

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

Semesters III & IV

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

Academic Year 2024 – 2025

Batch 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 PROGRAMME:

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

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 Honours 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.
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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 in Business Administration	149
Bachelor Degree with Honours in Business Administration	193

*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 Honours 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 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	-	India & Indian Constitution	-	-	-	-	
I	6 Cr	9 Cr	6 Cr	9 Cr	-	-	-	-	30 Cr
PART B: CORE COURSES									
Discipline Specific Core Courses (4Hrs/ 4Cr)	Perspectives in Management	Fundamentals of Accounting	Business Law	Cost Accounting	Costing for Business Decisions	Management Accounting	Operations Research	Business Information System	
	Business Mathematics and Statistics	Organisational Behaviour	Financial Management	Marketing Management	Income Tax I	Income Tax II	Corporate Tax	Sustainable Business Development	
	Managerial Economics	Business Environment	Human Resource Management	Entrepreneurship Development	Productions and Operations Management	Strategic Management	Project Management	Forex Management	
	-	-	-	-	Company Law and Secretarial Practice	Business Ethics and Corporate Governance	-	-	
Open Elective Courses (3Hrs/3Cr)	Choice of Course	Choice of Course	Choice of Course	-	-	-	-	-	
Discipline Specific Electives (4 Hrs /3Cr)	-	-	-	-	Elective I	Elective II	Elective III	Elective IV	
Skill Enhancement Courses- Skill Based (2 Hrs/2 Cr)	Digit al Fluency	-	Artificial Intelligence	Financial Education and Investment Awareness	-	-	-	-	
Vocational Enhancement Courses (3Hrs/3Cr)	-	-	-	-	Choice of Course	Choice of Course	Choice of Course	Choice of Course	
Internship (2 Cr/4 Cr)	-	-	-	-	Social Internship 2 Cr	Corporate Internship 2 Cr	-	Internship 4 Cr	
Research Methodology (4hrs/4 Cr)	-	-	-	-	-	-	Research Methodology	-	
Research Proposal Formulation & Project (12 Cr)	-	-	-	-	-	-	-	Research Proposal Formulation & Project	
II	17 Cr	15 Cr	17 Cr	14 Cr	24 Cr	24 Cr	22 Cr	22 Cr	155Cr
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)	-	-	-	-	
III	2 Cr	2 Cr	2 Cr	2 Cr	-	-	-	-	8 Cr
Total Credits	25 Cr	26 Cr	25 Cr	25 Cr	24 Cr	24 Cr	22 Cr	22 Cr	193 Cr

BACHELOR OF BUSINESS ADMINISTRATION – HONOURS
COURSE STRUCTURE
SEMESTER III

SL. No.	Course Code	Title of the Course	Category of Course	Teaching Hour per Week (L+T+P)	ESE	CIA	Total Marks	Credits
1	Language 1		AECC	3+1+0	60	40	100	3
	M1 21 KN 301	Kannada						
	M1 21 HN 301	Hindi						
	M1 21 AE 301	Additional English						
2	Language 2		AECC	3+1+0	60	40	100	3
	M1 21 GE 301	General English						
3	M1 21 DC 301	Business Law	DSC-7	4+0+0	60	40	100	4
4	M1 21 DC 302	Financial Management	DSC-8	3+0+2	60	40	100	4
5	M1 24 DC 303	Human Resource Management	DSC-9	4+0+0	60	40	100	4
6		Open Electives***	OEC-3	3+0+0	60	40	100	3
7	M1 21 SB 301	Artificial Intelligence	SEC-SB	1+ 0+2	30	20	50	2
8	UG 21 FC 301	Yoga	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

OUTCOME BASED EDUCATION

BACHELOR OF BUSINESS ADMINISTRATION – HONOURS

PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)

Our **BBA – Honours** 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** 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

P04: 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

P05: 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

P06: 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

P07: Leadership and team work

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

P08: Ethical Conduct & Sustainability Practices

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

P09: Collaboration & Networking Skill

Work collaboratively and respectfully as members and leaders of diverse teams

P010: 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 OUTCOME (PSOs)**PS011: Entrepreneurial perspective**

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

PS012: Global perspectives and multicultural

Create effective and appropriate interaction and Team work with people of different nationalities and cultures, demonstrating respect for social, cultural and Linguistic diversity at the local, national and international level.

SEMESTER –III
M1 21 DC 301: BUSINESS LAW

COURSE OBJECTIVES:

The students will be able to understand various legislations pertaining to the Company, Business and Individual, formulate Contracts in Compliance with various Acts covered in the curriculum.

Module 1 – Jurisprudence and Introduction to Law 4 Hours

Introduction to Law – Classification of Law – Hierarchy of Courts
– Brief of Procedures in Courts. Meaning and Scope of Business Law
– Sources of Indian Business law.

Module 2- Indian Contract Act of 1872 18 Hours

Definition – Types of Contracts – Essentials – Offer – Acceptance and consideration – Capacity of parties – Free consent– Legality of object and consideration – Various modes of discharge of a contract – Remedies for breach of contract.

Module 3- Consumer Protection Act 1986 8 Hours

Background- Definitions of 1) Consumer 2) Consumer Dispute
3) Complaint 4) Deficiency 5) Service – Consumer Protection Council – Consumer redressal agencies – District Forum – State Commission and National Commission.

Module 4 - Intellectual Property Legislations 8 Hours

Meaning and scope of intellectual properties –

Patent Act of 1970; Background – Objects – Definition – Inventions
– Patentee – True and first inventor- Trade secrets and geographical indication – Procedure for grant of process and product patents – Rights to patentee – Infringement – Remedies.

Copyrights – Meaning – Registration and Terms of Copyright-
Meaning of Fair use –Infringement and remedies

Trade Mark – Functions – types of trademarks.

Module 5 –Limited Liability Partnership

4 Hours

Features, differences between partnership and LLP, designated partners, procedure to convert LLP to private company. Winding up and dissolution of LLP

Module 6 - Company Act 2013

18 Hours

Definition – Characteristics and kinds of companies, Steps in formation of a company.

Documents to commence business – Memorandum of Association, Articles of Association and Prospectus

Directors – Appointment, Power, Duties and Liabilities of Directors

Meetings and Resolutions – Types of meetings

Winding up of a company – Modes of winding up of a company, MCA 21

Skill Development:

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

- i. Draft a 'rent agreement' incorporating all the essential features of a valid agreement.
- ii. Draft the Memorandum of Association of a hypothetical company.
- iii. Discuss case laws 'involving points of law of contracts' in class.
- iv. Draft a complaint against 'unfair trade practice' adapted by a businessman – to the consumer forum.
- v. List out the latest cases of both High Court and Supreme Court on Environmental issues with both facts and judgements. [At least 2 cases]

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Explain the different legislations pertaining to the Company, Business and Individual.
2. Design a Contract in Compliance with the Indian Contract Act 1872.

3. Use the provisions of Consumer Protection Act of 1986 for Redressal of Consumer disputes.
4. Illustrate the procedure in applying for Copy Rights /Patent Rights under Intellectual Property Legislation.
5. Compare and contrast the Provisions of Partnership Firm from Limited Liability Partnership.
6. Apply the Provisions relating to commencement of business, conduct of meetings and winding up of company under the Company's Act 2013.

Books for Reference:

- Aswathappa K. & Ramachandra, Business Law, Latest Edition, Mumbai, Himalaya Publishing House.
- Garg K.C., Sareen V.K. & Mukesh Sharma, Business Law, Latest Edition, New Delhi, Kalyani Publishers.
- Kapoor N.D., Business Law, Sultan Chand & Co., Latest Edition, New Delhi, Sultan Chand & Co.
- Kuchhal M.C. & Kuchhal Vivek, Business Law, Latest Edition, New Delhi, Vikas publication House.
- Majumdar A.K. & Kapoor G.K., Company Law and Practice, Latest Edition, New Delhi, Taxmann.
- Nabhi, Business Law: Indian Law House, latest edition, Mumbai.
- Tulsian P.C., Business Law, Latest Edition, New Delhi, Tata McGraw Hill.
- Zad N.S., Company Law, Latest Edition, New Delhi, Taxmann.

SEMESTER – III
M1 21 DC 302: FINANCIAL MANAGEMENT

COURSE OBJECTIVES:

The students will be able to examine the role of financial manager of a corporate in the context of shareholders' wealth maximization. Students can illustrate the cost of capital of specific sources of capital and the overall cost of capital with live financials. They will be able to formulate an optimum capital structure for a hypothetical firm and evaluate the applicability of capital expenditure decision under Financial Risk and Uncertainty by using Capital budgeting technique. Students can calculate the working capital requirement of a hypothetical form and its implications on firm's strategic objectives and value creation. They will be able to distinguish and compare the determinants of dividend policy and its implications on the value of the firm.

Module 1 - Financial Management

5 Hours

Meaning - Nature and Scope of Financial Management – Goals of Financial Management -Concept of time value of money –Risk and Uncertainty (Concept only) - Financial Decisions.

Module 2 - Financing Decision – Cost of Capital

10 Hours

Sources of Capital for a Company - Computation of Cost of Specific Sources of Capital –Cost of Equity –Preference – Debt - Cost of Retained Earnings - Weighted Average Cost of Capital – Marginal cost of Capital.

Module 3 - Financing Decision – Capital Structure

10 Hours

Meaning of Capital Structure – Trading on Equity- Capital Gearing - Optimum Capital Structure – Factors determining Capital Structure– Leverages – Operating leverage – Financial leverage and combined leverage – Problems.

Module 4 - Investment Decision

15 Hours

Capital Budgeting – Meaning – Significance – Capital Budgeting Process - Payback period – ARR – Net Present Value– IRR Method – Profitability Index - Concept of Capital Rationing.

Module 5 – Dividend Decision

8 Hours

Meaning – Types of Dividend policies – Factors influencing dividend policy – Forms of Dividends - Relevance and Irrelevance Theories of Dividend (concept only)

Module 6 - Working Capital Management Decision

12 Hours

Meaning – Introduction – Circulating Capital – Factors influencing working capital requirement – Types of working capital – Profitability/ Liquidity trade off - Cash management – Receivables Management and Inventory Management (Importance and Tools) –Simple Problems on estimation of working capital requirements.

Skill Development:

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

- i. Collect and scrutinize share application forms of IPOs.
- ii. Calculate the EPS of various companies of your choice.
- iii. Elucidate the operating cycle for a manufacturing and non – manufacturing firm.
- iv. Visit 5 banks in Bangalore and collect information regarding short-term and medium-term finance offered by them.
- v. Track the dividend policies of some well-known companies.

COURSE OUTCOMES:

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

1. Describe both theoretical and practical role of financial management in business corporations.
2. Compute the cost of capital of specific sources of capital
3. Compute the problems in capital structure
4. Estimate the required return on projects of differing risk and evaluate different investment decision.

5. Explain the various types of policies in dividend.
6. Evaluate the importance of working capital management and its role in meeting firm's strategic objectives and its impact in value creation.

Books for Reference:

- Dr. Maheswari S. N., Financial Management, Latest Edition, New Delhi, Sultan Chand & Sons.
- Pandey I.M., Financial Management, Latest Edition, Noida, Vikas Publishing.
- Prasanna Candra, Financial Management & Practice, Latest Edition, New Delhi, McGraw- Hill.
- Ravi M. Kishore, Financial Management, Latest Edition, New Delhi, Taxmann Publications.
- Sathya Prasad B.G. & Kulkarni P. V, Financial Management, latest Edition , Mumbai, Himalaya Publishing House.
- Sharma R.K. & Shashi K. Gupta, Financial Management, Latest Edition, New Delhi, Kalyani Publishers.

SEMESTER – III

M1 24 DC 303: HUMAN RESOURCE MANAGEMENT

COURSE OBJECTIVES:

The students will be able to examine the role HR process involving planning, Recruitment, selection and Induction, Training methods and techniques, compare the Traditional and modern method of Performance appraisal system, illustrate the Design of Compensation and rewards demonstrate the process of HR audit.

Module - 1: Brief Introduction to Human Resources Management (HRM) 8 Hrs

HRM – Meaning, Importance, Objectives, Functions and Process, Structure of the HR department. SDG 8- Decent work and Economic Growth, Moon lighting Remote working & Gig Economy: Benefits & Challenges. Digitalization in Human Resource Management: Gamification, Artificial Intelligence and Augmented Reality, Virtual reality (concepts only)

Module – 2: HR Planning, Recruitment, Selection & Induction, Training & Development 16 Hrs

HRP: Objectives, and Benefits, Process of HRP, Challenges in HRP. Recruitment: Definition, Objectives, factors affecting recruitment, sources of Recruitment and techniques of recruitment.

Selection: Meaning and definition, significance, selection procedures, Placement: Meaning and definition

Induction: Meaning, definition, process and importance.

Recent Trends in Human Resource Management: Recruitment & Selection (Predictive analysis, social media recruiting, and Candidate experience).

Training :Meaning, Importance, Benefits, Need, Training Methods & Techniques, Evaluation of Training Programmes, Training Management Systems & Processes. Difference between training & development.

Training & Development (Virtual mentorship, Experiential Learning, Learner centred E –Learning

Module – 3: Performance Appraisals and Career Management 12 Hrs

Performance Appraisal: Meaning, objectives, Importance. Process, methods (Traditional and Modern methods), essentials of a sound

appraisal system -, problems of performance appraisal.

Career Planning & Development: Definition, importance, career stages, process of career planning and development. Establishing a career development system – actions and pre- requisites.

Succession planning: Meaning and importance, Differences in HRP and Succession Planning.

Module 4 - Employee Engagement, Attrition and Retention 8 hrs

Meaning, Importance and strategies to improve employee engagement. Difference between employee engagement and employee satisfaction.

Separation – Concepts, Attrition: Meaning and reasons for Attrition, Merits and De-merits of Attrition.

Retention : Meaning, Merits, Strategies for retention.

Module – 5: Compensation and Reward Management 8

Hrs Job Evaluation: Meaning, Importance and Techniques. Compensation: Meaning, definition, concepts and objectives, Importance of an ideal compensation plan, Principles and methods of compensation fixation.

Compensation & Rewards Management (Pay Equity, Quality of Work-Life Rewards & Digital rewards)

Rewards: Meaning and Importance, Types of Rewards– monetary and non-monetary rewards.

Module – 6: Human Resource Accounting & Auditing 8 Hrs

Human Resource Accounting: Meaning, Objectives, Methods – Cost Based Approach- Value Based Approach (Concepts Only) – Limitations.

Human Resource Auditing: Meaning, benefits, process, approaches to HR Audit, phases involved in HR Audit, Audit Reports.

Human Resource Analytics: Meaning, benefits, application of HR Analytics, tools for HR Analytics (Concepts only) Ethics in Human Resource Management: Code of employee conduct, Behavioral ethics in Leadership, Conflicts of interest, Fairness and Justice and Uses of information. Impact of artificial intelligence and augmented reality on business and society

Skill Development:

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

- i. Chart out the methods of appraising employees of any organization of your choice.
- ii. Select any two companies of your choice and understand and analyse their HR policies.
- iii. Observe and analyse any five welfare techniques for employees.
- iv. Draft the executive development plan of any company of your choice.
- v. Complete a study of different recruitment models in companies.
- vi. Evaluate case studies on Ethical work practices, Whistle Blowing, Ethical policy framework, Ethical rules and regulations, Legal and ethical aspects.
- vii. Observe and analyse the Human Resource Capital measurement from the point of view of IIRC framework (International Integrated Reporting Council)
- viii. Analyse the salary structures offered by different companies on websites like Glassdoor and evaluate the trends in rewards and compensation.

Course Outcomes:

After completion of the course the students will be able to

1. Explain the role of Human Resource Manager with special reference to attrition.
2. Illustrate the process of Human Resource planning, Recruitment, selection and Induction of a hypothetical organization.
3. Compare and contrast the Training methods and techniques adopted by any two organizations and evaluation of training programme.
4. Distinguish between Traditional and modern method of Performance appraisal system in the context of Career Planning and Development and succession planning
5. Justify the Design of Compensation and rewards in alignment with Job Evaluation.

6. Develop a process of Human Resource Audit and generate Audit Report of a hypothetical organization.

Books for Reference:

- Ahuja K. K, Personnel Management, Revised Edition, New Delhi, Kalyani Publisher.
- Amandeep Kaur, Punam Agarwal, Industrial Relations, Revised Edition, New Delhi, Kalyani Publishing.
- Aswathappa K., Human Resource & Personnel Management; Revised Edition; New York; McGraw-Hill Education.
- Chhabra T. N. & Ahuja K. K., Managing People at Work, latest Edition, New Delhi, Vanity Books.
- David R Hampton, Modern Management issues and Ideas, Revised Edition, California, Dickenson Publishing Company.
- Deepak Kumar Bhattacharya, Human Resource Management, Latest Edition, Kerala, Excel Books.
- Memoria C. B., Personnel Management, latest Edition, Mumbai, Himalaya Publishing House.
- Sharma A. M.; Aspects of Labour Welfare and Social Security, Latest Edition, Mumbai, Himalaya Publishing.
- Subbha Rao P; Human Resource Management; Revised Edition; Mumbai; Himalaya Publishing.
- Shashi K. Gupta & Rosy Joshi, Human Resource Management, Revised Edition, Delhi, Kalyani Publishing.

SEMESTER – III
M1 21 SB 301: ARTIFICIAL INTELLIGENCE

COURSE OBJECTIVES:

Students will be able to illustrate the need and importance of applications of Artificial Intelligence in accounting and auditing. They will be able to choose the applicability of IBM Watson, chatbot and speech recognition software on the basis of merit of the case. They will be able to evaluate the robotic automation process in accounting and auditing in an organisation and its implications on assessment of risk and its reporting. They will be able to examine the applicability of machine learning, Internet of Things and audit software and its suitability in the range of accounting and auditing processes.

Module 1: Introduction to Artificial Intelligence **5 Hrs**
Meaning of Artificial Intelligence - Need and importance of AI in Accounting and Auditing, Origin of Artificial Intelligence - Applications of AI, Future of AI in Business/Accounting/Auditing – Challenges and Ethical considerations of AI

Module 2: Chatbots and Speech Recognition **7 Hrs**
Chatbots applications in Accounting and Auditing – Overview of IBM Watson in Auditing – Overview of Speech recognition software – Applications in Accounting and Auditing

Module 3: Robot Process Automation **8 Hrs**
Introduction – Automated Inherent Risk Assessment – Automating Internal Controls Assessment – Automated procedures – Reporting and Post-audit management – Intelligent Automation of Fraud Detection and Forensic Accounting

Module 4: Machine Learning in Accounting and Auditing **10 Hrs**
Machine Learning: Introduction to ML, Applications of ML, Cloud Accounting – Meaning, Types, Tools used in ML (RapidMiner), IoT: Introduction to IoT and its applications in Accounting/Auditing, Smart Analytics: Introduction, Need of Smart Analytics tool for Accounting/Auditing. Audit Software Overview and Features of audit software

COURSE OUTCOMES:

On completion of the course, the students should be able to

1. Illustrate the need and importance of applications of Artificial Intelligence in accounting and auditing
2. Choose the applicability of IBM Watson, chatbot and speech recognition software on the basis of merit of the case.
3. Evaluate the robotic automation process in accounting and auditing in an organisation and its implications on assessment of risk and its reporting.
4. Examine the applicability of machine learning, Internet of Things and audit software and its suitability in the range of accounting and auditing processes.

Books for References:

- Cory Ng and John Alarcon, Artificial Intelligence in Accounting, Publisher: Taylor & Francis Ltd, First Edition, December 2020, ISBN: 9780367431778.
- Al Naqvi, Artificial Intelligence for Audit, Forensic Accounting, and Valuation: A Strategic Perspective, Publisher : Wiley, USA, 1st edition, September 2020, ISBN-10 : 1119601886, ISBN-13 : 978-1119601883

BACHELOR OF BUSINESS ADMINISTRATION- HONOURS
COURSE STRUCTURE
SEMESTER IV

SL. No.	Course Code	Title of the Course	Category of Course	Teaching Hour per Week (L+T+P)	ESE	CIA	Total Marks	Credits
1	Language 1		AECC	3+1+0	60	40	100	3
	M1 21 KN 401	Kannada						
	M1 21 HN 401	Hindi						
	M1 21 AE 401	Additional English						
2	Language 2		AECC	3+1+0	60	40	100	3
	M1 21 GE 401	General English						
3	UG 21 CC 401	India and Indian Constitution	AECC	3+0+0	60	40	50	3
4	M1 21 DC 401	Cost Accounting	DSC-10	3+0+2	60	40	100	4
5	M1 23 DC 402	Marketing Management	DSC-11	4+0+0	60	40	100	4
6	M1 21 DC 403	Entrepreneurship Development	DSC-12	3+0+1	60	40	100	4
7	M1 21 SB 401	Financial Education and Investment Awareness	SEC-SB	1+0+2	30	20	50	2
8	UG 21 EA 401	Extension Activities	SEC-VB	0+0+2	-	25	25	1
9	UG 21 EC 401	Extra-Curricular Activities	SEC-VB	0+0+2	-	25	25	1
TOTAL					390	310	700	25

SEMESTER –IV
M1 21 DC 401: COST ACCOUNTING

COURSE OBJECTIVES:

The students will be able to specify the concepts, methods and techniques of Cost Accounting and draft a Cost statement/Cost sheet in accordance with cost behavior (changes in output or activity or volume). Student should draft store ledger using FIFO, LIFO, Simple and Weighted Average method as tool of material control, and calculate cost of labour using Time and Piece rate system – Halsey and Rowan premium system – Taylor and Merricks differential piece rate system as tool of Labour control. Students must work out statement showing allocation and apportionment of overheads of service department to Producing Departments by using Repeated and simultaneous equation Methods, and draft statement showing the reconciliation of cost and financial accounts.

Module 1: Introduction to Cost Accounting **8 Hours**

Meaning – Cost accounting – Cost accountancy – Costing – Cost Accounting and Management – Objectives of Cost Accounting – Cost Accounting Vs Financial Accounting – Cost Accounting Vs Management Accounting – Advantages of Cost Accounting – Methods of Costing – Techniques (Types) of Costing – Difficulties in installation of a Costing System – Arguments against Cost Accounting – Cost Centers – Cost Units – Cost Accounting Departments.

Module 2: Cost, Concepts and Classification **10 Hours**

Cost – Expenses – Losses – Classification of Costs – Natural Classification of Costs – Cost Behaviour (in Relation to changes in output or activity or Volume – Degree of Traceability to the Product – Association with the Product – Functional Classification of Costs – Costs of Control other Costs – Cost Statement or Cost Sheet – Tender and Quotation-Job Cost Sheet.

Module – 3: Material Control and Material Costing **10 Hours**

Materials – Concepts and objectives of Material Control – Organization for Material Control – Purchasing and Receiving Procedure – Some issues in Materials Procurement – Stores Organization.

Costing Material Received – Costing material issues (FIFO, LIFO, simple and weighted average method only).

Module – 4: Labour Costs: Accounting and Control **10 Hours**

Introduction – Direct Labour and Indirect Labour – Organization for Labour Control – Wage Systems – Incentives Wage Plans – Labour Turnover – Treatment of Labour Cost Related Items – Methods of Remunerating Labour – Time and Piece Rate System- Halsey and Rowan Premium Systems - Taylor and Merrick's differential piece rate system.

Module – 5: Overheads Distribution **12 Hours**

Concept – Classification of Overheads – Factory Overhead – Fixed, Semi – Variable and Variable – Factory Overheads – Accounting and Distribution – Collection and Codification of Factory Overheads – Allocation and apportionment of factory overheads – Apportionment of service departments - Overheads to producing departments (Repeated and Simultaneous Equation Method) – Absorption of Factory Overhead (Machine Hour Rate).

Module – 6: Reconciliation of Cost and Financial Accounts

10 Hours

Need for reconciliation- Reasons for difference in Profits - Method or procedure of Reconciliation- Problems on Reconciliation of cost and financial accounts.

Skill Development:

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

- i. Analyze the methods of costing adopted by industries located in the region.

- ii. Classify the materials consumed in any two organizations of your choice and prepare a store ledger depicting the method of material control used by the firms.
- iii. Illustrate a specimen of a bin-card.
- iv. Design a specimen of stores ledger using various tools of material control.
- v. List out the various expenses of two companies and prepare the cost sheet.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Explain the concepts, Methods and techniques of Cost accounting.
2. Prepare a Cost statement/Cost sheet on the basis of cost behavior.
3. Prepare store ledger using FIFO, LIFO, Simple and weighted average method as tool of material control.
4. Compute cost of labour using Time and Piece rate system – Halsey and Rowan premium system – Taylor and Merricks differential piece rate system as tool of Labour control.
5. Compute statement showing Allocation and Apportionment of over heads.
6. Compute statement showing the reconciliation of cost and financial accounts

Books for Reference:

- Arora M. N., Cost Accounting: Principles and Practice, Latest Edition, Noida, Vikas Publishing house.
- Drury Colin, Management and Cost Accounting, Latest Edition, Delhi , Cengage Learning India Pvt. Ltd.
- Jain S. P. & Narang K. L., Cost and Management Accounting., Latest Edition, New Delhi, Kalyani

Publishers.

- Kishore M Ravi, Cost and Management Accounting, Latest Edition, New Delhi, Taxmann.
- Prof. Lal Jawahar & Dr Srivastava Seema, Cost Accounting, Latest Edition, Delhi, McGraw Hill HED.
- Lall Nigam, Sharma G.L., Theory and Techniques of Cost Accounting, Latest Edition, New Delhi, Himalaya Publishing House.
- Dr. Maheshwari S. N. & Mittal, Elements of Cost Accounting, latest Edition, Delhi, Mahavir Publications.

SEMESTER –IV

M1 23 DC 402: MARKETING MANAGEMENT

COURSE OBJECTIVES:

The course equip students with an understanding the role of marketing manager in devising the marketing mix and consumer behavior analysis that leads to appropriate market targeting strategy.

Module 1 – Introduction and Marketing Environment 16 Hours

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

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

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

Module 2 – Market Segments and Consumer Behavior Analysis

10 Hours

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

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

Module 3 – Product Strategy and Price Strategy

16 Hours

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

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 sweep stakes-POP displays- demonstration-trade fairs and exhibitions

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

Module 5 – Distribution Strategy

4 Hours

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

Module 6 – Recent Trends in Marketing

6 Hours

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

SKILL DEVELOPMENT:

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

- i. Visit any website of your choice and identify the promotion strategy of a sponsoring company. Make a report of your findings
- ii. Critically analyse the promotion tools of any company. Make a

- presentation of the same
- iii. Observe and analyse the Distribution Network of a Company of your choice and make a chart of the same.
 - iv. Identify the various Product Lines of a company and note the line modernization or deletion. Make a presentation of your findings
 - v. 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.

COURSE OUTCOMES:

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

1. Describe the Role of Marketing manager in devising Marketing Mix in the present state of affairs.
2. Analyse Consumer behavior that leads to appropriate market targeting Strategy.
3. Show Product and Pricing Strategy in accordance with the demand of the situation.
4. Devise an appropriate Promotional Mix.
5. Design the appropriate Channel of Distribution Strategy.
6. Illustrate the Recent Trends in marketing.

BOOKS FOR REFERENCE:

1. Adrian Palmer, Introduction to Marketing Theory and Practice, Latest Edition, Oxford University press, New Delhi.
2. Gary Armstrong & Philip Kotler, Principles of Marketing, Latest Edition, Pearson education, Delhi.
3. Michael Czinkota & Masaaki Kotabe, Marketing Management, Latest Edition, Cengage Learning, New Delhi.
4. Philip Kotler, Marketing Management, Latest Edition, Pearson Education, New Delhi.

SEMESTER IV

M1 21 DC 403: ENTREPRENEURSHIP DEVELOPMENT

COURSE OBJECTIVES:

The students will be able to interpret the evolution of the concept of entrepreneur and entrepreneurship and competencies of a successful Entrepreneur. They should be able to describe the Changing Role of the Entrepreneur in the context of New Business Opportunities and guidelines of start-up. Students will be able to plan for the procedure involved in entrepreneurial process right from identification of opportunities to development of new venture. Appraise and defend the applicability and implications on each type of ownership structure and corresponding legal issues. Students can formulate a viable Business Plan incorporating Finance, Marketing, HR, Legal, Social and Technical Aspects of new business venture. They will also be able to assess the Financial and Non- Financial Assistance by State and Central Government available for Entrepreneurs and global Business opportunities.

Module 1: Introduction to Entrepreneurship

7 hours

Evolution of the concept of entrepreneur-Growth of entrepreneurship in India-Role of entrepreneurship in economic development- Types of entrepreneurs –Knowledge & Social entrepreneur - Recent trends and development-Entrepreneurial competencies – Woman Entrepreneur (Profile and Challenges)

Module 2: Startup Opportunities

8 hours

Startup – Opportunities - Types of start-up –Challenges. Evaluating New Business Opportunities - The Changing Role of the Entrepreneur-Launch Stage Dilemmas -Team Building- Research & Analysis – Guidelines for startups.

Module 3: Establishment of an enterprise

13 hours

Identification and selection of Business Opportunities--Venture Development Stages -Procedures and Formalities for Starting up a venture –Location –Clearances and permits required –Formalities – Licensing and registration procedures– Market Survey and Research,

Feasibility Assessment – Preparation of Preliminary Project Reports - Project Appraisal - reasons for failure of new ventures.

Module 4: Ownership Structure and Legal Issues **8 hours**

Ownership Structures: Sole proprietorship–Partnership- Limited Liability Partnership– One Man Company -Joint venture – Corporations – Franchising- Hindu Undivided Family- Family owned businesses- challenges faced by ownership structures- Legal Issues Concerning New Ventures: Patents –Copyrights – Trademarks- Bankruptcy- Exit strategy.

Module 5: Business Plan Development **15 hours**

Business model - types and purpose- Importance and Scope of a Business Plan-Preparation of business plan. Financial Aspects: Sources of Capital – Personal fund –Debt v/s Equity –Bank Loan – Seed Capital -Venture Capital –Angel investing – Private Equity – Public Funding- Business Valuation (concepts only). Marketing aspect – HR aspect -Social and Technical aspect-Evaluation by potential lenders and investors

Module 6: Entrepreneurial Support and Global Opportunities

9 hours

Government assistance for startups: facilities-training- Schemes- Government support - various schemes- Sources of financial assistance- SFC, SIDBI, KSIDC, KSSIC, IFCI, IDBI- Sources of non- financial assistance for entrepreneurs DIC, SISI, EDI, SIDO, TCO, KVIC–Government Recognised NGOs- Financial incentives and Tax concessions. – Initiatives of NITI Ayog- Assessment of Global opportunities- International Environment – Methods of going international – Entering international market place – Types of documents required for Export oriented business.

Skill Development:

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

- i. Convert your business ideas by drafting a business plan and carefully evaluate the possible business opportunities.
- ii. Prepare a brief case study based on any successful local entrepreneur by analyzing the failures and success factors.
- iii. Analyse the profiles of any three new age Entrepreneurs with special reference to entrepreneurial failures and success.

- iv. Visit the DIC list and analyse various schemes proposed by the institutions supporting Entrepreneurs in Karnataka and analyze the facilities provided by them.
- v. Arrange for a guest lecture by an entrepreneur of your choice.
- vi. Analyze the scope of Angel Investing and Venture Capital in India.

COURSE OUTCOMES:

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

1. Illustrate the evolution of the concept of entrepreneur and entrepreneurship and competencies of a successful Entrepreneur
2. Evaluate the Changing Role of the Entrepreneur in the context of New Business Opportunities and guidelines of start up.
3. Plan for the procedure involved in entrepreneurial process right from identification of opportunities to development of new venture.
4. Compare and contrast the applicability and implications on each type of ownership structure and corresponding legal issues
5. Develop a viable Business Plan incorporating Finance, Marketing, HR, Legal, Social and Technical Aspects of new business venture
6. Evaluate the Financial and Non- Financial Assistance by State and Central Government available for Entrepreneurs and global Business opportunities.

Book for Reference:

- Colin Coulson Thomas, The Knowledge Entrepreneur, Latest Edition, New York, Kogan Page Publications.
- Donald F. Kuratko & Richard M. Hodgetts, Entrepreneurship Theory, Process and Practice, Latest Edition, U.S.A, Thomson South Western Publications.
- Government of India: Report of the Committee on Development of Small and Medium Entrepreneurs, New Delhi, Indian Investment Centre.
- Jain P. C., Handbook for Entrepreneurs, Entrepreneurship Development of India, Latest Edition, New Delhi, Oxford Publications.
- Khanka S. S., Entrepreneurship Development, Latest Edition, New

Delhi, S. Chand Publications.

- Mark. J. Dollinger, Entrepreneurship, Strategies and Resources, latest Edition, Illinois, Irwin Professional Publishing.
- Robert D. Hisrich, Michael P. Peters & Dean A. Shepherd, Entrepreneurship, latest Edition, Delhi, Tata McGraw Hill Publications.
- Sudhir Sharma, Balraj Singh & Sandeep Singhal, Entrepreneurship Development, latest Edition, New Delhi, Wisdom Publications.

Extended Reading: Books for reading on Entrepreneurial Challenges, successes and failures:

- Experiences of Venture Capitalists
- From Zero to One by Peter Thiel
- The Hard Thing about Hard Things by Ben Horowitz
- The Upstarts by Brad Stone
- Elon Musk: How the Billionaire CEO of SpaceX and Tesla is shaping our future
- Shoe Dog by Phil Knight
- Alibaba – The house that Jack Ma Built by Duncan Clark
- The Everything Store (Amazon) – Brad Stone
- Hit Refresh by Satya Nadella
- Steve Jobs by Walter Isaacson

SEMESTER – IV
M1 21 SB 401: FINANCIAL EDUCATION AND
INVESTMENT AWARENESS

COURSE OBJECTIVES:

The course is designed to enable the students with basic knowledge on trading and investment thus enhancing their financial literacy.

Module 1: Foundations for Finance **11 hours**

Introduction to Basic Concepts: Understand the need for financial planning – basic concepts – life goals and financial goals – format of a sample financial plan for a young adult.

Economics: Meaning – scope – key concepts influencing decision making both micro & macro.

Banking in India: Types of Bank Deposits, Deposit Insurance (PMJDY). Traditional and New Banking Models. Debit and Credit Cards. Digital Payment System – Internet Banking (NEFT, RTGS and IMPS), Mobile Banking, Mobile Wallet, AEPS, UPI.

Orientation to Financial Statements: financial terms and concepts, model for reading financial statements, basic ratios for evaluating companies while investing – Time Value of Money – Concept of Compounding and Discounting.

Practical:

- **Spreadsheet Modelling:** IF Function, SUM Function, AVERAGE Function, INDEX, MATCH and VLOOKUP Function, RANK Function, SUMPRODUCT Function, MAX & MIN Function, ERRORS in Modeling (#VALUE!, #NAME?, #DIV/0!, #REF!, #NUM!, #NA), PRESENT VALUE Functions, FUTURE VALUE Functions, ANNUITY Functions, PERPETUITY Functions.

- **Statistical Functions in Excel**
- **Financial Statements in Excel**

Module 2: Investment Management **25 hours**

Investment Goals: Basic investment objectives – Investment goals – time frame – assessing risk profile – concept of diversification – risk measurement tools.

Investment and Saving Alternatives for a Common Investor: Insurance – Health, Life and Other General Insurance (Vehicle Insurance, Property

Insurance, etc), Retirement and Pension Plans – National Pension System, Atal Pension Yojana, PM-SYM Yojana, PMLV MY PMKMDY etc., Stocks, Bonds, Mutual Funds.

Investor Protection and Grievance Redressal.

Stock Markets: Primary Market and Secondary Market, Stock Exchanges, Stock Exchange Operations – Trading and Settlement, Demat Account, Depository and Depository Participants.

Stock Selection: Fundamental Analysis – Economy Analysis, Industry Analysis and Company Analysis. Technical Analysis – Graphical Patterns, Candle-stick Patterns, Indicators and Oscillators.

Stock Return and Risk: Analysing risk and returns trade off- relationship- investment risk.

Practical:

- Administering Risk Tolerance Tool
- Group Presentations on Investment Alternatives (Advantages, Suitability and Limitations)
- Demonstration of Stock Trading
- Economy Analysis (www.tradingeconomics.com)
- Industry Analysis (www.ibef.org)
- Company Analysis (www.valueresearchonline.com)
- Spreadsheet Modelling for Stock Valuation (Dividend Discount Model, Free Cash Flow and Relative Valuation)
- Demonstration of Technical Analysis and Exercises (NSE – TAME)
- Spreadsheet Modelling for calculating Stock Return, Risk and Beta

Module 3: Mutual Funds and Financial Planning Essentials 9 hours

Mutual Funds: Features of Mutual Funds, Mutual Fund History in India, Major Fund Houses in India and Mutual Fund Schemes.

Types of Mutual Fund Plans. Net Asset Value.

Criteria for selection of Mutual Funds: Returns, Performance Measures – Sharpe, Treynor, Alpha, Beta and r^2

Financial Planning: Sample formats – Integrating all the concepts learnt with a personal financial plan.

Giving and supporting: Family support – charitable giving –Crowd sourcing for needs.

Practical:

- Identification of Fund Houses in India, Schemes and Plans of each Mutual Fund House (www.amfiindia.in, www.valueresearchonline.com)

- Exercises on Calculation of Net Asset Value
- Demonstration of Mutual Fund Fact Sheet
- Exercises on reading performance measures and selection of Mutual Funds
- Preparation of Financial Plan

COURSE OUTCOMES

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

1. Explain the basic of financial decision making.
2. List out various saving and investment alternatives available for a common man and understand stock markets and stock selection
3. Explore the various mutual funds and the criteria for selection

References

1. RBI Financial Education Handbook
2. NSE Knowledge Hub, AI-powered Learning Experience Platform for BFSI
3. NSE Academy Certification in Financial Markets (NCFM) Modules:
 - a. Macroeconomics for Financial Markets
 - b. Financial Markets (Beginners Module)
 - c. Mutual Funds (Beginners Module)
 - d. Technical Analysis

Books for Reference:

- ❖ Prasanna Chandra, Financial Management, McGraw Hill Publication
- ❖ Aswath Damodaran, Corporate Finance, John Wiley & Sons Inc.
- ❖ Pitabas Mohanty, Spreadsheet Skills for Finance Professionals, Taxman Publication.
- ❖ Fischer & Jordan, Security Analysis & Portfolio Management, Printice Hall

Websites:

1. www.sebi.gov.in
2. www.nseindia.com
3. www.amfiindia.com

SEMESTER – IV

M1 21 SB 401: INDIA AND INDIAN CONSTITUTION

COURSE OBJECTIVE

The purpose of the course is to help students to learn and explain the journey of India as a republic. They will, through this paper learn to contextualise the depth of India as a nation with its diverse socio-political culture, its philosophical traditions, values and Ideals. It will give them knowledge to expound the breadth of freedom struggle in various parts of India, its significance in nation building and the sacrifices made both by its leaders and followers. It will help them to demonstrate their knowledge regarding the efforts made at working towards a constitution as India's conscience cherishing the values of Justice, Liberty, Equality and Fraternity. Consequently it will enable students to contextualise the powers and functions of various offices under the Constitution. It will help them determine the role and responsibilities of citizens as enshrined in the Constitution, offering insights in to the contributions of personalities like Gandhiji, Dr B.R.Ambedkar and Jawahar Lal Nehru, Bal Gangadhar Tilak, the values tolerance, equality of treatment, scientific secularism and swarajya and the processes of policymaking keeping national wellbeing in the forefront. This paper will enable students to illustrate how vibrant our Constitution is, how farsighted were its makers and how efficient are the various institutions that are functioning under

Module 1: Background to the study of Indian Constitution 15 Hours

Philosophical and Political foundations of India - Dharma and Danda, Buddhist, liberal (Raja Rammohun Roy) and Subaltern (Ranajit Guha)* Colonial impact on Indian society,** Nationalist perspective (Swamy Vivekananda and Sri Aurobindo).

Political values and Ideals during freedom struggle - Non Violence, Tolerance, Satyagraha and Swadeshi (Gandhi), Swarajya (Tilak), Integral Humanism (Deen Dayal Upadhyay) and Voluntarism (Vinoba Bhave).

Political Contribution of Regional freedom struggle - Kittur Rani

Chennamma, Hardekar Manjappa, Madikeri Peasants, Halagali Bedas.

Module 2: Constitutional Development and its Philosophy 15 Hours

Historical background of Constitutional development in India - Developments between 1857 to 1952 (only Acts during this period must be taught), Composition and debates of Constituent Assembly (in brief), working of committees.

Philosophy and features of Indian Constitution - Preamble, Salient features, Constitutionalism, Dr B.R. Ambedkar and Nehru's contribution in the making of the Constitution.

Working of the Constitution - Fundamental Rights, Union-State and Inter-State Relations (Art. 263, Inter-State disputes and trade and commerce), important Amendments to the Constitution**, Parliamentary Committees* (Standing, Ad hoc and Departmental).

Module 3: Constitutional Institutions and Citizen's role 15 Hours

Parliamentary and Constitutional Institutions - Legislature (Upper and Lower house), Executive (composition and powers), Judiciary (High Court and Supreme Court, its composition and jurisdiction), Comptroller and Auditor General, Inter-State Council, Election Commission.

Role and Responsibilities of Citizens under Indian Constitution - Concept of Citizenship, Citizenship Amendment Act, Fundamental Duties, Right to Information Act, Civil Society.*

Goals and Policies of National Development enshrined in the Constitution - Concept of National Development, Unity and Integrity of the nation, Goals of Educational Policies, Role of teachers and students in Nation Building.

COURSE OUTCOME

Upon completion of this course students will be able to—

1. Explain the philosophy and the structure of the Constitution.
2. Measure the powers, functions and limitations of various offices under the Constitution.
3. Demonstrate the values, ideals and the role of Constitution in a democratic India.

Books for Reference:

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