

# St. Joseph's College of Commerce

(Autonomous)

163, Brigade Road, Bengaluru – 560 025

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

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



## Bachelor of Business Administration

Semester I & II

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

**Academic year 2021 – 2022**

# **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 74<sup>th</sup> 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 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 PROGRAMME WITH MULTIPLE ENTRY AND EXIT OPTIONS:

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

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

3. The four-year undergraduate honors 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 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 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 degree 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 Honors 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 PROGRAMME

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

Category of courses	Objective/ Outcomes
<b>Languages</b>	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.
<b>Ability Enhancement Courses</b>	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.
<b>Skill Enhancement Courses</b>	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.
<b>Vocational Enhancement courses</b>	Vocational Enhancement courses enhance skills pertaining to a particular field of study to increase their employability/ Self-

	employment.
<b>Foundation/ Discipline based Introductory Courses</b>	These courses will supplement in a better understanding of how to apply the knowledge gained in classrooms to societal issues.
<b>Major Discipline Core Courses</b>	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.
<b>Major Discipline Elective Courses</b>	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.
<b>Open or Generic Elective Courses</b>	Open or Generic Elective Courses are courses chosen from an unrelated discipline/ subject, with an intention to seek exposure beyond discipline/s of choice.
<b>Project work/ Dissertation/ Internship/ Entrepreneurship</b>	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.
<b>Extension Activities</b>	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.
<b>Extra/Co-Curricular Activities</b>	The College has a wide range of student associations and clubs that provide space for students to develop their creative talents. The activities conducted help in developing not just the artistic and entrepreneurial talents but also helps in character building, spiritual growth, physical growth, etc. They facilitate development of various domains of mind and personality such as intellectual, emotional, social, moral and aesthetic developments. Creativity, enthusiasm, and positive thinking are some of the facets of personality development and the outcomes of these activities.

## VI. CREDIT REQUIREMENT

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

<b>Exit Option</b>	<b>Minimum Credit Requirement*</b>
Certificate in Business Administration	50
Diploma in Business Administration	100
Basic Bachelor Degree in Business Administration	146
Bachelor Degree with Honors in Business Administration	187

\*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.

<b>TOTAL MARKS FOR EACH COURSE</b>	<b>100%</b>
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.

- The first component (CIA 1) of assessment is for 20% marks. The second component (CIA 2) of assessment is for 20% marks.
- 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%.
- 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.
- The marks of the total internal assessment shall be published on the ERP for students at the end of semester

- e. The internal assessment marks shall be submitted to the COE as per the date mentioned.
- f. There shall be no minimum in respect of the internal assessment marks.
- g. Internal assessment marks may be recorded separately. A student who has failed, shall retain the internal assessment marks as there will be no change in the CIA results scored.

### **MINIMUM FOR A PASS**

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

### **CARRY OVER**

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

### **CLASSIFICATION OF SUCCESSFUL CANDIDATES:**

The ten point grading system is adopted. The declaration of result is based on the Semester Grade Point Average (SGPA) earned towards the end of each semester or the Cumulative Grade Point Average (CGPA)

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

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

#### **TRANSFER FOR ADMISSION:**

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

#### **CONDITIONS FOR TRANSFER OF ADMISSION OF STUDENTS WITHIN THE UNIVERSITY.**

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

#### **CONDITIONS FOR TRANSFER ADMISSION OF STUDENTS OF OTHER UNIVERSITIES.**

- a. A Student migrating from any other University may be permitted to join odd semester of the degree programme provided he/she has passed all the subjects of previous

semesters/years as the case may be. Such candidates must satisfy all other conditions of eligibility stipulated in the regulations of the University.

- b. His/her transfer admission shall be within the intake permitted to the college.
- c. He/she shall fulfill the attendance requirements as per the University Regulation.
- d. The Student who is migrating from other Universities is eligible for overall SGPA/CGPA or Class and not for ranking.
- e. He/she shall complete the programme as per the regulation governing the maximum duration of completing the programme as per this regulation.

## Bachelor of Business Administration Programme Matrix as per National Education Policy

Course Category	I	II	III	IV	V	VI	VII	VIII	Total Credits
<b>PART A: LANGUAGES</b>									
Ability Enhancement Compulsory Courses 4Hrs/3Cr	Language 1	Language 1	Language 1	Language 1	-	-	-	-	
	Language 2	Language 2	Language 2	Language 2	-	-	-	-	
I	6 Cr	6 Cr	6 Cr	6 Cr					24 Cr
<b>PART B: CORE COURSES</b>									
Discipline Specific Core Courses (4Hrs/4Cr or 3 Cr)	Perspectives in Management	Fundamentals of Accounting	Corporate Accounting	Cost Accounting	Costing for Business Decisions	Management Accounting	Technology in Business	Global Business Environment	
	Organisational Behaviour	Marketing Management	Financial Management	Entrepreneurship Development	Income Tax I	Income Tax II	Goods and Services Tax	Sustainable Business Development	
	Managerial Economics	Business Environment	Human Resource Management	Productions and Operations Management	-	-	Project Management (3 Cr)	Quantitative Techniques (3 Cr)	
Open Elective Courses (3Hrs/3Cr)	Choice of Course	Choice of Course	Choice of Course	Choice of Course	-	-	-	-	
Discipline Specific Electives (4 Hrs/4Cr)	-	-	-	-	Elective 1: Paper 1	Elective 1: Paper 2	Elective 1 or 2: Paper 3	-	
	-	-	-	-	Elective 2 Paper 1	Elective 2: Paper 2		-	
Skill Enhancement Courses- Skill Based (1Hr/2 Cr)	Choice of Course		Choice of Course		Choice of Course	Choice of Course	-	-	
Vocational Enhancement Courses (3 Hrs/3Cr)	-	-	-	-	Choice of Course	Choice of Course	Choice of Course	Choice of Course	
Research Methodology (4hrs/3 Cr)							Research Methodology	-	
Research Project/ Internship (6 Cr) Additional Elective (4Hrs/3Cr)	-	-	-	-	-	-	-	Research Project/ Internship /Additional Elective	
II	17 Cr	15 Cr	17 Cr	15 Cr	21 Cr	21 Cr	21 Cr	20 Cr	147 Cr
<b>PART C: FOUNDATION &amp; ABILITY ENHANCEMENT COMPULSORY COURSES</b>									
Foundation Courses	Psychological Well-being (2 Cr)	-	-	-	Choice of Course (1 Cr)	Choice of Course (1 Cr)	-	-	
Ability Enhancement Compulsory Courses	-	Environmental Studies (2 Cr)	-	Indian Constitution (2 Cr)	-	-	-	-	
III	2 Cr	2 Cr		2 Cr	1 Cr	1 Cr			8 Cr
<b>PART D: EXTENSION AND EXTRA-CURRICULAR ACTIVITIES</b>									
Extension and Extra-Curricular Activities	-	Extension Activities (1 Cr)	Social Internship (2 Cr)	Extension Activities (1 Cr)	-	Extension Activities (1 Cr)	-	-	
Extra-Curricular Activities	-	Extra-Curricular Activities (1 Cr)		Extra-Curricular Activities (1 Cr)		Extra-Curricular Activities (1 Cr)			
IV	-	2 Cr	2 Cr	2 Cr	-	2 Cr			8 Cr
<b>Total Credits</b>	<b>25 Cr</b>	<b>25 Cr</b>	<b>25 Cr</b>	<b>25 Cr</b>	<b>22 Cr</b>	<b>24 Cr</b>	<b>21 Cr</b>	<b>20 Cr</b>	<b>187 Cr</b>

# Bachelor of Business Administration

## Course Matrix as per National Education Policy

### SEMESTER I

SL. No.	Course Code	Title of the Course	Category of Course	Teaching Hour per Week (L+T+P)	ESE	CIA	Total Marks	Credits
1	<b>Language 1</b>		AECC	3+1+0	60	40	100	3
	M1 21 KN 101	Kannada						
	M1 21 FK 101	Functional Kannada						
2	<b>Language 2</b>		AECC	3+1+0	60	40	100	3
	M1 21 HN 101	Hindi						
	M1 21 AE 101	Additional English						
3	M1 21 DC 101	Perspectives in Management	DSC-1	4+0+0	60	40	100	4
4	M1 21 DC 102	Organisation Behaviour	DSC-2	4+0+0	60	40	100	4
5	M1 21 DC 103	Managerial Economics	DSC-3	4+0+0	60	40	100	4
6	M1 21 OE 101	Business Mathematics and Statistics	OEC-1	3+1+0	60	40	100	3
7	M1 21 SB 101	Digital Fluency	SEC-SB	1+ 0+2	30	20	50	2
8	UG 21 FC 101	Psychological Wellbeing	SEC-VB	1+0+2	-	50	50	2
<b>SUB TOTAL (A)</b>					<b>390</b>	<b>310</b>	<b>700</b>	<b>25</b>

# Bachelor of Business Administration

## Course Matrix as per National Education Policy

### SEMESTER II

Sl. No	Course Code	Title of the Course	Category of Course	Teaching Hour per Week (L+T+P)	ESE	CIA	Total Marks	Credits
1	<b>Language 1</b>		AECC	3+1+0	60	40	100	3
	M1 21 KN 201	Kannada						
	M1 21 HN 201	Hindi						
	M1 21 AE 201	Additional English						
2	<b>Language 2</b>		AECC	3+1+0	60	40	100	3
	M1 21 GE 201	General English						
3	M1 21 DC 201	Fundamentals of Accounting	DSC-4	3+1+2	60	40	100	4
4	M1 21 DC 202	Marketing Management	DSC-5	4+0+0	60	40	100	4
5	M1 21 DC 203	Business Environment	DSC-6	4+0+0	60	40	100	4
6		Open Electives***	OEC-2	3+1+0	60	40	100	3
7	UG 21 FC 201	Environmental Studies	AECC	1+1+0	30	20	50	2
8	UG 21 EA 201	Extension Activities	SEC-VB	0+0+2	-	25	25	1
9	UG 21 EC 201	Extra-Curricular Activities	SEC-VB	0+0+2	-	25	25	1
<b>SUB TOTAL (A)</b>					<b>390</b>	<b>310</b>	<b>700</b>	<b>25</b>

\*\*\* As per the suggestive list

**OUTCOME BASED EDUCATION**  
**BACHELOR OF BUSINESS ADMINISTRATION**  
**PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)**

Our **BBA** 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** Programme, the student will be able to:

**PO1: Disciplinary and Inter - disciplinary Knowledge**

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

**PO2: Decision making skill**

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

**PO3: Integrated problem-solving and Research**

**Analyze** how parts of a whole interact with each other to produce overall outcomes in complex systems by analyzing key managerial issues in a particular industry or company and propose appropriate managerial solutions to the situation



**PO4: Critical thinking skill**

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

**PO5: Creative thinking skill**

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

**PO6: Usage of Modern Technology and Tools**

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

**PO7: Leadership and team work**

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

**PO8: Ethical Conduct & Sustainability Practices**

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

**PO9: Collaboration & Networking Skill**

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

**PO10: Self-directed and Life - Long learning**

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

**PROGRAMME SPECIFIC OUTCOME (PSOs)****PSO11: Entrepreneurial perspective**

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

**PSO12: 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 - I

### M1 21 DC 101: PERSPECTIVES IN MANAGEMENT

#### COURSE OBJECTIVES:

Students should be able to:

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

#### Module 1 - Forms of Organisation & Management

15 Hours

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

**Introduction to Management** - Meaning, Definition, its nature, purpose, importance & Functions, Management as an Art, Science & Profession- Management as social System. Concepts of management- Administration- Organization Levels of Business Management - Need for Managers - Types of Managers - Managerial Roles.

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

## **Module 2 - Planning**

**10 Hours**

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

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

**Decision Making:** Meaning - Steps in decision-making - Management by Objectives and Management by Exceptions.

## **Module 3 - Organizing and Staffing**

**8 Hours**

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

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

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

## **Module 4 - Directing**

**12Hours**

**Directing:** Meaning - Principles and techniques of directing  
**Leadership:** Meaning

**Leadership styles-**Formal and informal leadership.

**Motivation:** Meaning, Nature, Purpose and Significance of Motivation

**Morale:** Meaning, Nature, Purpose and Significance of Morale, Difference between Morale and Motivation, Morale and performance, Developing High Morale, Measurement of Morale

**Communication:** Principles and Process of communication - Barriers to effective communication.

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

## **Module 5- Controlling**

**8 Hours**

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

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

**7 Hours**

**Social Responsibilities of Management** - Meaning, Social

responsibilities of business towards various stakeholders- Meaning of business ethics- need and importance – Profits and Ethics – Factors affecting ethical practices in Business.

**Recent Trends in Management:** Management of Change, Management of Crisis, International Management, Community involvement.

### **SKILL DEVELOPMENT:**

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

1. Take different types of organisation of your choice and make a chart of the type of organisation structure followed at the institution. Also create a chart on Media of Communication followed at the organisations.
2. Take a company of your choice and create a chat on the hierarchy that exists in the company or create a graphical representation of Maslow's Theory and present it in class
3. Critically analyze the corporate strategies that are adopted by Indian Companies to face the challenges of competition. Make a report of your findings
4. Select a successful retail store and give details of factors leading to its success or Select a failed venture, if any known to you, and bring out reasons for its failure. Make a presentation of the same in class.
5. Select a company of your choice and prepare a SWOT analysis for the same also Mention the characteristics and skills of managers in the 21st century that them successful.
6. Identify some unethical and ethical practices prevailing in an organization. Make a report of the same

### **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Describe the forms of organisation and evolution of management thought
2. Integrate the planning, forecasting with decision making process of a given organization.
3. Relate the function of organizing with staffing in consideration of their effort on individual actions.
4. Identify the range of leadership theories, Directing and

- controlling tools available in the management.
5. Compare and contrast the range of motivation theories and methods of coordination available for the management practices.
  6. Illustrate the recent trends in management and factors affecting ethical practices in Business and social responsibilities of management towards all the stake holders.

#### **BOOKS FOR REFERENCE:**

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

## SEMESTER -I

### M1 21 DC 102: ORGANIZATIONAL BEHAVIOUR

#### COURSE OBJECTIVES:

Students should be able to:

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

#### **Module 1 - Introduction to Organizational Behaviour 6 Hours**

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

#### **BEHAVIOUR WITHIN ORGANIZATIONS: THE INDIVIDUAL**

#### **Module 2 - Personality, Perception & Motivation 18 Hours**

**Personality:** Meaning and definition of personality-Characteristics of personality- Determinants of personality-Environmental and biological factors of personality- Major Personality attributes

influencing OB: Locus of Control, Machiavellianism, Self-Esteem, Self-Monitoring, Risk-Taking, Type A and Type B Personality- The Big Five Model of Personality.

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

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

### **Module3- Attitudes and Learning**

**10 Hours**

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

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

## **BEHAVIOUR WITHIN ORGANIZATIONS: GROUPS AND INTERPERSONAL INFLUENCE**

### **Module 4 - Group Dynamics and Leadership**

**12 Hours**

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

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

### **Module 5 – Organization Culture and Climate**

**4 Hours**

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

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

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

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

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

**Organisational Change:** Kinds of change - identification of the problems and implementation of change - resistance to change - overcoming resistance to change.

### **SKILL DEVELOPMENT:**

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

1. Conduct a Survey on resistance to changing policies in the Banking Sector/ the IT Sector and make a report of your understanding
2. Undertake a study to find out the various non-financial incentives used to motivate employees in a company make a presentation of your findings
3. Conduct a study on job enrichment opportunities given by a company to the employees; also identify the factors contributing to absenteeism and employee turnover in any industry of your choice. Submit your findings in the form of a report.
4. Analyse the characteristics and components of attitudes make a presentation of the same
5. Perform a study on the determinants of personality of a group of individuals and make a report on your findings
6. Analyse the organizational culture and climate prevailing in the BPO industry. Make a presentation of the same in class
7. Conduct a study on the reasons for attrition in the BPO industry.



8. Submit your understanding in the form of a report also make a graph showing the rate of attrition.

### **COURSE OUTCOMES:**

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

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

### **BOOKS FOR REFERENCE:**

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

## SEMESTER -I

### M1 21 DC 103: MANAGERIAL ECONOMICS

#### COURSE OBJECTIVES:

Students should be able to:

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

#### **Module 1 - Introduction to Managerial Economics**

**4 Hours**

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

#### **Module 2 - Approaches to Consumer Behaviour and Demand Analysis**

**12 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.**

### **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.

### **SKILL DEVELOPMENT:**

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

1. To analyze the role of a Managerial Economist in the everyday functioning of an organization taking live examples.
2. Choose a specific sector and prepare a survey report on the Demand Forecasting for a product/service.
3. Conduct a small survey to understand the Consumer Behaviour in situations like an epidemic or pandemic.
4. Analyse the different types of Costs incurred in the education

- sector.
5. Create a product/service of your choice and determine the Pricing Method involved in its pricing.
  6. Analyse the different phases of Business Cycles in India since Independence and study how Business Cycles have impacted the global economy in the past.
  7. Study the recent changes introduced in Monetary and Fiscal policy.
  8. Examine statistically the macroeconomic elements of Indian Economy such as HDI, Inflation, Unemployment, Poverty and Capital Formation.

### **COURSE OUTCOMES:**

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

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

### **BOOKS FOR REFERENCE:**

1. Craig Petersen H. & Cris Lewis W., Managerial Economics, 4th Edition, New York, Pearson, 2005.
2. Dr. Mithani D. M., Anjali Sane, Business Economics, 1st Edition, Kolkata, Himalaya Publishing House, 2013.

3. Dewett K., Economic Theory, 3rd Edition, New Delhi, S Chand & Co Ltd., 2006.
4. Jhingan M.L, Micro Economic Theory, 7th Edition, Delhi, Vrinda Publications, 2011.
5. Joel Dean, Managerial Economics, 1st Edition, Delhi, PHI Learning Pvt. Ltd., 1951.
6. Mote V. L., Paul. S & Gupta G, Managerial Economics, 1st Edition, New Delhi, McGraw Hill Education, 2017.
7. Dr. Reddy P. N. & Appanaiah H. R., Essentials of Managerial Economics, 1st Edition, Kolkata, Himalaya Publishing House, 2017.
8. Dr. Sankaran S., Business Economics, 1<sup>st</sup> Edition, Chennai, Margham Publications, 2012.
9. Seth M.L., Principles of Economics, 1<sup>st</sup> Edition, Agra, Lakshmi Narain Agarwal, 2017
10. Varsheney R.L & Maheswari S.N, Managerial Economics, 1st Edition, New Delhi, Sultan Chand & Sons, 2018

**SEMESTER -I**  
**M1 21 OE 101: BUSINESS MATHEMATICS AND**  
**STATISTICS**

**COURSE OBJECTIVES:**

Students should be able to:

1. Explain the basic mathematical concepts and its application in business
2. Describe the use of interest and calculation of annuities
3. Elucidate the significance of statistics in analysing business problems.
4. Use the concept of measures of central tendencies and dispersion
5. Analyse the time series of data using moving average and least square methods
6. Apply Correlation and Regression Analysis to analyse the given data

**PART A - BUSINESS MATHEMATICS**

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

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

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

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

**PART B - BUSINESS STATISTICS**

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

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

#### **Module 4 – Measured of Central Tendency and Dispersion 14 Hours**

Meaning - Arithmetic Mean - Weighted Mean - Combined Mean-Median - Mode - Empirical Relationship- Dispersion- Meaning - Range -Quartile Deviation - Mean Deviation- Standard Deviation and their Coefficients

#### **Module 5- Time series 6 Hours**

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

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

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

#### **SKILL DEVELOPMENT:**

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

1. Develop an Amortization Table for Loan Amount and calculate EMI
2. Prepare a Bank Statement using SI and CI.
3. Prepare a Case Study on application of Calculus to business.
4. Collect data and compute various averages on the data that you collected
5. Analysis of data by computing standard deviation and coefficient of variation.
6. Students need to collect data and they are to compare and correlate the data and presentation the data in graphs and diagrams.

#### **COURSE OUTCOMES:**

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

1. Use the basic principles of arithmetic and theories of equation in business decision making
2. Apply the concept of interests, annuities and time value of money in financial decisions
3. Describe statistical data, construct and

- comprehend diagrammatic and graphic representation of data
4. Choose and interpret measures of central tendencies and dispersion.
  5. Analyze the underlying trend of time series data and predict future.
  6. Examine the relationship between two variables by using Correlation and Regression Analysis.

#### **BOOKS FOR REFERENCE:**

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



Application, 7<sup>th</sup> Edition, New Delhi, Sultan Chand & Sons, 2010

11. Soni R.S., Business Mathematics, 1<sup>st</sup> Edition, Delhi, Ane Books Pvt. Ltd., 2013
12. Qazi Zamiruddin, Vijay K. Khanna, Business Mathematics, 2<sup>nd</sup> Edition, Delhi, Vikas Publishing, 2009.

**SEMESTER -I**  
**M1 21 SB 101: DIGITAL FLUENCY**

**COURSE OBJECTIVES**

The students will be able to:

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

**Module 1: Emerging Technologies**

**5 Hours**

Artificial Intelligence- Machine Learning- Deep Learning- Database Management for Data Science- Big Data Analytics- Internet of Things (IoT) and Industrial Internet of Things (IIoT)- Cloud computing and its service models- Cyber Security and Types of cyber attack

**Module 2: Applications of Emerging Technologies 5 Hours**

Artificial Intelligence- Big Data Analytics- Internet of Things- Cloud Computing- Cyber Security

**Module 3: Building Essential Skills beyond Technology 5 Hours**

Importance of Effective Communication Skills, Creative Problem Solving & Critical Thinking, Collaboration and Teamwork Skills, Innovation & Design Thinking, Use of tools in enhancing skills

### **COURSE OUTCOMES:**

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

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

### **BOOK FOR REFERENCE:**

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

## SEMESTER -II

### M1 21 DC 201: FUNDAMENTALS OF ACCOUNTING

#### COURSE OBJECTIVES:

The students will be able to:

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

#### **Module 1 - Introduction to Accounting**

**6 Hours**

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

#### **Module 2 - Conceptual Basis of Accounting**

**10 Hours**

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

#### **Module 3 - Framework of Accounting**

**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 as per Ind AS 8 and 10

**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 - International Financial Reporting Standards - Need for IFRS Convergence - Ind AS - Introduction to Financial Statements as per Ind AS Schedule III

**SKILL DEVELOPMENT:**

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

1. Contact an NGO and find out their system of accounting make a report.
2. Collect information with regard to the practical reasons for charging Depreciation and the methods adopted for calculating the same.
3. Generate different types of financial and cost related reports using excel and tally.
4. Create a document showing the accounting system adopted by a Sole Proprietor.
5. Chart out the differences between Double Entry and Single Entry systems of Book-keeping.
6. Analyze the differences between Profit & Loss Account and

Income & Expenditure Account/ Receipts & Payments Account.

7. Study the published financial statements of any 3 firms (developing skills to interpret the financial statements & assess performance)
8. Identify and give an account on the accounting software such as Microsoft dynamics, SAP & Oracle and its applications in organizations.

### **COURSE OUTCOMES:**

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

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

### **BOOKS FOR REFERENCE:**

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

## SEMESTER -II

### M1 21 DC 202: MARKETING MANAGEMENT

#### COURSE OBJECTIVES:

Students should be able to:

1. Explain the Role of Marketing manager in devising Marketing Mix in the present state of affairs.
2. Conduct Consumer behavior Analysis that leads to appropriate market targeting Strategy.
3. Select Product and Pricing Strategy in accordance with the demand of the situation.
4. Design an appropriate Promotional Mix.
5. Plan the appropriate Channel of Distribution Strategy.
6. Explain the recent trends in marketing

#### 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)*

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.

## **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, 3<sup>rd</sup> Edition, Oxford University press, New Delhi, 2012.
2. Gary Armstrong & Philip Kotler, Principles of Marketing, 17<sup>th</sup>

Edition, Pearson education, Delhi, 2018.

3. Michael Czinkota & Masaaki Kotabe, Marketing Management, 2<sup>nd</sup> Edition, Cengage Learning, New Delhi, 2001.
4. Philip Kotler, Marketing Management, 16<sup>th</sup> Edition, Pearson Education, New Delhi, 2017.

## SEMESTER II

### M1 21 DC 203: BUSINESS ENVIRONMENT

#### COURSE OBJECTIVES:

The students will be able to:

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

#### PART-A: ECONOMIC ENVIRONMENT

##### **Module 1- An Overview of Business Environment** **10 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.

#### **SKILL DEVELOPMENT:**

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

1. Identify the various cyber offences and the penalties for the

same. Make a report of your understanding

2. Identify at least three MNCs of G-8 Countries operating in India along with products they manufacture. Present your findings in class
3. Collect and analyse the latest Fiscal and Monetary Policies that have an impact on business

### **COURSE OUTCOMES:**

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

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

### **BOOKS FOR REFERENCE:**

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

**SEMESTER IV**  
**UG FC 21 201: ENVIRONMENTAL STUDIES**

**COURSE OBJECTIVES**

The students will be able to:

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

**Module 1 - Linkages between Environment and Health 10 Hours**

Understanding linkages between Environment and Public Health: Effect of quality of air, water and soil on health. Perspective on Individual health: Nutritional, socio-cultural and developmental aspects, Dietary diversity for good health; Human developmental indices for public health.

**Module 2 - Climate Change and Implications on Public Health**

**12 Hours**

Global warming - Agricultural practices (chemical agriculture) and

Industrial technologies (use of non-biodegradable materials like plastics, aerosols, refrigerants, pesticides); Manifestations of Climate change on Public Health- Burning of Fossil fuels , automobile emissions and Acid rain.

**Module 3 – Diseases in Contemporary Society** **14 Hours**

Definition- need for good health- factors affecting health. Types of diseases - deficiency, infection, pollution diseases- allergies, respiratory, cardiovascular, and cancer Personal hygiene- food- balanced diet. Food habits and cleanliness, food adulterants, avoiding smoking, drugs and alcohol. Communicable diseases: Mode of transmission -epidemic and endemic diseases. Management of hygiene in public places - Railway stations, Bus stands and other public places. Infectious diseases: Role of sanitation and poverty case studies on TB, diarrhea, malaria, viral diseases .Non-communicable diseases: Role of Lifestyle and built environment. Diabetes and Hypertension.

**Module 4 - Perspectives and Interventions in Public Health**

**14 Hours**

Epidemiological perspectives – Disease burden and surveillance; Alternative systems of medicine - Ayurveda, Yoga, Unani, Siddha and Homeopathy (AYUSH); Universal Immunization Programme (UIP); Reproductive health-Youth Module for Victory on AIDS (YUVA) Programme of Government of India. Occupational health hazards-physical-chemical and biological. Occupational diseases- prevention and control.

**Module 5 - Environmental Management Policies and Practices**

**10 Hours**

Municipal solid waste management: Definition, sources, characterization collection and transportation and disposal methods. Solid waste management system in urban and rural areas. Municipal Solid waste rules. Policies and practices with respect to Environmental Protection Act, Forest Conservation Act, Wild life protection Act, Water and Air Act, Industrial, Biomedical and E waste disposal rules.

## **SKILL DEVELOPMENT**

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

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

## **COURSE OUTCOMES**

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



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

#### **BOOK FOR REFERENCE:**

1. Nandini N, and Sucharita Tandon, (2007), Environmental Studies, Sapna Book House, Bangalore.
2. Michel, Mckinney, Robert and Logan (2007). Environmental Science- Systems & Solutions. Jones & Barlett Publishers, Canada.
3. Minkoff, E., & Baker, P. (2003). Biology Today: An Issues Approach (3 ed.).
4. Park, K. (2011). Preventive and Social Medicine. Benarsi Das Publications, (pp. 16- 19, 24-27).
5. Public Health Nutrition in Developing Countries Part-2). Wood head Publishing India.
6. Sadgopal, M., & Sagar, A. (2007, July-September). Can Public Health open up to the AYUSH Systems and give space for People's views of health and disease?
7. Sekhsaria, P. (2007). Conservation in India and the Need to

Think Beyond 'Tiger vs. Tribal'. *Biotropica*, 39(5), 575-577.

8. Tyler Miller and Scott E. Spoolman 'Environmental Science' (2012) 13th edition First Indian Reprint Chapters 14-17 (total pages 108) Cengage Learning, New Delhi. [www.cengage.co](http://www.cengage.co)
9. UNDP. (2013) The Human Development Report, The Rise of the South: Human Progress in Diverse World. New York: UNDP, (also available in Hindi),
10. Wani, M., & Kothari, A. (2007, July 15). Protected areas and human rights India: the impact of the official conservation model on local