pass or exemption in that subject.



## **PROGRAMME OUTCOME (PO)**

P01	To prepare students to pursue careers in Marketing, Accounting and Taxation and Auditing, Financial Analysis and Management and Allied disciplines.
P02	To develop business analysts for organizations, capital markets and commodity markets and securities market, business, industry, trade and commerce.
P03	To develop competent human capital for creative thinking and problem solving in business sectors and for nation building.
P04	To create entrepreneurial environment by producing and channeling innovative, creative and promising young entrepreneurs for the economy.
P05	To develop business philosophers with a focus on social responsibility and ecological sustainability.
P06	To churn out IT enabled global managers for solving real life business problems and addressing business development issues with a passion for quality competency and holistic approach.
P07	To inculcate, ingrain and internalize the young minds to become ethical managers with interdisciplinary knowledge and skills.
P08	To empower students to take up higher education to become business scientist, researchers, consultants and teachers with needed core competencies.
P09	To empower students for pursuing professional courses like chartered accountancy, cost and management accountancy, company secretary and other allied offline and online programs.
P010	To induce students to take up competitive examinations such as UPSC, KPSC and other competitive examination authorities where business discipline are earmarked.
P011	To induce students to take up professions in manufacturing, services and knowledge sector in tune with the changing business landscape.
P012	To imbibe leadership skills both in their chosen professional field for achieving personal and professional excellence and thereby create moral leadership for business and nation development.

## CONTINUOUS INTERNAL ASSESSMENT

S. No	ASSESSMENT	MARKS
1	Continuous Internal Assessment (C1 & C2)	20 marks
2	End Semester Examination	80 marks

S.NO	ASSESSMENTS	COMPONENTS	MARKS & ATTENDANCE	IA MARKS
1	Unit Test I (30% of syllabus)	C1	25	2.5
2	Skill Based Activity Case Study / Seminar / Assignment / Quiz	C2	10	5
3	Mid Semester Examination-(50% of syllabus)	C2	80	5
4	II Unit Test (30% of syllabus covered after the MSE)	C1	25	2.5
4	Attendance 75.00% - 79.99% - 1 Mark 80.00% - 84.99% - 2 Marks 85.00% - 89.99% - 3 Marks 90.00% - 94.99% - 4 Marks 95.00% - 100.00%-5 Marks	C1	Minimum of 75%	5
<b>Total</b>				<b>20 marks</b>
<b>SEC SUBJECTS</b>				
1	Attendance 75.00% - 79.99% - 1 Mark 80.00% - 84.99% - 2 Marks 85.00% - 89.99% - 3 Marks 90.00% - 94.99% - 4 Marks 95.00% - 100.00%-5 Marks	C1	Minimum of 75%	5
2	Mid Semester Examination/Model Practical Examination	C2	40	5
<b>Total</b>				<b>10 marks</b>

## EXTERNAL EVALUATION

### THEORY COURSE

There shall be a written semester examination at the end of each semester for all theory courses of duration of 3 hours with maximum 80 marks. A question paper may contain short answer type and long essay type questions. The question paper pattern is as follows.

SECTIONS	TYPE OF QUESTIONS	MARKS	NUMBER OF QUESTIONS TO BE ANSWERED
A	CONCEPTUAL	2	7 OUT OF 10
B	ANALYTICAL	8	3 OUT OF 5
C	PROBLEM SOLVING	14	3 OUT OF 5
TOTAL 80 MARKS			

## GRADING SYSTEM

**Table of Conversion of % Marks to grade point:**

<b>% Marks</b>	<b>Grade Point</b>
96-100	10
91-95	9.5
86-90	9.0
81-85	8.5
76-80	8.0
71-75	7.5
66-70	7.0
61-65	6.5
56-60	6.0
51-55	5.5
46-50	5.0
41-45	4.5
40	4

**Final Result/Grade Description:**

<b>Semester/ Programme % of Marks</b>	<b>Semester GPA/ Programme/ CGPA</b>	<b>Grade Alpha Sign</b>	<b>Result/Class Description</b>
90.1-100	9.01-10.00	O	Outstanding
80.1-90.0	8.01-9.00	A+	First Class Exemplary
70.1-80.0	7.01-8.00	A	First Class Distinction
60.1-70.0	6.01-7.00	B+	First Class
55.1-60.0	5.51-6.00	B	High Second Class
50.1-55.0	5.01-5.50	C	Second Class
40.0-50.0	4.00-5.00	P	Pass Class
Below 40	Below 4.0	F	Re-Appear

## DEPARTMENT OF BUSINESS ADMINISTRATION

### COURSE MATRIX AS PER SEP 2024

#### SEMESTER I

	Subjects	Paper/Subject Code	Working hrs (L+T+P)	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exa m	Total	
Part 1 Languages	Language - I: Indian & Foreign Languages	24KAN/HIN/ADE /11A	45	3	20	80	100	3
	Language – II: English	24BBA12A	45	3	20	80	100	3
Part 2 Core Papers	Fundamentals of Accounting	24BBA13A	60	3	20	80	100	4
	Management Dynamics	24BBA14A	60	3	20	80	100	4
	Business Environment	24BBA15A	60	3	20	80	100	4
	Quantitative Analysis for Business	24BBA16A	60	3	20	80	100	4
Part 3 Compulsory	Environmental studies (EVS)	24EVS1X	30	1.5	20	30	50	2
Total Credits							650	24

#### SEMESTER II

	Subjects	Paper/Subject Code	Working Hrs	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exa m	Total	
Part I Language s	Language - I: Indian & Foreign Languages	24KAN/HIN/AD E/11A	45	3	20	80	100	3
	Language – II : English	24BBA22A		3	20	80	100	3
Part 2 Core Papers	Financial Accounting	24BBA23A	60	3	20	80	100	4
	Marketing Dynamics	24BBA24A	60	3	20	80	100	4
	Organization Behaviors	24BBA25A	60	3	20	80	100	4
	Data Analysis for Business Decisions	24BBA26A	60	3	20	80	100	4
Part 3 Compulsory	Computer Accounting- Tally Prime (CATP)	24CAT2X	30	1.5	20	30	50	2
Total Credits							650	24

## SEMESTER I

### 24BBA13A: FUNDAMENTALS OF ACCOUNTING

Course Code	24BBA13A	Course Title	FUNDAMENTALS OF ACCOUNTING	
Course Type	DSC	Contact Hours	4 Hours per Week	Total:60 Hours
Credit	4	Domain	MANAGEMENT	
Syllabus				
I	INTRODUCTION			8 HOURS
	Introduction – Meaning and Definition – Objectives of Accounting – Functions of Accounting– Uses of Accounting Information – Limitations of Accounting – Terminologies used in accounting - Accounting Process and Cycle – Basis of Accounting –Cash basis and Accrual Basis – Accounting Equations - Branches of accounting -Accounting Principles – Accounting Concepts and Accounting Conventions.			
II	ACCOUNTING PROCESS			14 HOURS
	Process of Accounting - Double entry system – Kinds of Accounts – Rules-Transaction Analysis – Journal – Ledger – Balancing of Accounts – Trial Balance – Illustrations on Journal, Ledger Posting and Preparation of Trial Balance.			
III	SUBSIDIARY BOOKS			14 HOURS
	Meaning – Significance – Types of Subsidiary Books –Purchases Book, Sales Book (With Tax Rate), Purchase Returns Book, Sales Return Book, Bills Receivable Book, Bills Payable Book. Types of Cash Book- Simple Cash Book, Double Column Cash Book and Petty Cash Book (Illustrations only on Two Column Cash Book and Petty Cash Book).			
IV	FINANCIAL STATEMENTS OF PROPRIETORY CONCERN			14 HOURS
	Introduction to Financial Statement, Income Statement /P&L A/c and Balance Sheet - Preparation of Statement of Profit and Loss and Balance Sheet of a proprietary concern with special adjustments like Depreciation, Outstanding and Prepaid Expenses, Outstanding and Received in Advance of Incomes, Provision for Doubtful Debts, Drawings and Interest on Capital. SUGGESTED ADDITIONS: Both vertical and horizontal format. IFRS overview is recommended			

V	<p><b>BANK RECONCILIATION STATEMENT</b> <span style="float: right;"><b>10 HOURS</b></span></p> <p>Definition and purpose of Bank Reconciliation Statement (BRS) – Importance is reconciling Bank Statements and Bank Accounts prepared in Businesses – Causes for Differences between Cash Book and Pass Book – Timing differences, outstanding cheques and deposits in transit, Errors in the Cash Book and Bank Statements, Bank charges and Interest, Direct debits, standing instructions and auto payments, dishonoured cheques – Preparation of Bank Reconciliation Statement. Problems</p> <p><b>SUGGESTED ADDITIONS:</b></p> <p>Bank reconciliation can be in basic level.</p>

#### REFERENCE BOOKS:

1. S. AnilKumar, V. Rajesh Kumar and B. Mariyappa–Fundamentals of Accounting, Himalaya Publishing House.
2. Dr. S.N. Maheswari, Financial Accounting, Vikas Publication
3. S P Jain and K. L. Narang, Financial Accounting, Kalyani Publication
4. Radhaswamy and R.L. Gupta, Advanced Accounting, Sultan Chand
5. M.C. Shukla and Goyel, Advanced Accounting, S Chand.
6. Hanif and Mukherjee, Financial Accounting, McGraw Hill Publishers
7. Arulanandam & Raman; Advanced Accountancy, Himalaya Publishing House

#### COURSE OBJECTIVES:

The subject fundamentals of accounting is typically aims to introduce students to the fundamentals of accounting skills, integrate accounting principles with practical business applications, focusing on how accounting information is used in decision-Making within businesses.

COURSE OUTCOME	
CO CODE	COURSE DESCRIPTION
CO1	Understand the basic Concepts of Accounting.
CO2	Analyze and Create Journal Entries and Prepare Ledger Accounts.
CO3	Analyze, Evaluate and Prepare Subsidiary Books.
CO4	Analyze Trial Balance and Evaluate and Create Final Accounts of Proprietary concern.
CO5	Analyze, Evaluate and Create the Reconciliation of Pass Book and Cash Book.

## **TEACHING PEDOGOGY**

Active Learning through Practical Application, Conceptual Understanding, Problem-Based Learning, Collaborative Learning, Use of Technology, Scaffolding and Differentiation, Assessment for Learning

Formative Assessment: Regular quizzes, problem-solving sessions, and practical tasks on key concepts such as Accrual Basis and Going Concern. This helps in tracking student progress and understanding.

Summative Assessment: Evaluate students' ability to apply accounting principles in preparing financial reports, analyzing bank statements, or performing reconciliations.

## **SKILL DEVELOPMENT**

1. List out the accounting concepts and conventions.
2. Prepare a Bank Reconciliation Statement with imaginary figures.
3. Collect the financial statement of a proprietary concern and record it.
4. Prepare a financial statement of an imaginary company using spreadsheet.



## 24BBA14A: MANAGEMENT DYNAMICS

<b>Course Code:</b>	24BBA14A	<b>Course Title</b>	<b>MANAGEMENT DYNAMICS</b>	
<b>Course Type</b>	DSC	<b>Contact Hours</b>	4 Hours per Week	<b>Total:</b> 60 Hours
<b>Credit</b>	4	<b>Domain</b>	MANAGEMENT	
<b>Syllabus</b>				
I	<b>INTRODUCTION TO MANAGEMENT</b> <b>14 HOURS</b> Concept of Management, Management- Art and Science, Management Vs Administration, Levels of Management, Functions of management, Management as a Profession, Managerial skills, Qualities and characteristics of managers. Quality Circle- Meaning, features and Objective Evolution of Management thought: Early contributions: Taylor and Scientific Management, Fayol's (Introduction only) Administrative Management, Bureaucracy, Human Relations, and Modern Approach, Social responsibility of managers, Horizontal and Vertical Fit in HR System.			
II	<b>PLANNING AND ORGANIZING</b> <b>12 HOURS</b> Concept of planning, Significance of planning, Classification of planning: Strategic plan, Tactical plan and Operational plan, Process of planning, Barriers to effective planning. MBO (Management by Objective), Management by Exception. Decision Making: Strategies of decision making, Steps in rational decision-making process, Factors influencing decision making process, Psychological bias and decision support system. Organizing: Defining organising, Principles of organizing, Process of organizing, Types of organizational structure, Span of control, Centralization vs. Decentralization of authority. Informal organization.			
III	<b>STAFFING, DIRECTING AND CONTROLLING</b> <b>12 HOURS</b> Staffing: Meaning and Definition, Concept, Objective of staffing, System approach to staffing, Manpower planning. Controlling: Meaning and Definition, Concept, Importance of controlling, Types of control, Steps in control process. Directing: Concept, Techniques of directing and supervision, Types of supervision, Essential characteristics of supervisor.			
IV	<b>LEADERSHIP AND MOTIVATION</b> <b>12 HOURS</b> Leadership vs Management, Process of Leadership, Importance of leadership, Characteristics of an effective leader. Modern styles of leadership- Transactional, Transformational,			

	Servant
	<p>leadership, Democratic, Autocratic, Laissez-Faire (Delegative), Bureaucratic, Charismatic, Coaching – Meaning and concepts only.</p> <p>Motivation: Concept, Forms of employee motivation, Need for motivation. Theories of Motivation, Theory of Herzberg, ERG Theory, Attribution Theory, Incentive theory, Safety theory.</p>
V	<p><b>ETHICS IN MANAGEMENT &amp; RECENT TRENDS IN MANAGEMENT 10 HOURS</b></p> <p>Ethics in Management- Meaning and Definition, Hindrances in Ethical decision, Impact of policy matters in Ethical Decision making. Ethical issues in implementing Government norms and organizational policies. Managerial Ethics.</p> <p>Emerging Trends in Management-Business Process Re-engineering- Objectives of BPR- Total Quality Management-Principles of TQM-Quality Circles-Objective &amp; Benefits of Quality Circles-Objective- Benchmarking -Steps Involved in Benchmarking</p> <p><b>SUGGESTED ADDITIONS</b></p> <p><b>Benchmarking -Steps Involved in Benchmarking. Ethics in Leadership, Ethical Supply Chain Management, Technology &amp; Ethics.</b></p>

#### REFERENCE BOOKS:

1. Durai, P. (2015). Principles of Management, Text and Cases. New Delhi: Pearson Education.
2. Koontz, H. (2010). Essentials of Management. New Delhi: Tata McGraw-Hill Education.
3. Stoner, Freeman & Gilbert Jr. (2009). Management. New Delhi: Prentice Hall.
4. Weihrich, H. & Koontz, H. (2010). Management- A Global Perspective: New Delhi: Tata McGraw-Hill Education.
5. Robbins & Coulter (2013). Management. New Delhi: Prentice Hall.
6. Robbins, S.P. & Decenzo, D. A. (2014). Fundamentals of Management: Essential Concepts and Applications. New Delhi: Pearson Education.
7. Luthans, F. (2010). Organizational Behavior. New York: McGraw-Hill.

#### COURSE OBJECTIVES:

The Subject helps the students to learn about the management principles and importance of ethics in leadership and in others areas of management.

COURSE OUTCOME	
CO CODE	COURSE DESCRIPTION
CO1	To provide an Understanding about the Management in various organizations.
CO2	To give complete insight about policies like planning and organizing in any organization.
CO3	To upgrade the knowledge of students about present trends in recruiting and staffing.
CO4	Students will have the complete knowledge of being a leader and will develop the right attitude for their life in decision making.
CO5	Management decision and impact of ethics in decision making gives a complete insight to the students for their future.

### TEACHING PEDOGOGY

Introduction to Management Theories and Practices, Leadership and Decision-Makin

Simulations, Organizational Behavior Case Studies, Collaborative Learning through Group Projects,

Problem-Based Learning on Strategic Management, Role-Playing Exercises for Bench Marking steps.

### SKILL DEVELOPMENT

- Examine the impact of globalization on Indian business and industry.
- State the impact of current technology on Indian business.
- Study the current economic environment and its impact on business.
- Understand how businesses utilize resources from the natural environment.
- Students’ review on the book “The rise and fall of nations” by Ruchir Sharma.

## 24BBA15A: BUSINESS ENVIRONMENT

<b>Course Code:</b>	24BBA15A	<b>Course Title</b>	<b>BUSINESS ENVIRONMENT</b>
<b>Course Type</b>	DSC	<b>Contact Hours</b>	4 Hours per Week <b>Total:60 HOURS</b>
<b>Credit</b>	4	<b>Domain</b>	MANAGEMENT
<b>Syllabus</b>			
I	<b>INTRODUCTION TO BUSINESS ENVIRONMENT 12 HOURS</b> Concept and Nature of business environment, need to study business environment, Elements of Business Environment, Significance of business environment, Environmental analysis and forecasting, Techniques of environmental analysis, Government-Business Interface, Changing Dimensions of Indian Business <b>SUGGESTED ADDITIONS</b> <b>Ethical Considerations in Business</b>		
II	<b>ECONOMIC ENVIRONMENT IN BUSINESS 12 HOURS</b> Business - Economic System Interface, Industrial Development under different Plan Periods, New Industrial Policy of India, Public Sector Policy- Disinvestment Policy and EXIM Policy of India, Industrial Policy for North-East India. SEBI Act, Monetary and Fiscal Policy.		
III	<b>LEGAL ENVIRONMENT AND TECHNOLOGICAL ENVIRONMENT OF BUSINESS 14 HOURS</b> Industrial licensing policy, FEMA and Competition Act. Intellectual Property Rights and Patent Law. Consumer Protection Act 1986 (central council and state council). Government Policy on Environment: Water Pollution Act, Air Pollution Act, Environment (Protection) Act, Environmental Audit, GST. Technological Environment: Recent Technological Advancement in Indian Business, E- Commerce, M-Commerce.		
IV	<b>POLITICAL AND SOCIO-CULTURAL ENVIRONMENT 12 HOURS</b> Political systems, concepts, practices in India. Political institutions in India. Salient features of Indian societies. Concept of capitalism and socialism, Sun-rise sectors of India Economy. Challenges of Indian economy. Social responsibility of business, Characteristics, Components, Scope, relationship between society and business, Socio-cultural business Environment, Social Groups, Foreign Investment in India.		

V	<p><b>PUBLIC SECTOR AS BUSINESS UNITS</b> <span style="float: right;"><b>10 HOURS</b></span></p> <p>The contribution of public sector enterprises in India, Privatization of Public sectors- Effects and Results, Disinvestment in Government or Public Sector, Foreign Direct Investment in India, its impact on Indian economy.</p> <p><b>SUGGESTED ADDITIONS:</b></p> <p><b>Challenges Faced by Public Sector Enterprises, Role of Public Sector in Strategic Sectors:</b></p>
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#### REFERENCE BOOKS:

1. K. Aswathappa, Essentials of Business Environment, Himalaya Publishing House Pvt. Ltd, Ninth Edition 2007.
2. Rosy Joshi, Sangam Kapoor, Business Environment, Kalyani Publishers, Third Revised edition 2011.
3. Francis Cherunilam, Business Environment, Himalaya Publishing House, Himalaya Publishing House Pvt. Ltd., 22nd Edition 2013.
4. S. Adhikari- Business Environment
5. Misra and Pun- Business Environment
6. Ruddar Dutt and Sundaram K.P.S - Business Environment
7. Chidambara K- Business Environment, Vikas Publishing House.
8. The Rise and fall of Nations-Ruchir Sharma, Penguin Books limited, 2017

#### COURSE OBJECTIVES:

The basic objective of this course is to familiarize the students with the nature and dimensions of evolving business environment in India, which influences managerial decisions.

COURSE OUTCOME	
COURSE CODE	COURSE DESCRIPTION
CO1	Understand relationship between environment and business, applying the environmental analysis techniques in practice.
CO2	Understand economic social cultural and technological environment.
CO3	Know state policies economic legislations and economic reforms laid by the government.

<b>C04</b>	To understand the present Business Tends.
<b>C05</b>	Basic information about the investment policy of Government.

## **TEACHING PEDOGOGY**

Environmental Analysis and Strategic Decision-Making, Understanding Economic, Social, Cultural, and Technological Factors, Case Studies on Government Policies, Economic Legislation, and Reforms, Analyzing Current Business Trends through Market Research, Exploring Government Investment Policies and Their Impact on Business

## **SKILL DEVELOPMENT**

- Examine the impact of globalization on Indian business and industry.
- State the impact of current technology on Indian business.
- Study the current economic environment and its impact on business.
- Understand how businesses utilize resources from the natural environment.
- Students' review on the book The rise and fall of nations by Ruchir Sharma

## 24BBA16A: QUANTITATIVE TECHNIQUES FOR BUSINESS

<b>Course Code:</b>	24BBA16A	<b>Course Title</b>	<b>QUANTITATIVE TECHNIQUES FOR BUSINESS</b>
<b>Course Type</b>	DSC	<b>Contact Hours</b>	4 Hours per Week <b>TOTAL: 60 HOURS</b>
<b>Credit</b>	4	<b>Domain</b>	MANAGEMENT

### Syllabus

I	<p><b>PERCENTAGE, RATIOS AND PROPORTIONS 12 HOURS</b></p> <p>Percentages - Meaning of Percent, Meaning of Percentage-Difference between Percent and Percentage-Expression of Percent-Calculation of Percentage – Overview of ratios- Basic Terms of Ratios- Types of Ratios- Simple Problems- Overview of Proportions- Basic Terms- Properties of Proportion-Simple problems on Direct and Inverse proportion</p> <p><b>SUGGESTED ADDITIONS:</b></p> <p><b>Meaning of Ratios and Proportions, Continued Proportions.</b></p>
II	<p><b>EQUATIONS AND SET THEORY 16 HOURS</b></p> <p>Meaning and Types of Equations-Linear Equation – Meaning &amp; Problems-Simultaneous Equation – Meaning and Problems with only two variables (Elimination method and Substitution method)-Quadratic Equation – Meaning and Problems under Factorization and Formula method. Meaning- Representation of a Set-Types of Set-Operations on Sets- Union- Intersection-Disjoint Sets-Complement of a Set-Difference of Two Sets-Venn Diagrams- Properties of Set Operations-De-Morgan's Law- Practical Problems on Union and Intersection of Two Sets</p>
III	<p><b>BASIC CONCEPTS OF PERMUTATIONS AND COMBINATIONS 12 HOURS</b></p> <p>Introduction- - Fundamental principle of counting - Factorial Notation- Permutations- Permutation with Repetition -Permutation of Alike Objects -Permutation under Restriction- - COMBINATION- Relation between Permutation and Combination – Combinations under Restrictions- Combinations of Alike Objects</p>
IV	<p><b>MATRICES AND DETERMINANTS 10 HOURS</b></p> <p>Meaning- Types of Matrices-Addition-subtraction and Multiplication of Matrices. Determinants of order two and three-Ad joint &amp; Inverse of a Matrix- Problems on linear equations in two variables using Cramer's rule.</p> <p><b>SUGGESTED ADDITIONS:</b></p> <p><b>Properties of Determinants, Transpose of Matrix</b></p>



V	<p><b>QUANTITATIVE FINANCE</b> <span style="float: right;"><b>10 HOURS</b></span></p> <p>Definition of Interest and Other Terms- Simple Interest &amp; Compound Interest-Effective rate of Interest- Present Value and Future Value-Perpetuity- Annuity- Sinking Fund- Valuation of Bonds-Calculating of EMI- Simple problems.</p>
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#### REFERENCE BOOKS:

1. Saha: Mathematics for Cost Accountants, Central Publishers.
2. R.G. Saha& Others – Methods & Techniques for Business Decisions, VBH.
3. Dr. Sancheti& Kapoor: Business Mathematics and Statistics, Sultan Chand.
4. Zamarudeen: Business Mathematics, Vikas.
5. R.S Bhardwaj: Mathematics for Economics & Business.
6. Madappa, mahadi Hassan, M. Iqbal Taiyab – Business Mathematics, Subhash.
7. G.R. Veena and Seema: Business Mathematics and Statistics I.K. Intl Publisher.

#### COURSE OBJECTIVES

The course is designed to introduce students to the basic Quantitative skills you will need to understand, analyze, and solve mathematical problems encountered in business and finance, and in investment decision making.

#### COURSE OUTCOME

COURSE CODE	COURSE DESCRIPTION
<b>CO1</b>	Develop critical thinking skills to analyze and interpret problems involving ratios and proportions, and to choose appropriate strategies for solving them.
<b>CO2</b>	Recognize and apply equations in practical situations beyond the classroom, connecting theoretical concepts to everyday scenarios and other academic disciplines.
<b>CO3</b>	Students will demonstrate an understanding of fundamental concepts in set theory, including sets, elements, subsets, universal sets, and set operations
<b>CO4</b>	Develop logical reasoning skills through the study of permutations and combinations, including understanding implications and proofs involving these concepts.
<b>CO5</b>	Calculate returns on investments, understand the time value of money, and apply arithmetic principles to assess investment opportunities.

## **TEACHING PEDOGOGY**

Interactive Problem-Solving Sessions for Ratios and Proportions, Real-World Application of Equations and Mathematical Concepts, Conceptual Understanding and Visualization of Set Theory, Logical Reasoning through Permutations and Combinations Activities, Practical Financial Analysis for Investment and Time Value of Money.

## **SKILL DEVELOPMENT**

1. Prepare a chart showing different types of ratios.
2. Collect the total price of any two commodities with different quantities and calculate the price of each commodity using simultaneous equation methods.
3. By using imaginary data perform set operations and represent in Venn diagram.
4. By selecting cricket team squad choose various combination of team of 11 and apply combination concepts.
5. Develop an Amortization Table for Loan Amount – EMI Calculation.

**SEMESTER-II**  
**24BBA23A: FINANCIAL ACCOUNTING**

Course Code	24BBA23A	Course Title	FINANCIAL ACCOUNTING	
Course Type	DSC	Contact Hours	4 Hours per Week	Total:60 Hours
Credit	4	Domain	MANAGEMENT	
Syllabus				
I	<b>ACCOUNTING STANDARDS</b> <b>8 HOURS</b>  Meaning and Objectives of Accounting Standards – importance and benefits – Standard setting Bodies (IASB, FASB, ICAI) – Indian Accounting Standards Vs International Financial Reporting System (IFRS)- Procedure for issuing Standards in India – Need for IFRS Convergence into Ind AS –Opportunities and Challenges– Role of Institute of Chartered Accountants of India (ICAI) in issuance of Standards.			
II	<b>DEPARTMENTAL ACCOUNTING</b> <b>16 HOURS</b>  Meaning and Features of Departmental Undertaking-Examples of Department Specific Expenses and Common Expenses -Need and Basis of Apportionment of Common Expenses. Preparation of Trading and Profit and Loss Account in Columnar Form and General Profit and Loss Account. Illustrations on inter- departments in vertical form involving adjustment on Closing Stock, Depreciation and Inter Departmental Transfers at Cost Price.			
III	<b>BRANCH ACCOUNTING</b> <b>16 HOURS</b>  Meaning – Objectives – Types of Branches –Meaning and features of Branches - Dependent Branches – Independent Branches – Foreign Branches. Methods of maintaining books of accounts by Head office - Debtor System, Stock & Debtors System, Wholesale Branch System and Final Account system. Illustrations on preparation of Dependent Branch A/c in the books of Head Office under Debtors System only when the goods are supplied at (a) Cost Price and (b) Invoice Price. <b>SUGGESTED ADDITIONS:</b> <b>Centralise vs Decentralized accounting, branch performance evaluation.</b>			

IV	<p><b>ACCOUNTING FOR FIRE INSURANCE CLAIM</b> <b>10 HOURS</b></p> <p>Meaning, Features and Principles of Fire Insurance. Meaning of Fire Claim. Procedure for making a Fire Insurance Claim. Concept of Loss of Stock, Salvage and Average Clause. Illustrations on ascertainment of claim amount covering the adjustments for over-valuation and under-valuation of stock and abnormal line of items.</p> <p><b>SUGGESTED ADDITIONS:</b></p> <p><b>Forensic accounting in fire insurance claims.</b></p>
V	<p><b>ACCOUNTING FOR BILLS OF EXCHANGE</b> <b>10 HOURS</b></p> <p>Introduction to Bills of Exchange – Definition and characteristics of bills of exchange - parties involved – drawer, drawee, acceptor, payee – Types of Bills of exchange – Documentary, Clean, Inland, Foreign, Trade and Accommodation bill – Essential elements in BOE, Types of Endorsement – Blank, Special and Restrictive endorsements– Discounting of Bills, Acceptance, Payments, Negotiability and Transferability, Dishonour and noting. Illustrations.</p>

#### REFERENCE BOOKS:

1. Kumar, Rajesh Kumar and Mariyappa, “Financial Accounting”, HPH
2. Dr. S.N. Maheswari: Financial Accounting, Vikas Publications New Delhi
3. S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers
4. Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand
5. Dr. Janardhanan: Financial Accounting, Kalyani Publishers
6. Srinivas putty Advanced financial Accounting-HPH
7. M.C. Shukla and Grewal, Advanced Accounting

#### COURSE OBJECTIVES:

The Subject Financial Accounting aims to essential skills and knowledge needed to succeed in the field of accounting and to support broader business management roles.

#### COURSE OUTCOME

COURSE NUMBER	COURSE DESCRIPTION
CO1	Understand the Basic Concepts of Ind AS and its applicability.
CO2	Exercise the accounting treatments for Departmental Undertaking.
CO3	Demonstrate various accounting treatments between Branches.

<b>CO4</b>	Learn the methods and accounting procedures of fire insurance claims
<b>CO5</b>	Learn the methods and accounting procedures of fire insurance claims

## **TEACHING PEDOGOGY**

Introduction to Ind AS Concepts and Case-Based Learning, Hands-on Exercises for Departmental Accounting Treatments, Role-Playing and Simulations for Branch Accounting Transactions, Practical Workshops on Fire Insurance Claims Procedures, Problem-Solving Sessions on Accounting Methods for Fire Insurance Claims

## **SKILL DEVELOPMENT**

1. List out the countries that adopted and converged with IFRS around the world
2. List out 2 Departmental Undertakings with the following details: Name & Address of the Departmental Undertaking. List of departments.
3. Collect Insurance claim form and fill the necessary details to claim Fire Insurance
4. Using spreadsheet, Prepare Statement of Insurance claims, Columnar Departmental Trading and Profit and Loss account and Balance sheet.
5. Collect Bills of Exchange forms and Draw and accept the bills.

## 24BBA24A: MARKETING DYNAMICS

Course Code:	24BBA24A	Course Title	MARKETING DYNAMICS	
Course Type	DSC	Contact Hours	4 Hours per Week	Total:60 Hours
Credit	4	Domain	MANAGEMENT	
Syllabus				
I	INTRODUCTION TO MARKETING			10 Hours
	Marketing: Meaning and Definition – Importance, Functions, Concept and Approaches to Marketing - Classification of Markets – Societal Marketing, Holistic Marketing, Relationship, Marketing, Integrated Marketing, Internal Marketing and Performance Marketing.			
II	MARKETING ENVIRONMENT			10 Hours
	Meaning – Demographic, Economic, Natural, Political, Legal and socio-cultural environments – Market Segmentation – Meaning and Definition – Importance – Bases of Market Segmentation – Types of Market Segmentation- Limitations of Market Segmentation			
III	MARKETING MIX			12 Hours
	Marketing Mix - the components (Ps) of Marketing mix -Meaning and Elements, Product Mix- Product Line, Product Life Cycle (PLC) - Product Planning - New Product Development - Branding, Packaging and Labelling –Product Positioning, Product Differentiation – Concept and Importance - Pricing – Factors Influencing Pricing - Methods of Pricing			
IV	MARKETING RESEARCH			12 Hours
	Marketing Research- Types, process – tools and techniques – application of marketing research – product launching, demand estimation, advertising, brand preferences, customer satisfaction, retail stores image, customer perception, distribution, customer relationship, competitor analysis and related aspects			
V	MARKETING ENVIRONMENT AND ETHICS IN MARKETING			14 Hours
	E-Marketing Environment –Digital Media Industry – Reaching Audience Through Digital Channels-Traditional and Digital Marketing - Introduction to Online Marketing Environment - Dotcom Evolution - Internet Relationships - Business in Modern Economy - Integrating E-Business to an Existing Business Model – concept of digital marketing-Online Marketing Mix– SoLoMo (Social- Local-Mobile)- Careers in Social Media Marketing.			

Ethics in Marketing-Meaning, Importance, Role of ethics in Marketing, Marketing Ethics in the digital age.

**SUGGESTED ADDITIONS:**

**Search Engine Optimization: Meaning & benefits, Online Reputation Management**

**REFERENCE BOOKS:**

1. Philip Kotler - Marketing Management, PHI
2. Rekha. M.P. & Vibha V – Marketing & Services Mgt – VBH.
3. Sunil B. Rao - Marketing & Services Mgt – HPH.
4. Dr. Alice Mani: Marketing & Services Management, SBH.
5. J.C. Gandhi - Marketing Management, TMH
6. Stanton W.J. et al Michael & Walker, Fundamentals of Management, TMH
7. Jayachandran; Marketing Management. Excel Books.
8. K. Venkatramana, Marketing Management, SHBP.
9. P N Reddy & Appanniah, Essentials of Marketing Management, HPH
10. Sontakki, Marketing Management, HPH
11. Cengiz Haksever et al – ‘Service Management and Operations’; Pearson Education.
12. Ramesh and Jayanthi Prasad: Marketing Management I.K. International Publishers
13. K. Karunakaran; Marketing Management, HPH.
14. Davar: Marketing Management

**COURSE OBJECTIVES:**

To provide a comprehensive understanding of marketing in the current competitive landscape, emphasizing its meaning, concepts, and strategic importance in business contexts.

To empower students with the skills to identify, analyse, and leverage new trends in marketing, advertising, and technology for effective consumer engagement.

**COURSE OUTCOME**

<b>COURSE CODE</b>	<b>COURSE DESCRIPTION</b>
<b>CO1</b>	Understand the meaning and concept of Marketing in the present scenario of competitive world.
<b>CO2</b>	Analyze and evaluate the evolution and growth of business with an approach to understand the value-based business activity
<b>CO3</b>	Insight to the students about the product planning and pricing based on various aspects in the market.
<b>CO4</b>	Enhances the knowledge about the new trends in market, advertising and tech-based approach in reaching consumers.
<b>CO5</b>	Possess the knowledge and skills to develop comprehensive and integrated marketing strategies that leverage emerging trends in marketing.



## **TEACHING PEDAGOGY**

Exploring Marketing Concepts through Case Studies and Real-World Examples, Interactive Discussions on Business Evolution and Value-Based Marketing, Workshops on Product Planning and Pricing Strategies, Analyzing Market Trends, Advertising, and Tech-Based Consumer Engagement, Developing Integrated Marketing Strategies through Simulations and Group Projects

## **SKILL DEVELOPMENT**

1. Prepare a chart showing different types of Marketing Strategies.
2. Identify the product of your choice and describe in which stage of the product life cycle it is positioned.
3. Suggest strategies for the development of a new product.
4. Develop an Advertisement copy for a product.
5. List out the areas where sensory marketing and neuromarketing are applicable and discuss your opinion on the application of these marketing
6. Any other activities, which are relevant to the course.

## 24BBA25A: ORGANIZATION BEHAVIOUR

Course Code:	24BBA25A	Course Title	ORGANIZATION BEHAVIOUR	
Course Type	DSC	Contact Hours	4 Hours per Week	Total:60 Hours
Credit	4	Domain	MANAGEMENT	
Syllabus				
I	<b>INTRODUCTION TO ORGANIZATIONAL BEHAVIOUR</b> <b>12 HOURS</b> Introduction to organizational behavior, overview of historical and current perspective of organizational behavior, Significance of organizational behavior, Foundations of Individual behavior, fundamental principles of organizational behavior, organizational behavior models, emerging challenges and opportunities in organizational behavior, Future of organizational behavior.			
II	<b>PERSONALITY ATTITUDE AND PERCEPTION</b> <b>10 HOURS</b> Meaning & Definition, personality traits, determinants of personality, theories of personality. Meaning, types, components and formation of attitudes, change in attitude, barriers to change. Meaning and process of perception, need and factors influencing perception, link between perception and decision-making.			
III	<b>LEADERSHIP AND MOTIVATION</b> <b>12 HOURS</b> Meaning and concept of leadership, difference between leadership and management, types of leadership styles, Women as leaders. Concept and importance of organizational citizenship behavior (OCB), difference between performance and OCB, transactional and transformational leadership, Meaning, nature, and importance of motivation, theories of motivation, motivating performance.			
IV	<b>GROUP BEHAVIOUR AND GROUP DYNAMICS</b> <b>14 HOURS</b> Meaning and concept of leadership, difference between leadership and management, types of leadership styles, Women as leaders. Concept and importance of organizational citizenship behavior (OCB), difference between performance and OCB, transactional and transformational leadership, Meaning, nature, and importance of motivation, theories of motivation, motivating performance. <b>SUGGESTED ADDITIONS:</b> <b>Group behavior, Definition, Characteristics of Group, Importance of Group, Types of groups. Group Dynamics, meaning, definition, elements and types of Group dynamics.</b>			

V	<b>CONTEMPORARY DYNAMICS IN ORGANIZATIONAL BEHAVIOR 12 HOURS</b> The role of artificial intelligence (AI) in change management, communication, data analysis, and training in the organization. Stress management, power and politics, conflict management, family and work life balance, role of ethics in organizational behavior.
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#### REFERENCE BOOKS:

1. Fred Luthans: Organisational Behavior – McGraw hill
2. Stephen Robins: Organisational Behaviour
3. Shashi. K. Gupta: Organisational Behaviour – Himalaya Publications
4. K.Ashwathappa: Organisational Behaviour – Himalaya Publications
5. Sharma, S Organizational Behaviour, Tata McGraw-Hill Education,
6. Hellriegel, Slocum and Woodman- Organizational Behavior- South Western
7. Thomson Learning. John W Newstrom - Organizational Behavior

#### COURSE OBJECTIVES:

This course is designed to equip the students with the tools necessary to understanding the dynamics of individual and group behavior for efficient and effective utilization of human resources in the organizations.

COURSE OUTCOME	
COURSE CODE	COURSE DESCRIPTION
CO1	To understand the behavior of individual and groups in the Organization.
CO2	To access the potential impact of organizational factors (such as change, culture, and structure) on organizational behavior.
CO3	To Analyze and apply the practical experience in the field of Management and Organization Behavior.
CO4	To demonstrate the leadership styles and apply the concepts of personality, perception, attitude, and motivation.
CO5	To develop skills and ability to work as individual and in groups to achieve organizational goals.

#### TEACHING PEDAGOGY

Case Studies and Role-Playing to Understand Individual and Group Behavior Workshops on Assessing the Impact of Organizational Factors like Culture and Change Practical Application through Simulations and Real- World Management Experiences Leadership Style Demonstrations and Activities on Personality, Perception, Attitude, and Motivation Group Projects and Collaborative Exercises to Foster Teamwork and Achieve Organizational Goals.

#### SKILL DEVELOPMENT

1. The simulation technique could be applied by making small groups of students as teams to select, analyze, and develop a plan for determine a key problem that an organization is facing and to examine and apply OB concepts in an organization.
2. Students should prepare a structured questionnaire, interact with the employees of the

organization to observe their organizational citizenship behavior and analyze their personality.

3. Students should conduct extensive literature survey to review the impact of AI on change management, communication, data analysis, and training in the organization and prepare report with findings and learning outcomes.

## 24BBA26A: DATA ANALYTICS FOR BUSINESS DECISION

<b>Course Code:</b>	24BBA26A	<b>Course Title</b>	<b>DATA ANALYTICS FOR BUSINESS DECISION</b>	
<b>Course Type</b>	DSC	<b>Contact Hours</b>	4 Hours per Week	<b>60 HOURS</b>
<b>Credit</b>	4	<b>Domain</b>	MANAGEMENT	
<b>Syllabus</b>				
I	<b>INTRODUCTION TO STATISTICS</b> <b>12 HOURS</b> Introduction, Meaning, Definitions, Features, Objectives, Functions, Importance and Limitations of Statistics -Data Series. - Individual, discrete and continuous. Classification of Data-Requisites of Good Classification of Data. -Types of Classification – Quantitative and Qualitative Classification (Concepts only)- Types of Presentation of Data – Textual Presentation, Tabular Presentation, One-way Table-Important terminologies – Variable, Quantitative Variable, Qualitative Variable, Discrete Variable, Continuous Variable, Dependent Variable, Independent Variable, Frequency, Class Interval, Tally Bars-Simple Problems- Graphical Representation of Data- Pie Chart- Bar Graph <b>SUGGESTED ADDITIONS:</b> <b>How analysis can be made by making a questionnaire and data collection and analysis by diagrams, graphs and tables.</b>			
II	<b>MEASURES OF CENTRAL TENDENCY &amp; DISPERSION</b> <b>14 HOURS</b> Meaning and Objectives of Measures of Tendency- Definition of Central Tendency- Requisites of an Ideal Average, -Types of Averages--Arithmetic Mean-Median-Mode- Empirical Relation between Mean, Median & Mode- Graphical Representation of Median & Mode- Ogive Curves- Histogram- Problems-Meaning of Dispersion-Standard Deviation, Co-efficient of Variation- Problems.			
III	<b>CORRELATION &amp; REGRESSION ANALYSIS</b> <b>12 HOURS</b> Correlation: Meaning and Definition - Uses – Types – Karl Pearson’s coefficient of correlation – probable error – Spearman’s Rank Correlation Coefficient. Regression: Meaning, Uses, Regression lines, Regression Equations. Correlation Coefficient through Regression Coefficient. <b>SUGGESTED ADDITIONS:</b> <b>Usage of correlation and regressions in research analysis.</b>			
IV	<b>TIME SERIES</b> <b>10 HOURS</b> Introduction – Meaning – Uses –Components of Time Series –Methods of Trends- Method of Moving Averages Method of Curve Fitting by the Principle of Least Squares - Fitting a straight-			

	line trend by the method of least squares and Computation of Trend Values (when $\sum X = 0$ ) including Graphical presentation of trend values – Problems.
V	<p><b>THEORY OF PROBABILITY</b> <span style="float: right;"><b>12 HOURS</b></span></p> <p>Probability: Definitions and examples -Experiment, Sample space, Event, mutually exclusive events, equally likely events, Exhaustive events, Sure event, Null event, Complementary event and independent events. Mathematical definition of probability, Definition of Conditional Probability. Statements of Addition and Multiplication laws of probability. Problems on Probabilities, Conditional probabilities, Probabilities using Addition and Multiplication laws of probabilities (without use of permutations and combinations).</p>

#### REFERENCE BOOKS:

1. Anand Sharma: Statistics For Management, HPH
  2. S P Gupta: Statistical Methods- Sultan Chand, Delhi
  3. D.P Apte; Statistical Tools for Managers.
  4. Dr. B N Gupta: Statistics (Sahitya Bhavan), Agra.
  5. S.C Gupta: Business Statistics, HPH
  6. N.V.R Naidu: Operation Research I.K. International Publishers
  7. Ellahance: Statistical Methods, Kitab Mehel.
  8. Sanchethi and Kapoor: Business Mathematics, Sultan Chand
  9. Veerachamy: Operation Research I.K. International Publishers
- S. Jayashankar: Quantitative Techniques for Management

#### COURSE OBJECTIVES:

To familiarize the students with various Statistical Data Analysis tools that can be used for effective decision making. Emphasis will be on the application of the concepts learnt to various managerial situations

COURSE OUTCOME	
COURSE CODE	COURSE DESCRIPTION
CO1	After successful completion of the course students will be able to summarize and analyze statistical data to solve practical business-related problems.
CO2	After successful completion of the course students will be able to interpret the relevance of statistical findings for business problem solving and decision making.
CO3	Developing critical thinking skills to select and apply the appropriate measure of central tendency based on the nature and distribution of data, ensuring accurate interpretation and decision-making.
CO4	Ability to apply correlation and regression analysis to various business problems, such as forecasting sales, understanding customer behavior, optimizing marketing strategies, and analyzing financial data.
CO5	Effectively communicating time series analysis findings and forecasting results to stakeholders, including non-technical audiences, to support strategic planning and decision-making in business contexts.

## **TEACHING PEDOGOGY**

Hands-On Data Analysis Workshops for Solving Business Problems, Case Studies and Real-World Applications of Statistical Findings in Business Decision Making, Interactive Problem-Solving Sessions on Measures of Central Tendency, Practical Exercises in Correlation and Regression for Business Applications, Presentation and Communication Skills for Time Series Analysis and Forecasting to Non-Technical Audiences.

## **SKILL DEVELOPMENT**

1. Prepare a chart showing different types of Marketing Strategies.
2. Identify the product of your choice and describe in which stage of the product life cycle it is positioned.
3. Suggest strategies for development of a new product.
4. Develop an Advertisement copy for a product.
5. List out the areas where sensory marketing and neuro marketing is applicable and discuss your opinion on application of these marketing.
6. Any other activities, which are relevant to the course.

## 24CATPX: COMPUTER ACCOUNTING TALLY PRIME

<b>Course Code:</b>	24CATPX	<b>Course Title</b>	COMPUTER ACCOUNTING TALLY PRIME
<b>Course Type</b>	CC	<b>Contact Hours</b>	2 Hours per Week <b>30 HOURS</b>
<b>Credit</b>	2	<b>Domain</b>	MANAGEMENT
<b>Syllabus</b>			
I	<b>Module 1: Fundamentals of Tally Prime</b> <b>4 Hours</b> Introduction to Tally Prime - Downloading & Installation of Tally Prime - Company Creation - Getting Started with Tally Prime o Shut a Company - Select a Company oAlter Company Details - Company Features and Configurations		
II	<b>Module 2: Masters and Transactions in Tally Prime</b> Chart of Accounts -Ledger Creation -Group Creation - Deletion of Ledgers and Group - Creating Inventory Masters- Creation of Stock Group -Creation of Units of Measure - Creation of Stock Item - Creation of Godown -Stock Category- Introduction to Vouchers in Tally Prime - Components of Voucher Entry Screen - Accounting Voucher - Basic Vouchers: Receipt, Payment, Contra, Sales, Purchase, Journal, - Credit Note, & Debit Note - Voucher Alteration & Deletion - Non-Accounting Vouchers - Voucher Type - Double & Single Mode Voucher Entry Inventory Vouchers - Basic Voucher: Stock Transfer, Manufacturing, Physical Stock Voucher - Accounts Voucher with Inventory Transactions -Invoice & Voucher Entry Mode - Inventory Linked Accounts Ledger		
III	<b>Module 3: TDS and GST in Tally Prime</b> TDS – Enable TDS in Tally Prime – Recording TDS Transactions in Tally Prime, Accounting for Expenses and deducting – Reversal of with TDS in Tally Prime – TDS at Lower Rate and Zero Rate in Tally Prime – TDS Deduction for Interest Payable – TDS on Advance Payment in Tally Prime. Goods and Services Tax (GST) - Introduction to GST& its Terminology - Tax Rate Structure & Setup in Tally Prime - Invoicing in GST (Goods & Services) - Input Credit Mechanism, GST Adjustment -Return Filing using Tally Prime - E-Way Bill in GST		
V	<b>THEORY OF PROBABILITY</b> <b>12 HOURS</b> Probability: Definitions and examples -Experiment, Sample space, Event, mutually exclusive events, equally likely events, Exhaustive events, Sure event, Null event, Complementary event and independent events. Mathematical definition of probability, Definition of Conditional Probability. Statements of Addition and Multiplication laws of probability. Problems on Probabilities, Conditional probabilities, Probabilities using Addition and Multiplication laws of probabilities (without use of permutations and combinations).		



**BOOKS FOR REFERENCE:**

1. Learn Tally Prime With GST Book by Gaurav Agrawal
2. Tally Prime (Including GST) course By ACCA Amarjit Kaur
3. Learn Tally Prime with All New Features 4/E By Rajesh Chheda
4. Mastering Tally PRIME: Training, Certification & Job Paperback – by Asok K Nadhani
5. Tally Essentials from Tally Solutions

**COURSE OBJECTIVES:**

The Subject Computer Accounting- tally prime typically aims to introduce students to the fundamentals of computerized accounting skills with practical business applications, focusing on how accounting information is recorded in Tally prime.

**COURSE OUTCOME**

<b>COURSE CODE</b>	<b>COURSE DESCRIPTION</b>
CO1	Familiarizing with the user interface, menu options, and navigation within Tally Prime
CO2	Setting up new company profiles, configuring financial years, and managing multiple company data within Tally Prime.
CO3	Entering various types of transactions such as sales, purchases, receipts, payments, journal entries, etc., accurately into Tally Prime
CO4	Managing stock items, recording stock transactions (inward and outward), handling stock transfers, and maintaining stock records.
CO5	Understanding how to configure and manage GST (Goods and Services Tax) compliance within Tally Prime for businesses operating in regions where GST is applicable.

**SKILL DEVELOPMENT- Lab Activities**

1. Create a company with imaginary figures
2. Create ledgers under Capital/ assets/liability/income and expenses/ Bank
3. Generate different types of vouchers
4. Record TDS Transaction
5. Generate E-Way Bill

Any other activities, which are relevant to the course.

## **TEACHING PEDOGOGY**

Hands-On Data Analysis Workshops for Solving Business Problems, Case Studies and Real-World Applications of Statistical Findings in Business Decision Making, Interactive Problem-Solving Sessions on Measures of Central Tendency, Practical Exercises in Correlation and Regression for Business Applications, Presentation and Communication Skills for Time Series Analysis and Forecasting to Non-Technical Audiences.

## **SKILL DEVELOPMENT**

7. Prepare a chart showing different types of Marketing Strategies.
8. Identify the product of your choice and describe in which stage of the product life cycle it is positioned.
9. Suggest strategies for development of a new product.
10.           Develop an Advertisement copy for a product.
11.           List out the areas where sensory marketing and neuro marketing is applicable and discuss your opinion on application of these marketing.
12.           Any other activities, which are relevant to the course.