

# **RANI CHANNAMMA UNIVERSITY, BELAGAVI.**



## **Syllabus**

### **Bachelor of Business Administration (BBA PROGRAMME)**

*As per NEP 2020 and as per the Resolution of BOS held on 19-09-2022*

By:

Faculty of Commerce,

**Department of Management Studies and Research**

Rani Channamma University, Belagavi.

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Semester III (BBA)								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
1	Lang.1.1	Language – I	AECC	3+1+0	60	40	100	3
2	Lang.1.2	Language – II	AECC	3+1+0	60	40	100	3
3	BBA.3.1	Cost Accounting	DSC	3+0+2	60	40	100	4
4	BBA.3.2	Organizational Behavior	DSC	4+0+0	60	40	100	4
5	BBA.3.3	Statistics for Business Decisions	DSC	3+0+2	60	40	100	4
6	BBA.3.4	Financial Education and Investment Awareness	SEC	1+0+2	30	20	50	2
7	BBA.3.5	Artificial Intelligence	SEC	1+0+2	30	20	50	2
8	BBA.3.6	Social Media Marketing/Rural Marketing	OEC	3+0+0	50	50	100	3
9	BBA.3.7	Sports / NSS/NCC/ Any Other	SEC-VB	0+0+2	-	50	50	2
<b>Sub –Total (C)</b>					<b>410</b>	<b>340</b>	<b>750</b>	<b>27</b>

Semester IV (BBA)								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T +P)	SEE	CIE	Total Marks	Credits
1	Lang.1.1	Language – I	AECC	3+1+0	60	40	100	3
2	Lang.1.2	Language – II	AECC	3+1+0	60	40	100	3
3	BBA.4.1	Management Accounting	DSC	3+0+2	60	40	100	4
4	BBA.4.2	Business Analytics/ Financial Markets& Services	DSC	4+0+0	60	40	100	4
5	BBA.4.3	Financial Management	DSC	3+0+2	60	40	100	4
6	BBA.4.4	Constitution of India	AECC	2+0+0	50	50	100	3
7	BBA.4.5	Sports/ NCC/NSS/Any others	SEC-VB	0+0+2	-	50	50	2
<b>Sub –Total (D)</b>					<b>350</b>	<b>300</b>	<b>650</b>	<b>23</b>

  
**Chairman**  
 PG Department of Business Administration  
 Rani Channamma University  
 Belagavi-591156

**Name of the Program: BBA**

**Course Code: BBA 3.1**

**Name of the Course: COST ACCOUNTING**

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs.</b>	<b>56 Hrs.</b>

**Pedagogy:** Classroom lectures, Tutorials, and Problem Solving.

**Course Outcomes: On successful completion of the course, the students will -**

- Be able to demonstrate an understanding of the elements of cost and prepare a costsheet.
- Be able to prepare material related documents, understand the management of stores and issue procedures.
- Develop the ability to calculate Employee costs.
- Able to classify, allocate apportion overheads and calculate overhead absorption rates.
- Understand and reconcile cost and financial accounts.

**Syllabus:**

**Hours**

**Module No. 1: Introduction to Cost Accounting**

**12**

**Introduction:** Meaning, Objectives, Importance and Uses of Cost Accounting, Functions of Cost Accounting Department in an Organization, Difference between Cost Accounting and Financial Accounting; Various elements of Cost and Classification of Cost; Cost Object, Cost Unit, Cost Driver, Responsibility Centers; Cost Reduction and Cost Control; Methods and Techniques of Costing (Meanings only); Use of IT in Cost Accounting; Limitations of Cost Accounting; **Cost Sheet:** Meaning and Cost Heads in a Cost Sheet, Presentation of Cost information in Cost Sheet/Statement- Problems on Cost Sheet, Tenders and Quotations.

**Module No. 2: Materials Cost**

**12**

**Materials:** Meaning, Importance and Types of Materials - Direct and Indirect Material.

**Materials Procurement:** Procedure for procurement of materials and documentation involved in the procurement of materials- (Bill of materials, Material requisition note, Purchase requisition note, Purchase order, Goods received note);

**Materials Storage and Records:** Duties of Storekeeper, Store records- (Bin cards, Stores Ledger, Stock Control Cards);

**Materials Issues and Valuation:** Procedure for material issues, Documents used in material issues- (Material Requisition Note, Material Transfer Note, Materials Return

Note); Valuation of material issues- preparation of Stores Ledger/ Account - FIFO, LIFO, Simple Average Price and Weighted Average Price Methods- problems.

**Inventory Control:** Inventory control techniques and determination of various stock levels- Problems on Level Setting and Computation of EOQ; ABC Analysis, FSN Inventory, VED Inventory, HML Inventory, Physical Control- Two-Bin system, KANBAN, JIT Inventory Management technique, Perpetual Inventory system (Concepts only).

**Module No. 3: Employee Cost**

**10**

**Employee Cost:** Meaning, Components, Classification and Importance of Employee (Labour) Cost in Organizations; Attendance Procedure- Timekeeping and Time Booking, Idle Time- Causes and treatment of Normal and Abnormal Idle Time, Overtime- Causes and treatment (Theory only);

**Methods of Remuneration** (Payment of Wages and Incentives) Problems on calculation of earnings under Time Rate (Straight time rate, Halsey and Rowan Methods) and Piece rate systems (Straight piece rate and Taylor’s differential piece rate); **Employee Turnover-** Meaning, Reasons and Effects of LTO/ETO.

**Module No. 4: Overheads**

**12**

**Overheads:** Meaning and Classification of Overheads; Accounting and Control of Manufacturing Overheads: Estimation and Collection, Cost allocation, Apportionment, Re-apportionment and Absorption of Manufacturing Overheads; Problems on Primary and Secondary distribution and Secondary distribution using Reciprocal Service Methods only (Repeated Distribution Method and Simultaneous Equation Method); Accounting and Control of Administrative, Selling and Distribution overheads; Absorption of overheads: Meaning and Methods of Absorption of overheads; Problems on Machine hour rate

**Module No. 5: Reconciliation of Cost and Financial Accounts**

**10**

Reasons for differences in Profits under Financial and Cost Accounts; Procedure for Reconciliation –Ascertainment of Profits as per Financial Accounts and Cost Accounts and Reconciliation of Profits of both sets of Accounts – Preparation of Reconciliation Statement – Problems.

**Skill Developments Activities:**

- Prepare a Cost Sheet with imaginary figures.
- List the documents required in Inventory Management.
- Demonstrate the valuation of inventory using any one method of pricing material issues.
- Calculate the amount of Wages under Halsey / Rowan Plans, using imaginary data.

**Text Books:**

1. Jain and Narang, Cost Accounting, Kalyani Publication House.
2. M.N Arora, Cost Accounting , HPH
3. N.K. Prasad, Cost Accounting, Books Syndicate Pvt. Ltd.
4. Dr. V Rajeshkumar, Dr. R K Srikanth, Cost Accounting, MH India
5. P V Ratnam, Cost Accounting, Kitab Mahal
6. P C Tulsian, Cost Accounting, MHE India
7. Nigam & Sharma, Cost Accounting, HPH
8. Dr. B. Mariyappa, Cost Accounting, HPH
9. Khanna, Ahuja & Pandey, Practical Costing, S Chand & Co. Ltd.
10. B.S. Raman, Cost Accounting, United Publisher
11. Ravi M. Kishore, Cost Management, Taxmann

**Note: Latest edition of text books may be used.**

**Name of the Program: BBA**

**Course Code: BBA 3.2**

**Name of the Course: ORGANIZATIONAL BEHAVIOUR**

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs.</b>	<b>56 Hrs.</b>
<b>Pedagogy:</b> Classroom lectures, Tutorials, Role Plays and Case study method.		
<b>Course Outcomes: On successful completion of the course, the Students will:</b> <ul style="list-style-type: none"><li>• Demonstrate an understanding of the role of OB in business organization.</li><li>• Demonstrate an ability to understand individual and group behavior in an organization.</li><li>• Be able to explain the effectiveness of organizational change and development of organisation.</li><li>• Demonstrate an understanding of the process of organizational development and OD Interventions.</li></ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Organizational Behaviour and Foundations Of Individual Behaviour</b>		<b>16</b>
<b>Organization Behaviour</b> – Meaning, Definition of OB, Importance of OB, Foundations of OB. <b>Individual behaviour</b> - Personal Factors, Environmental Factors, organization systems and resources. <b>Personality</b> -Meaning, Determinants and Traits of Personality. <b>Perception</b> - Meaning, Factors influencing perception, Perceptual Process, Perceptual Errors.		
<b>Module No. 2: Group and Team Dynamics</b>		<b>10</b>
<b>Group Dynamics</b> -Meaning, Types of Group, Development of Groups- Stages of Group Development, Determinants of Group Behaviour. <b>Team Dynamics</b> - Meaning, Types of Teams: Conflict-sources of conflict and ways of resolving conflict.		
<b>Module No. 3: Change Management</b>		<b>8</b>
<b>Introduction to Change Management:</b> Meaning of Change, Importance and Nature of Planned Change, Factors Influencing Change - Resistance to Change, Overcoming Resistance to Change.		
<b>Module No. 4: Organizational Development</b>		<b>12</b>
<b>Organizational Development:</b> Meaning and Nature of Organizational Development (OD), Process of Organizational Development: Overview of Entering and Contracting, <b>Diagnosing:</b> Meaning of Diagnosing, Comprehensive Model for Diagnosing Organizational Systems (Organizational Level, Group Level and Individual Level).		

**Module No. 5: OD Interventions****10**

Designing Effective OD Interventions: How to Design Effective Interventions, Overview of OD interventions - Human Process Interventions, Techno Structural Interventions, HRM Interventions and Strategic Change Interventions, Conditions for optimal success of OD.

**Skill Developments Activities:**

- Two cases on the above syllabus should be analyzed and record in the skill development
- Draw Blake and Mouton managerial grid
- List the Personality Traits of Successful Business Leaders.

**SAMPLE CASES FOR REFERENCE:****Module 1**

For business continuity, during Covid-19, XYZ organisation has encouraged the employees to Work From Home (WFH). But Post lock down, when the employees are called back to office, they resisted. Majority of the employees are preferring WFH. Few employees have resigned the job too.

If you are the manager of XYZ, can you justify the employee behaviour? Draw up a list of all the strategies you incorporate in bringing employees back to office

**Module 2**

You are heading a global team, which consist of employees from various culture and background. The diversity and lack of inclusion is negatively impacting the functioning of this heterogenous team. Dysfunctional conflict is common among the members.

Chart a plan of action to resolve the conflict within the global team. Suggest remedies for a long-term solution

**Module 3**

The ABC Bank is planning to introduce Finacle digital banking platform for competitive advantage. Majority of the employees have more than 15 years work experience in the bank. They do not want to change from their comfort zone.

As a manager, design the methods of overcoming employee resistance to change in order to achieve the objectives of ABC Bank in the best possible manner.

**Module 4**

Owing to the rapid expansion, the XYZ start-up's transition from a "one-man show" to a 'professionally run" set-up was initiated. The aim was to develop the strengths of each member of the team and to channel them towards autonomous decision making. Chart

the steps in the OD process that can be followed by XYZ firm. Identify the four target of change - Human Resources, Functional Resources, Technological Capabilities and Organizational Capabilities.

### **Module 5**

Employee retention is a critical issue in your E-Commerce organisation. The talented employees are moving to competitive firms. Chart an organizational development intervention plan to maximize effectiveness and minimize organizational strain.

#### **Text Books:**

1. Fred Luthans, Organizational Behaviour. McGraw Hill
2. Robbins, Organizational Behaviour, International Book House.
3. John W. Newstrom and Kieth Davis, Organizational Behaviour, McGraw Hill.
4. K. Aswathappa, Organizational Behaviour, HPH.
5. Appanniah and, Management and Behavioural Process, HPH
6. Sharma R.K and Gupta S.K, Management and Behaviour Process, Kalyani Publishers.
7. Rekha and Vibha – Organizational Behavioural, VBH.
8. P.G. Aquinas Organizational Behaviour, Excel Books.
9. M. Gangadhar. V.S.P.Rao and P.S.Narayan, Organizational Behaviour

**Note: Latest edition of text books may be used.**



**Name of the Program: BBA**

**Course Code: BBA 3.3**

**Name of the Course: STATISTICS FOR BUSINESS DECISIONS**

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs.</b>	<b>56 Hrs.</b>
<b>Pedagogy:</b> Classroom lectures, Tutorials, and Problem Solving.		
<b>Course Outcomes: On successful completion of the course, the students will be able</b>		
<ul style="list-style-type: none"><li>• To understand the basic concepts in statistics.</li><li>• To classify and construct statistical tables.</li><li>• To understand and construct various measures of central tendency, dispersion and skewness.</li><li>• To apply correlation and regression for data analysis.</li></ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Statistics</b>		<b>12</b>
<b>Introduction</b> – Meaning, Functions and Uses of Statistics; Collection of Data - Techniques of Data Collection – Census Technique and Sampling Technique (Concepts). <b>Classification:</b> Meaning, and Methods of Classification of Data, <b>Tabulation:</b> Meaning, Parts of a Table – Simple problems on Tabulation; <b>Diagrammatic Presentation:</b> Bar Diagrams – Simple Bars, Multiple Bars, Percentage Sub-divided Bar Diagram; Two Dimensional Diagrams – Pie Diagram.		
<b>Module No. 2: Measures of Central Tendency and Dispersion</b>		<b>14</b>
<b>Measures of Central Tendency:</b> Calculation of Arithmetic Mean, Median and Mode for Individual, Discrete and Continuous Series – Problems; Empirical relation between Mean, Median and Mode. <b>Measures of Dispersion:</b> Absolute and Relative measures of dispersion - Standard Deviation in Individual, Discrete and Continuous Series – Problems <b>Measures of Skewness:</b> Calculation of Karl Pearson's Co-efficient of Skewness (Uni-modal) – Problems.		
<b>Module No. 3: Correlation and Regression Analysis</b>		<b>10</b>
<b>Correlation Analysis</b> - Meaning, Types of Correlation, Calculation of Karl Pearson's Coefficient of Correlation, Computation of Probable Error, <b>Regression Analysis</b> – Concept of Regression, Regression equations- Problems.		

**Module No. 4: Time Series Analysis****12**

Meaning, Components, fitting a straight-line trend using Least Square Method (Problems where  $\Sigma X=0$  only), calculation and estimation of trend values.

**Module No. 5: Index Numbers****12**

Index number, Construction of Index number, Methods of Index number - simple aggregate method, Weighted method - Fishers Ideal Index Number-Problems. Tests of Adequacy (Unit test, TRT, FRT, Circular test). Consumer Price Index Number-Problems.

**Skill Developments Activities:**

- a) Data Visualization practical session Using Tableau/Power BI.
- b) Execute Average, Variance, Standard Deviation, CV, Covariance using Excel.
- c) Execute and Analyse Regression Model using Excel,
- d) Practical session on Time series models using GRETL
- e) Collect past years' Indian consumer price index data (as of the current base year)and analyse its impact on any macroeconomic indicator.

**Text Books:**

1. S P Gupta: Statistical Methods- Sultan Chand
2. Dr. B N Gupta: Statistics, Sahithya Bhavan
3. S.C Gupta: Business Statistics, HPH
4. N.V.R Naidu: Operation Research I.K. International Publishers
5. Elhance: Statistical Methods, Kitab Mahal
6. Sanchethi and Kapoor: Business Mathematics, Sultan Chand
7. Veerachamy: Operation Research I.K. International Publishers
8. S. Jayashankar: Quantitative Techniques for Management
9. D.P Apte; Statistical Tools for Managers
10. Chikoddi & Satya Prasad: Quantitative Analysis for Business Decision, HPH
11. Dr. Alice Mani: Quantitative Analysis for Business Decisions - I, SBH

**Note: Latest edition of text books may be used.**

**Name of the Program: BBA**

**Course Code: BBA 3.4**

**Name of the Course: FINANCIAL EDUCATION AND INVESTMENT AWARENESS**

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>2 Credits</b>	<b>3 Hrs.</b>	<b>42 Hrs.</b>

**Pedagogy:** Classroom lectures and Tutorials

**Course Outcomes: On successful completion of the course, the Students will able to:**

- Provide the foundation for financial decision making.
- List out various savings and investment alternatives for a common man.
- Give a detailed overview of stock market and stock selection
- Orient the learners about mutual funds and the criteria for selection

<b>Syllabus:</b>	<b>Hours</b>
<b>Module No. 1: Foundation for Finance</b>	
<p>Understand the need for financial planning-basic concepts-life goals and financial goals-form of a sample financial plan for a young adults.</p> <p><b>Economics</b>-Meaning-scope-key concepts influencing decisions making both micro and macro.</p> <p>Banking in India- Types of Bank Deposits, Deposit Insurance (PMJDY), Traditional and New Banking Models. Debit and Credit Cards. Digital Payment System-Internet Banking (NEFT, RTGS and IMPS) Mobile Banking, Mobile Wallets, AEPS, UPI.</p> <p>Orientation to Financial Statements-financial terms and concepts, model for reading financial statements, basic ratios for evaluating companies while investing-Time Value of Money-Concept of Compounding and Discounting.</p>	<b>04 Hours</b>
<b>Module No. 2: Investment Management</b>	
<p><b>Investment Goals</b>-Basic investment objectives-investment goals-time framing-assessing risk profile-concept of diversification-risk measurement tools.</p> <p><b>Investment and Saving Alternatives for a Common Investor:</b> Insurance-Health, Life and Other General Insurance (Vehicle Insurance, Property Insurance etc). Retirement and Pension Plans-National Pension System, Atal Pension Yojana, PM-SYM Yojana, PMLV MY, PMKMDY etc., stocks, bonds, mutuals funds. Investor Protection and Grievance Redressal.</p>	<b>08 Hours</b>

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

**Stock Selection:** Fundamental Analysis-Economy Analysis, Industry Analysis and Company Analysis. Technical Analysis-Graphical Patterns, Candle-Stick Patterns, Indicator and Oscillators.

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

**Module No. 3: Mutual Funds and Financial Planning Essentials**

Mutual Funds: Features of Mutual Funds, Mutual Fund History in India, Major funds houses in India and Mutual Fund Schemes. Types of Mutual Funds Plan. Net Asset Value.

Criteria for Selection of Mutual Funds: Returns, Performance Measures- Sharpe, Treynor, Alpha, Beta and R Square.

Financial Planning-Sample formats-integrating all the concepts learnt with a personal financial plan.

Giving and Supporting-Family Support-Charitable giving-crowd sourcing for needs.

**03 Hours**

**PRACTICAL COMPONENT:**

**Unit 1: Foundation of Finance**

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

**06 Hours**

<p><b>Unit 2: Investment Management</b></p> <ul style="list-style-type: none"> <li>• Administering Risk Tolerance Tool</li> <li>• Group Presentations on Investment Alternatives (Advantages, Suitability and Limitations)</li> <li>• Demonstration of Stock Trading</li> <li>• Economy Analysis (<a href="http://www.tradingeconomics.com">www.tradingeconomics.com</a>)</li> <li>• Industry Analysis (<a href="http://www.ibef.org">www.ibef.org</a>)</li> <li>• Company Analysis (<a href="http://www.valueresearchonline.com">www.valueresearchonline.com</a>)</li> <li>• Spreadsheet Modelling for Stock Valuation (Dividend Discount Model, Free Cash Flow Model and Relative Valuation)</li> <li>• Demonstration of Technical Analysis and Exercises (NSE - TAME)</li> <li>• Spreadsheet Modelling for calculating Stock Return, Risk and Beta</li> </ul>	<p><b>15 Hours</b></p>
<p><b>Unit 3: Mutual Funds and Financial Planning Essentials</b></p> <ul style="list-style-type: none"> <li>• Identification of Fund Houses in India, Schemes and Plans of each Mutual Fund House (<a href="http://www.amfiindia.in">www.amfiindia.in</a>, <a href="http://www.valueresearchonline.com">www.valueresearchonline.com</a>)</li> <li>• Exercises on Calculation of Net Asset Value</li> <li>• Demonstration of Mutual Fund Fact Sheet</li> <li>• Exercises on reading performance measures and selection of mutual funds.</li> <li>• Preparation of Financial Plan.</li> </ul>	<p><b>06 hours</b></p>
<p><b>Skill Developments Activities:</b></p> <ul style="list-style-type: none"> <li>• Prepare a Spreadsheet modelling using financial functions.</li> <li>• Prepare a group presentation on investment alternatives (advantages, sustainability and limitations)</li> <li>• Prepare a exercise on calculation of net asset value of mutual fund scheme.</li> </ul>	
<p><b>Reference:</b></p> <ol style="list-style-type: none"> <li>1. RBI Financial Education Handbook</li> <li>2. NSE Knowledge Hub, AI-powered Learning Experience Platform for BFSI</li> <li>3. NSE Academy Certification in Financial Markets (NCFM) Modules: <ol style="list-style-type: none"> <li>a. Macroeconomics for Financial Markets</li> <li>b. Financial Markets (Beginners Module)</li> </ol> </li> </ol>	

c. Mutual Funds (Beginners Module)

d. Technical Analysis

Note: Latest edition of text books may be used.

**Text Books:**

Prasanna Chandra, Financial Management, Mc Graw Hill. Aswath

Damodaran, Corporate Finance, John Wiley & Sons Inc.

Pitabas Mohanty, Spreadsheet Skills for Finance Professionals, Taxmann Publications.

Fischer & Jordan, Security Analysis and Portfolio Management, Prentice Hall.

**Websites:**

1. [www.sebi.gov.in](http://www.sebi.gov.in)
2. [www.nseindia.com](http://www.nseindia.com)
3. [www.amfiindia.com](http://www.amfiindia.com)

**Name of the Program: BBA**

**Course Code: BBA 3.5**

**Name of the Course: ARTIFICIAL INTELLIGENCE**

**Name of the Program: BBA**

**Course Code: BBA 4.1**

**Name of the Course: MANAGEMENT ACCOUNTING**

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs.</b>	<b>56 Hrs.</b>
<b>Pedagogy:</b> Classroom lectures, Tutorials, and Problem Solving.		
<b>Course Outcomes: On successful completion of the course, the Students will demonstrate:</b>		
<ul style="list-style-type: none"><li>• Explain the application of management accounting and various tool used</li><li>• Make inter – firm and inter- period comparison of financial statements</li><li>• Analyse financial statements using various ratios for business decisions.</li><li>• Prepare fund flow and cash flow statements</li><li>• Prepare different types of budgets for the business.</li></ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Management Accounting</b>		<b>8</b>
Introduction- Meaning and Definition – Objectives – Nature and Scope–Functions- Role of Management Accountant, Relationship between Financial Accounting and Management Accounting, Relationship between Cost Accounting and Management Accounting, advantages and limitations of Management.		
<b>Module No. 2: Ratio Analysis</b>		<b>14</b>
Introduction-Meaning and Definition of ratio, Meaning of Accounting ratio, and Ratio Analysis – Uses and Limitations –Classification of ratios- Liquidity ratios, Profitability ratios and Solvency ratios. Problems on conversion of financial statements into ratios and ratios into financial statements.		
<b>Module No. 3: Cash Flow Analysis</b>		<b>12</b>
Meaning and Definition of Cash Flow Statement – Concept of Cash and Cash Equivalents - Uses of Cash Flow Statement – Limitations of Cash Flow Statement– Differences between Cash Flow Statement and Fund Flow Statement – Provisions of Ind. AS-7. Procedure for preparation of CashFlow Statement – Cash Flow from Operating Activities – Cash Flow from Investing Activities andCash Flow from Financing Activities – Preparation of Cash Flow Statement according to Ind. AS-7.		
<b>Module No. 4: Marginal Costing</b>		<b>10</b>
Introduction-Meaning and definition of marginal cost, marginal costing, features of marginal costing- terms used in marginal costing – P/V ratio, BEP, Margin of Safety, Angle of Incidence and Break-Even Chart. Break Even Analysis- assumption and uses-problems.		



**Module No. 5: Budgetary Control****12**

Meaning and Definition of Budget and Budgetary Control, objectives of budgetary control, advantages and limitations of budgetary control, essentials of effective budgeting, Types of budget-Functional budgets, Master Budget, Fixed and Flexible Budget, Problemson Flexible budget and Cash Budget.

**Skill Developments Activities:**

- Collect the financial statement of a company and calculate important ratios.
- Collect the annual report of a company and prepare a cash flow statement.
- Prepare a Break-even-chart with imaginary figures.
- Prepare a flexible budget using imaginary figures.
- Prepare a Cash budget using imaginary figures

**Text Books:**

1. Dr. S.N. Maheswari, Management Accounting, Mahavir Publications
2. T.S.Sexana, Advanced Cost and Management Accounting, Sultan Chand
3. Jain and Narang, Cost and Management Accounting, Kalyani Publisher.
4. Dr. S.N. Goyal and Manmohan, Management Accounting, S.N. Publications.
5. B.S. Raman, Management Accounting, United Publishers.
6. Sharma and Gupta, Management Accounting, Kalyani Publishers.
7. M N Arora, Accounting for Management, Himalaya Publisher
8. Jawahar Lal, Cost Accounting; McGraw-Hill Education (India)

**Note: Latest edition of text books may be used.**

**Name of the Program: BBA**

**Course Code: BBA 4.2.1**

**Name of the Course: BUSINESS ANALYTICS**

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs.</b>	<b>56 Hrs.</b>

**Pedagogy:** Classroom lectures, Tutorials, and Problem Solving.

**Course Outcomes: On successful completion of the course, the Students will able to:**

- Understand types of analytics and data models
- Understand the role of data indecision making, sources and types of Data.
- Ability to analyse data using different data analytic tools and draw inferences.
- Understand applied statistics for business problems.
- Demonstrate visualization of data.

<b>Syllabus:</b>	<b>Hours</b>
<b>Module No. 1: Introduction to Business Analytics</b>	<b>12</b>
Business Analytics, Terminologies used in Analytics: Business Analytics, Business Intelligence, Meaning, Importance, Scope, Uses of Business Analytics, Architecture of Business Analytics, Types of Analytics: Descriptive, Diagnostics, Predictive, Prescriptive, Application of Business analytics, Introduction to Data Science and Big Data.	
<b>Module No. 2: Role of Data in The Organization</b>	<b>10</b>
Sources of data, Use of Data in Decision making, Importance of data quality, dealing with missing or incomplete data, Types of Digital Data- Structured, Semi Structured, Unstructured Data. Data warehouse, Data mining, Data Integration – What, need, advantages, approaches of Data integration, Data profiling.	
<b>Module No. 3: Tools Used for Data Analytics</b>	<b>11</b>
Introduction to data analytics software – Types of data analytics software – open source and proprietary software. <b>Lab sessions:</b> R, JAMOVI, GRETL, Python: Installation of software –Installation of packages / library -Importing of data – Saving of data – Run descriptive Statistics – Interpret result – plotting of charts – inferences of chart. (Using all the four specified softwares).	
<b>Module No. 4: Database Orientation</b>	<b>12</b>
Database definition, types of structures, DBMs, RDBMS, Relational Database Language, Introduction to SQL, Features of SQL, SQL Languages, DDL commands- Create, Add, Drop, Constraints in SQL, DML Commands – Insert, Delete, Update, Data Query	

Language – Where clause, Order by, Group by, DCL commands – Grant, Revoke, TCL Commands – Commit, Roll Back, Save point. Aggregate Functions, Relational Algebra.

**Module No. 5: Data Visualization Using Tableau (Public Version)**

**10**

Introduction to Dimensions and measures, Types of Charts, (Pie Chart, Column Chart, Line Chart, Bar Chart, Area Chart, Scatter Chart, Bubble Chart, Stock Chart), Basic understanding in dashboard and storyboard. (Explain using practical examples and students executes the examples using tableau.)

**Skill Developments Activities:**

1. Prepare tree map chart using Tableau.
2. Run a descriptive statistic using R and Python software.
3. Execute a summary chart in JAMOVI.
4. Execute DCL and TCL Command in SQL.

**Text Books:**

1. Business Analytics: Text and Cases, Tanushri Banerjee, Arvindram Banerjee, Publisher: Sage Publication
2. Business Analytics, U Dinesh Kumar, Publication: Wiley
3. Business Analytics, R. Evans James, Publisher: Pearson
4. Fundamental of Business Analytics, Seema Acharya R N Prasad, Publisher: Wiley
5. Business Analytics: Data Analysis and Decision Making, Albright and Winston published by Cengage Learning.
6. Swain Scheps, Business Intelligence for Dummies.
7. Rick Sherman, Business Intelligence Guidebook: From Data Integration to Analytics
8. Cindi Howson. Successful Business Intelligence, Second Edition: Unlock the Value of BI & Big Data
9. Seema Acharya R N Prasad, Fundamentals of Business Analytics, 2ed, Wile

**Note: Latest edition of text books may be used.**

**Name of the Program: BBA**

**Course Code: BBA 4.2.2**

**Name of the Course: FINANCIAL MARKETS & SERVICES**

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs.</b>	<b>56 Hrs.</b>

**Pedagogy:** Classroom lectures and Tutorials

**Course Outcomes: On successful completion of the course, the Students will be able to:**

- Understand the financial system, Institutions, financial markets and services.
- Analyse the concepts relevant to Indian financial market and relevance.
- understand concept of financial services, types and functions.
- Understand the types of financial Instruments.
- Demonstrate an understanding the functioning of stock markets.

<b>Syllabus:</b>	<b>Hours</b>
<b>Module No. 1: Overview of Financial System</b>	<b>08</b>
Introduction to Financial System – Features, Constituents of Financial System; Financial Institutions; Financial Services; Financial Markets and Financial Instruments.	
<b>Module No. 2: Financial Institutions</b>	<b>16</b>
Characteristics of Financial Institutions, Broad Categories – Money Market Institutions and Capital Market Institutions. Objectives and Functions of Industrial Finance Corporation of India, Industrial Development Bank of India, State Financial Corporations, Industrial Credit and Investment Corporation of India, EXIM Bank of India, National Small Industrial Development Corporation, National Industrial Development Corporation, RBI Measures for NBFCs.	
<b>Module No. 3: Financial Services</b>	<b>12</b>
Financial Services – Meaning, Objectives, Functions, Characteristics; Types of Financial Services - Merchant Banking – Functions and Operations, Leasing, Mutual Funds, Venture Capital & Credit Rating.	
<b>Module No. 4: Financial Markets and Instruments</b>	<b>10</b>
Meaning and Definition, Role and Functions of Financial Markets, Constituents of Financial Markets; Money Market Instruments, Capital Market and Instruments; SEBI guidelines for Listing of Shares and Issue of Commercial Papers.	

**Module No. 5: Stock Markets****10**

Meaning of Stock, Nature and Functions of Stock Exchange; Stock Market Operations - Trading, Settlement and Custody (Brief discussion on NSDL & CSDL); Brief discussion of BSE, NSE and OTCEI.

**Skill Developments Activities:**

- Visit any financial institution and prepare a report regarding its structure, functions and performance.
- Analyze the ratings given by any credit rating agency, for at least 5 companies.
- Collect information on NASDAQ, Nifty, Sensex and write brief report on the same.
- Identify a company of your choice and record its share prices for one month.

**Text Books:**

1. L.M. Bhole, Financial Institutions & Markets, McGraw Hill
2. Khan, M.Y, Indian Financial System, McGraw Hill
3. Sharma, Meera, Management of Financial Institutions, Eastern Economy Edition
4. Bhole and Mahakud, Financial Institutions and Markets – Structure, Growth and Innovations, McGraw Hill
5. Guruswamy, S., Financial Services and System, McGraw Hill
6. Edminister. R.O, Financial Institutions, Markets & Management, McGraw Hill
7. Khan. M.Y, Indian Financial System, Vikas Pub. House
8. H.R Machiraju, Indian Financial System, Vikas Pub. House
9. E.Gorden & K. Nataraj, Financial Markets and Services, HPH

**Note: Latest edition of text books may be used.**

**Name of the Program: BBA**

**Course Code: BBA 4.3**

**Name of the Course: FINANCIAL MANAGEMENT**

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs.</b>	<b>56 Hrs.</b>

**Pedagogy:** Classroom lectures, Tutorials, and Problem Solving.

**Course Outcomes: On successful completion of the course, the Students will able:**

- To identify the goals of financial management.
- To apply the concepts of time value of money for financial decision making.
- To evaluate projects using capital budgeting techniques.
- To design optimum capital structure using EBIT and EPS analysis.
- To evaluate working capital effectiveness in an organization.

**Syllabus:**

**Module No. 1: Introduction to Financial Management**

**Hours**

**12**

**Introduction** – Meaning of Finance, Business Finance, Finance Functions, Organization structure of Finance Department; Financial Management – Goals of Financial Management, **Financial Decisions**-Types of Financial Decisions, Role of a Financial Manager; Financial Planning – Principles of Sound Financial Planning, Steps in Financial Planning, Factors influencing a Sound Financial Plan.

**Module No. 2: TIME VALUE OF MONEY**

**12**

Meaning, Need, Future Value (Single Flow, Uneven Flow & Annuity); Present Value(Single Flow – Uneven Flow & Annuity); Doubling Period; Concept of Valuation -- Valuation of Bonds, Debentures and Shares (Simple Problems)

**Module No. 3: FINANCING & DIVIDEND DECISIONS**

**12**

**Financing Decision:** Sources of Long-Term Finance -- Meaning of Capital Structure, Factors influencing Capital Structure, Optimum Capital Structure – EBIT, EPS Analysis, Leverages – Problems.

**Dividend Decision:** Meaning & Determinants of Dividend Policy, Types of Dividends, Bonus Shares (Meaning only)

<b>Module No. 4: INVESTMENT DECISION</b>	<b>12</b>
Meaning and Scope of Capital Budgeting, Features & Significance, Techniques --Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and Profitability Index (Problems)	
<b>Module No. 5: WORKING CAPITAL MANAGEMENT</b>	<b>12</b>
Working Capital -- Concept of Working Capital, Significance of Adequate Working Capital, Types of Working Capital, Problems of Excess or Inadequate Working Capital, Determinants of Working Capital, Sources of Working Capital, Estimation of Working Capital (Simple Problems)	
<b>Skill Developments Activities:</b>	
<ul style="list-style-type: none"> <li>• Calculate Equated Installment and prepare Loan Repayment schedule using imaginary figures.</li> <li>• Identify capital structure practices followed in any firm/company of your choice.</li> <li>• Collect the information on various types of bonds offered by government and record the same.</li> <li>• Prepare a working capital statement using imaginary values.</li> </ul>	
<b>Text Books:</b>	
<ol style="list-style-type: none"> <li>1. I M Pandey, Financial Management. Vikas Publication.</li> <li>2. Prasanna Chandra, Financial Management, TMH</li> <li>3. S N Maheshwari, Financial Management, Sultan Chand</li> <li>4. Khan and Jain, Financial Management, TMH</li> <li>5. Dr. V Rajeshkumar and Nagaraju V, Financial management, MH India</li> <li>6. Dr. Aswathanarayana.T ,Financial Management, VBH</li> <li>7. K. Venkataramana, Financial Management, SHBP</li> <li>8. G. Sudarshan Reddy, Financial Management, HPH</li> <li>9. Sharma and Shashi Gupta, Financial Management, Kalyani Publication</li> </ol>	
<b>Note: Latest edition of text books may be used.</b>	

**Name of the Program: BBA**

**Course Code: BBA 4.4**

**Name of the Course: CONSTITUTION OF INDIA**



**Name of the Program: BBA**

**Course Code: BBA 4.5.1**

**Name of the Course: SOCIAL MEDIA MARKETING (OEC)**

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs.</b>	<b>42 Hrs.</b>

**Pedagogy:** Classroom lectures, Tutorials, and Case study method.

**Course Outcomes: On successful completion of the course, the Students will able to:**

- Understand social media marketing goals for successful online campaigns.
- Analyze the effective social media marketing strategies for various types of industries and businesses.
- Design social media content and create strategies to optimize the content's reach to the target audience.
- Appraise the reach and track progress in achieving social media objectives with a variety of measurement tools and metrics.
- Design a suitable social media campaign for the business goals.

<b>Syllabus:</b>	<b>Hours</b>
<b>Module No. 1: Social Media Introduction</b>	<b>08</b>
Introduction to social media, how to build a successful Social Media Strategy, Goal setting, Overview of Global E-Marketing Issues, Country and Market Opportunity Analysis, User engagement on social networks; Social advertising; Social, media analytics; Impact of online reputation; Social Technology and its marketing influence in India.	
<b>Module No. 2: Facebook -Instagram marketing</b>	<b>10</b>
Exploring the use of a Facebook page, Facebook Ad campaign, Facebook groups, Hashtags, Instagram, creating automation for Instagram, Audience Insights, page Insights, exploring the various IG content types, setting a theme and flow on Instagram, and generating Leads.	
<b>Module No. 3: Twitter Marketing</b>	<b>08</b>
Creating a Twitter account, optimizing a page, content types, posting contents, Integrating a personal brand on Twitter, Twitter Analytics & Ads, post assistants and automation for Twitter.	
<b>Module No. 4: YouTube marketing</b>	<b>08</b>
Youtube marketing, creating a youtube channel, posting content, youtube analytics, Google Pages for YouTube Channels, Video Flow, Verify Channel, Webmaster Tool –Adding Asset.	

**Module No. 5: Search Engine Optimization-Recent trends and Challenges**

**08**

Search Engine Optimisation (SEO) Introduction, Understanding SEO, User Insights, Benefits and Challenges, Content Marketing, Traditional Media vs Social Media, recent trends and challenges in Social Media marketing.

**Skill Developments Activities:**

- a) Prepare Facebook Page in your name.
- b) Open a YouTube channel.
- c) Create a blog and write an article on Climate change.
- d) Create a search engine optimization (SEO) dashboard.

**Text Books:**

- Annmarie Hanlon (2022), Digital Marketing Strategic Planning & Integration, 2nd Edition, SAGE Publications Ltd.
- Matt Golden (2022), Social Media Marketing, 1<sup>st</sup> Edition, Bravex Publications.
- Simon Kingsnorth (2022), The Digital Marketing Handbook: Deliver Powerful Digital Campaigns, 1st Edition, Kogan Page.
- Melissa Barker, Donald I. Barker, Nicholas F. Bormann and Debra Zahay (2016), Social Media Marketing: A Strategic Approach, 2nd Edition, Cengage Learning.
- Tracy L. Tuten and Michael R. Solomon, (2016), Social Media Marketing, 2nd Edition, Sage Publications India Private Limited.

**Note: Latest edition of text books may be used.**

**Name of the Program: BBA**

**Course Code: BBA 4.5.2**

**Name of the Course: RURAL MARKETING (OEC)**

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs.</b>	<b>42 Hrs.</b>

**Pedagogy:** Classroom lectures, Tutorials, and Case study method.

**Course Outcomes: On successful completion of the course, the Students will demonstrate**

- Describe the importance and application of various concepts of rural marketing.
- demonstrate the appropriate selection of the segmentation, targeting and positioning strategies along with the environmental factors that influence rural consumers' buying behaviour.
- Design a Pricing Strategy that suits the characteristics of rural products and the stage in the product life cycle.
- Formulate the appropriate marketing communication and rural distribution channel plans to promote and deliver the rural products.
- Appraise the recent trends in Rural marketing and the application of digital technology in rural marketing.

<b>Syllabus:</b>	<b>Hours</b>
<b>Module No. 1: Introduction to Rural Marketing</b>	<b>08</b>
Nature and scope of rural marketing, rural vs urban markets, concepts and classification of rural markets, rural marketing environment, rise of rural consumerism.	
<b>Module No. 2: Rural Consumer Behaviour</b>	<b>06</b>
Consumer buying Behaviour in rural markets, factors affecting consumer behaviour. <b>Market segmentation</b> – Bases for segmenting rural consumer markets.	
<b>Module No. 3: Rural Product and Pricing Strategy</b>	<b>08</b>
Rural product, Rural product classification, Product Life Cycle, Product Life Cycle strategies in rural markets, New Product Development in rural markets, Branding for rural markets. Pricing for rural markets – Factors and strategies.	
<b>Module No. 4: Rural Distribution and Communication Strategy</b>	<b>10</b>
Wholesaling and retailing in the rural market, rural mobile traders, rural distribution models- FMCG companies, durable companies, Service organizations, emerging distribution models.	

Rural communication strategy: challenges in rural Communication, creating promotion mix for rural audiences - advertisement, sales promotion, publicity.

**Module No. 5: Trends in Rural Marketing**

**10**

Digitizing rural India, online marketing reach in the rural market, recent trends in packing, labelling, grading, transporting, order processing, payment methods, storage and warehousing. Corporate Farming -Meaning Only.

Include live cases (ITC E-Choupal, TARAhatt, EID Parry's Indiagriline)

**Skill Developments Activities:**

- a) Prepare a Product life cycle for a Rural product
- b) Select a Rural Product and conduct a Consumer Satisfaction Survey
- c) Prepare an advertisement copy for a rural product
- d) Visit an APMC Yard/Mandi's and prepare a report on any one Agri product pricing.

**Text Books:**

- Debarun Chakraborty and Soumya Kanti Dhara, et al. ( 2021), Rural Marketing in India: Texts and Cases, 1st Edition Atlantic Publishers and Distributors Pvt Ltd
- Acharya SS and Agarwal NL (2019), Agricultural Marketing in India, 6th Edition, Oxford & IBH Publishing Co Pvt Ltd.
- Dinesh Kumar and Punam Gupta (2019), Rural Marketing), 1st Edition, SAGE Publications India Pvt Ltd.
- C. G. Krishnamacharyulu (2010), Rural Marketing: Text and Cases, 2nd Edition, Pearson India Education Services Pvt Ltd.
- T.P.Gopalaswamy (2009) Rural Marketing-Environment, Problems and Strategies,3rd Edition, Vikas Publishing House.

**Note: Latest edition of text books may be used.**



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