

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 (Entrepreneurship)

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 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 (ENTREPRENEURSHIP) PROGRAMME:

1. To inculcate critical thinking among students so that they are capable of identifying business opportunities by using cutting-edge analytical tools and problem-solving skills to start new businesses and implement processes to successfully operate these businesses.
2. To create entrepreneurial managers for corporate sector
3. To effectively understand and implement a marketing plan for a new venture
4. Develop family business successors as enterprising and knowledgeable owners of their predecessors
5. To incorporate extensively – along with theoretical knowledge sharing – various skills (viz., Presentations, rapid reading, geo political awareness, time management) needed for managerial effectiveness

6. To promote knowledge through research – both applied and conceptual, relevant to management.
7. To enhance the decision-making skills and administrative competence of students
8. To motivate students to apply management techniques to new and innovative areas of management.

SALIENT FEATURES OF FOUR YEARS BACHELOR OF BUSINESS ADMINISTRATION 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;

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

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

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

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

VI. CREDIT REQUIREMENT

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

Exit Option	Minimum Credit Requirement*
Certificate in Business Administration	50
Diploma in Business Administration	100
Basic Bachelor Degree	146
Bachelor Degree with Honors	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.

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

EVALUATION PROCESS OF INTERNAL ASSESSMENT MARKS SHALL BE AS FOLLOWS.

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

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

MINIMUM FOR A PASS

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

CARRY OVER

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

CLASSIFICATION OF SUCCESSFUL CANDIDATES:

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

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

TRANSFER FOR ADMISSION:

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

CONDITIONS FOR TRANSFER OF ADMISSION OF STUDENTS WITHIN THE UNIVERSITY.

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

CONDITIONS FOR TRANSFER ADMISSION OF STUDENTS OF OTHER UNIVERSITIES.

- a. A Student migrating from any other University may be permitted to join odd semester of the degree programme

provided he/she has passed all the subjects of previous semesters/years as the case may be. Such candidates must satisfy all other conditions of eligibility stipulated in the regulations of the University.

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

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

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

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

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

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

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

PROGRAMME OUTCOMES (POs):

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

PO1: Disciplinary and Inter - disciplinary Knowledge

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

PO2: Decision making skill

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

PO3: Integrated problem-solving and research

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

PO4: Critical thinking skill

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

PO5: Creative thinking skill

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

PO6: Usage of Modern Technology and Tools

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

PO7: Leadership and team work

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

PO8 Ethical Conduct & Sustainability Practices

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

PO9 Collaboration & Networking skill

Work collaboratively and respectfully as members and leaders of diverse teams

PO10 Self-directed and Life - Long learning

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

PROGRAMME SPECIFIC OUTCOMES (PSOs)

PSO11 Entrepreneurial perspective

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

PSO12 Development of a Sustainable Business Model

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

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

Course Category	I	II	III	IV	V	VI	VII	VIII	Total Credits
PART A: LANGUAGES									
Ability Enhancement Compulsory Courses (4Hrs/3Cr)	Language 1	Language 1	Language 1	Language 1	-	-	-	-	24
	Language 2	Language 2	Language 2	Language 2	-	-	-	-	
I	6 Cr	6 Cr	6 Cr	6 Cr					24 Cr
PART B: CORE COURSES									
Discipline Specific Core Courses (4Hrs/4Cr or 3 Cr)	Perspectives in Management	Financial Accounting	Human Resource Management	Financial Management	Cost Accounting	Costing for Business Decisions	Income Tax	Goods and Services Tax	
	Organisational Behaviour	Business Environment	Production and Operations Management	Marketing Management	Venture Establishment	Project Management	Business Law	Business Ethics and Corporate Governance	
	Fundamentals of Entrepreneurship	Managerial Economics	Business Opportunity Identification	Business Modelling and Planning	-	-	Business Strategy and Competitive Management (3 Cr)	Global Entrepreneurship (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
PART C: FOUNDATION & ABILITY ENHANCEMENT COMPULSORY COURSES									
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
PART D: EXTENSION AND EXTRA-CURRICULAR ACTIVITIES									

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)			8 Cr
IV	-	2 Cr	2 Cr	2 Cr	-	2 Cr			8 Cr
Total Credits	25 Cr	25 Cr	25 Cr	25 Cr	22 Cr	24 Cr	21 Cr	20 Cr	187 Cr

**Bachelor of Business Administration
(Entrepreneurship)
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	Language 1		AECC	3+1+0	60	40	100	3
	M3 21 KN 101	Kannada						
	M3 21 FK 101	Functional Kannada						
2	Language 2		AECC	3+1+0	60	40	100	3
	M3 21 HN 101	Hindi						
	M3 21 AE 101	Additional English						
3	M3 21 DC 101	Perspectives in Management	DSC-1	4+0+0	60	40	100	4
4	M3 21 DC 102	Organisational Behaviour	DSC-2	4+0+0	60	40	100	4
5	M3 21 DC 103	Fundamentals of Entrepreneurship	DSC-3	4+0+0	60	40	100	4
6	M3 21 OE 101	Business Mathematics and Statistics	OEC-1	3+1+0	60	40	100	3
7	M3 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
SUB TOTAL (A)					390	310	700	25

**Bachelor of Business Administration
(Entrepreneurship)
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	Language 1		AECC	3+1+0	60	40	100	3
	M3 21 KN 201	Kannada						
	M3 21 HN 201	Hindi						
	M3 21 AE 201	Additional English						
2	Language 2		AECC	3+1+0	60	40	100	3
	M3 21 GE 201	General English						
3	M3 21 DC 201	Financial Accounting	DSC-4	3+1+2	60	40	100	4
4	M3 21 DC 202	Business Environment	DSC-5	4+0+0	60	40	100	4
5	M3 21 DC 203	Managerial Economics	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
SUB TOTAL (A)					390	310	700	25

*** As per the suggestive list

SEMESTER - I
M3 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

8Hours

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

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

7 Hours

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

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

SKILL DEVELOPMENT:

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

1. Take different types of organisation of your choice and make a chart of the type of organisation structure followed at the institution. Also create a chart on Media of Communication followed at the organisations.
2. Take a company of your choice and create a 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, 2nd Edition, Bengaluru, Oxford University Press, 2019
2. Bhushan Y.K., Fundamentals of Business Organization and Management, 19th Edition, New Delhi, Sultan Chand & Sons, 2016.
3. Chandan J.S., Management Concepts and Strategies, 1st Edition, Delhi, Vikas Publishing House Pvt. Limited, 1997
4. Harold Koontz & Cyril O'Donnell, Essentials of Management, 4th Edition, New Delhi, McGraw Hill, 1986.
5. Kanagasabapathi P., Indian Models of Economy, Business and Management, 3rd Edition, Delhi, PHI Learning, 2012.
6. Prasad L.M., Principles of Management, 8th Edition, New Delhi, Sultan Chand & Sons, 2019.
7. Ricky W. Griffin, Management Principles and Applications,

10th Edition, Delhi, Cengage Learning, 2012.

8. Sharma R.K. & Shashi K. Gupta, Principles of Management, 1st Edition, New Delhi, Kalyani Publishers, 2016.
9. Srinivasan R. & Chunawalla S.A., Management Principles and Practice, 1st Edition, Kolkata, Himalaya Publishing House, 2014.
10. Tripathi P.C. & Reddy P.N., Principles of Management, 5th Edition, New Delhi, McGraw Hill Education, 2017.

SEMESTER -I
M3 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 5 – Organization Culture and Climate

4 Hours

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

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

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

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

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

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

SKILL DEVELOPMENT:

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

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

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

COURSE OUTCOMES:

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

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

BOOKS FOR REFERENCE:

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

Bangalore, Pearson Education, 2015.

6. Subha Rao P., Management and Organizational Behaviour, 3rd Edition, Kolkata, Himalaya Publishing House, 2010

SEMESTER -I

M3 21 DC 103: FUNDAMENTALS OF ENTREPRENERUSHIP

COURSE OBJECTIVES:

Students should be able to:

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

Module 1: Introduction to Entrepreneurship

12 Hours

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

Module 2: Entrepreneurship Environment **10 Hours**

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

Module 3: Business Ownership and Entrepreneurial Support **10 Hours**

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

Module 4: Entrepreneurial Development: **10Hours**

Entrepreneurship Training and Development - Role and Functions of Institutions: The National Institute for Entrepreneurship and Small Business Development (NIESBUD) –Entrepreneurship Development Institute of India (EDI) –Association of Women Entrepreneurs of Karnataka (AWAKE) - IndUS Entrepreneurs- The National Skill Development Corporation India (NSDC) - District Industries Centre (DICs) - Developing Support System: Technical – Informational – Networking – Mentoring – liasioning.

Module 5: Legal Compliances **8Hours**

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

Module 6: Design Thinking and Sustainability **10 Hours**

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

SKILL DEVELOPMENT:

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

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

COURSE OUTCOMES:

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

1. Illustrate the changing role of Entrepreneurs and evolution of entrepreneurship as a career and its contribution towards economy and society.
2. Evaluate the role and Advantages of MSMEs in the context of the Govt. assistance and the Environment of Entrepreneur both in rural and urban
3. Compare and contrast the applicability and implications on each type of ownership structure and corresponding sources of finance
4. Evaluate the role of institutions, Financial and Non- Financial Assistance by State and Central Government available for

Entrepreneurs in the context of entrepreneurship Development

5. Illustrate the legal compliance process right from registration of entrepreneurship to functional stage including TRIPS and TRIMS.
6. Develop design thinking and translate thinking into sustainable practices in the context of innovative entrepreneurial development programme.

BOOKS FOR REFERENCE:

1. Colin Coulson Thomas, *The Knowledge Entrepreneur*, Illustrated, New York, Kogan Page Publications, 2003.
2. Donald F. Kuratko & Richard M. Hodgetts, *Entrepreneurship Theory Process and Practice*, 6th Edition, Ohio, Thomson South Western Publications, 2013.
3. Government of India, *Report of the Committee on Development of Small and Medium Entrepreneurs*, 1975.
4. Dr. Sudhir Sharma, Balraj Singh & Sandeep Singhal, *Entrepreneurship Development*, 1st Edition, New Delhi, Wisdom Publications, 2005.
5. Khanka S. S., *Entrepreneurship Development*, 2nd Edition, New Delhi, S. Chand Publications, 2006.
6. Mark. J. Dollinger, *Entrepreneurship, Strategies and Resources*, 2nd Edition, Illinois, Irwin Professional Publishing, 1995.
7. Jain P. C., *Handbook for Entrepreneurs, Entrepreneurship Development of India*, 1st Edition, New Delhi, Oxford Publications, 1998.
8. Robert D. Hisrich, Michael P. Peters & Dean A. Shepherd, *Entrepreneurship*, 10th Edition, Delhi, Tata McGraw Hill Publications, 2016.

Additional reading on Entrepreneurial Challenges, successes and failures:

1. Experiences of Venture Capitalists

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

SEMESTER -I
M3 21 OE 01: 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: Measures of Central Tendency and Dispersion 14 Hours

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

Module 5: Time series 6 Hours

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

Module 6 -Correlation and Regression 12 Hours

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

SKILL DEVELOPMENT:

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

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

COURSE OUTCOMES:

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

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

BOOKS FOR REFERENCE:

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

9. Sanchethi D.C. & Kapoor V.K., Business Mathematics, 1st Edition, New Delhi, Sultan Chand & Sons, 2014
10. Sancheti D.C. & Kapoor V.K., Statistics Theory, Methods and Application, 7th Edition, New Delhi, Sultan Chand & Sons, 2010
11. Soni R.S., Business Mathematics, 1st Edition, Delhi, Ane Books Pvt. Ltd., 2013
12. Qazi Zamiruddin, Vijay K. Khanna, Business Mathematics, 2nd Edition, Delhi, Vikas Publishing, 2009.

SEMESTER -I
M3 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, 1st Edition, Apress Publications, 2021
2. S. B. Ramoshi and S.P. Sajjan, Digital Fluency, 1st Edition, Karnataka, Ekalavya E-educate, 2021.
3. Eric Downey, Fundamentals, Applications and Emerging Technologies, Create space 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

M3 21 DC 201: FINANCIAL ACCOUNTING

COURSE OBJECTIVES:

Students should be able to:

1. Describe the objectives of Financial Reporting from the perspective of the Stakeholders.
2. Define the Concepts, Assumptions and Conventions of Accounting.
3. Prepare necessary subsidiary books.
4. Construct the Financial Statements of a Sole proprietor.
5. Construct financial statements of a company as per division 1 of schedule III of the Companies Act 2013
6. Differentiate between Accounting Standards of Ind AS and IFRS

Module 1 - Introduction to Accounting

6 Hours

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

Module - 2: Conceptual Basis of Accounting

6 Hours

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

Module-3: Framework of Accounting**14 Hours**

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

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

Preparation of Trading Account, Profit & Loss Account, and Balance Sheet of Sole Proprietary Business - Treatment of Special Items: Adjustments relating to Closing Stock; Outstanding Expenses; Prepaid Expenses; Accrued Income; Income received in advance, provision for discount on debtors, provision for discount on creditors; goods distributed as free samples, goods taken by the owner for personal use, Abnormal loss of stock by fire, theft and accident(insured goods and uninsured goods), Manager's Commission

Module - 5: - Company Final Accounts**16 Hours**

Meaning - Preparation of Financial Statement as per Division 1 (applicable for Companies that does not follow Ind AS) of Schedule III of the Companies Act 2013 (excluding Cash Flow Statement and Consolidated Financial Statements).

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

Module - 6: Accounting Standards and IFRS**4 Hours**

Meaning and Objectives of Accounting Standards - Procedure for issuing Accounting Standards in India - International Financial Reporting Standards - Need for IFRS Convergence - Ind AS - Introduction to Financial Statements as per Ind AS Schedule III

SKILL DEVELOPMENT:

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

1. Contact an NGO of your choice and find out their system of accounting. Make a report of your findings
2. Collect information regarding the practical reasons for

charging Depreciation on an asset from a company/firm of your choice. Also find the methods adopted by the company/firm for calculating the depreciation on the said asset

3. Generate different types of financial and cost related reports using Excel and Tally.
4. Find out the accounting system adopted by a Sole Proprietor make a report of your findings
5. Analyse the Differences between Double Entry and Single Entry systems of Book-keeping, Profit & Loss Account, Income & Expenditure Account/ Receipts & Payments Account. Record your findings
6. Take a published financial statement of a company and interpret the financial statements & assess the performance of the company. Make a report of your assessment
7. Study the accounting software such as Microsoft dynamics, SAP & Oracle. Identify their characteristics, importance, differences etc., and make a report of your understanding

COURSE OUTCOME:

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

1. Describe the objectives of Financial Reporting from the perceptive of the Stakeholders.
2. Define the Concepts, Assumptions and Conventions of Accounting.
3. Prepare necessary subsidiary books.
4. Construct the Financial Statements of a Sole proprietor.
5. Construct financial statements of a company as per division 1 of schedule III of the Companies Act 2013
6. Differentiate between Accounting Standards of Ind AS and

IFRS

BOOKS FOR REFERENCE:

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

SEMESTER II

M3 21 DC 202: BUSINESS ENVIRONMENT

COURSE OBJECTIVES

Students should be able to:

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

PART-A: ECONOMIC ENVIRONMENT

Module 1- An Overview of Business Environment 10 Hours

Meaning and Definition, Objectives, Importance and Uses of Study of business environment Environmental Analysis - Meaning, Process of Environmental Analysis, Limitations of environmental analysis,

environmental factors – The Micro environment of business and the macro environment of business.

Module 2 -Economic Environment

12 Hours

Meaning – Characteristics of Indian Economy – Features affecting Economy - Impact of Liberalization Privatization & Globalization of Indian Business

Monetary policy – Meaning, objectives

Fiscal policy – Meaning, objectives, budget and its importance EXIM policy – Meaning, objectives

Industrial policy – Meaning, objectives- Latest Policy Measures

Module 3 – Global Environment

8 Hours

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

PART-B: LEGAL ENVIRONMENT

Module 4- Political Environment

10 Hours

Meaning, Political institutions, The Constitution of India, The Preamble, The fundamental rights, The relationship between business and government, Responsibilities of business towards government, Responsibilities of government towards business, Extent of state intervention in business.

Module 5 - Technological, Social and Natural Environment

12 Hours

Technological Environment - Meaning and definition, components of technology, features of technology, Impact of Technology, Limitations in technological development, Current trends in technological environment.

Social and cultural Environment - Meaning and definition of society, Culture – elements of culture, business and culture

Natural Environment - **Meaning** of Natural Environment, Natural Environment and its impact on business

Module 6 - Legal Environment

8 Hours

Committee on Competition Law and Policy 2000 - Competition Commission of India - Competition Act 2000 - Comparison with 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. Identify the micro and macro environmental factors of Global business environment and the natural environment in which the business operates.
2. Analyze the economic issues regarding monetary and fiscal policies in the wake of globalization, liberalization and privatization
3. Interpret the impact of globalization on International business under the frame work of International regulatory bodies for International Trade.
4. Evaluate the relationship between business and government, Responsibilities of business towards government, Responsibilities of government towards business.
5. Examine critically the factors of various types of business

environment and interactions with Business: Political, Economic, Socio-cultural, Legal, Technological and Global and Natural environment

6. Evaluate the implication of Competition Act 2000, Information Act 2000 and Cyber regulation in the context of business operations.

BOOKS FOR REFERENCE:

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

SEMESTER II

M3 21 DC 203: 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.

Price and output determination under Imperfect competition – Monopoly and 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 will be able to:

1. Describe the impact of micro and macro-economics in economic growth
2. Evaluate the laws relating to consumer behaviour in the context of law & demand and select the effective demand forecasting techniques.
3. Compare and contrast law of production and assess the different types of costs and the relationship of short run and long run curves
4. Select effective pricing method
5. Show the price and output determination under perfect and imperfect competitions

6. Evaluate Business cycles, monetary and fiscal policies and other macro-economic indicators for effective managerial 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*, 1st Edition, Chennai, Margham Publications, 2012.
9. Seth M.L., *Principles of Economics*, 1st Edition, Agra, Lakshmi Narain Agarwal, 2017
10. Varsheney R.L & Maheswari S.N, *Managerial Economics*, 1st Edition, New Delhi, Sultan Chand & Sons, 2018.

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). 3rd Edition, Biology Today: An Issues Approach
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
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 commodities, *Policy Matters*, 100-114.