

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 – Honours

(Entrepreneurship)

Semester I & II

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

Academic year 2022 – 2023

St. Joseph's College of Commerce

(Autonomous)
Affiliated to Bengaluru City University

St. Joseph's College of Commerce (SJCC) was formerly a part of St. Joseph's College, established in the year 1882. The Commerce Department was established in the year 1949 and it became an independent college with its own building in Brigade Road in the year 1972.

The college has in its Vision a model for higher education which encourages individuals to dream of a socially just world and in its Mission a strategy to empower individuals in realizing that dream.

With an objective of imparting quality education in the field of Commerce and Management the college has been innovating in all aspects of higher education over a long period of time. These innovations were further bolstered with the granting of autonomous status to the college by UGC in September 2005. From then on, the college has taken a lead in reforming curriculum and syllabus, examination and evaluation pattern and teaching and learning methods through the Board of Studies, the Academic Council and the Governing Council comprising of eminent academicians, industry representatives and notable alumni.

The college has undergone four cycles of NAAC accreditation starting from the year 2000 in which it secured 'five stars', next in the year 2007 an 'A' grade, in the year 2012 again an 'A' grade and recently in February 2021 an 'A++'. It is one of the very few institutions in the country to have secured A++ grade in the fourth cycle under the Revised Accreditation Framework (RAF) and the first college in Karnataka to do so. The college was declared as a 'College with Potential for Excellence' in the year 2010. In 2011 SJCC was recognized as a Research Centre by Bangalore University. The college has been ranked 74th in the National Institutional Ranking Framework (NIRF) ratings of Ministry of Education, Government of India, in 2021 and it has been the only institution from Karnataka to make it consistently to the top 100 in the country.

The college offers diverse programmes in Commerce and Business

Administration. Under Commerce Studies it offers B.Com, B.Com (Professional- International Accounting and Finance), B.Com (BPS-Industry Integrated), B.Com (Travel and Tourism), B.Com (Analytics), B.Com (Professional - Strategic Finance), M.Com (Finance & Taxation/Marketing & Analytics), M.Com (International Business) & M.Com (Financial Analysis). Under Business Administration it offers BBA, BBA (Entrepreneurship) and BBA (Professional- Finance and Accountancy). The college also offers six one-year Post Graduate Diploma programmes.

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 at St. Joseph's College of Commerce in the year 2004-2005. Within a short period of time, the department has emerged as a promising centre 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 - HONOURS (ENTREPRENEURSHIP) PROGRAMME:

1. To inculcate critical thinking among students so that they are capable of identifying business opportunities by using cutting-edge analytical tools and problem-solving skills to start new businesses and implement processes to successfully operate these businesses.
2. To create entrepreneurial managers for corporate sector
3. To effectively understand and implement a marketing plan for a new venture
4. Develop family business successors as enterprising and knowledgeable owners of their predecessors

5. To incorporate extensively – along with theoretical knowledge sharing – various skills (viz., Presentations, rapid reading, geo political awareness, time management) needed for managerial effectiveness
6. To promote knowledge through research – both applied and conceptual, relevant to management.
7. To enhance the decision-making skills and administrative competence of students
8. To motivate students to apply management techniques to new and innovative areas of management.

SALIENT FEATURES OF FOUR YEARS BACHELOR OF BUSINESS ADMINISTRATION HONOURS PROGRAMME WITH MULTIPLE ENTRY AND EXIT OPTIONS:

1. The regulations governing the Four-year Bachelor of Business Administration Honours Programme with Multiple Entry and Exit Options shall be applicable with effect from the Academic year 2021-2022.
2. The Bachelor of Business Administration Honours Programme shall be structured in a semester mode with multiple exit options;

Certificate in Business Administration	On the completion of First year (<i>two semesters</i>)
Diploma in Business Administration	On the completion of Second year (<i>four semesters</i>)
Basic Bachelor Degree in Business Administration	On the completion of Third year (<i>six semesters</i>)
Bachelor Degree with Honors in Business Administration	On the completion of Fourth year (<i>eight semesters</i>)

3. The four-year undergraduate honours degree holders with research component and a suitable grade are eligible to enter the *Doctoral Programme* in a relevant discipline.
4. The students who exit with Certification, Diploma and Basic Bachelor Degree shall be eligible to re-enter the programme at the exit level to complete the programme or to complete the next level.
5. The Four-year Bachelor of Business Administration Honours Programme offers a wide range of multidisciplinary courses with exposure to other disciplines, specializations and areas. The programme aptly

- caters to knowledge, ability, vocational, professional and skill enhancement along with focus on humanities, arts, social, physical and life sciences, mathematics, sports etc.
6. Four years Bachelor of Business Administration Honours Programme combines conceptual understanding with practical engagement through lab courses, national and international field visits, internship, conferences, workshops, seminars, case study analysis, group discussions and research projects.
 7. A wide range of Skill Enhancement Courses are offered in the first four semesters to enhance language and communication, logical reasoning, critical thinking, problem solving, data analytics and life skills.
 8. In each of the first four semester students will have an option of studying a course from other disciplines. Students will be given an option to choose from a pool of Open Elective Courses that provide exposure to multiple disciplines and thereby making the programme truly multi-disciplinary.
 9. The students can make a choice of two *specializations /electives* in the fifth and sixth semester and choose one of the specialization/elective in the seventh semester to pursue Honor's degree in that specialization/electives.

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 duration of the undergraduate honours programme is *four-years* (eight semesters) with multiple entry and exit options, within this period. The students can exit after the completion of *one* academic year (Two semesters) with the *Certificate* in a discipline; *Diploma* after the study of *two* academic years (Four Semesters) and *Basic Bachelor Degree* after the completion of

three academic years (Six Semesters). The successful completion of *Four Years* undergraduate Programme would lead to *Bachelor Degree with Honours in a discipline*.

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 courses 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. Subjects of study: The components of curriculum for Four-years Multidisciplinary Undergraduate BBA Honours Programme

The category of courses and their descriptions are given in the following table.

Category of courses	Objective/ Outcomes
Languages	Language courses equip students with communication skills, critical and creative thinking, familiarity with issues pertaining to society and culture and skills of expression and articulation. They also provide students with a foundation for learning other courses.
Ability Enhancement Courses	Ability enhancement courses are the generic skill courses that enable students to develop a deeper sense of commitment to oneself and to the society and nation largely.
Skill Enhancement Courses	Skill Enhancement Courses enhance skills pertaining to a particular field of study to increase their employability/ Self-employment. These courses may be chosen

	from a pool of courses designed to provide value-based and/or skill-based knowledge.
Vocational Enhancement courses	Vocational Enhancement courses enhance skills pertaining to a particular field of study to increase their employability/ Self-employment.
Foundation/ Discipline based Introductory Courses	These courses will supplement in a better understanding of how to apply the knowledge gained in classrooms to societal issues.
Major Discipline Core Courses	Major Discipline Core Courses aim to cover the basics that a student is expected to imbibe in that particular discipline. They provide fundamental knowledge and expertise to produce competent, creative graduates with a strong scientific, technical and academic acumen.
Major Discipline Elective Courses	These courses provide more depth within the discipline itself or within a component of the discipline and provide advanced knowledge and expertise in an area of the discipline.
Open or Generic Elective Courses	Open or Generic Elective Courses are courses chosen from an unrelated discipline/ subject, with an intention to seek exposure beyond discipline/s of choice.
Project work/ Dissertation/ Internship/ Entrepreneurship	Students shall carry out project work on his/her own with an advisory support by a faculty member to produce a dissertation/ project report. Internship/ Entrepreneurship shall be an integral part of the Curriculum.
Extension Activities	As part of the objective of Social Concern, the College has designed a well-structured Community Outreach programme of sixty hours called 'Bembala' (Support). The programme includes rural camps, workshops, lectures and seminars, teaching programmes

	in Government Schools or Colleges, community service in slums and villages, awareness programmes in streets, localities, slums or villages and public rallies on social issues. The College expects the students to be part of the activities organized by the College towards securing the goal of Social Concern. This programme is mandatory for the award of degree from the college.
Extra/Co-Curricular Activities	The College has a wide range of student associations and clubs that provide space for students to develop their creative talents. The activities conducted help in developing not just the artistic and entrepreneurial talents but also helps in character building, spiritual growth, physical growth, etc. They facilitate development of various domains of mind and personality such as intellectual, emotional, social, moral and aesthetic developments. Creativity, enthusiasm, and positive thinking are some of the facets of personality development and the outcomes of these activities.

VI. CREDIT REQUIREMENT

Credits represent the weightage of a course and are a function of teaching, learning and evaluation strategies such as the number of contact hours, the course content, teaching methodology, learning expectations, maximum marks etc.

Exit Option	Minimum Credit Requirement*
Certificate in Business Administration	51
Diploma in Business Administration	101
Basic Bachelor Degree	141
Bachelor Degree with Honors	191

*Credits are subject to change as per the NEP guidelines

VII. 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 courses including part – B courses of I and II semesters (except languages, compulsory additional courses and core Information Technology related courses) mentioned in this regulation. Languages and additional courses shall be taught by the graduates as recognized by the respective board of studies.

VIII. EXAMINATION & EVALUATION:

CONTINUOUS FORMATIVE EVALUATION/ INTERNAL ASSESSMENT:

Total marks for each course shall be based on continuous assessment and semester end examinations. As per the decision taken at the Karnataka State Higher Education Council, the total marks for CIA and ESE as per NEP will be 40:60.

TOTAL MARKS FOR EACH COURSE	100%
Continuous Internal Assessment –CIA 1	20% marks
Continuous Internal Assessment –CIA 2	20% marks
End Semester Examination – ESE	60% marks

EVALUATION PROCESS OF INTERNAL ASSESSMENT MARKS SHALL BE AS FOLLOWS.

- a. The first component (CIA 1) of assessment is for 20% marks. The second component (CIA 2) of assessment is for 20% marks.
- b. During the end of the semester, end semester examination shall be conducted by the college for each course. This forms the third and final component of assessment (C3) and the maximum marks for the final component will be 60%.
- c. The students shall be informed about the modalities well in advance. The evaluated assignments during component I

- (CIA 1) and component II (CIA 2) are immediately provided to the students.
- d. The marks of the total internal assessment shall be published on the ERP for students at the end of semester
 - e. The internal assessment marks shall be submitted to the COE as per the date mentioned.
 - f. There shall be no minimum in respect of the internal assessment marks.
 - g. Internal assessment marks may be recorded separately. A student who has failed, shall retain the internal assessment marks as there will be no change in the CIA results scored.

MINIMUM FOR A PASS

- a. A student needs to get 40% in the end semester examination and in addition the student also should get an aggregate of overall 40% inclusive of his internal assessment to be declared as passed.
- b. The student who is passed in all the end semester examinations in the first attempt is eligible for rank
- c. A student who passes the semester examinations in parts or attempted supplementary exams is eligible for only Class, CGPA but not for ranking.
- d. The results of students who have passed the last semester examinations but not passed the lower semester examinations shall be eligible for the degree only after completion of all the lower semester examinations.
- e. If a student fails in a subject, either in theory or practical's he/she shall appear for that subject only at any subsequent regular examination, as prescribed for completing the programme. He/she must obtain the minimum marks for a pass in that subject (theory and practical's separately) as stated above.

CARRY OVER

Students who fail in lower semester examinations may go to the higher semesters and take the lower semester examinations as per odd or even semester in the next consecutive chance.

CLASSIFICATION OF SUCCESSFUL CANDIDATES:

The ten point grading system is adopted. The declaration of result is based on the Semester Grade Point Average (SGPA) earned towards the end of each semester or the Cumulative Grade Point Average (CGPA) earned towards the completion of all the eight semesters of the programmes and the corresponding overall grades. If some students exit at the completion of the first, second or third year of the four years Undergraduate Programmes, with Certificate, Diploma or the Basic Degree, respectively, then the results of successful candidates at the end of second, fourth or sixth semesters shall also be classified on the basis of the cumulative Grade Point Average (CGPA) obtained in the two, four, six or eight semesters, respectively. For award of,

- Certificate in Business Administration
- Diploma in Business Administration
- Basic Bachelor's Degree in Business Administration
- Bachelor's Degree with Honors in Business Administration

TRANSFER FOR ADMISSION:

Transfer for admission are permissible only for odd semesters for students of other universities and within the university.

CONDITIONS FOR TRANSFER OF ADMISSION OF STUDENTS WITHIN THE UNIVERSITY.

- a. His/ her transfer admission shall be within the intake permitted to the college.
- b. Availability of same combination of subjects studied in the previous college.
- c. He/she shall fulfill the attendance requirements as per the University Regulation.
- d. He/she shall complete the programme as per the regulation governing the maximum duration of completing the programme.

CONDITIONS FOR TRANSFER ADMISSION OF STUDENTS OF OTHER UNIVERSITIES.

- a. A Student migrating from any other University may be permitted to join odd semester of the degree programme provided he/she has passed all the subjects of previous semesters/years as the case may be. Such candidates must satisfy all other conditions of eligibility stipulated in the regulations of the University.
- b. His/her transfer admission shall be within the intake permitted to the college.
- c. He/she shall fulfill the attendance requirements as per the University Regulation.
- d. The Student who is migrating from other Universities is eligible for overall SGPA/CGPA or Class and not for ranking.
- e. He/she shall complete the programme as per the regulation governing the maximum duration of completing the programme as per this regulation.

Bachelor of Business Administration – Honours (Entrepreneurship) Programme Matrix as per National Education Policy

Course Category	I	II	III	IV	V	VI	VII	VIII	Total Credits
PART A: ABILITY ENHANCEMENT COMPULSORY COURSES									
Languages 4Hrs/3Cr	Language 1	Language 1	Language 1	Language 1	-	-	-	-	
	Language 2	Language 2	Language 2	Language 2	-	-	-	-	
Compulsory Courses 3Hrs/3Cr		Environmental Studies		Indian Constitution					
I	6 Cr	9 Cr	6 Cr	9 Cr					30 Cr
PART B: CORE & ELECTIVE COURSES, SKILL ENHANCEMENT COURSES- SKILL BASED, VOCATIONAL COURSES, RESEARCH & INTERNSHIP									
Discipline Specific Core Courses (4Hrs/4Cr)	Perspectives in Management	Financial Accounting	Human Resource Management	Financial Management	Cost and Management Accounting - I	Cost and Management Accounting - II	Income Tax	Goods and Services Tax	
	Business Mathematics and Statistics	Organisational Behaviour	Production and Operations Management	Marketing Management	Business Modelling and Planning	Venture Establishment	Project Management	Business Law, Ethics and Corporate Governance	
	Fundamentals of Entrepreneurship	Business Environment	Managerial Economics	Business Opportunity Identification	-	-	Business Strategy and Competitive Management	Global Entrepreneurship	
Open Elective Courses (3Hrs/3Cr)	Choice of Course	Choice of Course	Choice of Course	-	-	-	-	-	
Discipline Specific Electives (4 Hrs/3Cr)	-	-	-	-	Elective 1: Paper 1	Elective 1: Paper 2	Elective 1 or 2: Paper 3	-	
	-	-	-	-	Elective 2 Paper 1	Elective 2: Paper 2		-	
Skill Enhancement Courses- Skill Based (1Hr/2 Cr)	Digital Fluency		Artificial Intelligence	Financial Education and Investment Awareness	Cyber Security	Professional Communication	-	-	
Vocational Enhancement Courses (3Hrs/3Cr)	-	-	-	-	Choice of Course	Choice of Course	Choice of Course	Choice of Course	
Internship (2 Cr)	-	-	-	-	Start-up Internship	Corporate Internship	-	-	
Research Methodology (4hrs/3 Cr)	-	-	-	-	-	-	Research Methodology	-	
Research Project/ Internship (6 Cr) Additional Elective (4Hrs/3Cr)	-	-	-	-	-	-	-	Research Project/ Internship /Additional Elective	
II	17 Cr	15 Cr	17 Cr	14 Cr	21 Cr	21 Cr	21 Cr	21 Cr	147 Cr
PART C: SKILL ENHANCEMENT COURSES- VALUE BASED									
Foundation Courses Extension Activities Extra-Curricular Activities	Psychological Well-being (2 Cr)	Extension Activities (1 Cr) Extra-Curricular Activities (1 Cr)	Yoga (2 Cr)	Extension Activities (1 Cr) Extra-Curricular Activities (1 Cr)	Extension Activities (1 Cr) Extra-Curricular Activities (1 Cr)	Extension Activities (1 Cr) Extra-Curricular Activities (1 Cr)	Extension Activities (1 Cr)	Extra-Curricular Activities (1 Cr)	
III	2 Cr	2 Cr	2 Cr	2 Cr	2 Cr	2 Cr	1 Cr	1 Cr	14 Cr
Total Credits	25 Cr	26 Cr	25 Cr	25 Cr	23 Cr	23 Cr	22 Cr	22 Cr	191 Cr

**BACHELOR OF BUSINESS ADMINISTRATION - HONOURS
(ENTREPRENEURSHIP)
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 Mark s	Credit s
1	Language 1		AECC	3+1+0	60	40	100	3
	M3 21 KN 101	Kannada						
	M3 21 HN 101	Hindi						
	M3 21 AE 101	Additional English						
2	Language 2		AECC	3+1+0	60	40	100	3
	M3 21 GE 101	General English						
3	M3 21 DC 101	Perspectives in Management	DSC-1	4+0+0	60	40	100	4
4	M3 22 DC 102	Business Mathematics and Statistics	DSC-2	3+0+1	60	40	100	4
5	M3 21 DC 103	Fundamentals of Entrepreneurship	DSC-3	4+0+0	60	40	100	4
6		Open Electives***	OEC-1	3+0+0	60	40	100	3
7	M3 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 - HONOURS
(ENTREPRENEURSHIP)
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)	ES E	CIA	Total Marks	Credits
1	Language 1		AECC	3+1+0	60	40	100	3
	M3 21 KN 201	Kannada						
	M3 21 HN 201	Hindi						
	M3 21 AE 201	Additional English						
2	Language 2		AECC	3+1+0	60	40	100	3
	M321 GE 201	General English						
3	UG 21 CC 201	Environmental Studies	AECC	3+0+0	30	20	50	3
4	M3 21 DC 201	Financial Accounting	DSC-4	3+0+2	60	40	100	4
5	M3 21 DC 202	Business Environment	DSC-5	4+0+0	60	40	100	4
6	M3 22 DC 203	Organisational Behaviour	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.sjcc.edu.in/pdf/Open_Electives_Courses_bba.pdf

OUTCOME BASED EDUCATION (OBE)
BBA - HONOURS ENTREPRENEURSHIP PROGRAMME
PROGRAMME EDUCATIONAL OBJECTIVES (PEO)

Our **BBA - Honours Entrepreneurship** programme will produce graduates who will:

PEO1: Develop professional competence to become successful managers and entrepreneurs in the academia, industry or government.

PEO2: Adapt to a rapidly changing environment with newly learnt and applied skills and competencies, become socially responsible and value driven citizens, committed to sustainable development

PEO3: Act with conscience of global, ethical, societal, ecological and commercial awareness with sustainable values as is expected of practicing management professionals contributing to the country

PEO4: Able to continue their professional development by obtaining advanced degrees in Management or other professional fields

PROGRAMME OUTCOMES (POs):

After the completion of the **BBA - Honours (Entrepreneurship)** Programme, the student will be able to:

PO1: Disciplinary and Inter - disciplinary Knowledge

Demonstrate the understanding of relevant business, management and organization knowledge, both academic and professional, in line with industry standards.

PO2: Decision making skill

Apply underlying concepts, principles, and techniques of analysis, both within and outside the discipline to generate all the possible solutions and picks one that shows their understanding of the problem and the outcomes.

PO3: Integrated problem-solving and research

Analyze how parts of a whole interact with each other to produce overall outcomes in complex systems by analyzing key managerial

issues in a particular industry or company and propose appropriate managerial solutions to the situation

PO4: Critical thinking skill

Evaluate evidence, arguments, claims and beliefs by using right type of reasoning as appropriate to the situation and Analyze how parts of a whole interact with each other to produce overall outcomes in complex systems

PO5: Creative thinking skill

Develop implements and communicates new and worthwhile ideas using both incremental and radical concepts to make a real and useful contribution to their work

PO6: Usage of Modern Technology and Tools

Use tools and technologies of digital nature, communication/networking tools and social networks appropriately to access, manage, integrate, evaluate and create information to successfully function in a knowledge economy

PO7: Leadership and team work

Develop a vision, translate that vision into shared goals, and effectively work with others to achieve these goals.

PO8 Ethical Conduct & Sustainability Practices

Act responsibly and sustainably at local, national, and global levels

PO9 Collaboration & Networking skill

Work collaboratively and respectfully as members and leaders of diverse teams

PO10 Self-directed and Life – Long learning

Create goals and monitor progress toward them by developing an awareness of the personal, environmental and task-specific factors that affect attainment of the goals.

PROGRAMME SPECIFIC OUTCOMES (PSOs)

PSO11 Entrepreneurial perspective

Evaluate entrepreneurial opportunities for new business ventures, evaluate the potential for business success and consider implementation issues including financial, legal, operational and administrative procedures involved in starting a new business venture

PSO12 Development of a Sustainable Business Model

Develop a Sustainable business plan and a model and investigate into viability, applicability and suitability in the context emerging environmental and socio-economic challenges

SEMESTER - I

M3 21 DC 101: PERSPECTIVES IN MANAGEMENT

COURSE OBJECTIVES:

The course content is designed with a view to acquaint students with the concepts and principles of management required for the management of any given business entity.

Module 1 - Forms of Organisation & Management **15 Hours**
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 Hours**

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 and Management by Exceptions.

Module 3 - Organizing and Staffing **8 Hours**

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

12 Hours

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

8Hours

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 Hours

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

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Describe the forms of organisation 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. Compare and contrast the range of motivation theories and methods of coordination available for the management practices.
6. Illustrate the recent trends in management and factors affecting ethical practices in Business and social responsibilities of management towards all the stakeholders.

BOOKS FOR REFERENCE:

1. Anil Bhat, Arya kumar, Learning Management Principles

Processes and Practices, 2nd Edition, Bengaluru, Oxford University Press, 2019

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

SEMESTER -I
M3 22 DC 102: BUSINESS MATHEMATICS AND
STATISTICS

COURSE OBJECTIVES:

The course aims to enable students to be adept at simple mathematical concepts for business and basic statistical concepts relating to the accomplishment of research process.

PART A - BUSINESS MATHEMATICS

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

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

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

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 Hours**

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 Hours**

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 Hours**

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

Module 6 -Correlation and Regression **12 Hours**

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:

1. Akhilesh K. B. and Balasubrahmanyam S, Mathematics and statistics for Management, 1st Edition, Delhi, Vikas Publishing, 2008.
2. Dr.Asthana B.N., Elements of Statistics, 1st Edition, Allahabad, Chaitanya Publishing House, 2011.

3. Chikkodi C.M. & Satya Prasad B.G., Business Statistics, 2nd Edition, Kolkata, Himalaya Publishing House, 2018.
4. Dorai Raj, Business Mathematics, 1st Edition, Mangalore, United Publishers, 2007.
5. Elhance D.N., Fundamentals of Statistics, 2nd Edition, New Delhi, Kitab Mahal, 2018.
6. Dr. Gupta B.N., Business Statistics, 1st Edition, Agra, SBPD Publications, 2019.
7. Goel Ajay and Goel Alka, Mathematics and Statistics, 4th Edition, New Delhi, Taxmann Publications Pvt. Ltd., 2014.
8. Gupta S.P., Statistical Methods, 43rd Edition, New Delhi, Sultan Chand & Sons, 2014
9. Sanchethi D.C. & Kapoor V.K., Business Mathematics, 1st Edition, New Delhi, Sultan Chand & Sons, 2014
10. Sancheti D.C. & Kapoor V.K., Statistics Theory, Methods and Application, 7th Edition, New Delhi, Sultan Chand & Sons, 2010
11. 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
M3 21 DC 103: FUNDAMENTALS OF
ENTREPRENERUSHIP

COURSE OBJECTIVES:

The course aims to equip the students with entrepreneurial skills so that they are inspired to look at entrepreneurship as a viable, lucrative, and preferred option of life.

Module 1: Introduction to Entrepreneurship 12 Hours

Entrepreneur -Meaning - Definition- Characteristics and Skills- Types of Entrepreneurs - Women as an Entrepreneur. Entrepreneurship - Impact of Entrepreneurship on the economy. Theories of entrepreneurship - Entrepreneurial Communities- Myths of entrepreneurship - Rewards of being an Entrepreneur- Entrepreneurial challenges - Creativity and Innovation in Entrepreneurship - Entrepreneur and Intrapreneur - Social Entrepreneur.

Module 2: Entrepreneurship Environment 10 Hours

Entrepreneurship Environment - classification - Role of Entrepreneurs- Entrepreneurial Firms - Types- The Indian MSMEs- Role and Advantages- Government Assistance -SEZs- Entrepreneurship in rural areas - Self Help Groups (SHGs)

Module 3: Business Ownership and Entrepreneurial Support 10 Hours

Forms of business ownership - Franchising - Emerging Trends - Entrepreneurial process - pitfalls of entrepreneurship, Family Business in India - Succession - Best practices - Entrepreneurial support: Business Incubation - Entrepreneurial Finance- Venture Capital - Angel Investor, Crowd Funding.

Module 4: Entrepreneurial Development: 10Hours

Entrepreneurship Training and Development - Role and Functions of Institutions: The National Institute for Entrepreneurship and Small Business Development (NIESBUD) -Entrepreneurship Development Institute of India (EDI) -Association of Women Entrepreneurs of Karnataka (AWAKE) - IndUS Entrepreneurs- The National Skill

Development Corporation India (NSDC) - District Industries Centre (DICs) - Developing Support System: Technical - Informational - Networking - Mentoring - liasioning.

Module 5: Legal Compliances

8Hours

Registration - Licensing - Intellectual Property - Meaning -Trade Related Aspects of Intellectual Property laws (TRIPS) in India - Trade Related Investment Measures (TRIMS) -Trademarks - Copyrights - Patents - Geographical indication of goods - Designs - Trade Secrets.

Module 6: Design Thinking and Sustainability

10 Hours

Design Thinking: Meaning - Importance- Skills; Impact of design thinking - Design Thinking Process - Learn, design, test, Model - Designing of services - design models -Barriers to design thinking-Overcoming barriers to design thinking - design thinking and sustainability.

SKILL DEVELOPMENT:

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

1. Draw up a business idea and draft a business plan for the same and carefully evaluate the possible business opportunities.
2. Prepare a brief case study based on any successful local entrepreneur by analyzing the failures and success factors of the business
3. Analyze t h e profiles of any three new age Entrepreneurwith special reference to entrepreneurial failures and success make a report of the same
4. Visit the DIC, list and analyze various schemes proposed by the institutions supporting Entrepreneurs in Karnataka and analyze the facilities provided by them for budding entrepreneurs
5. Arrange f o r a guest lecture by an entrepreneur of your choice.
6. Analyze the scope of Angel Investing and Venture Capital in India and also make a list of entrepreneurs who started of their

business with the help of angel investors and venture capitalist. Present your understanding in the form of a report or a presentation

COURSE OUTCOMES:

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

1. Illustrate the changing role of Entrepreneurs and evolution of entrepreneurship as a career and its contribution towards economy and society.
2. Evaluate the role and Advantages of MSMEs in the context of the Govt. assistance and the Environment of Entrepreneur both in rural and urban
3. Compare and contrast the applicability and implications on each type of ownership structure and corresponding sources of finance
4. Evaluate the role of institutions, Financial and Non- Financial Assistance by State and Central Government available for Entrepreneurs in the context of entrepreneurship Development
5. Illustrate the legal compliance process right from registration of entrepreneurship to functional stage including TRIPS and TRIMS.
6. Develop design thinking and translate thinking into sustainable practices in the context of innovative entrepreneurial development programme.

BOOKS FOR REFERENCE:

1. Colin Coulson Thomas, *The Knowledge Entrepreneur, Illustrated*, New York, Kogan Page Publications, 2003.
2. Donald F. Kuratko & Richard M. Hodgetts, *Entrepreneurship Theory Process and Practice*, 6th Edition, Ohio, Thomson South Western Publications, 2013.
3. Government of India, *Report of the Committee on Development of Small and Medium Entrepreneurs*, 1975.
4. Dr. Sudhir Sharma, Balraj Singh & Sandeep Singhal,

- Entrepreneurship Development, 1st Edition, New Delhi, Wisdom Publications, 2005.
5. Khanka S. S., Entrepreneurship Development, 2nd Edition, New Delhi, S. Chand Publications, 2006.
 6. Mark. J. Dollinger, Entrepreneurship, Strategies and Resources, 2nd Edition, Illinois, Irwin Professional Publishing, 1995.
 7. Jain P. C., Handbook for Entrepreneurs, Entrepreneurship Development of India, 1st Edition, New Delhi, Oxford Publications, 1998.
 8. Robert D. Hisrich, Michael P. Peters & Dean A. Shepherd, Entrepreneurship, 10th Edition, Delhi, Tata McGraw Hill Publications, 2016.

Extended reading on Entrepreneurial Challenges, successes and failures:

1. Experiences of Venture Capitalists
2. From Zero to One by Peter Thiel
3. The Hard Thing about Hard Things by Ben Horowitz
4. The Upstarts by Brad Stone
5. Elon Musk: How the Billionaire CEO of SpaceX and Tesla is shaping our future
6. Shoe Dog by Phil Knight
7. Alibaba – The house that Jack Ma Built by Duncan Clark
8. The Everything Store (Amazon) – Brad Stone
9. Hit Refresh by Satya Nadella
10. Steve Jobs by Walter Isaacson
11. “Effectuation” by Saras Saraswati

SEMESTER -I
M1 22 SB 101: DIGITAL FLUENCY

COURSE OBJECTIVES

The course is designed to familiarize the students with the fluency required for comprehending a digital environment and building essential cognitive and affective domain skills beyond technology.

Module 1: Operating Systems **10 Hours**

Operating Systems, types of operating systems, major functions of the operating systems, types of user 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 Hours**

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 Hours**

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 an example for the same
3. Justify the building of Essential Skills beyond Technology that goes well with adoption the Technology

BOOK FOR REFERENCE:

1. 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
2. S. B. Ramoshi and S.P. Sajjan, Digital Fluency, 1st Edition, Karnataka, Ekalavya E-educate, 2021.
3. Eric Downey, Fundamentals, Applications and Emerging Technologies, Createspace Independent Publications, 2017
4. 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

Course Objectives:

This course aims to nurture self-awareness in students that lead to the development of their emotional quotient and inter-personal skills.

Module 1 – Introduction

3 hours

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 hours

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 hours

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 hours

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 hours

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 hours

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

Course 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
M3 21 DC 201: FINANCIAL ACCOUNTING

COURSE OBJECTIVES:

The course enables students to understand the conceptual framework of Financial Accounting as per IndAS and IFRS and accounting standards on published accounting information along with preparation of financial statements of business entities.

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

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 **6 Hours**

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 **14 Hours**

Accounting Cycle - Classification of Accounts (based on Accounting Equation Method) - Process of Journalising- Posting to Ledgers- Preparation of Trial Balance - Preparation of Subsidiary Books- AS 8 and 10

Module - 4: Final Accounts of a Sole Proprietor Business **14 Hours**

Preparation of Trading Account, Profit & Loss Account, and Balance Sheet of Sole Proprietary Business - 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: - Company Final Accounts **16 Hours**

Meaning - Preparation of Financial Statement as per Division 1 (applicable for Companies that does not follow Ind AS) of Schedule

III of the Companies Act 2013 (excluding Cash Flow Statement and Consolidated Financial Statements).

Treatment of Special Items: Depreciation – Interest on Debentures – Dividends – Interim Dividend – Corporate dividend tax- Unclaimed Dividend – Debit balance in the Profit and loss account – Preliminary Expenses.

Module – 6: Accounting Standards and IFRS 4 Hours

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 of your choice and find out their system of accounting. Make a report of your findings
2. Collect information regarding the practical reasons for charging Depreciation on an asset from a company/firm of your choice. Also find t h e methods adopted by the company/firm for calculating the depreciation on the said asset
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 make a report of your findings
5. Analyse the Differences between Double Entry and Single Entry systems of Book-keeping, Profit & Loss Account, Income & Expenditure Account/ Receipts & Payments Account. Record your findings
6. Take a published financial statement of a company and interpret the financial statements & assess the performance of the company. Make a report of your assessment
7. Study the accounting software such as Microsoft dynamics, SAP & Oracle. Identify their characteristics, importance, differences etc., and make a report of your understanding

COURSE OUTCOME:

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

1. Describe the objectives of Financial Reporting from the perceptive 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. Construct financial statements of a company as per division 1 of schedule III of the Companies Act 2013
6. Differentiate between Accounting Standards of Ind AS and IFRS

BOOKS FOR REFERENCE:

1. Ambrish Gupta, Financial Accounting for Management, 6th Edition, New Delhi, Pearson Education, 2018
2. Anil Chowdhry, Fundamentals of Accounting & Financial Analysis, 1st Edition, New Delhi, Pearson Education, 2006.
3. Anil Kumar S , Mariyappa & Rajesh Kumar V., Financial Accounting, 1st Edition, New Delhi, Himalaya Publishing, 2017.
4. Jain S.P. & Narang, Basic Financial Accounting, 1st Edition, New Delhi, Kalyani Publishers, 2015.
5. Maheshwari S. N. & Maheshwari S. K., Fundamentals of Accounting, 6th Edition, New Delhi, Vikas Publishing, 2018.
6. Pillai Bagavathi R.S.N. & Uma S, Fundamentals of Advanced Accounting, 5th edition, New Delhi, S. Chand Publishing, 2013.
7. Rajesh Agarwal & Srinivasan R, Accounting Made Easy, 1st Edition, New Delhi, Mc-Graw Hill, 2005

SEMESTER -II

M3 21 DC 202: BUSINESS ENVIRONMENT

COURSE OBJECTIVES

The course enables students to recognize the micro and macro environmental factors influencing business decisions and consider the implications of economic variables in business decision making.

PART-A: ECONOMIC ENVIRONMENT

Module 1- An Overview of Business Environment 10 Hours

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 Hours

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 Hours

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

PART-B: LEGAL ENVIRONMENT

Module 4- Political Environment 10 Hours

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 Hours

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 Hours

Committee on Competition Law and Policy 2000 - Competition Commission of India - Competition Act 2000 - Comparison with MRTTP 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. Identify the micro and macro environmental factors of Global

business environment and the natural environment in which the business operates.

2. Analyze the economic issues regarding monetary and fiscal policies in the wake of globalization, liberalization and privatization
3. Interpret the impact of globalization on International business under the frame work of International regulatory bodies for International Trade.
4. Evaluate the relationship between business and government, Responsibilities of business towards government, Responsibilities of government towards business.
5. Examine critically the factors of various types of business environment and interactions with Business: Political, Economic, Socio-cultural, Legal, Technological and Global and Natural environment
6. Evaluate the implication of Competition Act 2000, Information Act 2000 and Cyber regulation in the context of business operations.

BOOKS FOR REFERENCE:

1. Dr. Aswathappa K. and G. Sudarsana Reddy, Business Environment, 1st Edition, Himalaya Publishing House, Mumbai, 2017.
2. Francis Cherunilam, Business Environment, 1st Edition, Himalaya Publishing House, Mumbai, 2018.
3. Fernando A.C., Business Environment, 1st Edition, Pearson Education India, New Delhi, 2011.
4. Mercy Mathew, Case studies on business environment Vol 1, ICFAI Books, Andhra Pradesh, 2006.
5. Veena Keshav Pailwar, Business environment, 4th edition, PHI Publication, New Delhi, 2014.

SEMESTER II

M3 22 DC 203: ORGANIZATIONAL BEHAVIOUR

COURSE OBJECTIVES:

The course aims to develop a theoretical understanding among learners about the structure and behaviour within organization of individuals and their interpersonal influence using various theories and techniques.

Module 1 - Introduction to Organizational Behaviour 6 Hours

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 Hours

Personality: Meaning and definition of personality-Characteristics of personality- Determinants of personality-Environmental and biological factors of personality- Major Personality attributes influencing OB: 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 Hours

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 Hours

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, Translational Transformational) - Power - Sources of power.

Module 5 – Organization Culture and Climate 4 Hours

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 Hours

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
UG 21 CC 201: ENVIRONMENTAL STUDIES

COURSE OBJECTIVES

The course enables students to examine the environment factors that determine public health and its contribution towards Human Development Indices for public health and evaluate the implications of changes in agriculture, industry and lifestyle on public health.

Module 1: Introduction to Environmental Studies: 2 Hours

Multidisciplinary nature of environmental studies.

Scope and importance; Concept of sustainability and sustainable development.

Module 2: Ecosystems 6 Hours

What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem: food chains, food webs and ecological succession. Case studies of the following ecosystems:

- a) Forest ecosystem
- b) Grassland ecosystem
- c) Desert ecosystem
- d) Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

Module 3: Natural Resources: Renewable and Non- Renewable Resources 7 Hours

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 ground water, floods, droughts, conflicts over water (International & Inter-state).

Energy resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies

Module 4: Biodiversity and Conservation 8 Hours

Levels 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 to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, 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 **7 Hours**

Environmental Pollution: Types, causes, effects and controls; Air, water, soil and noise pollution.

Nuclear hazards and human health risks.

Solid waste management, Control measures of urban and industrial waste.

Pollution case studies.

Module 6: Environmental Policies and Practices **7 Hours**

Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture.

Environment Laws: Environment Protection Act; Air (Prevention & 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 conflicts in Indian context.

Module 7: Human Communities and the Environment **6 Hours**

Human population growth: Impacts 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.

Environmental communication and public awareness, case studies (e.g., CNG vehicles in cities).

Module 8: Field work (Any two)

2 Hours

Visit to an area to document environmental assets: river/forest/flora/fauna, etc.

Visit to a local polluted site- urban/Rural/Industrial/ Agricultural.

Study of common plants, insects, birds, and basic principles of identification.

Study of simple ecosystems – pond, river, Delhi ridge, etc.

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 OUTCOME

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.

Books for Reference:

- ❖ Bharucha, E. (2015). Textbook of Environmental Studies.
- ❖ Carson, R. (2002). Silent Spring. Houghton Mifflin Harcourt.
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- ❖ Gadgil, M., & Guha, R. (1993). This Fissured Land: An Ecological History of India. Univ. of California Press.
- ❖ Gleeson, B. and Low, N. (eds.) (1999). Global Ethics and Environment, London, Routledge.
- ❖ Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. (2006). Principles of Conservation Biology. Sunderland: Sinauer Associates.
- ❖ McCully, P. (1996). Rivers no more: the environmental effects of dams (pp. 29-64). Zed Books.
- ❖ McNeill, John R. (2000). Something New Under the Sun: An Environmental History of the Twentieth Century.
- ❖ Nandini, N., Sunitha N., & Sucharita Tandon. (2019). A text book on Environmental Studies (AECC). Sapna Book House, Bengaluru.
- ❖ Odum, E.P., Odum, H.T. & Andrews, J. (1971). Fundamentals of Ecology. Philadelphia: Saunders.
- ❖ Pepper, I.L, Gerba, C.P. & Brusseau, M.L. (2011). Environmental and Pollution Science. Academic Press.
- ❖ Rajit Sengupta and Kiran Pandey. (2021). State of India's Environment 2021:
- ❖ In Figures. Centre Science and Environment.

- ❖ Raven, P.H., Hassenzahl, D.M. & Berg, L.R. (2012). Environment. 8th Edition. John Wiley & Sons.
- ❖ Rosencranz, A., Divan, S., & Noble, M. L. (2001). Environmental law and policy in India.
- ❖ Sengupta, R. (2003). Ecology and economics: An approach to sustainable development. OUP.
- ❖ Singh, J.S., Singh, S.P. and Gupta, S.R. (2014). Ecology, Environmental Science and Conservation. S. Chand Publishing, New Delhi.
- ❖ Sodhi, N.S., Gibson, L. & Raven, P.H. (Eds). (2013). Conservation Biology: Voices from the Tropics. John Wiley & Sons.
- ❖ Wilson, E. O. (2006). The Creation: An appeal to save life on Earth. New York: Norton.
- ❖ World Commission on Environment and Development. (1987). Our Common Future. Oxford University Press.