

St. Joseph's College of Commerce

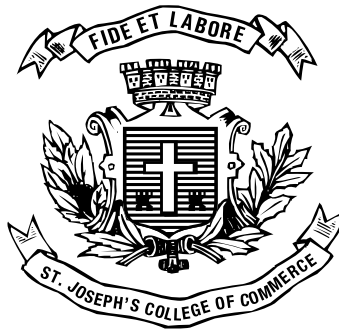
(Autonomous)

163, Brigade Road, Bangalore – 560 025

Accredited and Re-Accredited with 'A' Grade by the
National Assessment and Accreditation Council (NAAC)

Recognized by the UGC as

“COLLEGE WITH POTENTIAL FOR EXCELLENCE”



Bachelor of Business Administration

Semester I & II

Syllabus w.e.f., 2015 – 2016

Academic year 2017 – 2018

St. Joseph's College of Commerce

(An Autonomous Institution affiliated to
Bangalore University Dedicated to Excellence with Relevance)

St. Joseph's College, Bangalore was established in 1882 by the French Missionary Fathers for the purpose of imparting higher education. In 1937, the management of the College was handed over to the Jesuits, a worldwide Religious order going by the name 'Society of Jesus'. The college and its sister institutions are now managed by the Bangalore Jesuit Educational Society (Regd). A department of Commerce was established in the College in 1949. In 1972, this department became an independent college by the name St. Joseph's College of Commerce.

Since its inception as an independent institution, the College has shown growth and progress in academics, co-curricular and extra - curricular activities. Besides, there has been a constant effort made by the College to acquire excellence in every aspect of good education. Currently it stands re-accredited to the National Assessment and Accreditation Council (NAAC) with an 'A' grade. In February 2010, the College was recognized by the UGC as a "College with Potential for Excellence".

The College aims at the integral formation of its students, helping them to become men and women for others. Though it is a Christian minority institution, the college has been imparting liberal education to the students of all denominations without any discrimination. St. Joseph's College of Commerce is affiliated to Bangalore University and became autonomous in September 2005. The motto of the college is 'Fide et Labore' or 'Faith and Toil' and the college attempts to inculcate the motto in every student through its various courses and programmes.

The College is committed to providing quality education to its students. It offers Bachelor of Commerce and Bachelor of Business Administration, three year Under Graduate Degree programmes, and Master of Commerce, a two year Post Graduate programme. Highly qualified staff members, excellent infrastructure of the

college like spacious classrooms, a good library and computer lab facilities helps to promote academic excellence.

THE DEPARTMENT OF BUSINESS ADMINISTRATION

With the world of business constantly changing and a strong base created for technology in the country, it is of utmost importance to augment management talent and resources at all levels. Strategies and goals of any educational institution has to be constantly redefined to keep in pace with the external environment. All this, led to the birth of the BBA department of St. Joseph's College of Commerce in the year 2004-2005. Within a short period of time, the department has emerged as a promising institute in the field of management studies at the undergraduate level. This department aims at motivating students to take up higher studies in management, so that they may blossom into effective entrepreneurs who would not be afraid of taking risk, or teachers and researchers who would contribute positively towards the betterment of the society or to take up consultation to help business units leverage on management knowledge.

OBJECTIVES OF THE BBA PROGRAMME:

1. To impart knowledge to students in functional areas of business so that they may pursue careers in management and excel in different fields of management.
2. To incorporate extensively – along with theoretical knowledge sharing – various skills (viz., Presentations, rapid reading, geo political awareness, time management) needed for managerial effectiveness.
3. To promote knowledge through research – both applied and conceptual relevant to management.
4. To enhance the decision – making skills and administrative competence of students
5. To motivate students to apply management techniques to new and innovative areas of management

I. ELIGIBILITY FOR ADMISSION:

Candidates who have completed the Two year Pre – University course of Karnataka State or its equivalent are eligible for admission into this programme.

II. DURATION OF THE PROGRAMME:

The course of study is 3 years of Six Semesters. A candidate shall complete his/her degree within five (5) academic years from the date of his/her admission to the first semester.

III. MEDIUM OF INSTRUCTION:

The medium of instruction shall be English.

IV. ATTENDANCE:

- a) A student shall be considered to have satisfied the requirement of attendance for the semester, if he/she has attended not less than 75% in aggregate of the number of working periods in each of the subjects compulsorily.
- b) A student who fails to complete the course in the manner stated above shall not be permitted to take the end semester examination.

V. PROGRAMME MATRIX:

Refer page no 7 – 9

VI. TEACHING AND EVALUATION:

M.Com/MBA/MFA/MBS/MTA graduates with B.Com, B.B.A & B.B.S as basic degree from a recognized university are only eligible to teach and to evaluate the subjects including part – B subjects of I and II semesters (except languages, compulsory additional subjects and core Information Technology related subjects) mentioned in this regulation. Languages and additional subjects shall be taught by the graduates as recognized by the respective board of studies.

VII. EVALUATION SYSTEM:

Evaluation for UG course consists of two components, viz. Continuous Internal Assessment (CIA) and End Semester Examination (ESE) with the weightage of 30% and 70% respectively.

Continuous Internal Assessment (CIA) includes a centrally organized MID TERM TEST for 20 marks and other exercises administered by the teacher such as Unit test/Online test / Snap test /Surprise test /Quiz /Assignment /Presentation / Project /Research article /Seminar etc for an aggregate of 10 marks. Each teaching faculty is required to maintain a record of the Continuous Internal Assessment.

The End Semester Examination will be conducted at the end of each semester. The duration and maximum marks for the End Semester Examination is 3 hours and for 70 marks.

VIII. MINIMUM FOR A PASS:

A UG student has to get a minimum of 40% marks in the ESE (28 on 70) and 40% aggregate in CIA & ESE (40 on 100) for a pass in each subject. The minimum SGPA to qualify for the B.B.A degree is 4.00 and a pass in all subjects.

IX. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

Grading System For Choice Based Credit System (CBCS)- The College adopts a ten point grading system. The modalities and the operational details are as follows.

1. Credits - Credits are assigned to subjects based on the following broad classification

Subject category	Instruction Hrs/week	Credits
Languages	3 Hrs	2
Major Core	4 Hrs	3
Major Optional	4 Hrs	4
Allied Required	4 Hrs	3
Allied Optional	4 Hrs	3

2. Grade Points – The papers are marked in a conventional way for 100 marks. The marks obtained are converted to grade point according to the following table. If a student is absent for the paper the grade point assigned is 0.

% Marks	95-100	90-94	85-89	80-84	75-79	70-74	65-69	60-64	55-59	50-54	45-49	40-44	Below 40
Grade Points	10	9.5	9	8.5	8	7.5	7	6.5	6	5.5	5	4.5	0

3. The semester grade point average (SGPA) - is the sum of the product of the credits with the grade points scored in all subjects divided by the total credits of Part A and Part B in the semester.

$$SGPA = \frac{\sum \text{Credits} \times \text{Grade Points}}{\text{Total Credits}}$$

Minimum SGPA for a pass is 4.00.

If a student has not passed in a subject or is absent then the SGPA is not assigned.

4. The cumulative grade point average (CGPA)- is the weighted average of all the subjects undergone by a student over all the six semesters of a programme.

$CGPA = \frac{\sum \text{Total credits in the semester} \times SGPA}{\text{Total credits of the course}}$. SGPA and CGPA will be rounded off to two decimal places. Interpretation of SGPA/ CGPA/ Classification of final result for a UG course.

SGPA/ CGPA/ Subject Grade Point	Grade	Result/Class Description
9.00-10.00	O	Outstanding
8.00-8.99	A+	First Class Exemplary
7.00-7.99	A	First Class Distinction
6.00-6.99	B+	First Class
5.50-5.99	B	High Second Class
5.00-5.49	C	Second Class
4.00-4.99	P	Pass Class
Below 4	RA	To Re-Appear

X. PATTERN OF QUESTION PAPER:

Question Paper Pattern:

(3 Hours duration, Max. Marks: 70)

Section-A	Conceptual / Objective Questions	1 Mark × 10 Questions	10 Marks
Section-B	Analytical Questions	6 Marks × 3 Questions	18 Marks
Section-C	Essay Questions	15 Marks × 2 Questions	30 Marks
Section-D	Compulsory Question/ Case study	12 Marks × 1 Question	12 Marks
		Total	70 Marks

XI. REVALUATION, RETOTALING and IMPROVEMENT:

There is provision for Revaluation, Re-totaling and Improvement within two weeks of the publication of the results.

Revaluation and Re-Totaling: There is a provision for **Revaluation and Re-Totaling** of marks if the application is made within 2 weeks of the publication of results with the prescribed fee.

Provision for Improvement: A candidate, who desires to improve his/her End Semester Examination marks, has to first withdraw his/her original End Semester Examination marks. The student will be awarded whatever marks he/she obtains in the later appearance even if they are less than the marks awarded previously.

BBA COURSE - PROGRAMME MATRIX

Content	I	II	III	IV	V	VI	TOTAL
Part A: Languages							
English	3hr/2Cr	3hr/2Cr	-	-	-	-	
Language	3hr/2Cr	3hr/2Cr	-	-	-	-	
I	4 Cr	4 Cr	-	-	-	-	8
Part B: Core Subjects							
Content	I	II	III	IV	V	VI	TOTAL
Major core 4hr/3Cr	<ul style="list-style-type: none"> ● Perspectives in Management ● Organizational Behaviour 	<ul style="list-style-type: none"> ● Business Environment ● Marketing Management ● Fundamentals of Accounting 	<ul style="list-style-type: none"> ● Corporate Accounting ● Financial Management ● Human Resource Management ● Production and Operations Management 	<ul style="list-style-type: none"> ● Cost Accounting ● Business Law ● Entrepreneurship Development ● Project - Management 	<ul style="list-style-type: none"> ● Costing for Business Decisions ● Income Tax -I ● Quantitative Techniques 	<ul style="list-style-type: none"> ● Management Accounting ● Income Tax -II ● Business Ethics ● Strategic management 	
Allied Required 4hr/3Cr	<ul style="list-style-type: none"> ● Micro -Economics ● Business Mathematics & Statistics 	<ul style="list-style-type: none"> ● Macro Economics 	<ul style="list-style-type: none"> ● Fundamentals & Applications of E-commerce 	<ul style="list-style-type: none"> ● Research Methodology 	-	-	
Major Optional 4hr/4Cr	NA	NA	NA	NA	<ul style="list-style-type: none"> ● Elective Paper-1 ● Elective Paper-2 	<ul style="list-style-type: none"> ● Elective Paper-3 ● Elective Paper-4 	
Allied Optional 4hr/3Cr	NA	NA	# 4hr/3Cr (as per list given)	# 4hr/3Cr (as per list given)	-	-	
Skill based Major 4hr/4Cr	-	-	-	-	Elective Skill based paper		
II	12 Cr	12 Cr	18 Cr	18 Cr	21 Cr	20 Cr	101
Part C: Foundation, skill development, interdisciplinary & Sports							
HRD	1 Cr	1 Cr	-	-	-	-	
IC	-	2 Cr	-	-	-	-	
EVS	-	-	-	2 Cr	-	-	
Internship	-	-	-	-	-	1 Cr	
Certificate & Sports Program	-	2 Cr Certificate course	1Cr Excel	1Cr Advanced Excel	-	-	
III	1 Cr	5 Cr	1 Cr	3 Cr	-	1 Cr	11
Part: D Extension and Extracurricular activities							
Extension & Extra Curricular & Others	-	1 Cr	-	-	-	1 Cr	
IV	-	1 Cr	-	-	-	1 Cr	02
Total	17 Cr	22 Cr	19 Cr	21 Cr	21 Cr	22 Cr	122

**BACHELOR OF BUSINESS ADMINISTRATION
PROGRAMME STRUCTURE
SEMESTER SCHEME OF EXAMINATION
CORE SUBJECTS
SEMESTER I**

Subject Code	Title of the Paper	Lecture Hrs per week	Marks		Total Marks	Grade/Credits
			CIA	ESE		
M1 15 MC 101	Perspectives in Management	04	30	70	100	03
M1 15 MC 102	Organizational Behaviour	04	30	70	100	03
M1 15 AR 103	Micro Economics	04	30	70	100	03
M1 15 AR 104	Business Mathematics & Statistics	04	30	70	100	03
Total		16	120	280	400	12

SEMESTER - II

Subject Code	Title of the Paper	Lecture Hrs per week	Marks		Total Marks	Grade/Credits
			CIA	ESE		
M1 15 MC 201	Business Environment	04	30	70	100	03
M1 15 MC 202	Marketing Management	04	30	70	100	03
M1 17 MC 203	Fundamentals of Accounting	04	30	70	100	03
M1 15 AR 204	Macro Economics	04	30	70	100	03
Total		16	120	280	400	12

CIA – Continuous Internal Assessment

ESE – End Semester Exam

**BACHELOR OF BUSINESS ADMINISTRATION
SEMESTER SCHEME OF EXAMINATION
LANGUAGES**

Sem No	Subject Code	Title of the Paper	Lecture Hrs per week	Marks		Total Marks	Grade/Credits
				CIA	ESE		
I	M1 15 1KN	Kannada	03	30	70	100	02
	M1 15 1HN	Hindi	03	30	70	100	02
	M1 15 1AE	Additional English	03	30	70	100	02
	M1 15 1GE	General English	03	30	70	100	02
		Total		06	60	140	200
II	M1 15 2KN	Kannada	03	30	70	100	02
	M1 15 2HN	Hindi	03	30	70	100	02
	M1 15 2AE	Additional English	03	30	70	100	02
	M1 15 2GE	General English	03	30	70	100	02
		Total		06	60	140	200

CIA - Continuous Internal Assessment

ESE - End Semester Exam

FOUNDATION COURSES

Sem. No	Subject Code	Title of the Paper	Lecture Hrs per week	Grade/Credits
I	FSD 15 101	Holistic Development (Life Skills)	1	1
II	FSD 15 201	Holistic Development (Life Skills)	1	1
II	FSD 15 202	Indian Constitution	1	2

SEMESTER - I

M1 15 MC 101 : PERSPECTIVES IN MANAGEMENT

Objective:

1. To provide a basis of understanding to the students with reference to working of Business Organization through the process of Management.
2. To understand the basic principles of management and become Familiar with the management process, functions and principles.
3. To get an idea about new developments in management.

Module 1 - Forms of Organisation & Management 15 Hrs

Organisation: Meaning, Characteristics, Merits and Limitations of: Proprietary concerns, Partnership firms, Companies – Government undertakings– Non Business Organization – Trusts – Cooperative Society – Clubs and Associations.

Introduction to Management – Meaning, Definition, its nature purpose, importance & Functions, Management as an Art, Science & Profession- Management as social System Concepts of management-Administration-Organization.

Evolution of Management Thought: Contribution of F.W.Taylor, Taylor's scientific management – Fayol's Principles of Management – Elton Mayo, Chester Bernard, Peter Ducker to the management thought -various approaches to management (i.e. Schools of management thought).

Indian Management Thought: Western/Eastern Business model, Concepts of Indian Management, Indian Management Practitioners, Functions of Management – Nature, Importance and Levels of Business Management – Need for Managers – Types of Managers – Managerial Roles.

Module 2 - Planning

10 Hrs

Planning Nature - Nature - Planning Process - Objectives, Meaning - Need & Importance, levels, advantages & limitations, Types of Plans.

Forecasting: Meaning and purpose of forecasting - Techniques of forecasting - Qualitative and quantitative.

Decision Making: Meaning - Steps in decision-making - Delegation and principles of delegation- MBO & MBE.

Module 3 - Organizing and Staffing

8 Hrs

Organizing: Nature and purpose of organization, Elements of organizing & process.

Principles of organization - Organization structure and types, Delegation of authority - Principles of Delegation, Importance and difficulties in delegation - Departmentation - Committees - Centralization vs Decentralization of Authority - Span of Control.

Staffing: Nature -Process of staffing- Importance of staffing.

Module 4 - Directing

12Hrs

Directing: Meaning - Principles and techniques of directing. Leadership: Meaning - Leadership styles-Formal and informal leadership.

Motivation: Introduction, Theories of motivation - [Maslow's need hierarchy theory - Herzberg's two factor theory - McGregor's X and Y theory- Vroom's valence theory] Alderfer's Hierarchy of Motivational Needs(ERG-Theory), McClelland's Theory of Needs, Expectancy Theory, Equity Theory.

Morale - Meaning, Features, Difference between Morale and Motivation, Significance, Morale and performance, Developing High Morale, Measurement of Morale

Communication: Principles and Process of communication – Barriers to effective communication.

Co-ordination: Meaning – Principles and process of co-ordination.

Module 5- Controlling **8 Hrs**

Meaning & Definition -- Steps in controlling -- Essentials of a Sound Control System – Methods of Establishing Control, Techniques of controlling – Budgetary and non-budgetary.

Module 6 - Social Responsibility of Management and Contemporary Trends in Business **7 Hrs**

Social Responsibilities of Management – Meaning, Social responsibilities of business towards various groups- Meaning of business ethics- need and importance – Profits and Ethics – Factors affecting ethical practices in Business.

Recent Trends in Management: Management of Change, Management of Crisis, International Management, Indian Management Concepts-Indian Business Models and its Basic Features, Community involvement.

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Different types of Organization Charts (structure).
2. Chart of Staffing.
3. Graphic representation of Maslow's Theory.
4. Chart on Media of Communication.
5. Draft Control chart of different industry/business groups.
6. Prepare list of corporate strategies that are adopted by Indian Companies to face the challenges of competition.
7. Select a successful retail store and give details of factor leading to its success.

8. Select a failed venture, if any known to you, and bring out reasons for its failure (Note what we learn from these success & failure stories).
9. Select a company and prepare a SWOT analysis for the same.
10. Mention the characteristics and skills of managers in the 21st century.
11. List out some unethical practices prevailing in an organization.
12. Undertake a study of some ethical practices followed by an organization.

Books for Reference:

- ❖ *J.S. Chanda: Management Concepts and Strategies.*
- ❖ *L. M Prasad: Principles of Management.*
- ❖ *S.V.S Murthy: Essentials of management.*
- ❖ *Sharma & Gupta: Principles of Management.*
- ❖ *Srinivasan&Chunawalla: Management Principles and Practice.*
- ❖ *Tripathi& Reddy: Principles of Management.*
- ❖ *Y.K. Bhushan: Business Management.*
- ❖ *RickyW.Griffin, Cengage: Management Principles and Applications.*
- ❖ *P.Kanagasabapathi: Indian Models of Economy, Business and Management, PHI Learning.*
- ❖ *Anil Bhat, Aryakumar: Learning Management Principles Processes and Practices , Oxford University Publishers.*
- ❖ *Koontz & O'Donnell : Essentials of Management.*

SEMESTER - I

M1 15 MC 102: ORGANIZATIONAL BEHAVIOUR

Objective:

To develop the people skills of students and to give guidance in creating an ethically healthy work climate in any organization.

Module 1 - Introduction to Organizational Behaviour 6 Hrs

The concept of organization, organization goals- Determinants of goals - Goal Displacement- goal distortion. The study of Organizational Behaviour - Definition - Scope and application in management - Contributions of other disciplines - Organizational structure-Learning organizations-Models of OB - Hawthorne studies- Challenges and opportunities in OB

BEHAVIOUR WITHIN ORGANIZATIONS: THE INDIVIDUAL

Module 2 - Personality, Perception & Motivation 18 Hrs

Personality: Determinants of personality - biological factors - cultural factors - family and social factors - situational factors - personality attributes influencing OB.

Perception: Meaning - Need - Perceptual process -Perceptual mechanism - Factors influencing perception - interpersonal perception - self concept and self esteem

Motivation: Meaning - Characteristics - Role of Motivation - Motivation and Behaviour - Motivation and Performance - Financial and Non-financial incentives

Module 3 - Learning and Behaviour Modification 10 Hrs

Concept of Attitude - **Attitude**, opinions and beliefs, attitudes and behaviour - Formation of attitudes - Factors determining formation of attitudes - Attitude measurement - Attitude change.

Learning - Principles, process, organizational reinforcement systems - cognitive learning

BEHAVIOUR WITHIN ORGANIZATIONS: GROUPS AND INTERPERSONAL INFLUENCE:

Module 4 - Group Dynamics and Leadership

12 Hrs

Importance of teams - Formation of teams and team work.

The concept of groups - kinds and functions of groups - formal and informal groups - group cohesiveness - group think - group norms-process of group formation.

Leadership - formal and informal leadership - characteristics - Leadership theories [Trait, Behavioural and Contingency] - Power - Sources of power

Module 5 - Organization Culture and Climate

4 Hrs

Organization culture - organization climate and organizational effectiveness

Module 6 - Conflict and Organizational Change

10 Hrs

A. Conflict - meaning - process - causes - sources - types of conflict - consequences of conflict - conflict resolution strategies.

B. Stress - Understanding Stress - causes, consequences and Stress Management

C. Organisational Change - kinds of change - identification of the problems and implementation of change - resistance to change - overcoming resistance to change

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Survey on resistance to changing policies in The Banking Sector, The IT Sector
2. Undertake a study to find out the various non-financial incentives used to motivate employees.
3. A study in job enrichment and factors contributing to absenteeism and employee turnover in any industry of your choice.

4. Analyze the characteristics and components of attitudes.
5. Perform a study on the determinants of personality of a group of individuals.
6. Analyze the organizational culture and climate in the BPO industry.
7. Conduct a study on the reasons for attrition in the BPO industry.

Books for Reference:

- ❖ *Stephen Robins – Organizational Behaviour*
- ❖ *Keith Davis – Human Behaviour at work*
- ❖ *Fred Luthons – Organizational Behaviour*
- ❖ *Reddy and Appaniah - Organizational Behaviour*
- ❖ *SubhaRao - Organizational Behaviour*
- ❖ *Ashwathappa - Organizational Behaviour*

SEMESTER - I
M1 15 AR 103: MICRO ECONOMICS

Objective :

To familiarize the students with the basic theories, concepts, methodologies and terminologies used in economics.

Module 1 - Introduction to Economics **6 Hrs**

Nature and Significance of Managerial Economics, Basic concepts, Micro and Macro Economics, Difference between plant, Firm and Industry, Economic Growth and Development, Concept of Equilibrium.

Module 2 - Consumer Demand Analysis - Cardinal and Ordinal Approach **10 Hrs**

Meaning of Demand, Demand determinants, Law of Demand, indifference Curves - Properties, Elasticity of Demand - Types, Degrees and Measurement of Elasticity.

Module 3 - Demand Forecasting & Pricing **10 Hrs**

Methods of Demand Forecasting, Pricing - Factors influencing Pricing, Aims and objectives of Pricing-Methods of Pricing- Cost plus pricing, Dual pricing, Administered pricing, Target rate of return pricing.

Module 4 - Production and Cost Analysis **6 Hrs**

Laws of Production - law of Variable proportions and Laws of Returns of Scale.

Module 5 - Cost Analysis **8 Hrs**

Cost Analysis - Types of costs, calculation of Cost, Relationship between Short curves & Long curves, Cost curves, Relationship between AC and MC.

Module 6 - Market Competition **20 Hrs**

Revenue analysis - Revenue curves under different market competitions, Perfect competition - Meaning, Equilibrium of firm

and industry under perfect competition, Pricing under imperfect competition – monopoly and monopolistic competition.

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. To conduct a survey on the practical application of laws of economics.
2. To collect data on sales of consumer durable goods and predict the sales for a later year.
3. To find different case studies relating to different market conditions and to do an analysis.
4. To find out how demand differentiates between normal and inferior goods.
5. To analyze the role of a business economist in the everyday functioning of an organization taking live examples.

Books for Reference:

- ❖ *D. M. Mithani: Business Economics.*
- ❖ *Dr. P. N. Reddy & H. R. Appanaiah: Essentials of Business Economics.*
- ❖ *H. Craig Petersen & W. Cris Lewis: Managerial Economics, PHI.*
- ❖ *Joel Dean: Managerial Economics.*
- ❖ *K. Dewett: Economic Theory.*
- ❖ *M. L. Seth: Text Book of Economic Theory.*
- ❖ *Mote V. L. Peul. S & G. S. Gupta: Managerial Economics, TMH.*
- ❖ *Petersen & Lewis: Managerial Economics.*
- ❖ *Sankaran: Business Economics.*
- ❖ *Varsheney&Maheswari: Managerial Economics.*

SEMESTER - I
**M1 15 AR 104: BUSINESS MATHEMATICS &
STATISTICS**

Objective:

To enable students to understand simple arithmetical calculations relating to topics on Commerce and Economics. To enable students to grasp the fundamentals of Statistics for interpreting business data.

PART A - BUSINESS MATHEMATICS

Module 1 - Theories of Equations **10 Hrs**

Theory of equations: Linear, Quadratic, and Simultaneous - Application of equations in business and commerce.

Module 2 - Interest and Annuities **10 Hrs**

Laws of indices and logarithms - Simple interest - Compound Interest - Annuities: Meaning - Types - Present Value and Future Value of annuity - Applied Problems on Perpetuity - Loans - Sinking fund - Endowment fund using Annuity Tables.

PART B - BUSINESS STATISTICS

Module 3 - Introduction to Statistics **8 Hrs**

Meaning and Definition of Statistics - Characteristic of Statistics - Functions, Scope and Limitations of Statistics - Classification and Tabulation of Data - Diagrammatic and Graphic Representation of Data using Excel.

Module 4 - Measures of Central Tendency and Dispersion

14 Hrs

Meaning - Arithmetic Mean - Weighted Mean - Combined Mean - Median - Mode - Empirical Relationship. Dispersion - Meaning

- Range -Quartile Deviation - Mean Deviation - Standard Deviation and their Coefficients.

Module 5 - Time series

6 Hrs

Components of time series - Trend analysis by Moving Averages and Least Squares Method (linear).

Module 6 -Correlation and Regression

12 Hrs

Correlation: Meaning, Karl Pearson's Coefficient of Correlation, Spearman's Correlation Coefficient Regression: Concept, the two Regression Equations.

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Develop an Amortization Table for Loan Amount - EMI Calculation.
2. Prepare a Bank Statement using SI and CI.
3. Prepare a Case Study on application of Calculus to business.
4. Collection of Data and computation of various averages.
5. Analysis of data by computing standard deviation and coefficient of variation.
6. Comparing and correlating data.
7. Presentation of data in graphs and diagrams.

Books for Reference:

- ❖ *Goel Ajay and GoelAlka: Mathematics and Staistics*
- ❖ *Akhilesh K B and Balasubrahmanyam S: Mathematics and statistics for Managemnet*
- ❖ *Dorai Raj: Business Mathematics.*

- ❖ *Dr. A K Arte & R V Prabhakar: A Textbook of Business Mathematics.*
- ❖ *Saha: Mathematics for Cost Accountants.*
- ❖ *Sanchethi&Kapoor: Business Mathematics.*
- ❖ *Soni: Business Mathematics.*
- ❖ *ZamiruddingKhanna: Business Mathematics.*
- ❖ *Chikkodi& BG Satya Prasad: Business Statistics, Himalaya Publications*
- ❖ *Dr.Asthana: Elements of Statistics, Chaitanya.*
- ❖ *Dr. B N Gupta: Statistics (SahityaBhavan), Agra.*
- ❖ *Dr.Sancheti&Kapoor:Statistics Theory,MethodsandApplication.*
- ❖ *Ellahance: Statistical Methods.*
- ❖ *S P Gupta: Statistical Methods, Sultan.*

SEMESTER -II

M1 15 MC 201: BUSINESS ENVIRONMENT

Objective: To familiarize the student regarding business environment, impart of economic policies on decisions of any organization.

PART-A: ECONOMIC ENVIRONMENT

Module 1- An Overview of Business Environment 10 Hrs

Meaning and Definition, Objectives, Importance and Uses of Study of business environment.

Environmental Analysis – Meaning, Process of Environmental Analysis, Limitations of environmental Analysis, environmental factors – The Micro environment of business and the macro environment of business.

Module 2 - Economic Environment 12 Hrs

Meaning – Characteristics of Indian Economy – Features affecting Economy – Impact of Liberalization Privatization & Globalization of Indian Business.

Monetary policy – Meaning, objectives

Fiscal policy – Meaning, objectives, budget and its importance

EXIM policy – Meaning, objectives

Industrial policy – Meaning, objectives (Latest Policy Measures.)

Module 3 – Global Environment 8 Hrs

Meaning, nature of globalisation, causes of globalization, strategies for globalization, Challenges of International Business, GATT and WTO and its implications on Indian economy.

PART-B: LEGAL ENVIRONMENT

Module 4- Political Environment 10 Hrs

Meaning, Political institutions, The Constitution of India, The Preamble, The fundamental rights, The relationship between business and government, Responsibilities of business towards

government, Responsibilities of government towards business, Extent of state intervention in business.

Module 5 - Technological, Social and Natural Environment

12 Hrs

Technological Environment - Meaning and definition, components of technology, features of technology, Impact of Technology, Limitations in technological development, Current trends in technological environment.

Social and cultural Environment - Meaning and definition of society, Culture - elements of culture, business and culture.

Natural Environment - Meaning of Natural Environment, Natural Environment and its impact on business.

Module 6 - Legal Environment

8 Hrs

Committee on Competition Law and Policy 2000 - Competition Commission of India - Competition Act 2000 - Comparison with MRTP Act - Information technology act 2000 - Cyber Regulations Appellate Tribunal - Cyber Offences.

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. List out the various cyber offences and the penalties for the same.
2. List at least 3 MNCs of G-8 Countries operating in India along with products they manufacture.
3. Collect the latest Fiscal, Monetary Policies on business.

Books for Reference:

- ❖ *Chidamb K: Business Environment.*
- ❖ *Dr. K. Aswathappa: Business Environment.*
- ❖ *Francis, Cherunilam: Business Environment.*
- ❖ *Misra&Puri: Economic Development.*
- ❖ *Rosy Wali: Business Environment.*
- ❖ *S. Adhikari: Business Environment.*

SEMESTER -II

M1 15 MC 202 : MARKETING MANAGEMENT

Objective:

1. To familiarize students with basic concepts of marketing and the 4P's with special emphasis on the upcoming trends in the market.
2. To nurture the capacity to translate marketing ideas and concepts into marketing materials.
3. To try one's hand at the art of marketing in the context of pricing, positioning and promoting products and services at an auction event.

Module 1 - Introduction and Marketing Environment 16 Hrs

Marketing: Definition, scope and importance of marketing, Functions of marketing- understanding the market place and consumer needs, marketing offers - marketing concepts, the growth of not-for profit marketing.

Marketing Environment: Meaning, Analyzing the needs & trends in the Micro & Macro environment - Marketing Mix - The elements of marketing mix, Monitoring and responding to environmental change using SWOT analysis.

Types of Market - Tele Marketing, E-Marketing-Service Marketing, Rural Marketing.

Module 2 - Market Segments and Consumer Behavior Analysis 10 Hrs

Market Segmentation -Bases for segmenting consumer markets - Approaches to segmentation - Target marketing - Product positioning - Factors influencing buyer Behavior- Buying Decision Process.

Market targeting strategies -Positioning - Undifferentiated marketing -Concentrated marketing.

Module 3 – Product Strategy and Price Strategy **16 Hrs**

Product differentiation - Product life cycle strategies and life cycle extensions - New product development process – Product mix -Product line – Analysis - Line modernization – Branding – Building an identity – Brand equity - Brand name decision – Brand building tools – Repositioning – Packaging and labelling.

Pricing objectives and importance – Factors influencing price – Pricing Methods/Strategies – Product mix pricing – Price wars and reaction to price challenges.

Module 4 – Promotion Strategy **8 Hrs**

Elements of Promotion Mix - Sales Promotion Tools to consumers and dealers - meaning, nature and functions; limitations. Sales promotion schemes-sample- coupon-price off-premium plan-consumer contests and sweep stakes-POP displays-demonstration-trade fairs and exhibitions

Role and importance of Advertising – Advertising - Advertising: functions of advertising; advertising media; different types of media-relative merits and demerits- Agency, Personal selling and sales force management.

Module 5 – Distribution Strategy **4 Hrs**

Marketing channel system – Traditional and modern – Factors affecting choice of channel – retail formats- supermarkets, hyper markets, chain stores, department stores, discount stores, margin free markets, electronic retailing. Upcoming trends in Retail Management.

Module 6 – Recent Trends in Marketing **6 Hrs**

E-Business using the Internet domains B2C, B2B, C2C, C2B – Placing ads and promotion online – Use of blogs as a promotion tool – Telemarketing – Retailing – Niche Marketing – Kiosk marketing – Catalog marketing – Relationship marketing and contextual marketing (concepts only).

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Visit any website and list the promotion strategy of a sponsoring company.
2. Find out the promotion tools of any company.
3. Observe the Distribution Network of a Company
4. List out Product Line of a company and note line modernization or deletion.
5. Draw a Product Life Cycle with regard to a particular product of a company and observe its extension.

Books for Reference:

- ❖ *Adrian Palmer: Introduction to Marketing, Theory and Practice, Oxford University Press, 2004, New York.*
- ❖ *Armstrong & Kotler: Principles of Marketing, Tenth Edition, Prentice Hall, India.*
- ❖ *Czinkota & Kotabe: Marketing Management, Second Edition, Thomas South Western, Vikas Publishing House.*
- ❖ *Kotler Philip: Marketing Management, Eleventh Edition, Pearson*

SEMESTER - II
M1 17 MC 203: FUNDAMENTALS OF
ACCOUNTING

Objective:

To provide knowledge & understanding of the basic framework of financial statements and their preparation & reporting requirements

Module 1 - Introduction to Accounting **6 Hrs**

Basic Financial Statements (Balance sheet, Profit or loss statement, cash flow statement) - Meaning of Accounting - Objectives of Financial Accounting and Reporting - Users of Financial Accounting Information - Limitations of Accounting - Qualitative characteristics of financial statements: Understandability, Relevance, Reliability and Comparability (Four Pillars of Accounting)

Module 2 - Conceptual Basis of Accounting **10 Hrs**

Understanding the Concepts of Equity, Assets, Liabilities, Income, Expense and Revenue vs. Capital - Accounting Concepts & Conventions, GAAP: Assumption of Going Concern - Concepts of Accrual, Materiality, Double Entry - Substance over Form - Basic Accounting Equation and representation in Balance Sheet

Module 3 - Framework of Accounting **16 Hrs**

Accounting Cycle - Classification of Accounts (based on Accounting Equation Method) - Process of Journalising - Posting to Ledgers - Preparation of Trial Balance - Preparation of Subsidiary Books: Purchases, Sales, Purchases Returns, Sales Returns, Triple Column Cash Books and Journal Proper - Rectification of Errors as per Ind AS 8 and 10

Module 4 - Final Accounts of a Sole Proprietor **12 Hrs**

Preparation of Trading Account, Profit & Loss Account, and Balance Sheet of Sole Proprietary concerns - Treatment of Special

Items: Adjustments relating to Closing Stock; Outstanding Expenses; Prepaid Expenses; Accrued Income; Income received in advance, provision for discount on debtors, provision for discount on creditors; goods distributed as free samples, goods taken by the owner for personal use, Abnormal loss of stock by fire, theft and accident(insured goods and uninsured goods), Manager's Commission

Module 5 - Computerised Accounting Process **10 Hrs**

Accounting Process using Tally – Journal, Ledger and Trial Balance

Module 6 - Accounting Standards and IFRS **6 Hrs**

Meaning and Objectives of Accounting Standards – Procedure for issuing Accounting Standards in India – International Financial Reporting Standards – Need for IFRS Convergence – Ind AS - Introduction to Financial Statements as per Ind AS Schedule III

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Contact an NGO and find out their system of accounting.
2. Collect information with regard to the practical reasons for charging
Depreciation and the methods adopted for calculating the same.
3. Generate different types of financial and cost related reports using excel and tally.
4. Find out the accounting system adopted by a Sole Proprietor
5. Differences between Double Entry and Single Entry systems of Book-keeping.
6. Analyse the differences between Profit & Loss Account and Income & Expenditure Account/ Receipts & Payments Account.

7. Study of published financial statements of firms (developing skills to interpret the financial statements & assess performance)
8. Study the accounting software such as Microsoft dynamics, SAP & Oracle

Books for Reference:

- ❖ *Jain S P & Narang: Basic Financial Accounting.*
- ❖ *R. S. N. Pillai, Bagavathi & S. Uma: Fundamentals of Advanced Accounting.*
- ❖ *S. Anil Kumar, Mariappa & V Rajesh Kumar: Financial Accounting.*
- ❖ *S. N. Maheshwari & S. K. Maheshwari: Fundamentals of Accounting.*
- ❖ *S. Sudalaimuthu & S. Anthony Raj: Computer Applications in Business.*
- ❖ *Bhushan Kumar Goyal & H.N. Tiwari*

SEMESTER - II
M1 15 AR 204: MACRO ECONOMICS

Objective:

To familiarize the students with everyday relevant macro indications to understand the growing importance of economics in everyday business and give emphasis on theoretical as well as practical aspects.

Module 1 – Introduction to Macro Economics **7 Hrs**

Social systems – Features of socialism, capitalism and mixed economy, K Economy – Features, Framework, K Economy in a developing country.

Module 2 – Business Cycles **10 Hrs**

Phases of Business Cycles, Features of Business Cycles, Inflation - Types, Cause and Effects.

Module 3 – Monetary and Fiscal Policy **10 Hrs**

Monetary Policy – Meaning, Features & Tools, Fiscal Policy – Meaning, Features and tools, Inflation and Deflation.

Module 4 – International Monetary Systems and International Finance **10 Hrs**

Exchange Rate Regime, Fixed versus Floating Rates, FDI and FII's

Module 5 – National Income Accounting **8 Hrs**

Basic Concepts, Determination of National income, Methods of Computation, Difficulties of Estimation, Calculation of NI Concepts.

Module 6 – Nature of Indian Economy **15 Hrs**

Population – Causes of Growth of Population impact of population, meaning of Life expectancy, Literacy, Age-Sex composition of population, Human Development Index,

unemployment –Meaning, Types, Causes and Remedies, Capital Formation- Trends, Reasons for Low Rate of Capital formation, Measures to raise the rate of saving and investment.

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. To study how business cycles have impacted the global economy in the past companies.
2. To compare the monetary policies of any two economies.
3. Do a case study of National income accounting company and underdeveloped economy with a developed area.
4. Find out the recent changes introduced in monetary and fiscal policies.
5. Find statistical trends in unemployment.
6. List the difference between states in context of poverty, literacy, population etc.

Book for Reference:

- ❖ *D. M. Mithani: Business Economics*
- ❖ *Joel Dean: Managerial Economics*
- ❖ *K. K. Dewett: Economic Theory*
- ❖ *M. L. Jhingan: International Economics*
- ❖ *Mote V. L. Peul. S & Gupta G S: Managerial Economics TMH*
- ❖ *Niravathi & C. Ramani Nair: International Economics*
- ❖ *Peterson & Lewis: Managerial Economics*
- ❖ *Sankaran: Business Economics*
- ❖ *Seth M. L: Text Book of Economic Theory*
- ❖ *Varsheney & Maheswari: Managerial Economics*

SEMESTER - II

FSD 15 202: INDIAN CONSTITUTION

Module - 1 **12 Hrs**

Framing of the Indian Constitution: Role of the Constituent Assembly.

Philosophy of the Constitution: Objectives, Resolution, Preamble, Fundamental Rights and Duties. Human Rights and Environmental Protection.

Module - 2 **12 Hrs**

Special Rights created in the Constitution for Dalits, Backward Classes, Women and Children, and Religious and Linguistic Minorities.

Directive Principles of State Policy: The need to balance Fundamental Rights with Directive Principles.

Module - 3 **12 Hrs**

Union Executive: President, Prime Minister and Council of Ministers; Powers and Functions, Coalition Government; Problems in their working.

Union Legislature: Lok Sabha and Rajya Sabha, Powers and Functions; recent trends in their functioning.

Module - 4 **12Hrs**

State Government: Governor, Chief Minister and Council of Ministers, Legislature.

Centre-State Relations: Political, Financial, Administrative; Recent Trends.

Module - 5 **12Hrs**

Judiciary: Supreme Court, Judicial Review, Writs, Public Interest Litigations. Enforcing Rights through writs.

Emergency Provisions (Article 356)

Books for Reference:

- ❖ *K. Ghai: Indian Constitution.*
- ❖ *G R Poornima, M N Suresh Kumar & Barath D. Malali: Indian Constitution.*