

St. Joseph's College of Commerce

(Autonomous)

163, Brigade Road, Bengaluru - 560 025

Accredited with 'A++' Grade (4th Cycle) by the
National Assessment and Accreditation Council (NAAC)

Recognized by the UGC as
"COLLEGE WITH POTENTIAL FOR EXCELLENCE"



Bachelor of Business Administration (International Transfer) Programme

*Syllabus as per National Education Policy
Curriculum Framework w.e.f., 2021-2022*

**Academic year 2022 - 2023
(Batch 2022- 2026)**

**BACHELOR OF BUSINESS ADMINISTRATION
(INTERNATIONAL TRANSFER) PROGRAMME
PROGRAMME STRUCTURE (FOR I & II SEMESTERS)
SEMESTER SCHEME OF EXAMINATION
SEMESTER I**

SL. No.	Course Code	Title of the Course	Category of Course	Teaching Hour per Week (L+T+P)	ESE	CIA	Total Marks	Credits
1	Language 1		AECC	3+1+0	60	40	100	3
	M4 21 KN 101	Kannada						
	M4 21 HN 101	Hindi						
	M4 21 AE 101	Additional English						
2	Language 2		AECC	3+1+0	60	40	100	3
	M4 21 GE 101	General English						
3	M4 21 DC 101	Perspectives in Management	DSC-1	4+0+0	60	40	100	4
4	M4 22 DC 102	Business Mathematics and Statistics	DSC-2	4+0+0	60	40	100	4
5	M4 21 DC 103	Managerial Economics	DSC-3	4+0+0	60	40	100	4
6		Open Electives***	OEC-1	3+0+0	60	40	100	3
7	M4 22 SB 101	Digital Fluency	SEC-SB	1+0+2	30	20	50	2
8	UG 21 FC 101	Psychological Wellbeing	SEC-VB	1+0+2	-	50	50	2
TOTAL					390	310	700	25

*** Open Elective Courses are courses from an unrelated discipline/ subject, with an intention to seek exposure beyond discipline/s of choice. Refer the below mentioned link for suggestive list of open electives. https://www.sjcc.edu.in/pdf/Open_Electives_Courses_bba.pdf

**BACHELOR OF BUSINESS ADMINISTRATION
(INTERNATIONAL TRANSFER) PROGRAMME
PROGRAMME STRUCTURE (FOR I & II SEMESTERS)
SEMESTER SCHEME OF EXAMINATION
SEMESTER II**

Sl. No.	Course Code	Title of the Course	Category of Course	Teaching Hour per Week (L+T+P)	ESE	CIA	Total Marks	Credits
1	Language 1		AECC	3+1+0	60	40	100	3
	M4 21 KN 201	Kannada						
	M4 21 HN 201	Hindi						
	M4 21 AE 201	Additional English						
2	Language 2		AECC	3+1+0	60	40	100	3
	M4 21 GE 201	General English						
3	UG 21 CC 201	Environmental Studies	AECC	3+0+0	30	20	50	3
4	M4 21 DC 201	Fundamentals of Accounting	DSC-4	3+0+2	60	40	100	4
5	M4 21 DC 202	Organisational Behaviour	DSC-5	4+0+0	60	40	100	4
6	M4 21 DC 203	Business Environment	DSC-6	4+0+0	60	40	100	4
7		Open Electives***	OEC-2	3+0+0	60	40	100	3
8	UG 21 EA 201	Extension Activities	SEC-VB	0+0+2	-	25	25	1
9	UG 21 EC 201	Extra-Curricular Activities	SEC-VB	0+0+2	-	25	25	1
TOTAL					390	310	700	26

*** Open Elective Courses are courses from an unrelated discipline/ subject, with an intention to seek exposure beyond discipline/s of choice. Refer the below mentioned link for suggestive list of open electives. https://www.sjc.edu.in/pdf/Open_Electives_Courses_bba.pdf

SEMESTER - I
M4 21 DC 101: PERSPECTIVES IN MANAGEMENT

COURSE OBJECTIVES:

Students should be able to:

1. Explain the forms of organization and evolution of management thought.
2. Integrate the planning, forecasting with decision making process of a given organization.
3. Relate the function of organizing with staffing in consideration of their effort on individual actions.
4. Identify the range of leadership theories, Directing and controlling tools available in the management.
5. Illustrate the range of motivation theories and methods of coordination available for the management practices.
6. Describe the recent trends in management and factors affecting ethical practices in Business and social responsibilities of management towards all the stakeholders.

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 Levels of Business Management - Need for Managers - Types of Managers - Managerial Roles.

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

Module 2 - Planning

10 Hrs

Planning: 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 - Management by

Objectives & Management by Exception.

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 v/s Decentralization of Authority - Span of Control.

Staffing: Nature -Process of staffing- Importance of staffing

Module 4 - Directing and Co-ordination

12 Hrs

Directing: Meaning - Principles and techniques of directing

Leadership: Meaning - Leadership styles-Formal and informal leadership.

Motivation: Meaning, Nature, Purpose and Significance of Motivation

Morale: Meaning, Nature, Purpose and Significance of Morale, Difference between Morale and Motivation, 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 and Recent Trends in Management

7 Hrs

Social Responsibilities of Management - Meaning, Social responsibilities of business towards various stakeholders- 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, Community involvement.

Skill Development:

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

1. Take different types of organisation of your choice and make a chart of the type of organisation structure followed at the institution. Also create a chart on Media of Communication followed at the organisations.
2. Take a company of your choice and create a chart on the hierarchy that exists in the company or create a graphical representation of Maslow's Theory and present it in class
3. Critically analyze the corporate strategies that are adopted by Indian Companies to face the challenges of competition. Make a report of your findings

4. Select a successful retail store and give details of factors leading to its success or Select a failed venture, if any known to you, and bring out reasons for its failure. Make a presentation of the same in class.
5. Select a company of your choice and prepare a SWOT analysis for the same also Mention the characteristics and skills of managers in the 21st century that them successful.
6. Identify some unethical and ethical practices prevailing in an organization. Make a report of the same

Books for Reference:

- Anil Bhat, Aryakumar, Learning Management Principles Processes and Practices, 2nd Edition, Bengaluru, Oxford University Press, 2019.
- Bhushan Y.K., Fundamentals of Business Organization and Management, 19th Edition, New Delhi, Sultan Chand & Sons, 2016.
- Chandan J.S., Management Concepts and Strategies, 1st Edition, Delhi, Vikas Publishing House Pvt. Limited, 1997.
- Harold Koontz & Cyril O'Donnell, Essentials of Management, 4th Edition, New Delhi, McGraw Hill, 1986.
- Kanagasabapathi P., Indian Models of Economy, Business and Management, 3rd Edition, Delhi, PHI Learning, 2012.
- Prasad L.M., Principles of Management, 8th Edition, New Delhi, Sultan Chand & Sons, 2019.
- Ricky W. Griffin, Management Principles and Applications, 10th Edition, Delhi, Cengage Learning, 2012.
- Sharma R.K. & Shashi K. Gupta, Principles of Management, 1st Edition, New Delhi, Kalyani Publishers, 2016.
- Srinivasan R. & Chunawalla S.A., Management Principles and Practice, 1st Edition, Kolkata, Himalaya Publishing House, 2014.
- Tripathi P.C. & Reddy P.N., Principles of Management, 5th Edition, New Delhi, McGraw Hill Education, 2017.

SEMESTER -I
M4 21 DC 102: BUSINESS MATHEMATICS AND
STATISTICS

COURSE OBJECTIVES:

Students should be able to:

1. Explain the basic mathematical concepts and its application in business
2. Describe the use of interest and calculation of annuities
3. Elucidate the significance of statistics in analysing business problems.
4. Use the concept of measures of central tendencies and dispersion
5. Analyse the time series of data using moving average and least square methods
6. Apply Correlation and Regression Analysis to analyse the given 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 and calculate EMI
2. Prepare a Bank Statement using SI and CI.
3. Prepare a Case Study on application of Calculus to business.
4. Collect data and compute various averages on the data that you collected
5. Analysis of data by computing standard deviation and coefficient of variation.
6. Students need to collect data and they are to compare and correlate the data and presentation the data in graphs and diagrams.

COURSE OUTCOMES:

After completion of the course the students will be able to:

1. Use the basic principles of arithmetic and theories of equation in business decision making
2. Apply the concept of interests, annuities and time value of money in financial decisions
3. Describe statistical data, construct and comprehend diagrammatic and graphic representation of data
4. Choose and interpret measures of central tendencies and dispersion.
5. Analyze the underlying trend of time series data and predict future.
6. Examine the relationship between two variables by using Correlation and Regression Analysis.

BOOKS FOR REFERENCE:

- Akhilesh K. B. and Balasubrahmanyam S, Mathematics and statistics for Management, 1st Edition, Delhi, Vikas Publishing, 2008.
- Dr.Asthana B.N., Elements of Statistics, 1st Edition, Allahabad, Chaitanya Publishing House, 2011.
- Chikkodi C.M. & Satya Prasad B.G., Business Statistics, 2nd Edition, Kolkata, Himalaya Publishing House, 2018.
- Dorai Raj, Business Mathematics, 1st Edition, Mangalore, United Publishers, 2007.
- Elhance D.N., Fundamentals of Statistics, 2nd Edition, New Delhi, Kitab Mahal, 2018.
- Dr. Gupta B.N., Business Statistics, 1st Edition, Agra, SBPD Publications, 2019.
- Goel Ajay and Goel Alka, Mathematics and Statistics, 4th Edition, New Delhi, Taxmann Publications Pvt. Ltd., 2014.
- Gupta S.P., Statistical Methods, 43rd Edition, New Delhi, Sultan Chand & Sons, 2014
- Sanchethi D.C. & Kapoor V.K., Business Mathematics, 1st Edition, New Delhi, Sultan Chand & Sons, 2014

- Sancheti D.C. & Kapoor V.K., Statistics Theory, Methods and Application, 7th Edition, New Delhi, Sultan Chand & Sons, 2010
- Soni R.S., Business Mathematics, 1st Edition, Delhi, Ane Books Pvt. Ltd., 2013
- Qazi Zamiruddin, Vijay K. Khanna, Business Mathematics, 2nd Edition, Delhi, Vikas Publishing, 2009.

SEMESTER -I
M4 21 DC 103: MANAGERIAL ECONOMICS

COURSE OBJECTIVES:

Students should be able to:

1. Describe the role of Managerial Economics in Business decisions making
2. Evaluate the laws relating to consumer behaviour and law of demand in the context of using the appropriate demand forecasting technique.
3. Examine the factors influencing pricing decision in order to arrive at appropriate pricing
4. Compare and contrast the implication of law of production and short run and long run curves on average cost and marginal cost
5. Determine the equilibrium pricing and output under perfect and imperfect market competitions
6. Relate dynamics of Business cycles, changes in monetary and fiscal policies and other macro-economic variables with the corresponding impact on managerial decisions and operations.

Module 1 - Introduction to Managerial Economics

4 Hrs

Meaning and significance of Managerial Economics, Basic concepts of Micro and Macro Economics, Economic Growth and Development, Concept of Equilibrium.

Module 2 - Approaches to Consumer Behaviour and Demand Analysis

12 Hrs

Cardinal and Ordinal approaches to Consumer Behaviour - Law of Diminishing Marginal Utility and Equi - Marginal Utility - Indifference Curves - Properties Demand - Meaning - Determinants - Law of Demand, Elasticity of Demand - Price Elasticity - Degrees - Measurement of Price Elasticity - Concept of Income and Cross elasticity - Methods of Demand Forecasting including problems.

Module 3 - Pricing

4 Hrs

Pricing - Factors influencing Pricing, Objectives of Pricing - Methods of Pricing: Cost plus pricing, Dual pricing, Administered pricing, Target rate of return pricing

Module 4 - Production and Cost Analysis

8 Hrs

Laws of Production: Law of variable proportion - Law of returns to scale - Isoquant and Iso cost curves - Producer's equilibrium.
Cost Analysis - Types of costs and calculation - Relationship between Short run and Long run curves, Relationship between Average Cost and Marginal Cost

Module 5 - Market Competition

15 Hrs

Revenue analysis – Revenue curves under different market competitions, Perfect competition – Meaning, Equilibrium under Perfect competition – Time element under price and output. **Monopolistic competition - Oligopoly - Meaning and features.**

Module 6 – Macro Economic Concepts for Managerial Operations

17 Hrs

Phases of Business Cycles and features, Inflation – Types and Causes – Deflation Monetary Policy and Fiscal Policy – Meaning and Tools National income - Basic Concepts and Methods of Computation (Only theoretical concepts) Exchange rate regime – Fixed Vs Floating exchange rates, Foreign Direct Investment and Foreign Institutional Investment.

SKILL DEVELOPMENT:

(These activities are only indicative; the faculty member can innovate)

1. To analyze the role of a Managerial Economist in the everyday functioning of an organization taking live examples.
2. Choose a specific sector and prepare a survey report on the Demand Forecasting for a product/service.
3. Conduct a small survey to understand the Consumer Behaviour in situations like an epidemic or pandemic.
4. Analyse the different types of Costs incurred in the education sector.
5. Create a product/service of your choice and determine the Pricing Method involved in its pricing.
6. Analyse the different phases of Business Cycles in India since Independence and study how Business Cycles have impacted the global economy in the past.
7. Study the recent changes introduced in Monetary and Fiscal policy.
8. Examine statistically the macroeconomic elements of Indian Economy such as HDI, Inflation, Unemployment, Poverty and Capital Formation.

COURSE OUTCOMES:

After completion of the course, the students should be able to:

1. Describe the role of Managerial Economics in Business decisions making
2. Evaluate the laws relating to consumer behaviour and law of demand in the context of using the appropriate demand forecasting technique.
3. Examine the factors influencing pricing decision in order to arrive at appropriate pricing
4. Compare and contrast the implication of law of production and short run and long run curves on average cost and marginal cost
5. Determine the equilibrium pricing and output under perfect and imperfect market competitions
6. Relate dynamics of Business cycles, changes in monetary and fiscal

policies and other macro-economic variables with the corresponding impact on managerial decisions and operations.

BOOKS FOR REFERENCE:

- Craig Petersen H. & Cris Lewis W., *Managerial Economics*, 4th Edition, New York, Pearson, 2005.
- Dr. Mithani D. M., Anjali Sane, *Business Economics*, 1st Edition, Kolkata, Himalaya Publishing House, 2013.
- Dewett K., *Economic Theory*, 3rd Edition, New Delhi, S Chand & Co Ltd., 2006.
- Jhingan M.L, *Micro Economic Theory*, 7th Edition, Delhi, Vrinda Publications, 2011.
- Joel Dean, *Managerial Economics*, 1st Edition, Delhi, PHI Learning Pvt. Ltd., 1951.
- Mote V. L., Paul. S & Gupta G, *Managerial Economics*, 1st Edition, New Delhi, McGraw Hill Education, 2017.
- Dr. Reddy P. N. & Appanaiah H. R., *Essentials of Managerial Economics*, 1st Edition, Kolkata, Himalaya Publishing House, 2017.
- Dr. Sankaran S., *Business Economics*, 1st Edition, Chennai, Margham Publications, 2012.
- Seth M.L., *Principles of Economics*, 1st Edition, Agra, Lakshmi Narain Agarwal, 2017
- Varsheney R.L & Maheswari S.N, *Managerial Economics*, 1st Edition, New Delhi, Sultan Chand & Sons, 2018

SEMESTER -I
M4 22 SB 101: DIGITAL FLUENCY

COURSE OBJECTIVES

The students will be able to:

1. Evaluate the indispensable factors that demands the emerging digital technologies of AI, ML, DL and IoT in Accounting and Finance and adoption of AI for strategic decision making.
2. Examine the role of technology in Finance and emerging trends in Finance in the context of block chain transaction, Automation and Financial reporting.
3. Use Big Data Analytics in Accounting and Finance and strategic decision making
4. Identify the potential threats of Cyber-attacks in the context of the data Breach, Protection and Privacy

Module 1: Operating Systems

10 Hrs

Operating Systems, types of operating systems, major functions of the operating systems, types of riser interface, examples of operating systems: MS-DOS, Windows, Mac OS. Linux, Solaris, Android. Office automation tools: word processor, power point, and spread sheet.

Module 2: Computer Networks

10 Hrs

Introduction to Computer Networks, Evolution of Networking, types of networks, Network devices - Modem, Ethernet card, RJ45, Repeater, Hub, Switch, Router, and Gateways, Identification of Nodes in a Network Communication, Internet, Web and the Internet of Things, Domain Name Systems. Security Aspects- Threats and Prevention, Malware - virus, Worms, Ransomware, Trojan, spyware, adware, key loggers, Modes of Malware distribution, Antivirus, HTTP vs HTTPS Firewall, Cookies, Hackers and Crackers

Module 3: Database Management System

10 Hrs

Database Management Systems, Relational Data Model. Introduction to e-learning platforms such as Swayam, and MOOC. Virtual Meet: Technical Requirements, Scheduling a meeting, joining virtual meet, recording the meeting, On line Forms: Creating questionnaire, Publishing questionnaire, conducting online responses, Analysing the responses, copying graphics into powerpoint, Downloading the response to spreadsheet. Introduction to societal impacts, Digital Foot prints, Digital Society and Netizen, Data Protection, E-waste, Impact on Health.

Skill Development:

1. Identifying the configuration of a computer system, laptop, and a mobile phone
2. Identifying the version and the configuration of the operating system

- of a computer, laptop, and a mobile phone
3. Identifying the network components like patch cord, switch, RJ 45 Jack, Socket and wireless router, creating a hotspot from a mobile phone, and allowing others to use the hotspot, creating a Google form, and send it to five users, scheduling a virtual meet and invite three people to join the Google meet, record the virtual Meet
 4. Creating an account in the Railway reservation website, IRCTC, and finding trains from Tumkur to Hubli, creating a one minute video of your choice in your native tongue, and upload the video to YouTube, composing word document.
 5. Creating tables, creating tables, preparing power point slides, simple computation using spread sheet

COURSE OUTCOMES:

After completion of the course, the students will be able to:

1. Explain the type of emerging technologies and potential cyber-attacks in the world of digital
2. Evaluate the relevance and applicability of Artificial Intelligence, Big Data Analytics, Internet of Things and Cloud Computing on specific operations citing a example for the same
3. Justify the building of Essential Skills beyond Technology that goes well with adoption the Technology

BOOK FOR REFERENCE:

- Volker Lang, Digital Fluency: Understanding the basics of Artificial Intelligence, Block chain technology, Quantum Computing and their applications for Digital Transformation, 1st Edition, Apress Publications, 2021
- S. B. Ramoshi and S.P. Sajjan, Digital Fluency, 1st Edition, Karnataka, Ekalavya E-educate, 2021.
- Eric Downey, Fundamentals, Applications and Emerging Technologies, Createspace Independent Publications, 2017
- Chris Hackett, The Big Book of Maker Skills (Popular Science): Tools & Techniques for Building Great Tech Projects Flexi bound, Weldon Owen, Illustrated edition, 2014

UG 21 FC 101: PSYCHOLOGICAL WELL-BEING

Objectives:

1. To nurture self-awareness and meaningful relationship skills.
2. To help in the development of emotional quotient.
3. To develop inter-personal skills.

Module 1 - Introduction

3 hrs

Meaning of counseling - Myths and Facts related to counseling - Breaking stigmas related to seeking counselling - Normalizing seeking help - Self-reflection through concentric circles

Module 2 - Intra-personal and Inter-personal Awareness

10 hrs

Meaning of self-esteem - Factors that influence self-esteem - Importance of self-esteem - Effects of low self-esteem - Qualities seen in people with high vs. low self-esteem - How to improve self-esteem - Self-awareness activity
Meaning of peer pressure - Different kinds of peer pressure - Resisting peer pressure - Confronting peer pressure - Group sharing activity
Meaning of relationships - Types of relationships - Healthy relationship dynamics - Personal Rights in a relationship - Components of a healthy relationship - Types of abuse in a relationship - Intimacy and understanding our needs - Boundaries

Module 3 - Understanding Emotions

4 hrs

Meaning of emotions - Role of emotions in our lives - Beliefs regarding emotions - Harmful effects of suppressing emotions - Signs of emotional suppression - Handling emotions in a healthy manner - Self-assessment activity

Module 4 - Anger management

5 hrs

Meaning of anger - Physical and Emotional symptoms of anger - Different ways that people express anger - Expression and experience of anger - What makes us angry and what it means when we're angry - Dealing with anger - Guided visualization and art activity

Module 5 - Managing Anxiety/Fear

4 hrs

Meaning of fear - Types of fear - Physical and Emotional symptoms of fear - Different reactions to fear - Overcoming fear - Art work followed by group sharing activity

Module 6 - Dealing with Loss and Grief

4 hrs

Understanding loss and grief - Form of loss - Stages of grief - Dangers of not grieving - Dealing with grief - Ways to help others in grief

Outcomes:

1. The student is more self-aware and able to develop more meaningful relationships.
2. The emotional quotient of the student is increased.

3. An improvement in the inter-personal skills is seen along with a better understanding of self.

SEMESTER -II

M4 21 DC 201: FUNDAMENTALS OF ACCOUNTING

COURSE OBJECTIVES:

The students will be able to:

1. Describe the objectives of Financial Reporting from the perspective of the Stakeholders.
2. Define the Concepts, Assumptions and Conventions of Accounting.
3. Prepare necessary subsidiary books.
4. Construct the Financial Statements of a Sole proprietor.
5. Describe the process of Accounting by using Tally.
6. Differentiate between Accounting Standards of Ind AS and IFRS.

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 make a report.
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. Create a document showing the accounting system adopted by a Sole Proprietor.
5. Chart out the differences between Double Entry and Single Entry systems of Book-keeping.
6. Analyze the differences between Profit & Loss Account and Income & Expenditure Account/ Receipts & Payments Account.
7. Study the published financial statements of any 3 firms (developing skills to interpret the financial statements & assess performance)
8. Identify and give an account on the accounting software such as Microsoft dynamics, SAP & Oracle and its applications in organizations.

COURSE OUTCOMES:

After completion of the course the students will be able to:

1. Illustrate the objectives of Financial Accounting and Reporting from the perspective of the Stakeholders.
2. Describe the concepts, assumptions and conventions of Accounting.
3. Show the necessary Subsidiary books.
4. Construct the financial statements of a Sole proprietor.
5. Develop Financial Statements by using Tally.
6. Compare and contrast the Accounting Standard of IFRS and Ind AS.

BOOKS FOR REFERENCE:

- Jain S.P. Narang K.L., Advanced Accountancy Vol. 1 Principles of Accounting, 19th Edition, Kalyani Publishers, New Delhi, 2015.
- Raman B.S., Basic Accounting, 1st Edition, Bangalore, Sapna Book House, 2016.
- Shukla M.C. Grewal T.S. Gupta S.C. Advanced Accounts Volume 2, 1st Edition, Sultan Chand, New Delhi, 1960.

SEMESTER -II
M4 21 DC 202: ORGANIZATIONAL BEHAVIOUR

COURSE OBJECTIVES:

Students should be able to:

1. Relate the implications of organizational behavior study and its application in Management.
2. Examine the influence of organizational behavior by individual's personality, values, perceptions, and motivations in the workplace.
3. Evaluate the implications of attitude formation and learning process of individual on organizational behavior.
4. Relate the implications of Group behavior towards leadership in the context of organizational behaviour.
5. Examine implications of the organization climate and culture on organizational Behaviour and its effectiveness.
6. Illustrate the role of stress and conflict on organizational change and culture that affects working relationships with in organizations.

Module 1 - Introduction to Organizational Behaviour **6 Hrs**

Introduction to organization-Organization behaviour - Meaning and definition -Need and significance of organization behaviour -Organization goals-Nature of goals-Goal changes- Contributions of other disciplines in organization behaviour- Models of Organization behaviour - Hawthorne studies- Learning organizations -Challenges and opportunities in Organization behaviour.

BEHAVIOUR WITHIN ORGANIZATIONS:

THE INDIVIDUAL

Module 2 - Personality, Perception & Motivation **18 Hrs**

Personality: Meaning and definition of personality-Characteristics of personality- Determinants of personality-Environmental and biological factors of personality- Major Personality attributes influencing Organisation Behaviour: Locus of Control, Machiavellianism, Self-Esteem, Self-Monitoring, Risk-Taking, Type A and Type B Personality- The Big Five Model of Personality.

Perception: Meaning and definition - Need - Perceptual process - Perceptual inputs-Perceptual mechanism-Perceptual Outputs-Perceptual errors- Factors influencing perception - interpersonal perception.

Motivation: Meaning - Characteristics - Role of Motivation -Motivation and Behaviour - Motivation and Performance - Financial and Non-financial incentives -Theories of motivation: Theory X and Y, Maslow's need hierarchy, Herzberg two-factor theory, ERG Theory.

Module3- Attitudes and Learning **10 Hrs**

Attitudes: Definition-Nature of attitudes-components of attitudes-attitude

and opinion-attitude and belief- Formation of attitudes-Work related attitudes: job satisfaction, job involvement, and organizational commitment-Attitude measurement – Attitude change.

Learning: Definition-Nature of learning-Theories of learning-Classical conditioning-Operant conditioning-Cognitive learning-Social learning-Principles of learning-Determinants of learning.

BEHAVIOUR WITHIN ORGANIZATIONS: GROUPS AND INTERPERSONAL INFLUENCE

Module 4 - Group Dynamics and Leadership **12 Hrs**

Group Dynamics: Introduction to team-Differentiation between team and group -Meaning of groups and dynamics- Definition of group dynamics-Features of group dynamics-Types of groups-Dynamics of group formation-Group norms- Inter- group behaviour.

Leadership: Meaning-Characteristics of leadership- Formal and informal leadership- Leadership theories (Trait, Behavioural and Contingency, Transactional, Transformational) - Power – Sources of power.

Module 5 – Organization Culture and Climate **4 Hrs**

Organization Culture: Meaning and Definition- Characteristics, Uniformity of Culture-Dominant culture and sub culture.

Organization Climate: Meaning and Definition- Characteristics-Factors influencing organization climate- developing a sound organization climate-organizational effectiveness.

Module 6- Management of Conflict, Stress and Change **10 Hrs**

Conflict Management: Meaning - process - causes - sources - types of conflict - consequences of conflict - conflict resolution strategies.

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

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. Conduct a Survey on resistance to changing policies in the Banking Sector/ the IT Sector and make a report of your understanding
2. Undertake a study to find out the various non-financial incentives used to motivate employees in a company make a presentation of your findings
3. Conduct a study on job enrichment opportunities given by a company to the employees; also identify the factors contributing to absenteeism and employee turnover in any industry of your choice. Submit your findings in the form of a report.

4. Analyse the characteristics and components of attitudes make a presentation of the same
5. Perform a study on the determinants of personality of a group of individuals and make a report on your findings
6. Analyse the organizational culture and climate prevailing in the BPO industry. Make a presentation of the same in class
7. Conduct a study on the reasons for attrition in the BPO industry.
8. Submit your understanding in the form of a report also make a graph showing the rate of attrition.

COURSE OUTCOMES:

After completion of the course the students will be able to:

1. Relate the implications of organizational behavior study and its application in Management.
2. Examine the influence of organizational behavior by individual's personality, values, perceptions, and motivations in the workplace
3. Evaluate the implications of attitude formation and learning process of individual on organizational behavior.
4. Relate the implications of Group behavior towards leadership in the context of organizational behaviour.
5. Examine implications of the organization climate and culture on organizational Behaviour and its effectiveness.
6. Illustrate the role of stress and conflict on organizational change and culture that affects working relationships within organizations.

BOOKS FOR REFERENCE:

1. Ashwathappa K., Organizational Behaviour, 12th Edition, Kolkata, Himalaya Publishing House, 2016.
2. Fred Luthons, Organizational Behaviour, 12th Edition, New York, McGraw Hill Education, 2010.
3. Keith Davis, Human Behaviour at Work, 8th Edition, Europe, McGraw Hill Education, 2007.
4. Reddy H.R. and Appaniah, Organizational Behaviour, 1st Edition, Kolkata, Himalaya Publishing House, 2017
5. Stephen Robins, Organizational Behaviour, 16th Edition, Bangalore, Pearson Education, 2015.
6. Subha Rao P., Management and Organizational Behaviour, 3rd Edition, Kolkata, Himalaya Publishing House, 2010

SEMESTER II
M4 21 DC 203: BUSINESS ENVIRONMENT

COURSE OBJECTIVES:

The students will be able to:

1. Identify the Micro and Macro Environmental factors influencing Business decisions.
2. Examine the implications of Economic variables in business decision making.
3. Evaluate the implication of Global Environment variables in the Indian Economy.
4. Elucidate the factors of the political environment that influence Business decision making.
5. Examine the impact of Technological, Socio-cultural and Natural environmental factors affecting Business decision making.
6. Explain the Legal framework regulating to Competition, Information and Cyber Offences.

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. Identify the various cyber offences and the penalties for the same. Make a report of your understanding
2. Identify at least three MNCs of G-8 Countries operating in India along with products they manufacture. Present your findings in class
3. Collect and analyse the latest Fiscal and Monetary Policies that have an impact on business

COURSE OUTCOMES:

After completion of the course the students will be able to:

1. Conduct the Environmental analysis that influences Business decisions.
2. Examine the implications of Economic variables in selective business decision making.
3. Evaluate the implication of Global Environment variables in the context of Indian Economy.
4. Illustrate the factors of the political environment that influence Business decision making.
5. Examine the impact of Technological, Socio-cultural and Natural environmental factors affecting Business decision making.
6. Outline the Legal framework regulating to Competition, Information and Cyber Offences.

BOOKS FOR REFERENCE:

- Dr. Aswathappa K. and G. Sudarsana Reddy, Business Environment, 1st Edition, Himalaya Publishing House, Mumbai, 2017.
- Francis Cherunilam, Business Environment, 1st Edition, Himalaya Publishing House, Mumbai, 2018.
- Fernando A.C., Business Environment, 1st Edition, Pearson Education India, New Delhi, 2011.
- Mercy Mathew, Case studies on business environment Vol 1, ICFAI Books, Andhra Pradesh, 2006.

- Veena Keshav Pailwar, Business environment, 4th edition, PHI Publication, New Delhi, 2014.

SEMESTER II

UG 21 CC 201: ENVIRONMENTAL STUDIES

COURSE OBJECTIVES

The students will be able to:

1. Identify the environmental Factors that determine public health and its contribution towards Human Development Indices for public health.
2. Describe the change of Agricultural activities, Industrial activities and life style, and influence on climate change and its implication on Public health.
3. Identify the Factors that determine Good health and type of diseases that affect health due to lack of management of hygiene in public places and Sanitation, Poverty and change of Life style.
4. Analyze the role of alternative systems of Medicine and intervening Programmes of Government of India in providing Public health.
5. Analyze the role of local bodies and its policies, practices with respect to solid waste management as per Environmental Protection Act, Forest Conservation Act, Wild Life Protection Act, Water and Air Act and Industrial, Bio Medical and E waste disposal rules.

Module 1: Introduction to Environmental Studies

3 Hrs

Multidisciplinary nature of environmental studies; Scope and importance; Concept of sustainability and sustainable development.

Module 2: Ecosystem

4 Hrs

What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem: food chains, food webs and ecological succession. Case studies on the following a) Forest ecosystem b) Grassland ecosystem c) Desert ecosystem; Aquatic ecosystem (Ponds, streams, lakes, rivers, ocean, estuaries)

Module 3: Natural Resources Renewable and Non-Renewable Resources

4 Hrs

Land resources and land-use change; Land Degradation, soil erosion and desertification. Deforestation: Causes and impacts due to mining, dam building on Environment, forests, biodiversity and tribal populations. Water: use and over-exploitation of surface and groundwater, floods, droughts, conflicts over Water (International and inter-state). Energy resources: renewable and non-renewable energy resources, use of alternative energy resources growing energy needs, case studies.

Module 4: Biodiversity and Conservation

4 Hrs

Level of biological diversity: Genetic, species and Ecosystem diversity; Biogeographic zones of India; Biodiversity patterns and global biodiversity hotspots. India as a mega-biodiversity nation; Endangered and endemic species of India. Threats of biodiversity; Habitat loss, poaching of wildlife, man-wildlife conflict, biological invasions; Conservation of biodiversity: In-

situ and Ex-situ conservation of biodiversity. Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and informational value.

Module 5 Environmental Pollution, Policies & Practices **10 Hrs**

Environmental Pollution: types, causes, effects and control; Air, water, soil, and noise pollution, nuclear hazards and human health risk. Solid waste management, Control measures of Urban and Industrial waste. Pollution case studies.

Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and Agriculture. Environment Laws: Environmental Protection Act; Air (Prevention and Control of Pollution) Act; Water (Prevention and Control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act. International agreements: Montreal and Kyoto Protocols and Convention on Biological Diversity (CBD). Nature Reserves, tribal populations and rights, and human wildlife conflict in Indian context.

Module 6 Human Communities and the Environment **5 Hrs**

Human population growth: Impact on Environment, human health and welfare. Resettlement and rehabilitation of project affected persons; case studies. Disaster management: floods, earthquake, cyclones and landslides. Environmental movements: Chipko, Silent Valley, Bishnois of Rajasthan. Environmental ethics: Role of Indian and other religions and cultures in environmental conservation. Environment communication and public awareness, case studies (e.g. CNG vehicles in Delhi)

SKILL DEVELOPMENT

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

1. Examining local cuisines for dietary diversity.
2. Examining National Health Survey data e.g. National Family Health Survey, Annual Health surveys.
3. Survey of Immunization coverage in a particular area.
4. To establish if there is a relation between GDP and life expectancies/Health parameters.
5. Survey of Respiratory allergies.
6. Examining household / institutional / market/neighbor-hood wastes and their disposal mechanism.
7. Survey of households along the Arkavathi and Cauvery River for life expectancy and common ailments and diseases.
8. Determine the extent of use of paper and suggest means of reducing the use of paper and paper products.
9. Documentation of festival/fasting and mapping of agro- ecological cycles.
10. Definitions of poverty - Governmental policies on poverty mitigation - facts and fiction.
11. Health indicators vis- a-vis income groups.

12. Deforestation and flooding - myth or fact?
13. Smoking and Lung Cancer.
14. Estimation of water-demands of a city/town.
15. Adapting water-harvesting technology - survey, sustainability.

COURSE OUTCOMES

After completion of the course the students will be able to:

1. Identify the environmental Factors that determine public health and its contribution towards Human Development Indices for public health.
2. Describe the change of Agricultural activities, Industrial activities and life style, and influence on climate change and its implication on Public health.
3. Identify the Factors that determine Good health and type of diseases that affect health due to lack of management of hygiene in public places and Sanitation, Poverty and change of Life style.
4. Analyze the role of alternative systems of Medicine and intervening Programme of Government of India in providing Public health.
5. Analyze the role of local bodies and its policies, practices with respect to solid waste management as per Environmental Protection Act, Forest Conservation Act, Wild Life Protection Act, Water and Air Act and Industrial, Bio Medical and E waste disposal rules.

BOOK FOR REFERENCE:

- Nandini N, and Sucharita Tandon, (2007), Environmental Studies, Sapna Book House, Bangalore.
- Michel, Mckinney, Robert and Logan (2007). Environmental Science-Systems & Solutions. Jones & Barlett Publishers, Canada.
- Minkoff, E., & Baker, P. (2003). Biology Today: An Issues Approach (3 ed.).
- Park, K. (2011). Preventive and Social Medicine. Benarsi Das Publications, (pp. 16- 19, 24-27).
- Public Health Nutrition in Developing Countries Part-2). Wood head Publishing India.
- Sadgopal, M., & Sagar, A. (2007, July-September). Can Public Health open up to the AYUSH Systems and give space for People's views of health and disease?
- Sekhsaria, P. (2007). Conservation in India and the Need to Think Beyond 'Tiger vs. Tribal'. Biotropica, 39(5), 575-577.
- Tyler Miller and Scott E. Spoolman 'Environmental Science' (2012) 13th edition First Indian Reprint Chapters 14-17 (total pages 108) Cengage Learning, New Delhi. www.cengage.co
- UNDP. (2013) The Human Development Report, The Rise of the South: Human Progress in Diverse World. New York: UNDP, (also available in Hindi),
- Wani, M., & Kothari, A. (2007, July 15). Protected areas and human rights India: the impact of the official conservation model on local

