

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 (Regular)

Semesters I & II

Syllabus as per Karnataka State Education Policy 2024

Curriculum Framework w.e.f., 2024-2025

Academic Year 2024 - 2025

Batch 2024 - 2027

**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 55th in the National Institutional Ranking Framework (NIRF) ratings of Ministry of Education, Government of India, in 2024 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, Business Administration Arts and Science. Under Commerce Studies it offers B.Com, B.Com (Professional-International Accounting and Finance), B.Com (BPM- 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). Under Arts it offers BA (English, Communicative English and Psychology) and Under Science it offers B.Sc (Economics, Mathematics and Data Analytics). The college also offers five 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 center in the field of management studies at the undergraduate level. This department aims at motivating students to take up higher studies in management, so that they may blossom into effective entrepreneurs who would not be afraid of

taking risk, or teachers and researchers who would contribute positively towards the betterment of the society or to take up consultation to help business units leverage on management knowledge.

OBJECTIVES OF THE BBA PROGRAMME

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

I. ELIGIBILITY FOR ADMISSION

Candidates who have completed the two-year Pre-University course of Karnataka State or its equivalent are eligible for admission into this Programme.

II. DURATION OF THE PROGRAMME

The duration of the programme is three (03) years of Six Semesters. A candidate shall complete his/her degree within five (5) academic years from the date of his/her admission to the first semester. Students successfully completing three (03) years of the course will be awarded Bachelor's Degree in Business Administration.

III. MEDIUM OF INSTRUCTION

The medium of instruction shall be in 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. TEACHING AND EVALUATION

M.Com/MBA/MFA/MBS/MTA/MA/M.Sc graduates with B.Com, B.B.A, B.B.S,BA and B.Sc 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, Skill based, Value Based and Foundation courses, mentioned in this regulation. These courses shall be taught by the Post graduates as recognized by the respective Board of Studies.

VI. SCHEME OF EXAMINATION

Academic Evaluation under State Education Policy (SEP) (**Effective from Academic Year 2024-2025**): The academic evaluation of both undergraduate (UG) and postgraduate (PG) programmes consists of two components: Continuous Internal Assessment (Formative Assessment) and End-Semester Examination (Summative Assessment).

Assessment for UG Students under SEP will be as follows:

Type of Assessment	Assessment Component	Allotted Marks
Continuous Internal Assessment / Formative Assessment	CIA I (Test)	10 Marks
	CIA II (Skill-based Assessment)	10 Marks
	Mid-Term Exam	20 Marks
Total	40 marks (scaled down to 20 marks)	
End-Semester Examination / Summative Assessment	End-Semester Examination (For three hours duration)	80 Marks
TOTAL		100 Marks

A. Additional Details

- **Mid-Term Exam:** The mid-term exam covers at least 40-50% of the syllabus and has duration of one hour.
- **Continuous Internal Assessment (CIA) Activities:** CIA activities are designed with clear objectives, modalities, assessment rubrics, and outcomes.

B. CIA Improvement

There is **no provision for enhancing CIA marks** for UG students once the semester ends.

Attendance requirement for taking ESE

- The University Grants Commission (UGC) mandates a minimum of 75% attendance in each course to be eligible to write the End Semester Examinations (ESE).
- There is no provision for condonation of attendance under the UGC Act.

VII. Minimum for a Pass

- **Minimum Pass Marks in Final Examination:** A minimum of 40 percent is required in each course in the End Semester Exams. The student must score at least 32 marks out of 80 in the End Semester Examination (ESE).
- **Overall Pass Requirement:** The aggregate of Continuous Internal Assessment (CIA) and End Semester Examination (ESE) should also be a minimum of 40 percent. Out of 100 marks, a student must secure at least 40 marks in each course to qualify as passed inclusive of minimum 32 marks out of 80 in End Semester Exam.

VIII. GRADING SYSTEM FOR CHOICE BASED CREDIT SYSTEM (CBCS)

The modalities and operational details are given below:

- **Grade Points:** The College adopts a ten-point grading system. The papers are marked in a conventional way for 100 marks. The marks obtained are converted to grade point according to the following table. If a student is absent for the paper the grade point assigned is 0.

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

- **Credits:** Credits are assigned to courses based on the following broad classification:

Courses Category	Instruction Hours/week	Credits
Languages	3 Hours	3
Major Core	4 Hours	4
Skill Enhancement Courses	1-4 Hours	1-4
Compulsory Courses	1-2 Hours	1-2

- **Grade Point Calculation**

- **Semester Grade Point Average (SGPA):** The SGPA is calculated as the sum of the product of the credits and the grade points scored in all courses, divided by the total credits.

$$\text{SGPA} = \frac{\text{Total of (Credits Earned X Grade Points)}}{\text{Total of Corresponding Credits}}$$

- Minimum SGPA required for a pass is 4.5.
- If a student has not passed in all courses or is absent, the SGPA is not assigned.
- **Cumulative Grade Point Average (CGPA):** The CGPA is the weighted average of all the courses taken by a student across all semesters of a programme.
- **Cumulative Grade Point Average (CGPA):** The CGPA is the weighted average of all the courses taken by a student across all six semesters of a programme.

$$\text{CGPA} = \frac{\sum \text{Total Credits in the Semester} \times \text{SGPA}}{\text{Total Credits of the Courses}}$$

Note: SGPA and CGPA will be rounded off to two decimal places.

- **Interpretation of SGPA/CGPA and Classification of Final Result**

Grade Points	% of Marks	Grade	Result/Class Description
9.00-10.00	85 - 100	O	Outstanding

8.00-8.99	75 - 85	A+	First Class Exemplary
7.00-7.99	65 - 75	A	First Class Distinction
6.00-6.99	55 - 65	B+	First Class
5.50-5.99	50 -55	B	High Second Class
5.00-5.49	45 - 50	C	Second Class
4.50 -4.99	40 - 45	P	Pass Class
Below 4.5	Below 40	RA	To Re-Appear

IX. PATTERN OF ESE QUESTION PAPER UNDER SEP

The End Semester Examination (ESE) question paper under SEP will include questions that assess both Lower Order Thinking Skills (LOTS) and Higher Order Thinking Skills (HOTS). The difficulty level of the question paper will be distributed as follows: 40% easy, 30% difficult, and 30% very challenging.

- **Duration:** 3 Hours
- **Maximum Marks:** 80

The question paper pattern will be as follows:

Sections	Marks per Question	Number of Questions	Total Marks
Section A	2 marks	5 questions (out of 7)	10 Marks
Section B	5 marks	4 questions (out of 6)	20 Marks
Section C	12 marks	3 questions (out of 5)	36 Marks
Section D	14 marks	1 question (Case Study)	14 Marks
Total			80 Marks

X. REVALUATION AND RETOTALING

Requests for **revaluation**, **retotaling**, and **photocopies of the answer book** for the End-Semester Examination (ESE) must be submitted to the Controller of Examination along with the prescribed fee within two weeks from the declaration of results.

XI. ABSENCE DURING END SEMESTER EXAMINATION

If a student misses the End Semester Examination, they will be marked as "Absent" and will be required to take the supplementary examination for that course during the next available opportunity only.

XII. MALPRACTICE

Students will be dealt severely in case if they are found guilty of any malpractices during examination. The college has zero tolerance towards any kind of unethical means adopted to

secure marks in the exams.

OUTCOME BASED EDUCATION (OBE)

Our BBA programmes will produce graduates who will be capable of the following:

PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)

- PE O1** **Develop** professional competence to become successful managers and entrepreneurs in the academia, industry or government.
- PE O2** **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
- PE O3** **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
- PE O4** **Able** to continue their professional development by obtaining advanced degrees in Management or other professional fields

PROGRAMME OUTCOMES (POs)

PO 1 **Disciplinary and Inter-disciplinary Knowledge**

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

PO 2 **Decision Making Skill**

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

PO 3 **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.

PO 4 **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.

PO 5 **Creative Thinking Skill**

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

PO 6 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.

PO 7 Leadership and Team Work

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

PO 8 Ethical Conduct

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

PO 9 Collaboration

Work collaboratively and respectfully as members and leaders of diverse teams.

PO 10 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 the attainment of the goals.

PROGRAMME SPECIFIC OUTCOMES (PSOs)

PO 11 Entrepreneurial Perspectives

Develop, organize and manage a business venture along with any of its risks.
(Sustainable Business Models)

PO 12 Global Perspectives and Multicultural

Create effective and appropriate interaction and Teamwork with people of different nationalities and cultures, demonstrating respect for social, cultural and linguistic diversity at the local, national and international levels.

BBA (REGULAR)							
PROGRAMME MATRIX AS PER STATE EDUCATION POLICY (SEP)							
Category/Semester	I	II	III	IV	V	VI	Total Credits
PART A: LANGUAGES							
Languages 3 Hrs - 3 Crs	Lang I	Lang I	Lang I	Lang I	-	-	
	Lang II	Lang II	Lang II	Lang II	-	-	
Part A Credits	6	6	6	6			24
PART B: DISCIPLINE SPECIFIC COURSES							
Major Core Courses 4 Hrs - 4 Crs	Perspectives in Management	Organisational Behaviour	Entrepreneurship Management	Productions and Operations Management	Logistics and Supply Chain Management	Strategic Management	
	Managerial Economics	Marketing Management	Human Resource Management	Business & Company Law	Income Tax I	Income Tax II	
	Business Environment	Fundamentals of Accounting	Corporate Accounting	Costing for Business Decisions	Management Accounting	Operations Research	
	Business Mathematics & Statistics	Indian Financial System	Financial Management	Goods and Services Tax	-	Business Ethics & Corporate Governance	
Major Elective Courses 4 Hrs - 4 Crs	-	-	-	-	Elective I	Elective II	
Part B Credits	16	16	16	16	16	20	100
PART C: SKILL ENHANCEMENT COURSES/ACTIVITIES							
Skill Based Courses/Activities	-	MOOCs/Certificate Courses 1 Cr	Decision Making using Spreadsheets 2 Crs	MOOCs/Certificate Courses 1 Cr	Research Methodology 4 Crs	Social Internship 2 Crs	
				Technology for Business 2 Crs	Project 4 Crs	Corporate Internship 2 Crs	
Value Based Activities		Extra-Curricular Activities 1 Cr	-	Extra-Curricular Activities 1 Cr	-	Extension Activities 1 Cr	
Part C Credits		2	2	4	8	5	21
PART D: FOUNDATION/COMPULSORY COURSES							
Foundation/ Compulsory Courses	Constitutional Values I 2 Crs	Constitutional Values II 2 Crs	-	-	-	-	
	Psychological Wellbeing 1 Cr						
Part D Credits	3	2					5
Total Credits	25	26	24	26	24	25	150

BBA (Regular)
Course Structure as per SEP
SEMESTER I

Course Code	Title of the Course	Category of Course	Teaching Hours Per Week	CIA	ESE	Total Marks	Credits
M1 24 GE 101	General English	Language I	3	20	80	100	3
M1 24 KN 101	Kannada	Language II	3	20	80	100	3
M1 24 HN 101	Hindi						
M1 24 AE 101	Additional English						
M1 24 MC 101	Perspectives of Management	Major Core	4	20	80	100	4
M1 24 MC 102	Managerial Economics	Major Core	4	20	80	100	4
M1 24 MC 103	Business Environment	Major Core	4	20	80	100	4
M1 24 MC 104	Business Mathematics and Statistics	Major Core	4	20	80	100	4
UG 24 CC 101	Constitutional Values I	Compulsory Course	2	10	40	50	2
UG 24 FC 101	Psychological Wellbeing	Compulsory Course	1	25	-	25	1
Total Credits							25

Department of Business Administration BBA (Regular)						
Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per week	Credits
I	M1 24 MC 101	PERSPECTIVES IN MANAGEMENT	60 Hours	Major Core	4 Hours	4
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.					
Course Outcomes	CO1	Describe the forms of organisation and evolution of management thought.				
	CO2	Integrate the planning, forecasting with decision making process of a given organization.				
	CO3	Relate the function of organizing with staffing in consideration of their effort on individual actions.				
	CO4	Identify the range of leadership theories, Directing and controlling tools available in the management.				
	CO5	Compare and contrast the traditional and modern controlling techniques used in management.				
	CO6	Illustrate the recent trends in management and factors affecting ethical practices in Business and social responsibilities of management towards all the stake holders.				
Module 1	Forms of Organisation & Management					15 Hours
<p>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.</p> <p>Evolution of Management Thought: Contribution of F.W.Taylor, Taylor’s scientific management – Fayol’s Principles of Management – Elton Mayo (hawthorne studies), Chester Bernard, and Peter Ducker to the management thought -various approaches to management (i.e. Schools of management thought). 3 stage differentiation of management theories (classical, neo classical, modern theories)</p>						

Module 2	Planning	10 Hours
<p>Planning: Nature - Planning Process - Objectives, Meaning - Need & Importance, levels, advantages & limitations, Types of Plans.</p> <p>Forecasting: Meaning and purpose of forecasting - Techniques of forecasting - Qualitative and quantitative.</p> <p>Decision Making: Meaning - Steps in decision-making</p>		
Module 3	Organizing and Staffing	8 Hours
<p>Organizing: Nature and purpose of organization, Elements of organizing & process.</p> <p>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.</p> <p>Staffing: Nature -Process of staffing- Importance of staffing.</p>		
Module 4	Directing	12 Hours
<p>Directing: Meaning - Principles and techniques of directing</p> <p>Leadership: Meaning. Leadership styles-Formal and informal leadership. Theories of leadership</p> <p>Motivation: Meaning, Nature, Purpose and Significance of Motivation.</p> <p>Morale: Meaning, Nature, Purpose and Significance of Morale, Difference between Morale and Motivation, Morale and performance, Developing High Morale, Measurement of Morale.</p> <p>Communication: Principles and Process of communication - Barriers to effective communication.</p> <p>Co-ordination: Meaning - Principles and process of co-ordination.</p>		
Module 5	Controlling	8 Hours
<p>Meaning -- Steps in controlling -- Essentials of a Sound Control System - Methods of Establishing Control, Techniques of controlling - Budgetary and non-budgetary.</p>		
Module 6	Social Responsibility of Management and Contemporary Trends in Business	7 Hours
<p>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.</p>		
Self-Learning Topics		
1		
2		
3		
Skill Development		
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	

CO3												
CO4												
CO5												
CO6												

Department of Business Administration BBA (Regular)						
Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per week	Credits
I	M1 24 MC 102	MANAGERIAL ECONOMICS	60 Hours	Major Core	4	4
Course Objectives	The course aims to familiarize the students with the fundamental concepts of economics and its applicability in business environment along with the knowledge on concepts of consumer behavior and its impact on managerial decisions and operations.					
Course Outcomes	CO1	Describe the role of Managerial Economics in Business decisions making				
	CO2	Evaluate the laws relating to consumer behaviour and law of demand in the context of using the appropriate demand forecasting technique.				
	CO3	Examine the factors influencing pricing decision in order to arrive at appropriate pricing				
	CO4	Compare and contrast the implication of law of production and short run and long run curves on average cost and marginal cost				
	CO5	Determine the equilibrium pricing and output under perfect and imperfect market competitions.				
	CO6	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 Hours
Meaning and significance of Managerial Economics, Basic concepts of Micro and Macro Economics, Impact of Micro and Macro Economic Factors on Business Operations - Economic Growth and Development, Concept of Equilibrium - Types of Equilibrium						
Module 2	Approaches to Consumer Behaviour and Demand Analysis					12 Hours
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 Hours
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 Hours
Laws of Production: Law of variable proportion - Law of returns to scale - Isoquant and Isocost 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 Hours
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 - Types of Equilibrium		
Module 6	Macro-Economic Concepts for Managerial Operations	17 Hours
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 Impact of Microeconomic and Macroeconomic Factors on Business Operations		
Self-Learning Topics		
1		
2		
3		
4		
5		
Skill Development		
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	

Department of Business Administration BBA (Regular)						
Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per week	Credits
I	M1 24 MC 103	BUSINESS ENVIRONMENT	60 Hours	Major Core	4	4
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.					
Course Outcomes	CO1	Conduct the Environmental analysis that influences Business decisions.				
	CO2	Examine the implications of Economic variables in selective business decision making.				
	CO3	Evaluate the implication of Global Environment variables in the context of Indian Economy.				
	CO4	Illustrate the factors of the political environment that influence Business decision making.				
	CO5	Examine the impact of Technological, Socio-cultural and Natural environmental factors affecting Business decision making.				
	CO6	Outline the Legal framework regulating to Competition, Information and Cyber Offences.				
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 globalization, 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 MRTP Act - Information technology act 2000 - Cyber Regulations Appellate Tribunal – Cyber Offences.		
Self-Learning Topics		
1		
2		
3		
Skill Development		
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	
Book for Reference		
1	<i>Aswathappa, K., & Reddy, G. S. Business environment. Himalaya Publishing House.</i>	
2	<i>Cherunilam, F. Business environment. Himalaya Publishing House.</i>	

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Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per week	Credits
I	M1 24 MC 104	BUSINESS MATHEMATICS AND STATISTICS	60 Hours	Major Core	4	4
Course Objectives	This aims to provide students with a firm grasp of financial mathematics concepts and some descriptive statistical concepts. Through theoretical learning and practical applications, students will develop an essential problem-solving skill relevant to financial mathematics and statistics and real-world data analysis and interpretation, with a focus on applications in commerce and business.					
Course Outcomes	CO1	Apply the concept of Interest and Annuity for computing the present and future value of single and series of cash outflows and inflows.				
	CO2	Illustrate the significance of statistics in analysing business problems.				
	CO3	Use the concept of measures of central tendency and dispersion for decision making.				
	CO4	Apply the concept of Correlation and Regression to analyse the data.				
	CO5	Analyse the time series data using moving averages and least square methods.				
	CO6					
Module 1	Basic Mathematical Concepts					10 Hours
Theory of equations -Linear, Quadratic, and system of Simultaneous linear equations - Application of concept of equations to business and commerce. Ratios and Proportions – Basic laws of ratios, proportions – continued, direct, inverse, compound, and mixed proportions – applications. Percentage – profit & loss, and discount -Applications in business and commerce.						
Module 2	Interest & Annuities					12 Hours

Concept of Time value of money – Simple Interest & Compound Interest PV and FV of single principal amount, PV & FV of uneven series of interest rates (single principal amount), doubling period (Rule of 72 & Rule of 69), effective & nominal rates of interest and depreciation. Annuity – Annuity Immediate & Annuity Due - FV of Annuity – Applications, PV of Annuity – Applications, Deferred Annuity, loan amortization table, PV of perpetuity, and Intra-year compounding and discounting.		
Module 3	Introduction to Statistics	8 Hours
Definition of Statistics, Characteristic of Statistics, Scope and Limitations of Statistics. Classification and Tabulation of Data. Diagrammatic and Graphical representation of data using Excel.		
Module 4	Measures of Central Tendency and Dispersion	12 Hours
Central Tendency -Arithmetic Mean, Combined Mean, Weighted Mean, Median and Mode (Direct method only). Dispersion Range, Quartile Deviation, Mean Deviation, Standard Deviation (Direct method only) and their Coefficients - Applications.		
Module 5	Correlation and Regression	12 Hours
Correlation: definition, scatter diagram, Karl Pearson’s Coefficient of Correlation (Direct method only) and Spearman’s Correlation Coefficient. Regression: Concept, simple linear regression analysis (Direct method only) - Applications.		
Module 6	Time series	6 Hours
Introduction to time series, Components of time series, Trend analysis by Moving Averages and Least Square Methods – Applications.		
Self-Learning Topics		
1		
2		
3		
Skill Development		
1	Preparation of Loan Amortization Table – EMI Calculation on Excel	
2	Preparation of Future value of Annuity Table on Excel.	
3	Correlation and Regression Analysis on Excel.	
4	Diagrammatic and Graphical representation of data using Excel.	
5	Trend Analysis of Stock Market data on Excel.	
Book for Reference		
1	<i>Akhilesh K. B. and Balasubrahmanyam S, Mathematics and statistics for Management, 1st Edition, Delhi, Vikas Publishing.</i>	
2	<i>Gupta S.P., Statistical Methods, New Delhi, Sultan Chand & Sons.</i>	
3	<i>Soni R.S., Business Mathematics, 1st Edition, Delhi, Ane Books Pvt. Ltd.</i>	
4	<i>Prasanna Chandra – Financial Management.</i>	
5	<i>J K Sharma – Business Statistics.</i>	
6	<i>Dorai Raj: Business Mathematics, United publishers.</i>	

**Department of Business Administration
BBA (Regular)**

Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per Week	Credits
I	UG 24 CC 101	CONSTITUTIONAL VALUES - I	30 Hours	Compulsory Course	2	2
Course Objectives	This course aims to provide a comprehensive understanding of constitutional values in India, focusing on the foundational principles, evolution, and practical application of the Constitution. It seeks to analyze the interplay between constitutional rigidity and flexibility in shaping democratic governance and the role of constitutionalism in upholding democratic ideals.					
Course Outcomes	CO1	Analyze and explain the significance of constitutional rigidity and flexibility in the context of democratic values.				
	CO2	Evaluate the contributions of key figures like Dr. B.R. Ambedkar, Nehru, and Patel in the making of the Indian Constitution.				
	CO3	Demonstrate the impact of Fundamental Rights, Directive Principles, and Fundamental Duties in promoting social justice, unity, and integrity in India.				
Module 1						
<ul style="list-style-type: none"> i. The Making of the Constitution of India: Evolution, Nationalist Movement, Composition of the Constituent Assembly, Committees of the Constituent Assembly, Enactment of the Constitution. ii. Constituent Assembly: Role of Dr B.R. Ambedkar, Jawaharlal Nehru, Sardar Vallababhai Patel iii. Preamble of the Indian Constitution – Values enshrined in the Preamble; Sovereign, Secular, Socialistic, Democratic, Republic, Justice, Liberty, Equality and Fraternity. 						
Module 2						
<ul style="list-style-type: none"> i. Salient Features of Indian Constitution and Basic Structure. ii. Fundamental Rights and how these Rights are safeguarding individual liberties. iii. Directive Principles of the State Policy; Socialist, Gandhian, and Liberal-Intellectual. 						

iv. Fundamental Duties.	
Module 3	
i.	Union Legislature - Parliament; Lok Sabha, Rajya Sabha - Composition, powers, functions.
ii.	Union Executive - President, Vice - President, Prime Minister, Union Council of Ministry, powers and functions, Leadership and collective responsibility.
iii.	Judiciary - Supreme Court, High Courts, powers and functions and Judicial Activism in India.
Self-Learning Topics	
1	
2	
3	
Skill Development	
1	Make a chart of evolution of Constitution of India and the Preamble.
2	Identify a case/scenario and analyse the fundamental rights and duties of the parties involved.
3	Make a chart of the powers and functions of Union legislature, executive and the judiciary.
4	
5	
6	
Books for Reference	
1	<i>Basu, D. D. (1982). Introduction to the Constitution of India. Prentice Hall of India.</i>
2	<i>Sharma, B. K. (2002). Introduction to the Constitution of India. Prentice Hall of India.</i>
3	<i>Bakshi, P. M. (1999). Constitution of India. Universal Law Publishing House.</i>
4	<i>Gupta, D. C. (1975). Indian Government and Politics. Vikas Publishing House.</i>
5	<i>Jha, S. N. (2005). Indian Political System: Historical Developments. Ganga Kaveri Publishing House.</i>
6	<i>Arora, & Mukherji. (1992). Federalism in India: Origin and Developments. Vikas Publishing House.</i>
7	<i>Subba Rao, P. V. (2005). Constitutional Morality. Eastern Book Company.</i>
8	<i>Kesavan, M. S. (2011). Constitutionalism: Evolution and Practice. Oxford University Press.</i>
9	<i>Austin, G. (1999). The Indian Constitution: Cornerstone of a Nation. Oxford University Press.</i>
10	<i>Basu, D. D. (2016). Fundamental Rights and Constitutional Remedies. LexisNexis.</i>
11	<i>Bhattacharya, S. (2008). Directive Principles of State Policy: A Comparative Study of the Indian and Irish Constitutions. Universal Law Publishing Co.</i>
12	<i>Jain, M. P. (2013). Fundamental Rights and Judicial Activism. Universal Law Publishing Co.</i>
Mapping of CO and PO	

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	H	L	H	L	M		M			L		
CO2	H		H	L	M		M	L		L		
CO3	H	L	H	L	M		M			L		

**Department of Business Administration
BBA (Regular)**

Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per week	Credits
I	UG 24 FC 101	PSYCHOLOGICAL WELL-BEING	30	Compulsory Course	2	1
Course Objectives	This course aims to nurture self-awareness and meaningful relationship skills and to help in the development of emotional quotient and inter-personal skills.					
Course Outcomes	CO1	Develop a better emotional quotient.				
	CO2	Formulate a healthier sense of self through self-awareness.				
	CO3	Build more meaningful relationships.				
	CO4	Display an improvement in inter-personal skills.				
	CO5	Modify thought and belief patterns.				
	CO6					
Module 1	Introduction				3 Hours	
Meaning of counselling – 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	

CO2												
CO3												
CO4												
CO5												
CO6												

BBA (Regular)
Course Structure as per SEP
SEMESTER II

Course Code	Title of the Course	Category of Course	Teaching Hours Per Week	CIA	ESE	Total Marks	Credits
M1 24 GE 201	General English	Language I	3	20	80	100	3
M1 24 KN 201	Kannada	Language II	3	20	80	100	3
M1 24 HN 201	Hindi						
M1 24 AE 201	Additional English						
M1 24 MC 201	Organisational Behaviour	Major Core	4	20	80	100	4
M1 24 MC 202	Marketing Management	Major Core	4	20	80	100	4
M1 24 MC 203	Fundamentals of Accounting	Major Core	4	20	80	100	4
M1 24 MC 204	Indian Financial System	Major Core	4	20	80	100	4
UG 24 SB XXX	MOOCS/ Certificate Course	Skill Based Courses	1	25	-	25	1

UG 24 VB XXX	Extra-Curricular Activities	Value-Based Activities	1 (Practical)	25	-	25	1
UG 24 CC 201	Constitutional Values II	Compulsory Course	2	10	40	50	2
Total Credits							26

Department of Business Administration BBA (Regular)						
Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours per week	Credits
II	M1 24 MC 201	ORGANIZATIONAL BEHAVIOUR	60 Hours	Major Core	4 Hours	4
Course Objectives	The course aims to develop a theoretical understanding among learners about the structure and behaviour within the organization of individuals and their interpersonal influence using various theories and techniques.					
Course Outcomes						T Levels
CO1	Understand the fundamental concepts and significance of organizational behaviour in managing organizations					T2
CO2	Analyze the impact of personality, perception, and motivation on individual behaviour in organizational settings					T4
CO3	Apply learning theories and attitude formation concepts to improve individual and organizational performance					T3
CO4	Evaluate the effectiveness of leadership styles and group dynamics in achieving organizational goals, and justify recommendations					T5
CO5	Examine the influence of organizational culture and climate on employee behaviour and organizational effectiveness, and identify patterns					T4
CO6	Design and develop strategies to manage conflict, stress, and change in organizational settings, promoting employee well-being and organizational resilience					T6

Module 1	Introduction to Organizational Behaviour	6 Hours
<p>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.</p>		
BEHAVIOUR WITHIN ORGANIZATIONS: THE INDIVIDUAL		
Module 2	Personality, Perception & Motivation	18 Hours
<p>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.</p> <p>Perception: Meaning and definition - Need - Perceptual process - Perceptual inputs-Perceptual Mechanism - Perceptual Outputs-Perceptual errors-Factors influencing perception interpersonal perception.</p> <p>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.</p>		
Module 3	Attitudes and Learning	10 Hours
<p>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.</p> <p>Learning: Definition-Nature of learning-Theories of learning-Classical conditioning-Operant conditioning-Cognitive learning-Social learning-Principles of learning-Determinants of learning.</p>		
BEHAVIOUR WITHIN ORGANIZATIONS: GROUPS AND INTERPERSONAL INFLUENCE		
Module 4	Group Dynamics and Leadership	12 Hours
<p>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.</p> <p>Leadership: Meaning-Characteristics of leadership- Formal and informal leadership - Leadership theories (Trait, Behavioural and Contingency, Transactional, Translational Transformational) - Power - Sources of power.</p>		
Module 5	Organization Culture and Climate	4 Hours
<p>Organization Culture: Meaning and Definition- Characteristics, Uniformity of Culture- Dominant culture and sub-culture.</p> <p>Organization Climate: Meaning and Definition- Characteristics- Factors influencing organization climate- developing a sound organization climate- organizational effectiveness.</p>		
Module 6	Management of Conflict, Stress and Change	10 Hours

<p>Conflict Management: Meaning - process - causes - sources - types of conflict - consequences of conflict - conflict resolution strategies.</p> <p>Stress Management: Understanding Stress - causes, consequences and Stress Management.</p> <p>Organisational Change: Kinds of change - identification of the problems and implementation of change - resistance to change - overcoming resistance to change.</p>												
Self-Learning Topics												
1	Analysis about case studies of effective leadership styles (e.g., transformational, transactional) in organizations.											
2	Research factors that shape organizational climate and their impact on employee satisfaction.											
3	Read about different conflict resolution techniques and their effectiveness in various organizational contexts.											
Skill Development												
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 in a company to find out the various non- financial incentives used to motivate the employees and 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 and 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 and also make a graph showing the rate of attrition.											
Books for Reference												
1	<i>Reddy, H. R., & Appaniah. (2017), Organizational Behavior (1st ed.), Himalaya Publishing House.</i>											
2	<i>Robbins, S. (2015), Organizational Behavior (16th ed.), Pearson Education.</i>											
3	<i>Ashwathappa, K. (2016), Organizational Behavior (12th ed.), Himalaya Publishing House.</i>											
4	<i>Luthans, F. (2010), Organizational Behavior (12th ed.), McGraw-Hill Education.</i>											
5	<i>Subha Rao, P. (2010), Management and Organizational Behavior (3rd ed.), Himalaya Publishing House.</i>											
6	<i>Davis, K. (2007), Human Behavior at Work (8th ed.), McGraw-Hill Education.</i>											
Mapping of CO and PO												
CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12

CO1	H	M	L	L			H	M		L		
CO2	H	H	M	M			L		L			L
CO3		H	M	M	H	L	L				L	
CO4		H	M	M			H	L				L
CO5	H	M	L	L			H	M		L		
CO6	H	H	M		M		M				M	L

Department of Business Administration BBA (Regular)						
Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per week	Credits
II	M1 24 MC 202	MARKETING MANAGEMENT	60 Hours	Major Core	4	4
Course Objectives	The course equips students with an understanding of the role of marketing manager in devising the marketing mix and consumer behavior analysis that leads to appropriate market targeting strategy.					
Course Outcomes						T Levels
CO1	Describe the Role of Marketing manager in devising Marketing Mix in the present state of affairs.					T2
CO2	Analyse Consumer behavior that leads to appropriate market targeting Strategy.					T4
CO3	Show Product and Pricing Strategy in accordance with the demand of the situation.					T3
CO4	Devise an appropriate Promotional Mix.					T5
CO5	Infer the appropriate Channel of Distribution Strategy.					T4
CO6	Illustrate the Recent Trends in marketing.					T2
Module 1	Introduction and Marketing Environment					16 Hours
<p>Marketing: Definition, scope and importance of marketing, Functions of marketing- understanding the marketplace and consumer needs, marketing offers – marketing concepts, the growth of not-for-profit marketing.</p> <p>Marketing Environment: Meaning, Analyzing the needs & trends in the Micro & Macro environment – Marketing Mix - The elements of marketing mix, Monitoring and responding to environmental change using SWOT analysis.</p> <p>Types of Market – Tele-Marketing, E-Marketing-Service Marketing, Rural Marketing</p>						
Module 2	Market Segments and Consumer Behavior Analysis					10 Hours
<p>Market Segmentation – Bases for segmenting consumer markets – Approaches to segmentation – Factors influencing Buyer Behavior – Buying Decision Process.</p> <p>Target Marketing – Market targeting Strategies – Product Positioning – Undifferentiated Marketing – Concentrated marketing</p>						
Module 3	Product Strategy and Price Strategy					16 Hours
<p>Product differentiation - Product life cycle - Strategies and life cycle extensions - New product development process – Product mix - Product line – Line modernization – Branding- Building an identity – Brand equity - Brand name decision – Brand building tools – Repositioning – Packaging and labeling.</p>						

Pricing objectives and importance - Factors influencing price - Pricing Methods/Strategies - Product mix pricing - Price wars and reaction to price challenges.		
Module 4	Promotion Strategy	8 Hours
Elements of Promotion Mix - Sales Promotion Tools to consumers and dealers - meaning, nature and functions; limitations. Sales promotion schemes-sample- coupon-price off-premium plan- consumer contests and sweepstakes-POP displays- demonstration- trade fairs and exhibitions Role and importance of Advertising - Advertising - Advertising: functions of advertising; advertising media; different types of media- merits and demerits - Agency, Personal selling and Sales Force Management		
Module 5	Distribution Strategy	4 Hours
Marketing channel system - Traditional and modern - Factors affecting the choice of channel - retail formats- supermarkets, hyper markets, chain stores, department stores, discount stores, margin free markets, electronic retailing. Upcoming trends in Retail Management.		
Module 6	Ethical Aspects and Recent Trends in Marketing	6 Hours
Marketing Ethics and Consumer Rights - Socially responsible Advertising - Ethics and Sustainable Consumption E-Business using the Internet domains B2C, B2B, C2C, C2B - Placing ads and promotion online - Use of blogs as a promotion tool - Telemarketing - Retailing - Niche Marketing - Kiosk marketing - Catalogue marketing - Relationship marketing and contextual marketing (concepts only).		
Self-Learning Topics		
1	Telemarketing - Retailing - Niche Marketing - Kiosk marketing - Catalogue marketing - Relationship marketing and contextual marketing	
2	Upcoming trends in Retail Management.	
3	Merits and demerits of various types/media of advertising	
4	Tele Marketing, E-Marketing-Service Marketing, Rural Marketing	
5	Price wars and reaction to price challenges	
Skill Development		
1	Visit any website of your choice and identify the promotion strategy of a sponsoring company. Make a report of your findings.	
2	Critically analyse the promotion tools of any company. Make a presentation of the same.	
3	Observe and analyse the Distribution Network of a Company of your choice and make a chart of the same.	
4	Identify the various Product Lines of a company and note the line modernization or deletion. Make a presentation of your findings.	

5	Draw a Product Life Cycle with regard to a particular product of a company and observe its extension and make a note of the same in the form of a report.
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Books for Reference

1	<i>Palmer, A. (2013), Introduction to Marketing Theory and Practice (3rd ed.), Oxford University Press.</i>
2	<i>Armstrong, G., & Kotler, P. (2023), Principles of Marketing (19th ed.), Pearson Education.</i>
3	<i>Czinkota, M., & Kotabe, M. (n.d.), Marketing Management (Latest ed.), Cengage Learning.</i>
4	<i>Kotler, P. (2022), Marketing Management (16th ed.), Pearson Education.</i>

Mapping of CO and PO

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	H	M	H		M	L					L	L
CO2	H	M	H		M	L					L	L
CO3	H	M	H		M	L		L			L	L
CO4	H		L	M	H	L			M			L
CO5	H		L	M	H	L			M			L
CO6	H	M	M		M	H					L	L

Department of Business Administration
BBA (Regular)

Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per week	Credits
II	M1 24 MC 203	FUNDAMENTALS OF ACCOUNTING	60 Hours	Major Core	4	4
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.					
Course Outcomes						T Levels
CO1	Discuss the objectives of Financial Accounting and Reporting from the perceptive of the Stakeholders.					T2
CO2	Apply the concepts, assumptions and conventions of Accounting in the Accounting Equation					T3
CO3	Develop the accounting process - Journals, Ledgers, Trial Balance and Subsidiary books.					T3
CO4	Construct the financial statements of a Sole proprietor.					T3
CO5	Construct the Financial Statements by using Tally.					T3
CO6	Outline the Accounting Standards of IFRS and Ind AS.					T3
Module 1	Introduction to Accounting					6 Hours
Basic Financial Statements: Balance Sheet, Profit or Loss Statement and 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 - Ethical Values and Role of an Accountant						
Module 2	Conceptual Basis of Accounting					10 Hours
Five Elements of Accounting: Equity, Assets, Liabilities, Income and Expense - Revenue vs. Capital - Generally Accepted Accounting Principles (GAAP): Accounting Concepts and Concepts - Basic Accounting Equations and Representation in Balance Sheet						
Module 3	Framework of Accounting					16 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: Purchases, Sales, Purchases Returns, Sales Returns, Triple Column Cash Books and Journal Proper - Rectification of Errors						
Module 4	Final Accounts of a Sole Proprietor					12 Hours

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 Hours
Accounting Process using Tally - Journal, Ledger and Trial Balance		
Module 6	Accounting Standards and IFRS	6 Hours
Meaning and Objectives of Accounting Standards - Procedure for issuing Accounting Standards in India - Introduction to International Financial Reporting Standards (IFRS) - Need for IFRS Convergence - Ind AS - Financial Statements of a Company - Key Accounting Principles as per IFRS - Four Pillars of Accounting - Financial Statements as per Ind AS Schedule III (Format only)		
Self-Learning Topics		
1	Pdf and videos on understanding basics of Tally	
2	Pdf and videos on IFRS and Ind AS	
3	Pdf and videos to understand the concept of Equity, assets, liability and expense	
4	Pdf and videos to understand the structure of Balance sheet and Profit and Loss account	
5	Pdf and videos to understand the modern rules of accounting	
Skill Development		
1	Contact an NGO and find out their system of accounting and 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.	
Books for Reference		
1	<i>Raman, B. S. (2016), Basic Accounting (1st ed.), Sapna Book House.</i>	

2	<i>Jain, S. P., & Narang, K. L. (2015), Advanced Accountancy vol. 1: Principles of accounting (19th ed.), Kalyani Publishers.</i>
3	<i>Shukla, M. C., Grewal, T. S., & Gupta, S. C. (1960), Advanced Accounts volume 2 (1st ed.), Sultan Chand.</i>

Mapping of CO and PO

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	H	M		M	L			H			L	L
CO2	H	L	H	M				L			L	M
CO3	H	L	H	M				L			L	M
CO4	H	L	H	M				L			L	M
CO5	H	M		L		H		L			L	M
CO6	H	L			L			M	M		L	H

Department of Business Administration
BBA (Regular)

Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per week	Credits
II	M1 24 MC 204	INDIAN FINANCIAL SYSTEM	60 Hours	Major Core	4	4
Course Objectives	This course enables students with a comprehensive understanding of the Indian Financial System including its role in economic development, the function and impact of various financial markets, the features of different financial instruments, and the role of financial intermediaries in effectively channelizing funds within the economy.					
Course Outcomes						T Levels
CO1	Analyzing the strengths, weaknesses, opportunities, and threats of the financial system by outlining the features and recent trends of the Indian financial sector					T 4
CO2	Discuss the roles and functions of various financial institutions that contribute to stability of financial system					T 2
CO3	Explain the significance and functions of different financial markets, including money markets and capital markets, by describing their structures, instruments, and roles in the economy					T 2
CO4	Apply knowledge of financial services by categorizing various fund-based and fee-based services, and evaluating their importance in meeting the financial needs of individuals and businesses.					T 3
CO5	Describe the meaning, importance, and various types of financial instruments, including equity shares, preference shares, debentures, and mutual funds, by explaining their features and roles in investment portfolios.					T 2
CO6	Discuss the importance and functions of key financial regulators in India – RBI, SEBI, IRDAI, and PFRDA – by analyzing their impact on maintaining market stability and protecting stakeholder interests.					T 2
Module 1	Introduction to Indian Financial System					8 Hours
Overview of Financial System - Features, Objectives, Components, Structure, Role of Financial System in Economic Development - SWOT of Indian Financial System - Recent Trends in Financial Sector in India.						
Module 2	Financial Institutions					12 Hours
Indian Financial Institutions - Commercial Banks, NBFCs, Development Banks - IDBI, SIDBI, IFCI, I DFC - Specialized Financial Institutions - EXIM, IVCF, ICICI Venture, TFCI - Investment Institutions - UTI, LIC, GIC- Refinance Institutions - NABARD, NHB- Other Institutions - SFC, SIDC, ECGC, DICGC						
Module 3	Financial Markets					12 Hours
Meaning, Structure, Importance, Functions and Types of Financial Markets - Money Market - Meaning, Importance and Instruments - Capital Market - Meaning, Importance, Functions						

and Components of Capital Market – Primary Market – Meaning, Importance and Role of Primary Market in New Issue Market – Secondary Market – Meaning, Features and Role of Stock Market in Stock Trading												
Module 4		Financial Instruments									10 Hours	
Meaning, Importance, types of Financial Instruments - Equity shares – Meaning and Features and types, Preference shares – Meaning and features, Debentures - Meaning and Features and types, Derivatives-Forwards, Futures & Options, Money Market Instruments – Treasury Bills, Commercial Papers, Certificate of Deposits- ADR & GDR												
Module 5		Financial Services									10 Hours	
Meaning, Importance, and types of Financial Services – Fund based services- Lease Financing, Hire Purchase Finance, Factoring and Forfaiting, Housing Finance, Insurance services, Venture capital Financing, Mutual Funds - Fee based services –Issue Management, Corporate Restructuring, Merchant Banking, Credit Rating, Stock Broking												
Module 6		Financial Regulators									8 Hours	
Financial Regulators in India – RBI, SEBI, IRDAI, PFRDA – Importance and Functions – Recent Developments												
Skill Development												
1		Prepare a list of Financial Regulators in India with their objectives										
2		Draw the structure of Indian Financial System										
3		Prepare a list of various types of Mutual Funds in India										
4		Draw the chart showing the process of Factoring										
Books for Reference												
1		<i>Khan, M. Y. (2019), Indian Financial Systems (11th ed.), Tata McGraw Hill.</i>										
2		<i>Gupta, S. K., Agarwal, N., & Gupta, N. (2016), Financial Markets, Kalyani Publishers.</i>										
3		<i>Gordon, E., & Natarajan, K. (2015), Financial Markets and Services (12th ed.), Himalaya Publishing House.</i>										
4		<i>Desai, V. (2015), Financial Markets and Services (2nd ed.), Himalaya Publishing House.</i>										
5		<i>Bhasin, N. (2007), Banking and Financial Markets in India 1947 to 2007, New Century.</i>										
6		<i>Bhat, S. (n.d.), Financial Institutes and Markets, Excel Books.</i>										
Mapping of CO and PO												
CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	M	H	H	L					L	M	L
CO2	H	H	M		L			L		L	M	H
CO3	L	L	M	H		M	L				H	L

CO4	L	M	L	H	H					L	M	L
CO5	L	L	M	H	H					L	M	L
CO6	L	L	H	H	L					M	M	L

Department of Business Administration BBA (Regular)						
Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per week	Credits
II	UG 24 CC 201	CONSTITUTIONAL VALUES - II	30 Hours	Compulsory Course	2	2
Course Objectives	This course aims to provide a proper understanding of state legislature, executive and High Court. Students will explore key constitutional provisions, debates, and contemporary issues to critically analyze the impact of the constitution on governance and social equity.					
Course Outcomes						T Levels
CO1	Analyse the role of decentralisation and cooperative federalism in strengthening the Indian political system.					T4
CO2	Examine the effectiveness of constitutional provisions and affirmative actions in promoting social welfare, equality, and protection of vulnerable groups.					T4
CO3	Describe the different constitutional commissions in India, its roles and importance.					T2
Module 1	State Legislature and State Executive					10 Hours
State Legislature - Vidhana Sabha, Vidhana Parishath, Composition, powers and functions - State Executive - Governor, Chief Minister, State Council of Ministry, powers and functions - Centre-State Relations, Cooperative Federalism and Its Challenges						
Module 2	Democratic Decentralisation					10 Hours
Democratic Decentralization; Local Self-Government, Urban Governments - 73rd and 74th Constitutional amendments, contemporary challenges - Constitutional Amendment Procedure in India; Simple, Special and Special with Concurrence of States - Basic Structure of Indian Constitution with special reference to Keshavananda Bharathi Case						
Module 3	Election Commission of India					10 Hours
Election Commission of India; Composition, Powers and Functions - Public Service Commissions; UPSC and State Public Service Commission - Affirmative Action; Reservation for SC/ST(23%), OBC(27%), EWC(10%) and Women(33% Reservation within) It's Relevance.						
Skill Development						

1	Understanding Political Structures
2	Analysing Powers and Functions
3	Analyse centre-state relations, especially the challenges faced in cooperative federalism.
4	Analyse the composition, powers, and functions of the Election Commission of India UPSC and State PSCs.

Books for Reference

1	<i>Sharma, B. K. (2021), Introduction to the Constitution of India, Prentice Hall</i>
2	<i>Basu, D D (2018), Introduction to the Constitution of India, LexisNexis</i>
3	<i>Khosla, M (2012), The Indian Constitution, Oxford University Press</i>
4	<i>Jayal, N G, & Mehta, P B (Eds) (2010), The Oxford Companion to Politics in India, Oxford University Press</i>
5	<i>Singh, M P, & Saxena, R (2008), Indian Politics: Constitutional Foundations and Institutional Functioning, PHI Learning</i>
6	<i>Sarkar, S (2006), Modern India: 1885-1947, Macmillan</i>
7	<i>Austin, G (1999), The Indian Constitution: Cornerstone of a Nation, Oxford University Press</i>
8	<i>Weiner, M (1989), The Indian Paradox: Essays in Indian Politics, Sage Publications</i>
9	<i>Granville, A (1966), Working a Democratic Constitution: The Indian Experience, Oxford University Press</i>
10	<i>Ambedkar, B R (1948), The Constitution of India, Government of India</i>

Mapping of CO and PO

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	H	H	M	M				L			L	L
CO2	H	H	M	M				L			L	L
CO3	H	H	M	M				L			L	L