

ST. JOSEPH'S COLLEGE (AUTONOMOUS)

BENGALURU-27



Re-accredited with '**A++**' **GRADE with 3.79/4 CGPA** by NAAC Recognized by UGC as College of Excellence

SCHOOL OF COMMERCE & MANAGEMENT

SYLLABUS FOR UNDERGRADUATE PROGRAMME

BBA –Strategic Finance

For Batch 2019 onwards

About the College

St. Joseph's College (Autonomous), Bangalore is one of the oldest colleges in the state of Karnataka with a history of more than 137 years. It has been conferred as College of Excellence by the University Grants Commission (India). The college is awarded a rating of A++ (3.79/4), in the 4th cycle of re-accreditation by the National Assessment and Accreditation Council (NAAC) in 2017. St. Joseph's College has around 300 teaching and non-teaching staff and more than 6000 students.

VISION

St. Joseph's College's objective is to prepare men and women for the service of others, especially the poor and the oppressed. We provide opportunities to the students to critically understand society and its structures so that education will assist them in working for a humane and just society. Stress is laid on academic excellence, character formation and social concern.

MISSION

1. Academic Excellence: Studying subjects is a major task. All the necessary facilities are made available for students like reading room, good library and computer lab with internet facility to assist them in the same.
2. Character Formation: Character development is an essential aspect of education. A person is what his/her values are. Your character includes your behavior, your values and attitudes to life and to others and the way you face life. Building up character, a sense of hard work, perseverance, honesty, integrity, sensitivity to others and universal love that embrace all people, cutting across barriers of language, religion and caste.
3. Social Concern: The Management has made a policy of admitting, as far as possible, students from the socio-economically marginalized groups. It is the vision of the college to train students who are socially conscious and ready to stake their lives for the oppressed and the exploited. Our task as educators is to create in the student a deeper understanding of oneself and to change the world by creating plentiful opportunities for personal and social growth and total development. For the members of the Society of Jesus, education is not a commercial activity. It is a mission.

Our mission is to build up a group of young men and women who would be agents of change in society and work towards a secular world of fraternity, equality, and justice.

Faculty of Commerce and Management

Department of Commerce and Management at St. Joseph's College provides an enabling environment to help its students stand out both academically and in shaping them to an overall balanced personality both in terms of the college's vision and today's competitive environment. Since its commencement, the Department has continuously evolved offering diverse programs in the field of business studies. The Department aims at a holistic and integral formation of its students, fostering in them a spirit of academic excellence, character formation and social concern, shaping them to become "men and women" for others. The department strives to equip in its students' skills required to face the challenges of a dynamic business world.

Vision

To impart value-based quality education to serve the ever-changing global needs in the field of commerce by

preparing men and women who will be agents of change.

Mission Statement

The Department of Commerce and Management strives to provide quality Commerce education by adopting effective teaching-learning processes along with developing the required values, skills and attitudes to create business leaders with a passion for the world of business who will understand the economic, social, and global context of business.

Program Profile

The Programme is designed to provide a basic understanding of Management education and to train the students in communication skills effectively and inculcate entrepreneurship skills and decision-making capabilities. The Programme also includes practical exposure in the form of case studies, projects, presentations, industrial visits and interaction with experts from the industry. It facilitates students to acquire adequate knowledge in the field of Business administration, HR management, Organizational behavior, Business communication, Management skills, Corporate administration, Finance management, Business laws, Business ethics, Accounting, planning, International business, Event management, Quantitative methods, Research, Marketing, Entrepreneurial Development and Operations management. The Programme also offers CBCS (Choice Based Credit System) in the fourth Semester which is inter-disciplinary in nature.

- ☞ Duration: 3 years (6 semesters). A student successfully completing Three (03) years of the program will be awarded a Bachelor's Degree in Business Administration in Strategic Finance (B.B.A- SF).
- ☞ Eligibility for admission: Candidates who have completed Two years Pre-University course of Karnataka State or its equivalent are eligible for admission into this course as notified by the University from time to time. Further, a candidate applying for the program must meet the prescribed performance level in admission interview and admission entrance (if applicable).

PROGRAM EDUCATIONAL OBJECTIVE [PEOs]

1	The three year BBA program aims at developing a student's intellectual ability, executive personality, and management skills through an appropriate blending of business and general education.
2	To make sustained efforts for the holistic development of the students and thereby empower them to face the challenges posed by changing business environment
3	The program also seeks to prepare students to be job-ready or drive entrepreneurship initiatives or higher education in business at home and abroad.
4	To inculcate a spirit of Ethics and Social Commitment in the personal and professional life of management graduates so that they add value to the society.

PEOs TO MISSION STATEMENT MAPPING				
MISSION STATEMENTS	PEO1	PEO2	PEO3	PEO4
1. Academic Excellence	H		M	

2. Character Formation	M	H	L	
3. Social Concern				H

PROGRAM OUTCOMES (POs)

1	PO1	Acquire knowledge of Professional courses & management practices, skills in functional areas of business with special emphasis on professional accounting and finance.
2	PO2	Analyze qualitative and quantitative problems by collecting, analyzing data using mathematical, statistical, ICT and risk management techniques to solve the complex business problems as management professionals.
3	PO3	Exhibit creative and critical thinking skills in solving managerial problems arising due to changes in global business environment
4	PO4	Acquire entrepreneurial traits to start and manage their innovative businesses.
5	PO5	Demonstrate people skills, communication skills, personality traits, professionalism, social and Emotional intelligence and also exhibit spirit of cooperation, leadership and teamwork to accomplish pre-defined goals.
6	PO6	Awareness of social responsibility and issues that business enterprises must address, including business ethics, cultural diversity and ecological concerns

POs TO MISSION STATEMENT MAPPING

MISSION STATEMENTS	PEO1	PEO2	PEO3	PEO4	PEO5	PEO6
1. Academic Excellence	H	H	H			
2. Character Formation	M	L	M	H	H	L
3. Social Concern	M		L	L		H

H=High | L= Low | M=Moderate

Program Structure

BBA (Strategic Finance) The Programme integrates a bachelors programme in Business Administration with the globally recognized Certified Management Accountant (CMA) certification offered by the Institute of Certified Management Accountants (ICMA), the certification division of IMA, USA. The CMA program is offered the authorised CMA partner Miles Academy. On successful completion of the programme, students will get the BBA degree through St. Joseph's College and CMA certification will be awarded by ICMA on fulfilment of educational requirement and professional requirement. This unique programme is designed to familiarize

students with the finance decision-making process and working of financial markets. The programme helps students to:

- ☞ Learn the advanced technical tools, analytical skills and creative outlook which are now essential to be successful in the financial world
- ☞ Apply current theory and analytical techniques to real finance industry situations
- ☞ The program is designed to provide students with the expert level knowledge of financial planning, analysis control, decision support, and professional ethics and the working level knowledge of general

The Program Consists of:

1. **Professional Course (PC):** These are courses that are part of CMA program. The coaching for these courses are provided by our partners miles academy.
2. **Foundation Course (FC):** Foundation Courses (compulsory) which give general exposure to a student in communication and subject-related area. The foundation courses are offered at the centralised level by the foundation courses department of the college. The foundation courses are generally offered at the end of the semester.
3. **Core Course (CC):** A course that should compulsorily be studied by a candidate as a core requirement. The core course provides a sound knowledge of the program.
4. **Allied Course (AC):** A course that is being closely associated with the program. Knowledge of allied courses supports better understanding and implementation of knowledge acquired from core courses.
5. **Open electives (OE):** These are of general nature and unrelated to the discipline to expose the student in areas such as general knowledge, personality development, economy, civil society, governance, etc.
6. **Elective Course (EC):** Generally a course which can be chosen from a pool of courses and which may be very specific or specialized or advanced or supportive to the discipline/subject of study or which provides an extended scope or which enables an exposure to some other discipline/subject/domain or nurtures the candidate's proficiency/skill.
7. **Skill Enhancement Courses (SEC):** These courses are designed to provide practical exposure to students and equip students with relevant skills required for professional and personal growth. They are as follows:
 - a. **Internship:** As a part of the course completion requirement, it is mandatory for students of BBA to complete 6 weeks of internship after the completion of their IV semester examination.
 - b. **Business and Corporate Etiquettes:** A course in the 4th semester is designed to help students in developing interpersonal skills, professionalism and corporate etiquette.

Program Pedagogy

Our teaching pedagogy is uniquely devised keeping in consideration the potential of every student so that it may cater to the needs of students at every level from brilliant, mediocre to average. The pedagogy used by our course instructors encourages independent thinking and helps the students develop holistic perspectives, strong domain knowledge, contemporary skills-set and a positive attitude.

Classrooms Methodologies	Beyond Classroom	Industry Exposure
1. Classroom learning 2. Use of multimedia (PowerPoint presentation, audiovisuals). 3. Case studies 4. Games and group activities 5. Roleplay 6. Guest Lectures 7. Assignments & Quizzes	1. Conferences 2. Projects 3. Seminars and workshops 4. Development programs 5. Fests and competitions 6. Learning exchange programs 7. Research-based assignments 8. Outreach and drives	1. Internships 2. Industrial visits 3. International study tours

6.0 Program Assessment

Being in an Autonomous system, the college has adopted the Credit Grade Based Performance Assessment (CGPA). The weight of the components of the course is as directed by the Bangalore University. The course gives 30% weightage to Continuous Assessment (CA) comprising of Centrally Organized Mid Semester Test and other exercises such as quiz, seminars, assignments, etc. and 70% weightage is given to End semester Examinations.

Students must score a minimum of 35% / 25 marks in their End Semester Examination (ESE). The End Semester Examination (ESE) will be held for 2½ hours & for 70 marks. Students must score a minimum of 40% in aggregate of the CIA+ESE in each paper, as minimum marks for passing.

Components of Continuous Assessment

Assessment methods	Remarks	CA marks
Mid-semester examination	<ul style="list-style-type: none"> ▪ One-hour examination ▪ 30 marks written examination ▪ Centrally organized test 	15
Assignment and tasks	Decided by the course instructor	10

GUIDELINES FOR QUESTION PAPER SETTING AND SCHEME OF EVALUATION

- ☞ End semester Examination Question Paper Pattern. Time: 2 hours 30 minutes. Maximum marks: 70. The evaluation system comprises of both internal faculty for question paper setting and for valuation of papers.
 - ☞ Question papers received will go through the Board of Examiners for scrutiny for content, the suitability of marks, the inclusion of topics and typographical / mistakes and language.
1. Section A: Conceptual (5x2 marks = 10) 5/6 questions: In this section, questions seek to test a student's conceptual knowledge of the subject and fact retaining abilities
 2. Section B: Analytical (3x5marks = 15) 3/4 questions: Questions in this section are to test whether students can analyze.
 3. Section C: Descriptive (2 x15 marks =30) 2/3 questions: In this section, students are required to use a combination of facts, concepts, theories and judgment to explain the subject matter. Writing skills are also tested in this section.
 4. Section D: Case Study/ Compulsory Question (1 x 15 marks = 15): This section tests a student's ability to practically apply their theoretical knowledge of the subject. For papers, theory-based papers, either a case study or compulsory questions can be asked. For practical based papers, questions are numerical in nature. All CMA embedded papers will have Section-A with MCQ questions and Compulsory Case study questions under Section-D.

1. Program: An educational programme in Business Administration leading to award of Degree. It involves events/activities, comprising of lectures/ tutorials/outreach activities/ project work/viva/ seminars/ internship/ assignments/ presentations/ self-study/ quiz etc., or a combination of some of these.
2. Course: Refers to usually referred to as 'subjects' and is a component of a program. All Courses need not carry the same weight. Courses should define learning objectives and learning outcomes. A Course may be designed to comprise lectures/ tutorials/ laboratory work/ fieldwork/ outreach activities/project work/ vocational training/ viva/ seminars/ term papers/assignments/ presentations/ self-study/quiz etc. or a combination of some of these.
3. Credit: Choice Based Credit System (CBCS) program in which the students have a choice to choose from the prescribed courses and adopt an interdisciplinary approach to learning.
4. Outcome-Based Education (OBE): An approach to education in which decisions about the curriculum are driven by the outcomes the students should display by the end of the course- professional knowledge, skills, abilities, values and attitudes- rather than on the educational process.
5. Programme Educational Outcomes: PEOs are statements that describe the Institution's Mission aligned with the program.
6. Program Outcomes: POs are statements that describe what the students graduating from any of the educational Programmes should be able to do.
7. Course Outcomes: COs are statements that describe what students should be able to do at the end of a course.

COURSE MATRIX

Course Matrix: Bachelor of Business Administration (BBA) –Strategic Finance

Code	Course Title	Structure	Hours	Credits	Marks
First Semester					
BBASF1119	Financial Accounting	CC	4	4	100
BBASF1219	Business Economics	AC	4	4	100
BBASF1319	Quantitative techniques- I	AC	4	4	100
BBASF1419	Financial Planning & Performance (CMA)	CC	4	4	100
Second Semester					
BBASF2119	Business Management	CC	4	4	100
BBASF2219	Quantitative Techniques – II	CC	4	4	100
BBASF2319	Human Resource Management	AC	4	4	100
BBASF2419	Financial Reporting (CMA paper)	CC	4	4	100
Third Semester					
BBASF3119	Marketing Management	CC	4	4	100
BBASF3219	Banking Theory & Practice	CC	4	4	100
BBASF3319	Financial Analytics & Control (CMA)	CC	4	4	100
BBASF3419	Financial Decision Making I (CMA)	CC	4	4	100
Fourth Semester					
BBASF4119	Business Research	CC	4	4	100
BBASF4219	Financial Decision Making II (CMA)	CC	4	4	100
BBASF4319	Business and Corporate Etiquettes	SEC	2	2	50
BBASF4419	Event Management	AC	2	2	50
	CHOICE BASED CREDIT SYSTEM-1	OE	2	2	50
	CHOICE BASED CREDIT SYSTEM-2	OE	2	2	50
Fifth Semester					
BBASF5119	Management Accounting	CC	4	4	100
BBASF5219	Income Tax	CC	4	4	100
BBASF5319	International Business	CC	4	4	100
BBASF5419	Entrepreneurial Development	CC	4	4	100
	Electives-1	EC	4	4	100

Sixth Semester

BBASF6119	Service Management Electives-2	EE	4	4	100
BBASF6219	Business Taxation Business Tax	EC	4	4	100
BBASF6319	Production & Operations Management	CC	4	4	100
BBASF6419	Business Law	CC	4	4	100
	Electives-1	EC	4	4	100
	Electives-2	EC	4	4	100

ELECTIVE GROUPS

FINANCE ELECTIVES

BBADEF5519	Security Analysis and Portfolio Management	EC	4	4	100
BBADEF5619	Financial Services	EC	4	4	100
BBADEF6519	Financial Modelling with EXCEL	EC	4	4	100
BBADEF6619	Financial & Commodity Markets	EC	4	4	100

MARKETING ELECTIVES

BBADEM5519	Retail Management	EC	4	4	100
BBADEM5619	Consumer Behaviour	EC	4	4	100
BBADEM6519	Strategic Brand Management	EC	4	4	100
BBADEM6619	Digital Marketing	EC	4	4	100

HUMAN RESOURCE MANAGEMENT ELECTIVES

BBADEH5519	Global HRM	EC	4	4	100
BBADEH5619	Human Resource Development	EC	4	4	100
BBADEH6519	Compensation Management	EC	4	4	100
BBADEH6619	Labour Law	EC	4	4	100

BANKING & INSURANCE ELECTIVES

BBADEB5519	Indian Financial System	EC	4	4	100
BBADEB5619	Banking Technology and Management	EC	4	4	100
BBADEB6519	Risk Management for Banks & Insurance Companies	EC	4	4	100
BBADEB6619	Insurance Planning & Management	EC	4	4	100

I Year BBA SF Syllabus

I

SEMESTER
BBA SF

I SEMESTER			
Course Title	FINANCIAL ACCOUNTING	Credits	Hours
Course Code	BBASF1119	4	60

Course Objectives

1. To acquaint students with the accounting concepts, tools, and techniques influencing business organizations.
2. Impart an understanding of the theory of recording transactions in business & measurement Techniques.

Course Outcomes

1. Students get familiarized with Accounting theories and Indian Accounting standards
2. A thorough understanding of the accounting process and recording procedures
3. Understanding various internal books to be maintained by different companies
4. Enabling to convert single entry to double entry system
5. Can understand the applicability of Indian Accounting standards with Current and Fixed assets valuations and disclosure requirements

Reference Books

- Accounting for Manager-Bhattacharya, S.K. and J. Dearden Vikas publishing
- Fundamentals of Accounting & Financial Analysis-House.Chowdary , Pearson Education.
- Financial Accounting: Fundamental -Gupta, R.L. and V.K. Gupta, Sultan Chand
- Basic Financial Accounting- Jain S P & Narang, Kalyani Publishers
- An Introduction to Accountancy- Maheshwari and Maheshwari, Vikas Publishing House.

Self-Study Topics:

1. Limitations of Accounting, Difference between Journal and Ledger
2. Recent issues/changes related to Indian Accounting Standards and IFRS
3. Understanding different types of final accounts format

CO-PO MAPPING

Course Outcome	Program Outcome					
	PO1	PO2	PO3	PO4	PO5	PO6
1	H			L		
2	H	H	M	H		
3	H	H			L	
4	H	H		H		
5	H	H	L			

H=High | L= Low | M=Moderate

COURSE CONTENTS

Unit 1	INTRODUCTION TO FINANCIAL ACCOUNTING	06 Hours
Accounting: Nature, Objectives and functions of Financial Accounting. Accounting Principles, Concepts & Conventions - GAAP (Concept only). Accounting standards: Definition – importance – Standard setting in India – A brief introduction to IND AS, IAS and IFRS.		
Unit 2	ACCOUNTING PROCESS	10 Hours
Meaning – Process of Accounting – Kinds of Accounts – Rules - Transaction Analysis – Journal – Ledger Balancing of Accounts – Trial Balance (Problems). Rectification of Errors- Classification of Errors, Rectification of errors which do not affect the Trial Balance, Rectification of errors affecting Trial Balance.		
Unit 3	SUBSIDIARY BOOKS	10 Hours
Meaning – Significance – Types of Subsidiary Books – Purchases Book – Sales Book – Purchase Returns, Book – Sales Return Book – Bills Receivable Book – Bills Payable Book – Cash Book (Simple Cash Book, Double Column Cash Book, Three Column Cash Book and Petty Cash Book) and Journal proper. Bank Reconciliation Statement – Preparation of Bank Reconciliation Statement.		
Unit 4	CONVERSION OF SINGLE ENTRY INTO DOUBLE ENTRY	10 Hours
Steps in conversion - ascertainment of sales, purchases, stocks, cash and bank balances, capital etc. Preparation of final accounts.		
Unit 5	ACCOUNTING FOR CURRENT ASSETS AND NON- CURRENT ASSETS	16 Hours
Current Assets: Inventories (Ind AS 2) - Meaning – Objectives - Inventory valuation as per Indian Accounting standards. Non-current assets (Ind AS 16) - Initial measurement - Measurement after recognition or subsequent to initial recognition - Disposal of Fixed Assets; - Difference between Intangible and Fictitious Assets - Accounting for Intangible assets (Ind AS 38).		

I SEMESTER						
Course Title	BUSINESS ECONOMICS		Credits	Hours		
Course Code	BBASF1219		4	60		
Course Objectives						
<ol style="list-style-type: none"> 1. To equip the students with the fundamental concepts of economics and understand how households(demand) and businesses (supply) interact in various market structures and its implications. 2. To facilitate students with insights on theories of consumption and production and their impact on the business. 						
Course Outcomes						
<ol style="list-style-type: none"> 1. Analyze and understand the basic concepts of business economics and its role in business decisions. 2. Interpret and apply the theories of consumer behaviour and utility. 3. Identity the determinants of demand and supply for a good in a competitive market. 4. Understand the major characteristics of different market structures and its implications on firm's pricing and output decision. 5. Analyze and apply the different costs and study the short run and long run relationship of costs. 						
Reference Books						
<ul style="list-style-type: none"> • Modern Micro Economics- H.L. Ahuja, 19th Edition, S Chand Publications. • Principles of Economics- D.M. Mithani, Himalaya Publication. • Micro Economics- M. John Kennedy , Himalaya Publication. • Micro Economics- S.K. Agarwal, Excel Books. • Micro Economic Theory- R. Cauvery, S. Chand Publication. 						
Self-Study Topics:						
<ol style="list-style-type: none"> 1. Preparing a report on demand, production, cost, profit and market competitions with reference to a firm and industry. 2. Assessment of demand Elasticity of a consumer product. 						
CO-PO MAPPING						
Course Outcome	Programme Outcome					
	PO1	PO2	PO3	PO4	PO5	PO6
1	H	L	M	M	M	M
2	H	M				
3	H	M	M	M	M	
4	H					
5	H					
H=High L= Low M=Moderate						

COURSE CONTENTS

Unit 1	INTRODUCTION TO BUSINESS ECONOMICS	08 Hours
Business Economics - meaning, characteristics, distinction between business economics and economics, scope of business economics, uses/objectives of business economics, role and responsibilities of business economist.		
Unit 2	THEORY OF CONSUMER BEHAVIOUR	10 Hours
Consumer Behavior; Consumer Sovereignty; Limitations; Approaches to the Study of Consumer Behavior-cardinal approach, the law of equi-marginal utility, ordinal approach, indifference curve analysis; Consumer Surplus (Marshall).		
Unit 3	DEMAND AND SUPPLY ANALYSIS	12 Hours
Theory of demand analysis; Demand - demand determinants, law of demand, characteristics, exceptions; Elasticity of Demand - Price elasticity - types, determining factors, change in demand, business applications of price elasticity; Concepts of income and cross elasticity of demand; Price elasticity of demand measurement by total outlay method; Demand Forecasting methods; Demand forecasting methods for a new product; Law of Supply - meaning, determinants of supply and its influence on cost of production.		
Unit 4	MARKET STRUCTURES	12 Hours
Perfect competition - features, price & output determination; Monopoly - features, price & output Determination; Monopolistic competition - features, price and output determination; Oligopoly.		
Unit 5	COST AND PRODUCTION FUNCTION	10 Hours
Concepts of Cost - TFC, TVC, TC, AFC, AVC, AC and MC; Factors influencing cost of production; Opportunity Cost; Cost output relationship in the short and long run; Concepts of revenue - TR, AR and MR. Production Function - meaning, law of variable proportion, short-run, laws of returns to scale, long run; Economics of scale, Diseconomies of scale, Iso-quants and Iso-costs properties.		

I SEMESTER

Course Title	QUANTITATIVE TECHNIQUES – I	Credits	Hours
Course Code	BBASF1319	4	60

Course Objective

1. To provide basic knowledge of quantitative methods and their application to commercial situations and for decision making in business.

Course Outcomes

1. Understand the basic concepts mathematics which are applicable to business and finance
2. Study the theory of equations and its commercial and business applications
3. Learn the fundamental concept of rate of interest and its applications in banking and finance
4. Study matrix algebra and its business applications
5. Understand the basics of sequences and series and their role in business decision making

Reference Books

- Business Mathematics - Dikshit & Jain, HPH
- Business Mathematics- Ranganath, GK Publications
- Business Mathematics- Zamarudeen, Vikas Publishers
- Quantitative Methods in Management- R. Selvaraj , Excel Books.
- Business Mathematics and Statistics- G.R. Veena & Seema, I.K. Intl

Self-Study Topics

1. Calculation of future value of present value.
2. Calculation of geometric mean i.e, CAGR.
3. Calculation of EMI, Premium amount.

CO-PO MAPPING

Course Outcome	Programme Outcome					
	PO1	PO2	PO3	PO4	PO5	PO6
1		H				
2		H				
3		H				
4	H					
5		H				

H=High | L= Low | M=Moderate

COURSE CONTENTS

Unit 1	BASIC MATHEMATICAL CONCEPTS	08 Hours
Factors- factorization- HCF -LCM - Basic laws of Ratio and Proportions - Percentage - profit and loss – Application problems in business		
Unit 2	THEORY OF EQUATION	08 Hours
Introduction – Meaning – Types of Equations – Simple, Linear and Simultaneous Equations- Quadratic Equation. Problems on Commercial Application.		
Unit 3	COMMERCIAL ARITHMETIC	08 Hours
Simple interest-Compound interest– Types of annuities - Problems		
Unit 4	MATRICES AND DETERMINANTS	14 Hours
Meaning, types of matrices, operations of addition, subtraction, multiplication of two matrices –problems, transpose of a square matrix. Determinant of a square matrix- minor of an element, co-factor of an element of a determinant. Ad joint of a square matrix, singular and non-singular matrices – inverse of a square matrix –Problems on linear equations in two variables using Cramer’s rule.		
Unit 5	PROGRESSIONS	12 Hours
Introduction – Arithmetic Progression - Finding the „nth term of an AP and Sum to nth term of AP. Insertion of Arithmetic Means in given terms of AP and representation of 3 terms of AP. Geometric Progression –Finding nth term of GP – Sum to nth Term of GP – Insertion of Geometric Means in given Geometric Progression and also representation of 3 terms of GP.		

I SEMESTER

Course Title	FINANCIAL PLANNING AND PERFORMANCE	Credits	Hours
Course Code	BBASF1419	4	60

Course Objectives

1. To understand of financial planning and performance concepts relevant to present competitiveness scenario.

Course Outcomes

1. Understand the successful strategic planning process
2. Acquire the knowledge on Budgeting concepts and methodologies
3. Analyzes of financial statements for top-level decision making
4. Measure the variance and prepare the budget.
5. Set key performance indicators through profitability analysis

Reference Books

- Part 1: Financial Planning, Performance and Analytics, Wiley CMAexcel Learning System,
- Wheelen, Thomas L., et. al., Strategic Management and Business Policy: Globalization, Innovation and Sustainability- Wheelen, Thomas L, Prentice Hall.
- Cost Management: A Strategic Emphasis- Blocher, Edward, J., Stout, David E., Juras, Paul E., and Cokins, Gary, McGraw Hill.
- Cost Accounting: A Managerial Emphasis- Horngren, Charles T., Datar, Srikant, and Rajan, Madhav,, Prentice-Hall.
- Quantitative Methods for Business- Anderson, David, R., Sweeney, Dennis J., Williams, Thomas A, Jeff, and Martin, R.Kipp.
- Cost Management: A Strategic Emphasis- Blocher, Edward, J., Stout, David E., Juras, Paul E., and Cokins, Gary, McGraw Hill.
- Cost Accounting: A Managerial Emphasis- Horngren, Charles T., Datar, Srikant, Rajan, Madhav, Prentice-Hall.

Self-Study Topics:

1. Responsibility centres
2. Standard cost systems

CO-PO MAPPING

Course Outcome	Programme Outcomes					
	PO1	PO2	PO3	PO4	PO5	PO6
1	H			M		M
2				M		
3		H	M			
4		M				
5			M	H	H	M

H=High | L= Low | M=Moderate

COURSE CONTENTS

Unit 1	STRATEGIC PLANNING	08 Hours
Analysis of external and internal factors affecting strategy; Long-term mission and goals; Alignment of tactics with long-term strategic goals; Strategic planning models and analytical techniques; Characteristics of successful strategic planning process.		
Unit 2	BUDGETING CONCEPTS AND METHODOLOGIES	8 Hours
Operations and performance goals - Characteristics of a successful budget process - Resource allocation - Forecasting techniques (Regression analysis, Learning curve analysis, Expected value) - Annual business plans (master budgets) - Project budgeting - Activity-based budgeting - Zero-based budgeting – Continuous (rolling) budgets - Flexible budgeting.		
Unit 3	TOP-LEVEL PLANNING AND ANALYSIS	08 Hours
Annual profit plan and supporting schedules - Operational budgets - Financial budgets - Capital budgets - Pro forma income - Financial statement projections - Cash flow projection		
Unit 4	COST AND VARIANCE MEASURES	16 Hours
Comparison of actual to planned results - Use of flexible budgets to analyse performance - Management by exception - Use of standard cost systems - Analysis of variation from standard cost expectations		
Unit 5	PERFORMANCE MEASURES	12 Hours
Product profitability analysis - Business unit profitability analysis - Customer profitability analysis - Return On investment - Residual income - Investment base issues - Key performance indicators (KPIs) - Balanced scorecard.		

II

SEMESTER

BBA SF

II SEMESTER

Course Title	BUSINESS MANAGEMENT	Credits	Hours
Course Code	BBASF2119	4	60

Course Objectives

1. The objective is to familiarize the students with concepts and principles of Management.
2. To facilitate the development of managerial skills.

Course Outcomes

1. Understand the basic functional areas of management.
2. Apply the knowledge of management in decision making.
3. Compare the different organizational structure.
4. Apply the various leadership styles in workplace.
5. Understand the ethical issues in the various managerial functions of a business.

Reference Books

- Essentials of Management- S.V.S Murthy,
- Management concepts and strategies- J. S. Chanda ,
- The Practice of Management- Drucker P,
- Principles of Management- Routledge. Koontz & O' Donnell, Principles of Management, L. M Prasad

Self-Study Topics

1. Forms of Business Organizations
2. Business/management Ethics
3. Factors affecting ethical decisions
4. Benefits of Business ethics

CO-PO MAPPING

Course Outcome	Programme Outcome					
	PO1	PO2	PO3	PO4	PO5	PO6
1	H					
2		M		H		L
3			M			
4				H	M	
5	H		M			H

H=High | L= Low | M=Moderate

COURSE CONTENTS		
Unit 1	INTRODUCTION TO MANAGEMENT	10 Hours
Evolution of management thought: Classical School of thought (Contributions of Taylor and Fayol) – Neo-classical School – Human Relations Approach (Hawthorne Experiments) and Behavioural Science Approach (brief outline) – Modern Management Theory - Quantitative Approach, Systems Approach and Contingency Approach. Nature and significance of management - Managerial roles - Mintzberg - An overview of functional areas of management - Principles of Management – Managerial skill set.		
Unit 2	PLANNING FORECASTING AND DECISION MAKING	08 Hours
Planning: Concept, process and objectives – Types of plans – MBO & MBE, Corporate planning: Environment analysis and diagnosis. Forecasting: Meaning and purpose of forecasting – Techniques of forecasting - Qualitative and quantitative Decision making: Concept and process; Delegation and Principles of delegation: Strategy Formulation.		
Unit 3	ORGANIZING AND STAFFING	10 Hours
Organizing: Nature and Purpose of Organization – Principles of Organization – Organization structure and types – Departmentalization – Committees – Centralization vs. Decentralization of Authority – Span of Control – Meaning - Factors affecting span. Staffing: Nature and Process of Staffing		
Unit 4	LEADERSHIP, MOTIVATION AND DIRECTING	12 Hours
Motivating and Leading People at work: Leadership: Concept and leadership styles: Leadership theories-Trait theory, Rensis Likert Management theory, situational contingency theory; Motivation: Concept, Theories - Maslow, Herzberg, McGregor, Ouchi, Vrooms expectancy theory. Financial and non-financial incentives. Directing: Meaning – Principles and techniques of directing.		
Unit 5	MANAGERIAL CONTROL, CO-ORDINATION AND CHANGE MANAGEMENT	12 Hours
Managerial control: concept and process: Effective control system: Techniques of control- traditional and modern. Co-ordination: Meaning – steps and methods of co-ordination. Concept, nature and process of planned change: Resistance to change: Emerging horizons of management in a changing environment.		

II SEMESTER			
Course Title	QUANTITATIVE TECHNIQUES – II	Credits	Hours
Course Code	BBASF2219	4	60

Course Objective

1. To enable students to learn to apply commonly used statistical methods in business contexts and how to interpret analyses performed by others.

Course Outcomes

2. Understand the fundamental concepts of Statistics such as tabulation, graph and diagram and its applications in contemporary business scenarios.
3. Learn various types of averages, variations and its applications.
4. Study the basics of correlation and regression and their properties as well.
5. Study the various index numbers and to learn how these index numbers are applicable in understanding our economic status.
6. The different types of time series analysis and their applications in forecasting future trends of business.

Reference Books

- Business Mathematics and Statistics- Aggarwal S.L.. Anand Books.
- Fundamentals of Statistics- Elhance D.N. Kitab Mahal Publication.
- Fundamentals of Statistics- Ellahance, D.N, Veena Ellahance, B.M. and Agarwal -. Kitab Mahal Publication.
- Fundamentals of Statistics- Gupta S.C. Himalaya Publishing House.
- Statistical Methods- Gupta S.P.. S. Chand & Son

Self-Study Topics

1. Data and difference between primary and secondary data
2. Difference between diagram and graph
3. Representing business data using diagram and graph

CO-PO MAPPING

Course Outcome	Programme Outcome					
	PO1	PO2	PO3	PO4	PO5	PO6
1	H	M				
2		H				
3		H				
4	M					
5		H				

H=High | L= Low | M=Moderate

COURSE CONTENTS

Unit 1	FOUNDATION TO STATISTICS	08 Hours
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Importance of Statistics, Scope, Limitations and distrust of statistics, Classification of data, Tabulation (simple problems.) – Diagrammatic representation of data – Excel applications.		
Unit 2	Measures of Central Tendency and Dispersion	12 Hours
Mean, Median, Mode, Quartiles. Standard Deviation and Coefficient of variation.		
Unit 3	CORRELATION & REGRESSION	12 Hours
Scatter diagram, Karl Person's & Spearman's correlation of coefficient. Regression, Properties of regression coefficient, coefficient of determination.		
Unit 4	INDEX NUMBERS	12 Hours
Meaning, features, classification of index numbers. Construction of Index Numbers. Fisher Price indexnumber, consumer price index number.		
Unit 5	TIME SERIES – COMPONENTS OF TIME SERIES	08 Hours
Trend analysis by Moving Averages and Least Squares Method (linear).		

II SEMESTER			
Course Title	HUMAN RESOURCE MANAGEMENT	Credits	Hours
Course Code	BBASF2319	4	60
Course Objective			

1. To familiarize the students with the importance of human resource in the present-day organizations and its subsequent management as a resource
2. To develop relevant skills necessary for application in HR related issues

Course Outcomes

3. Identify human resource management as a field of study and as a central management function
4. Design and formulate various HRP processes
5. Understand the implications training and development process
6. Analyze the components of Performance Appraisal and Compensation
7. Develop relevant skills necessary for Human Resource Development and to Identify and define current ethical and moral issues confronting HR managers

Reference Books

- Human Resource and Personal Management- K Aswathappa, t. Tata McGraw Hill.
- Human Resource Management- Stephen P. Robbins. Pearson Education Asia.
- Human Resource Management- Sarah Gilmore and Steve Williams. Oxford University Press.
- International human resource management- Tayeb, M. Oxford University Press.
- Human Resource Management- Dessler, G.& Varkkey B, Pearson Education

Self-Study Topics

1. Prepare a Chart showing the functions of HRM and a brief explanation on the need for each function.
2. Prepare an advertisement for recruitment / selection of candidates for any organization of your choice.
3. Give observation report of industrial safety practices followed by any organization of your choice

CO-PO MAPPING

Course Outcome	Programme Outcome					
	PO1	PO2	PO3	PO4	PO5	PO6
1	H					
2		M	M			
3	M		M	L		
4	H	H				
5					H	H

H=High | L= Low | M=Moderate

COURSE CONTENTS

Unit 1	INTRODUCTION TO HUMAN RESOURCE MANAGEMENT	08 Hours
Meaning and Definition of HRM, Nature and Concept of HRM, Importance and Objectives of HRM, Evolution of HRM, Function and process of Human Resource management, Limitations.		

Unit 2	HUMAN RESOURCE PLANNING	12 Hours
Job Analysis: Process of Job-analysis and Design: Outcomes of Job- analysis- Job Description, Job Specification and job Evaluation. Job Design. Human Resource Planning, Recruitment, Selection and Placement: Factors affecting Recruitment, Process of Recruitment, Sources of Recruitment. Process of Selection.		
Unit 3	TRAINING & DEVELOPMENT	12 Hours
Training & Development-Meaning, Objectives, Difference between training and development, Training Methods, Executive Development.		
Unit 4	PERFORMANCE APPRAISAL AND COMPENSATION	10 Hours
Introduction-Meaning and Definition, Objectives, Methods of Performance Appraisal, Possible Errors in Appraisal Process, Planning for Performance Improvement. – Compensation – Meaning, Objective of Compensation.		
Unit 5	HUMAN RESOURCE DEVELOPMENT& ETHICS IN HR	10 Hours
Promotion and Transfer, Meaning and definition of Promotion-Purpose of Promotion, Basis of Promotion, Meaning of Transfer, Reasons for transfer, Types of transfer. Meaning of HRD , Roles of training in HRD, Knowledge Management, Ethical challenges in HR, HRIS (meaning and purpose), Grievances (meaning and ways of handling Grievances)		

II SEMESTER			
Course Title	FINANCIAL REPORTING	Credits	Hours
Course Code	BBASF2419	4	60
Course Objectives			

1. To understand financial reporting concepts per US GAAP and IFRS and to understand financial accounting and reporting for assets, liabilities and equity.

Course Outcomes

1. Understand the preparation of various financial statements.
2. Evaluate assets value through fair value standards and measurements
3. Measure the value of different types of liabilities
4. Prepare the report of equity transactions
5. Understand revenue recognition principles and global reporting standards

Reference Books

- Part 1: Financial Planning, Performance and Analytics- Wiley CMAexcel Learning System
- Intermediate Accounting- Kieso, Donald E., Weygandt, Jerry J., and Warfield, Terry D, Wiley & Sons, Hobok.
- Intermediate Accounting- Nikolai, Loren A., Bazley John D., and Jones, Jefferson P., South-Western Cengage Learning, Mason.
- Advanced Accountin- Hoyle, Joe B., Schaefer Thomas F., and Doupnik Timothy S, McGraw Hill.
- Cost Management: A Strategic Emphasis- Blocher, Edward, J., Stout, David E., Juras, Paul E., and Cokins, Gary, 6th edition, McGraw Hill.

Self-Study Topics:

1. Integrated Reporting

CO-PO MAPPING

Course Outcome	Programme Outcome					
	PO1	PO2	PO3	PO4	PO5	PO6
1	M			M		
2		H			H	
3		M				
4	M					
5	M		H	M		M

H=High | L= Low | M=Moderate

COURSE CONTENTS

Unit 1	FINANCIAL STATEMENTS	12 Hours
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Income statement - Statement of comprehensive income - Balance sheet - Statement of changes in equity - Statement of cash flows - Notes to the financial statements.

Unit 2	ASSET VALUATION	10 Hours
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Fair value standards and measurements - Accounts receivable - Inventory – Investment in marketable Securities - Property, plant & equipment - Depreciation Methods - Impairment - Intangible assets - Deferred tax assets - Leasehold assets.

Unit 3	VALUATION OF LIABILITIES	10 Hours
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Current liabilities - Contingencies - Long term liabilities and bonds payable – Warranties - Deferred tax liabilities - Lease liabilities.

Unit 4	EQUITY TRANSACTIONS	08 Hours
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Paid-in capital - Retained earnings - Accumulated other comprehensive income - Stock dividends and stock Splits - Stock options.

Unit 5	REVENUE RECOGNITION	12 Hours
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Revenue recognition principles - Percentage-of-completion versus completed-contract method - Matching principle - Comprehensive income - Major differences between US GAAP and IFRS.

II Year BBA SF Syllabus

**III
SEMESTER
BBA**

III SEMESTER			
Course Title	MARKETING MANAGEMENT	Credits	Hours
Course Code	BBASF3119	4	60

Course Objectives

1. This course is designed to provide students with an understanding of the principles of Marketing.
2. This course enables a student to understand the 'Marketing mix' elements and the strategies and principles underlying the modern marketing practices.

Course Outcomes

1. Students should demonstrate strong conceptual knowledge in the functional area of marketing management.
2. Comprehend the various techniques for analysis of consumer behavior.
3. Draft a marketing mix strategy for a product or a service
4. Learn to implement the appropriate STP strategy for a product or a service
5. Critically examine the role ethics in marketing decisions

Reference Books

- Marketing Management- Kotler P. & Keller, Prentice Hall
- Marketing Management- Kumar A. & Meenakshi N.. Vikas Publications.
- Marketing Management- Sheralekar S A.. Himalaya Publishing House
- Marketing Management- Mohammed Umair.. Skyward Publishers
- Marketing Management- Sontaki. Kalyani Publishers

Self-Study Topics

1. Suggest strategies for development of a product
2. Study of Consumer Behaviour for a product of your choice
3. Develop an Advertisement copy for a product
4. Study marketing mix of a particular organisation

CO-PO MAPPING

Course Outcome	Programme Outcome					
	PO1	PO2	PO3	PO4	PO5	PO6
1	H			H		
2	H			H	L	
3	H		H			
4	H		H			
5	H				L	H

H=High | L= Low | M=Moderate

COURSE CONTENTS

Unit 1	INTRODUCTION TO MARKETING	08 Hours
Definition – Nature – Scope – Importance – Concepts – Functions – Marketing v/s Selling, Micro and Macro Environment – Meaning and difference – Marketing Management – Meaning & functions.		

Unit 2	MARKETING MIX	16 Hours
Product mix – Product Life Cycle – New product development – Branding & Packaging – Pricing – Meaning – Objectives of pricing – Factors influencing pricing decisions – Methods of pricing and pricing strategies. Promotion – Meaning – Promotion mix – Selection of media– Personal selling – Sales Promotion. Factors affecting choice of channel – Channel design decision – Channel Management – Channel Conflict.		
Unit 3	MARKET SEGMENTATION, TARGETING & POSITIONING (STP)	08 Hours
Segmentation: Meaning– Perquisites/ bases for sound segmentation – Target marketing strategies – Product Positioning, meaning and steps involved.		
Unit 4	CONSUMER BEHAVIOUR	10 Hours
Meaning of consumer behaviour – Factors influencing Consumer behaviour – Buying decision process and its stages. Customer Value- Customer satisfaction. Changing profile of consumers.		
Unit 5	ETHICAL ASPECTS AND RECENT TRENDS IN MARKETING	10 Hours
Marketing Ethics – Socially responsible Advertising – Ethics and Regulation in Product, Pricing, Distribution and Promotion. E-Business – The role of AI in marketing – M Business – Relationship marketing – Retailing – concept marketing- Guerrilla marketing, Digital marketing and virtual marketing (concepts only).		

III SEMESTER			
Course Title	Banking Theory & Practice	Credits	Hours

Course Code	BBASF3219	4	60
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Course Objectives

1. To familiarize the students to understand the law and practice of banking.
2. To provide introductory knowledge about the various aspects of banking regulations.

Course Outcomes

1. Understand the Role and functions of Commercial Bank.
2. Understand the Regulation and Control of Commercial Banks by RBI.
3. Identify different types of customer, procedure and practice in opening an account.
4. Analyze the different types of Negotiable Instruments available and its role in the market.
5. Identify the duties and responsibilities of paying banker and collecting banker.

Reference Books

- Banking Theory Law and Practice- Gordon & Natrajan. HPH.
- Banking Law and Practice- Maheshwari. S.N.. Kalyani Publishers.
- Banking Operations- Prof. Bimal Jaiswal and Dr. Leena S. Shimpi.. Sahitya Bhawan Publications.
- Banking Operations Management- Bimal Jaiswal. Vikas Publishing House.
- Banking Law and Practice in India- Tannan M.L.. Wadhwa and company.

Self-Study Topics

1. Fill account opening form of SB A/c or Fixed Deposit
2. Fill pay in slip of SB A/c or Current A/c
3. Draw specimen of Demand Draft

CO-PO MAPPING

Course Outcome	Programme Outcome					
	PO1	PO2	PO3	PO4	PO5	PO5
1	M					
2	M					
3		L				
4	M					
5	L					M

H=High | L= Low | M=Moderate

COURSE CONTENTS

Unit 1	COMMERCIAL BANKS	10 Hours
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Introduction – Role of Commercial Banks – Functions of Commercial Banks – Primary Functions and Secondary Functions – Credit Creation of Commercial Banks – Investment Policy of Commercial Banks – Profitability of Commercial Banks. Regulation and Control of Commercial Banks by RBI.			
Unit 2	BANKER AND CUSTOMER RELATIONSHIP		12 Hours
Banker and Customer: Meaning of Banker and Customer – Banking Company – General and Special Relationships between Banker and Customer. Types of Customers and Account holders: Procedure and Practice in opening and conducting the accounts of customers particularly individuals including minors - Joint Account Holders. Partnership Firms - Joint Stock companies with limited liability-Executors and Trustees-Clubs and Associations-Joint Hindu Family.			
Unit 3	NEGOTIABLE INSTRUMENTS		10 Hours
Introduction – Meaning & Definition – Features – Kinds of Negotiable Instruments (Meanings only) – Cheques –Meaning & Definition – Features - Parties – Crossing of cheques – types of crossing. Endorsements – Meaning– Essentials – Kinds of Endorsement.			
Unit 4	PAYING BANKER AND COLLECTING BANKER		10 Hours
Paying Banker – Meaning – Precautions – Statutory Protection to the Paying Banker – Dishonor of Cheques – Grounds of Dishonor – Consequences of wrongful dishonor of Cheque. Collecting Banker – Meaning – Duties & Responsibilities of Collecting Banker –Statutory Protection to Collecting Banker.			
Unit 5	PRINCIPLES OF BANK LENDING		10 Hours
Different kinds of borrowing facilities granted by banks - Loans, Cash Credit, Overdraft, Bills Purchased, Bills Discounted, Letters of Credit – Modes of creating charge- mortgage, pledge, lien and hypothecation - Types of Securities – NPA (Meaning only). Sound principles of Bank Lending.			

III SEMESTER

Course Title	FINANCIAL ANALYTICS AND CONTROL	Credits	Hours
Course Code	BBASF3319	4	60

Course Objectives

1. To understand information systems, data governance, technology-enabled finance transformation and the application of data analytics and visualization.
2. To understand supply chain management and business process improvement.
3. To understand governance, risk, compliance, system controls and security measures for internal

controls.

Course Outcomes

1. Understand the basic information systems and data analytics.
2. Compare the different types of costing methods.
3. Implement supply chain management for improving business processes.
4. Select the appropriate internal control policies for efficient governance & compliance.
5. Choose the right system controls and security measures for business continuity.

Reference Books

- Part 1: Financial Planning, Performance & Analytics, Wiley CMAexcel Learning System,
- Cost Management: A Strategic Emphasis; Edward Blocher, David Stout, Paul Juras, and Gary Cokins; McGraw Hill
- Cost Accounting: A Managerial Emphasis; Charles Horngren, Srikant Datar, and Madhav Rajan; Pearson
- Core Concepts of Accounting Information Systems; Mark Simkin; Wiley
- Accounting Information Systems, George Bodnar, and William Hopwood; Pearson
- COSO, The Committee of Sponsoring Organizations of the Treadway Commission, 2017, Enterprise Risk Management - Integrated Framework
- Accounting Information Systems, George Bodnar, and William Hopwood; Pearson
- Fundamentals of Business Analytics, 2nd Edition; R N Prasad, Seema Acharya; Wiley
- Robotic Process Automation Tools, Process Automation and their benefits: Understanding RPA and Intelligent Automation; Srikanth Merianda, Kiwa K; Consulting Opportunity Holdings

Self- Study Topics:

1. Business intelligence
2. Data mining - Analytic tools
3. Data visualization-
4. Cost behaviour and cost objects - Actual and normal costs - Standard costs

CO-PO MAPPING

Course Outcome	Programme Outcome					
	PO1	PO2	PO3	PO4	PO5	PO5
1	M		H			M
2		H				
3				M	L	
4		L			H	
5		M				

H=High | L= Low | M=Moderate

COURSE CONTENTS

Unit 1	INFORMATION SYSTEMS AND DATA ANALYTICS	10 Hours
Accounting information systems - Enterprise resource planning systems - Enterprise performance management systems - Data policies and procedures - Life cycle of data - Controls against security breaches- Systems Development Life Cycle – Process automation - Innovative applications.		
Unit 2	COST MEASUREMENT CONCEPTS	10 Hours
Absorption (full) costing - Variable (direct) costing - Joint and by-product costing- Job order costing - Process		

costing - Activity-based costing - Life-cycle costing - Fixed and variable overhead expenses - Plant-wide versus departmental overhead - Determination of allocation base - Allocation of service department costs

Unit 3	SUPPLY CHAIN MANAGEMENT AND BUSINESS PROCESS IMPROVEMENT	12 Hours
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Lean manufacturing - Enterprise resource planning (ERP) - Theory of constraints and throughput costing - Capacity management and analysis - Value chain analysis - Value-added concepts - Process analysis - Activity-based management - Continuous improvement concepts - Best practice analysis - Cost of quality analysis - Efficient accounting processes

Unit 4	GOVERNANCE, RISK AND COMPLIANCE	10 Hours
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Internal control structure and management philosophy - Internal control policies for safeguarding and assurance - Internal control risk - COSO Control Components – ERM Policies and Procedures - Corporate governance & Responsibilities - Audit Risk - External audit requirements

Unit 5	SYSTEMS CONTROLS AND SECURITY MEASURES	10 Hours
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General accounting systems controls – Application and transaction controls – Network Controls – Backup Controls – Business Continuity planning

III SEMESTER

Course Title	FINANCIAL DECISION MAKING – I	Credits	Hours
Course Code	BBASF3419	4	60

Course Objectives

1. To understand a common size financial statement and recall and relate to the financial ratios.
2. To identify the relationship between risk and return and utilize the knowledge of long-term

financial management.

3. To examine financial markets and regulations and analyze working capital management.
4. To explain mergers and acquisitions, bankruptcy, and corporate restructuring.

Course Outcomes

1. Understand the basic information systems and data analytics.
2. Compare the different types of costing methods.
3. Implement supply chain management for improving business processes.
4. Select the appropriate internal control policies for efficient governance & compliance.
5. Choose the right system controls and security measures for business continuity.

Reference Books

- Part 2: Strategic Financial Management, Wiley CMA excel Learning System
- Financial Reporting & Analysis; Charles Gibson; South-Western Cengage Learning
- Financial Statement Analysis; K. R. Subramanyam, and John Wild; McGraw Hill
- Principles of Corporate Finance; Richard Brealey, Stewart Myers, and Franklin Allen; McGraw Hill
- Fundamentals of Financial Management; James Van Horn, and John Wachowicz; Pearson

Self- Study Topics:

1. Special Issues - Impact of foreign operations,
2. Effects of changing prices and inflation,
3. Impact of changes in accounting treatment,
4. Accounting and economic concept of value and income, Earning Quality

CO-PO MAPPING

Course Outcome	Programme Outcome					
	PO1	PO2	PO3	PO4	PO5	PO5
1	M		H			M
2		H				
3				M	L	
4		L			H	
5		M				

H=High | L= Low | M=Moderate

COURSE CONTENTS

Unit 1	FINANCIAL STATEMENT ANALYSIS AND PROFITABILITY ANALYSIS	10 Hours
Common size financial statements - Common base year financial statements – ROA and ROE – Return on Total Assets – Factors in measuring income – Source, stability and trends of sales and revenue – Relationship between revenue and receivables and revenue and inventory – Effect on revenue due to changes in revenue recognition and measurement methods – Cost of sales analysis – Variation analysis – Calculation and Interpretation of sustainable equity growth.		
Unit 2	FINANCIAL RATIOS	12 Hours
Liquidity (current, quick, cash, cash flow, net working capital) – Leverage (solvency, operating, finance, debt to equity, debt to total assets, fixed charge coverage, interest coverage, cash flow to fixed charge), Activity (receivable turnover, inventory turnover, A/P turnover, days sales outstanding, days inventory outstanding, days purchases, asset turnover. Cash cycle) – Profitability (gross profit, net profit, EBITDA, ROA, ROE), Market		

(market/book, P/E, book value per share, basic and diluted earnings per share, earnings yield, dividend yield, dividend payout ratio) .

Unit 3	LONG-TERM FINANCIAL MANAGEMENT	12 Hours
Calculating return - Types of risk - Relationship between risk and return - Term structure of interest rates - Types of financial instruments - Cost of capital - Valuation of financial instruments Raising Capital: Financial markets and regulation - Market efficiency - Financial institutions - Initial and secondary public offerings - Dividend policy and share repurchases - Lease financing		
Unit 4	WORKING CAPITAL MANAGEMENT	10 Hours
Working capital management: Working capital terminology - Cash management - Marketable securities management - Accounts receivable management - Inventory management - Types of short-term credit - Short-term credit management		
Unit 5	CORPORATE RESTRUCTURING AND INTERNATIONAL FINANCE	08 Hours
Mergers and acquisitions - Bankruptcy - Other forms of restructuring - Fixed, flexible, and floating exchange rates - Managing transaction exposure - Financing international trade		

IV

SEMESTER

BBA SF

IV SEMESTER			
Course Title	Business Research	Credits	Hours
Course Code	BBASF4119	4	60
Course Objectives			
<ol style="list-style-type: none"> 1. To familiarize students with the concepts and techniques of business research. 2. To enable students to take up practical research projects. 			
Course Outcomes			
<ol style="list-style-type: none"> 1. Understand the basic concepts of business research and its types 2. Learn the appropriate method of sampling for selected research area 3. Construct tool for data collection and analysis 4. Learn to formulate hypothesis. 			

5. Prepare the business research report in standardized format.

Reference Books

COURSE CONTENTS

Unit 1	<ul style="list-style-type: none"> Introduction to Business Research - Chand. Marketing Research: A South-Asian Perspective- Gilbert A. Churchill, Dawn Jacobucci and D. Israel. Cengage Learning. Criteria for a good research - Steps in Research - Identifying research problem – concepts, constructs and theoretical framework objectives of the study (concept); Research questions & types Types of research Research Methodology- Kothari, C.R.. New Age. Research Methodology with HR Majhi & Parul Khatua. Himalaya Publishing House Research Methodology in Social Sciences - O. B. Krishna Murthy. HBS 	14 Hours				
Self-Study Topics						
Writing review of literature – Literature survey using Internet.						
Unit 2	<ul style="list-style-type: none"> 1. Illustrate different types of samples with examples 2. Construct a questionnaire for collection of primary data keeping in mind the topic chosen for research 3. Tabulate the information collected through the questionnaire 	08 Hours				
Self-Mapping						
Meaning; Steps in sampling; Criteria for Selection of Sampling Techniques - Sampling frame - Sampling						
Course	Programme Outcome					
Outcome	PO1	PO2	PO3	PO4	PO5	PO5
1	M	M	M			M
2				M	H	
3		H		M		
4		H				
5	L		M		H	L
H=High L= Low M=Moderate						

methods (probability and non-probability methods).

Unit 3	DATA COLLECTION AND TABULATION	10 Hours
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Data: Meaning - Types of Data - Difference between Primary and Secondary Data - Collection of Primary data - Pilot study; Questionnaire – Schedules – Interview – Survey - Observation; Secondary data: Meaning - Sources of Secondary Data.

Unit 4	DATA PROCESSING, PRESENTATION AND ANALYSIS	12 Hours
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Processing of data: Editing, Coding, Classification of data -Tabulation of data - Hypothesis Testing - Concept-Need - Characteristics of Hypothesis -Types of Hypothesis - Procedure for Hypothesis- Various Hypothesis Tests -T-Test, Z-Test, Chi-Square (using Excel Sheet)

Unit 5	REPORT WRITING	08 Hours
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Report Writing- Introduction – Types – Format - principles of writing report – Documentation: precautions while writing research reports- Footnotes and Endnotes - Bibliography – Citation Model - APA Model -Guidelines for writing references.

IV SEMESTER

Course Title	FINANCIAL DECISION MAKING – II	Credits	Hours
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Course Code	BBASF4219	4	60
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Course Objectives

1. To define marginal, sunk and opportunity costs and recall cost volume profit analysis.
2. To demonstrate understanding of pricing methodologies
3. To demonstrate understanding of enterprise risk management
4. To identify a system of investment decision and develop stages of capital budgeting
5. To understand the importance of ethics for management accounting and financial management professionals

Course Outcomes

1. Analyse CVP & BEP for decision making.
2. Interpret decisions and suggestions based on Marginal Analysis
3. Understand different types of Enterprise risk management.
4. Compare the various capital budgeting techniques.
5. Demonstrate professional ethics in management.

Reference Books

- Wiley CMAexcel Learning System, Part 2: Strategic Financial Management

- Cost Management: A Strategic Emphasis: Edward Blocher, David Stout, Paul Juras, and Gary Cokins; McGraw Hill

COURSE CONTENTS

Unit 1	DECISION ANALYSIS	12 Hours
<ul style="list-style-type: none"> Cost Accounting: A Managerial Emphasis: Charles Horngren, Srikant Datar, and Madhav Rajan; Pearson Cost/volume/profit analysis - Breakeven analysis - Profit performance and alternative operating levels - Analysis of multiple products 		
Unit 2	MARGINAL ANALYSIS	12 Hours
<ul style="list-style-type: none"> COSO, The Committee of Sponsoring Organizations of the Treadway Commission, Enterprise Risk Management - Integrated Framework Sunk costs, opportunity costs and other related concepts - Marginal costs and marginal revenue - Special orders and pricing - Make versus buy - Sell or process further - Add or drop a segment - Capacity considerations 		

Self-Study Topics:

Unit 3	ENTERPRISE RISK MANAGEMENT	08 Hours
<ul style="list-style-type: none"> 1. Pricing methodologies - Target costing Types of risk - Risk identification and assessment - Risk mitigation strategies - Managing risk. 2. Elasticity of demand 		
Unit 4	INVESTMENT DECISIONS	12 Hours
<ul style="list-style-type: none"> Product life cycle considerations Capital budgeting process, Stages of capital budgeting - Incremental cash flows - Income tax considerations - Net present value, internal rate of return, comparison of NPV and IRR - Payback and discounted payback - Risk analysis in capital investment 		

CO-PO MAPPING

Course Outcome	PO1	PO2	PO3	PO4	PO5	PO5
Unit 5	PROFESSIONAL ETHICS					
Business Ethics - Ethical considerations for management accounting and financial management professionals - Ethical considerations for the organization - Sustainability and social responsibility						
1		H		L		
2		M		H		
3				M	M	
4		M				
5	H			M		M
						H

H=High | L= Low | M=Moderate

IV SEMESTER

Course Title	Business and Corporate Etiquettes	Credits	Hours
Course Code	BBASF4319	2	30

Course Objectives

1. To develop communication and presentation skills required to demonstrate corporate etiquettes
2. To equip students with essentials of social skills and professionalism

Course Outcomes

1. Demonstrating the various types of essential etiquettes in a corporate environment.
2. Evaluate the prevailing corporate culture, ethical issues; and manage conflict effectively.
3. Construct effective presentations, group discussions and other professional pre requisites.

Reference Books

- The Essential Guide to Business Etiquette- Lillian H. Chaney & Jeanette S. Martin. Prager Publishers.
- Indian Business Etiquette- Raghu Palat , Jaico Publishing House.
- Corporate Grooming and Etiquette- Sarvesh Gulati. Rupa Publications India Pvt. Ltd.
- Business Communication- Thomas Means. Cengage Learning.

Self-Study Topics

1. Analyze dimension of business etiquettes.
2. Study different communication styles and learn how to adjust accordingly.
3. Presentation skills and techniques for both verbal and non-verbal communication.

CO-PO MAPPING

Course Outcome	Programme Outcome					
	PO1	PO2	PO3	PO4	PO5	PO5
1	H				H	H
2			M			
3				H	M	

H=High | L= Low | M=Moderate

COURSE CONTENTS

Unit 1	INTRODUCTION TO BUSINESS AND CORPORATE ETIQUETTE	8 Hours
Business Etiquette – Meaning & characteristics - Essentials of Business Etiquette – Generally accepted Etiquette practice – Dimensions of Business Etiquettes: Telephone, Meeting, Interview (Before, After and During Interview), Workplace, Business party, letter, e-mail. Social Media Etiquettes.		
Unit 2	Corporate Culture And Expectations	10 Hours
Corporate Culture & its components – values – Addressing Ethical issues – Cross cultural values and expectation – Etiquette techniques and styles under various corporate cultures. Business Communication – SMS Language, Corporate Expectations - Professionalism – Importance of Professional behavior – Dress Code. Meeting: Protocol – Agenda – Chairing. General Disability Etiquette - Attitude and Conflict Management, Indian Business Etiquette.		
Unit 3	PRESENTATION SKILLS	8 Hours
Presentation Skills: Importance, Basic Courtesies – Small talk, Greetings, Handshakes. PPT presentation – Essentials of good presentation – Spokes Person – Group Discussion: Introduction, Types, Do's and Don'ts, Elevator pitch, Body Language, Verbal communication, Resume preparation and Grooming.		

IV SEMESTER

Course Title	Event Management	Credits	Hours
Course Code	BBASF4419	2	30

Course Objectives

1. To familiarize students with a conceptual framework of Event Management, Event Services, ConductingEvent and Managing Public Relations.

Course Outcomes

1. Understand the policies & procedures involved in Event Management
2. Learn to prepare event plans
3. Acquire Event management skills

Reference Books

- Event Entertainment and Production – Mark Sonderm CSEP Publisher: Wiley & Sons, Inc.
- Event Management- Anne Stephen – HPH.
- Event Management- K. Venkataramana, SHBP.
- Event Management & Public Relations -Savita Mohan – Enkay Publishing House
- Event Management & Public Relations -Swarup K. Goyal – Adhyayan Publisher

Self-Study Topics

1. Preparation of Event Plan for Wedding, Annual general body Meeting of an MNC,
2. Preparing Budget for conduct of National level intercollegiate sports events,
3. Preparation of Event Plan for College day Celebrations.

CO-PO MAPPING

Course Outcome	Programme Outcome					
	PO1	PO2	PO3	PO4	PO5	PO5
1	H				H	H
2			M			
3				H	M	

H=High | L= Low | M=Moderate

**COURSE
CONTENTS**

Unit 1	INTRODUCTION TO EVENT MANAGEMENT	08 Hours
Event- Meaning- Need- Scope of Event, Analysis of Event, Decision Makers-Event Manager Technical Staff-Establishing of Policies & Procedure- Developing Record Keeping Systems.		
Unit 2	EVENT MANAGEMENT PROCEDURE	10 Hours
Principles for holding an Event, General Details, Permissions- Policies, Government and Local Authorities, - Phonographic Performance License, Utilities- Fire Brigade Ambulance Catering, Electricity, Water and Local Taxes Applicable.		
Unit 3	CORPORATE EVENTS	8 Hours
Planning of Corporate Event, Types of corporate events, Job Responsibility of Corporate Events Organizer, Arrangements, Budgeting, Safety of Guests and Participants, Creating Blue Print, Need for Entertainment in Corporate Events and Reporting.		

CBCS

IV SEMESTER			
Course Title	Entrepreneurship Development	Credits	Hours
Course Code	CBCS	2	30

Course Objectives

1. To provide conceptual framework on business conditions and formulation of business plan	COURSE CONTENTS
Unit 1 Components of Entrepreneurship and its role in economic development	6 Hours
2. Explain the use of necessary financial and non-financial assistance by institutions both at state and central, subsidies and incentives and concessions by government for starting new venture.	

Course Outcomes

1. Identify the requisite competency for entrepreneurship to be successful in competitive market.
2. Illustrate the procedure involved in entrepreneurial process right from identification of opportunities to development of new venture in terms of financial, marketing, hr, legal, social and technical aspects of new business venture
3. Utilize financial and non-financial assistance by institutions both at state and central level, subsidies and incentives and concessions by government for starting new venture from time to time.

Reference Books

- The Knowledge Entrepreneur- Colin Coulson Thomas, Kogan Page Publications.
- Entrepreneurship Theory Process and Practice- Donald F Kuratko & Richard M Hodgetts, Sixth Edition, Thomas South Western Publications.
- Entrepreneurship Development- Dr.Sudhir Sharma, Balraj Singh & Sandeep Singhal, Wisdom Publications.
- Entrepreneurship, Strategies and Resources- Mark J Dollinger, Pearson Edition.

Self-Study Topics

1. Convert your business idea by drafting a business plan 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.

CO-PO MAPPING

Course Outcome	Programme Outcome					
	PO1	PO2	PO3	PO4	PO5	PO5
1	H					H
2		M				
3			H	L	H	

H=High | L= Low | M=Moderate

and enterprise- Reasons for growth of Entrepreneurship -Characteristics and classification of Entrepreneurs-Intrapreneurs- Women Entrepreneurs- problems and challenges- Competency requirement for entrepreneurs

Unit 2	COMMENCEMENT OF A BUSINESS ENTERPRISE AND ELEMENTS BP	14 Hours
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Entrepreneurial Process- Identification and selection of Business Opportunities-Sources of Business idea- Procedures and Formalities for starting up a venture-Location- Clearances and permits required- Formalities- Licensing and registration procedures. Meaning – importance – preparation –BP format: Financial aspects of the BP, Marketing aspects of the BP, Human Resource aspects of the BP, Technical aspects of the BP, Social aspects of the BP. Common pitfalls to be avoided in preparation of a BP.

Unit 3	ASSISTANCE FOR ENTREPRENEURS IN INDIA	10 Hours
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Financial assistance through SFCs, SIDBI, Commercial Banks, IFCI - Non-financial assistance from DIC, SISI, AWAKE, KVIC - PM MUDRA yojana- meaning, objectives, procedures for obtaining loan under MUDRA. Financial incentives for SSIs and Tax Concessions - Assistance for obtaining Raw Material, Machinery, Land and Building and Technical Assistance - Industrial Estates: Role and Types.

IV SEMESTER

Course Title	Human Resource Management	Credits	Hours
Course Code	CBCS	2	30

Course Objectives

1. To familiarize the student with the fundamentals of Human Resource management in the organization

2. To provides an in-depth understanding of various concepts related to the HRM initiatives that are practiced in organizations.

Course Outcomes

1. Understand the scope and Importance of HRM
2. Compare and use various performance appraisal techniques
3. Learn the various HRD functions

Reference Books

- Human Resource Management- Aswathappa, Tata McGraw Hill.
- Human Resource Management- Madhurimalall, HPH.
- Personnel and Human Resources management- Subba Rao, HPH.
- Personnel management- C.B.Mamoria, HPH.

Self-Study Topics

1. Prepare a Chart showing the functions of HRM and a brief explanation on the need for each function.
2. Prepare an advertisement for recruitment / selection of candidates for any organization of your choice.
3. Develop a format for performance appraisal of an employee.

CO-PO MAPPING

Course Outcome	Programme Outcome					
	PO1	PO2	PO3	PO4	PO5	PO5
1	H					
2		M	M			
3	M		M	L		

H=High | L= Low | M=Moderate

COURSE CONTENTS

Unit 1	HRM CONCEPTS	12 Hours
Meaning and Definition, Scope, objectives and Importance of HRM – Functions of HRM- Human Resource Requirements; HR Forecasting; Job Design; Job Analysis; Job description and Job specification.		
Unit 2	HUMAN RESOURCE DEVELOPMENT	08 Hours
Concept of HRD, HRD Functions; Need and Important of Training; Different Training Techniques		

(Methods);Management Development Process; Successful Planning

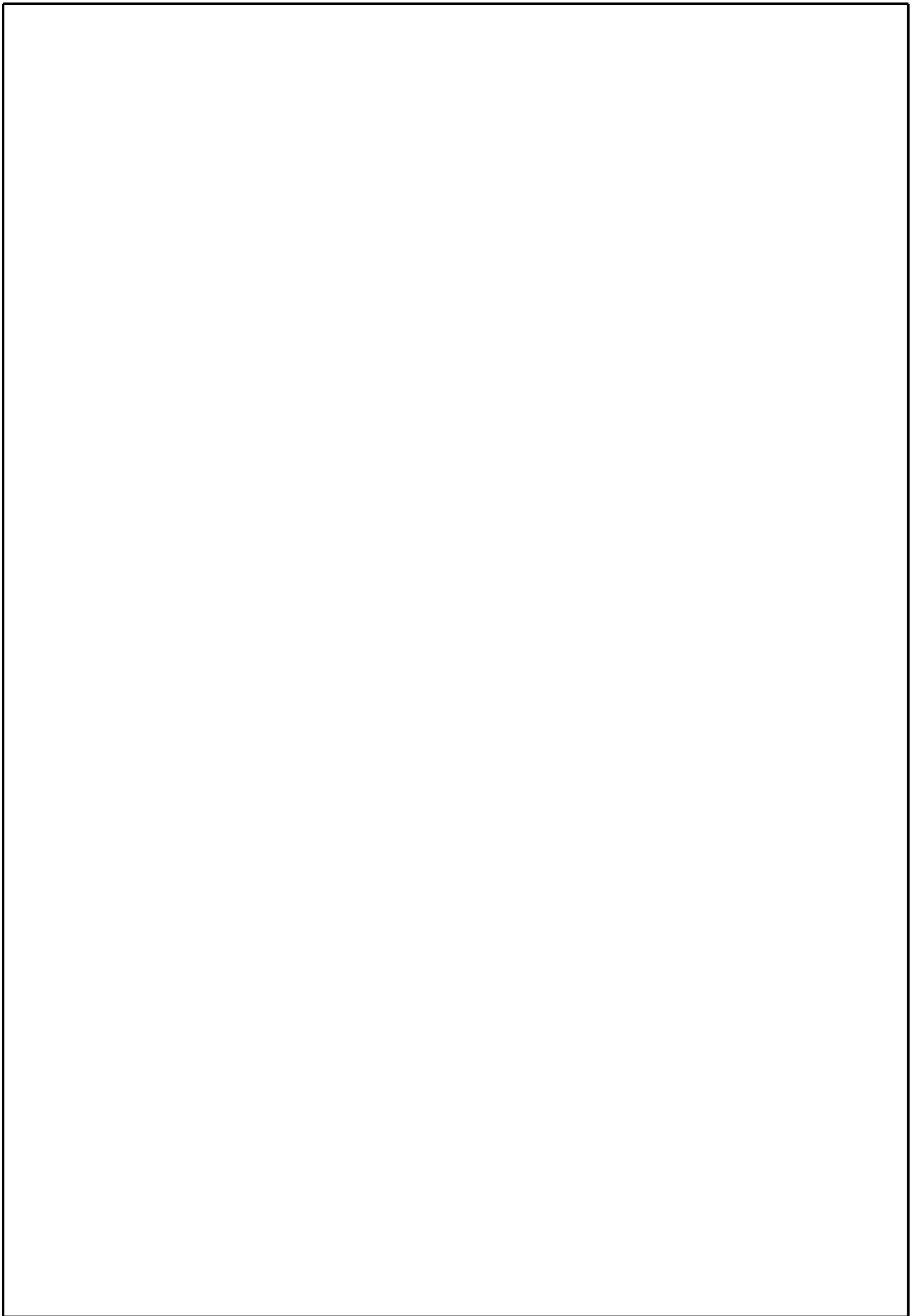
Unit 3

COMPENSATION – PERFORMANCE APPRAISAL

08 Hours

Performance and Potential Appraisal; Coaching and Mentoring; HRM issues and practices in the context of Outsourcing as a strategy and MNCs. Principal Compensation Issues & Management – Job Evaluation –Productivity, Employee Morale and Motivation; Stress Management and Quality of Work Life.

III Year BBA Syllabus



V SEMESTER BBA SF

V Semester			
Course Title	Management Accounting	Credits	Hours
Course Code	BBASF5119	4	60
Course Objectives			
<ol style="list-style-type: none">1. The objective of this subject is to enable the students to understand the analysis of financial statements2. To interpret financial statements with a view to prepare management reports for decision-making.			
Course Outcomes			
<ol style="list-style-type: none">1. Understanding the basis of decision making accounting2. Preparation of cash flow statement3. Analysis of financial statements4. Calculation and interpretation of ratios5. Preparation of management reports.			

Reference Books

- Cost and Management Accounting- M.N Arora Himalaya Publishing House, Mumbai.
- Advanced Cost Accounting-S.N Maheshwari, Sultan Chand Publishing House
- Management Accounting-Khan and Jain, Tata McGraw Hill, New Delhi.
- Management Accounting-R.S.N. Pillai & Bhagavati, S. Chand Publications, New Delhi.
- Management and Cost Accounting- Drury, Colin ,8 th Ed., Cengage Learning..

Self-Learning Topics: [8 hours]

- 1.
2. Analyse the financial statements of a Limited Co.
Interpreting the Financial Ratios of a Limited Co.

CO-PO MAPPING

Course Outcome	Programme Outcome					
	PO1	PO2	PO3	PO4	PO5	PO6
1	H	M				
2	H	M				
3	H	M	L			
4	H	M	L			
5	H	M	L			

H=High | L= Low | M=Moderate

COURSE CONTENTS

Unit 1	Introduction to Management Accounting	6 Hours
Meaning - Definition - Objectives -Features- Role of Management Accountant- Relationship between Financial Accounting and Management Accounting, Relationship between Cost Accounting and Management Accounting.		
Unit 2	Financial Statement Analysis	8 Hours
Analysis of Financial Statements: Types of Analysis - Methods of Financial Analysis - Problems on Comparative Statement analysis - Common Size Statement analysis- Trend Analysis.		
Unit 3	Ratio Analysis	14 Hours
Ratio-Meaning-Classification-Liquidity ratios-Turnover Ratios-Solvency Ratios-Profitability		

Ratios- Interpreting the Financial Ratios of a Limited Co and Preparation of Balance sheet from Ratios.

Unit 4	Fund Flow Statement and Cash Flow Statement	16 Hours
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Fund Flow Statement -Meaning and Concept of Fund - Meaning and Definition of Fund Flow Statement - Differences between Cash Flow Statement and Fund Flow Statement - Procedure for preparation of Fund Flow Statement - Statement of changes in Working Capital - Statement of Funds from Operations - Statement of Sources and Applications of Funds –(Simple Problems only).

Cash Flow Statement-Meaning and Definition of Cash Flow Statement - Concept of Cash and Cash Equivalentents - Uses of Cash Flow Statement - Limitations of Cash Flow Statement - Provisions of Ind AS-7 (old AS 3) - Procedure for preparation of Cash Flow Statement - Cash Flow from Operating Activities - Cash Flow from Investing Activities and Cash Flow from Financing Activities - Preparation of Cash Flow Statement according to Ind AS-7 (old AS 3) (Indirect Method Only).

Unit 5	Management Reporting	08 Hours
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Meaning of Management Reporting - Requisites of a Good Reporting System - Principles of Good Reporting System - Kinds of Reports - Drafting of Reports under different Situations.

V Semester

Course Title	Income tax	Credits	Hours
Course Code	BBASF5219	4	60

Course Objectives

1. To justify the concept of tax, its use, types and purpose.
2. To expose the students to the various provision of Income Tax Act relating to computation of Income of individual assessee only.

Course Outcomes

1. Understand the basis of charge of Income tax in India.
2. Comprehend the concept of residential status and its importance in tax incidence.
3. Remember the provisions of salary income and apply them to calculate taxable salary.
4. Identify income under various heads of income for the purpose of income tax.
5. Solve taxable income and calculate tax liability of individual assessee.

Reference Books

- Direct taxes-law and practices -Dr. Vinod k. Singhanian, Taxmann publication.
- Direct taxes-law and practices, Dr. Mehrotra and Dr. Goyal Shitya Bhavan publication.

- Income tax Law and Practice– Gaur, Narang, Gaur and Puri, Kalyani publishers.

Self-Learning Topics: [8 hours]

- Preparation of return of income: Manually
- On-line filing of returns of income & TDS.
- List of enclosures to be made along with IT returns (with reference to salary income)

CO-PO MAPPING

Course Outcome	Programme Outcome					
	PO1	PO2	PO3	PO4	PO5	PO6
1	L					L
2				M		M
3			M		H	
4	H	L		L		
5		H			L	L

H=High | L= Low | M=Moderate

COURSE CONTENTS

COURSE CONTENTS		
Unit 1	Introduction to Income Tax	8 Hours
Meaning and Classification of taxes, Brief history of Income Tax, legal frame work, cannons of taxation; Finance Bill; Scheme of income tax; Definitions - Assesse, person, assessment year, previous year; Income, gross total income, total income, agricultural income, exempted incomes u/s 10 (restricted to individual assessee).		
Unit 2	Residential Status and Tax Incidence	10 Hours
Concept of Residential status, residential status of individual assessee - resident and ordinarily resident, resident but not ordinarily resident, non-resident; Residential status and incidence of tax – Indian and foreign income, incidence of tax for different tax payers, meaning of receipt of income, receipt vs. remittance, actual receipt vs. deemed receipt.		
Unit 3	Income from Salary	14 Hours
Meaning & Definition – Basis of Charge – Allowances – Fully Taxable Allowances, Partly Taxable Allowances, Fully Exempted Allowances; Perquisites – Tax Free Perquisites, Perquisites Taxable in all Cases: Rent free accommodation - Concessional accommodation, Personal obligations of the employee		

met by the employer – Perquisites Taxable in Specified Cases; Provident Funds –types and tax treatment, Deductions from Salary U/S 16 – Problems on Income from Salary.

Unit 4	Other heads of Income	10 Hours
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Income from house property, Profits and gains from business and profession, Capital gains, Income from other sources – Meaning and basis of charge for all heads, Deductions from Annual value of house property, Expenses and losses expressly allowed and expressly disallowed in computing income from sole proprietorship business, Concept of indexation in capital gains, various income from other sources and their taxability. (Theory only)

Unit 5	Computation of total income and Assessment of individuals	10 Hours
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Computation of Gross Total Income, deductions from GTI (Section 80 C, D and CCD) computation of total income and tax liability of Individual assessee, problems - In case of Income from other heads except salary (Computed income shall be given).

V Semester			
Course Title	INTERNATIONAL BUSINESS	Credits	Hours
Course Code	BBASF5319	4	60
Course Objectives			
<ol style="list-style-type: none"> 1. To familiarise the students with the concepts, functions and theories of international business. 2. To impart knowledge about the skills and abilities required in international business environment. 			
Course Outcomes			
<ol style="list-style-type: none"> 1. Comprehend the most widely used international terms and concepts. 2. Identify the impact of political, economic, social and cultural variables in international business. 3. Analyse the international business from a multi-centric perspective. 4. Understand the procedure of EXIM trade. 5. Develop an entry strategy into other markets recognising the forces governing the process of globalisation. 			
Reference Books			
<ul style="list-style-type: none"> • International Business, Aswathappa. K., Tata McGraw Hill • International Business, Don Ball and Wendell McCulloch, McGraw - Hill 			

- International Business, Subba Rao, Tata McGraw Hill
- International Business, Mohammed Umair, Skyward publishers
- International Business, Rosy Joshi, Kalyani Publisher.

Self-Learning Topics: [8 hours]

1. International Marketing Intelligence (Meaning and sources)
2. Study International product life cycle.
3. Regional trading blocs-EU, NAFTA, Mercosur, APEC, ASEAN, BRICS, SAARC (Structure and functions only) bilateral agreements.
4. Study the Liberalised remittance scheme.

CO-PO MAPPING

Course Outcome	Programme Outcome					
	PO1	PO2	PO3	PO4	PO5	PO6
1	M					
2				H		L
3					M	
4						
5			H			

H=High | L= Low | M=Moderate

COURSE CONTENTS

Unit 1	Nature of International Business	8 Hours
Nature and Scope of International Business (IB); International Trade Drivers of IB; Comparison-IB and domestic business; Participants in International Business; Theories of International Trade; Modes of entering international business; Approaches to International Business (Ethnocentric, Polycentric and Regio-centric).		
Unit 2	Globalisation	10 Hours
Features of Globalization; Stages of Globalization; Manifestation of Globalization; Benefits and pitfalls of globalization on Indian economy; Essential Conditions for Globalization; Barriers to Globalization in India; Role of WTO in promoting Globalization; International Organization Models (International, Multinational, Global, Transnational Companies); Types of MNCs; Organizational Structures for International Operations-Functional Structure, Product Structure, Geographical Structure, Matrix Structure, SBU structure; Role of MNCs in		

V Semester			
Course Title	International Business, Deregulation and Coopetition (Meaning only).	Credits	Hours
Course Code	BBA319	10 Hours	60
Course Objectives	Market Environment; Components of International Marketing Environment-Micro Environment (Functional areas of Business, Suppliers, Marketing intermediaries, Customer; Competitors; Shareholders); Macro Environment (PESTLE)		
Unit 3	International Marketing Environment		
	1. To enable students to understand the concepts of entrepreneurship 2. To facilitate students to prepare a business plan.		
Unit 4	International Human Resource Management	14 Hours	
Course Outcomes	International Human Resource Management- Meaning and scope of IHRM, Comparison- IHRM and domestic HRM; HR planning; Selection of expatriates; Expat training; Expat remuneration; Factors influencing expat compensation; reasons for expatriate failure and ways of avoiding it; process of repatriation. Need for induction and orientation for international employees.		
	1. Evaluate the business environment in order to identify business opportunities. 2. Identify the elements of success of entrepreneurial ventures 3. Analyse the legal and financial conditions for starting a business venture 4. Understand the importance of marketing and management in small business venture, Purpose of Export Trade; Benefits of exports to companies; Types of Exports, Procedure, Steps & Documentation; Pricing in Export/Import Trade; Functions and services of EXIM bank; Financing of exports and imports ; India's recent EXIM Policy.		
Unit 5	EXIM trade	10 Hours	
Reference Books	<ul style="list-style-type: none"> • Entrepreneurship Development and Small Business Enterprise, Poornima M , Pearson Education. • Entrepreneurial Development, Dr. Venkataramana, Sultan Chand Publishing House. • Small Business and Entrepreneurship, Kumar S, I. K. International Pvt Ltd, Bangalore. • Entrepreneurship Development, Rekha&Vibha ,Vision Book House, New Delhi • Developing Entrepreneurship, Sharma S , PHI learning Private Limited, New Delhi. 		

Self-Learning Topics: [8 hours]

1. Challenges faced by an Entrepreneur and financial assistance schemes available for Women Entrepreneurs.
2. Problems faced by **MSMEs** In India and reforms to overcome problems.

CO-PO MAPPING

Course Outcome	Programme Outcome					
	PO1	PO2	PO3	PO4	PO5	PO6
1	M		H		M	H
2	M					
3			M			
4		M		M		
5	M				L	H

H=High | L= Low | M=Moderate

COURSE CONTENTS

Unit 1	Conceptual Frame work	12 Hours
Entrepreneur – Evolution – Definition – Entrepreneur and enterprise – Entrepreneur and managers – Intrapreneur – Qualities of entrepreneurs – Types and function of entrepreneurs – Role of entrepreneurs in economic development – Social Entrepreneurship –Nature – Characteristics – Barriers – Behavioral pattern affecting entrepreneurship.- Women Entrepreneur and their Role.		
Unit 2	Micro small and medium industries(msmes)	10 Hours
Meaning & Definition – Product Range - Capital Investment - Ownership Patterns – Meaning and importance of Tiny Industries, Ancillary Industries, Cottage Industries. Role played by MSMEs in the development of Indian Economy. Problems faced by msme and the steps taken to solve the problems - Policies Governing MSMEs .		
Unit 3	Project Identification & Appraisal	12 Hours
Meaning of Project – Objectives – Classification – Identification – Internal and external		

constrains – Techno Economic Survey – Project Life Cycle – Formulation and significations – Elements of Formulation – Project selection – Design.

Unit 4	Preparing a Business Plan	8 Hours
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Meaning – Importance – preparation –BP format: Various dimensions of a Business Plan, business models-Types.

Unit 5	Project Assistance	10 Hours
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Financial assistance through SFC's, SIDBI, Commercial Banks, IFCI - Non-financial assistance from DIC, SISI, AWAKE, KVIC - PM MUDRA yojana, Local Funding - procedures for obtaining loan under MUDRA. Crowd Funding, Angel Investor, Venture Capitalist. Financial incentives for **MSMEs** and Tax Concessions - Industrial Estates: Role and Types. Mezzanine financing.

VI

SEMESTER

BBA SF

VI Semester			
Course Title	Service Management	Credits	4
Course Code	BBASF6119	Hours	60
Course Objectives			
<ol style="list-style-type: none"> 1. To familiarize students with the various kinds of services available. 2. Comprehend the role of service industry in India's development. 			
Course Outcomes			
<ol style="list-style-type: none"> 1. 2. Analyse the development of the service sector 3. Identify the importance of the service industry and its process 4. Analyse the evolution of the tourism sector and identify its classifications 5. Comprehend the banking and insurance sector. Understand the health care industry and its challenges. 			
Reference Books			
<ul style="list-style-type: none"> • Services Marketing- S.M Jha, Himalaya Publishing house • Service Marketing (Concept, Practices & Cases)- Dr. Shajahan. S; Himalaya Publishing House.. • Service Management - Sunil B Rao, VBH. • Services Marketing – The Indian Perspective- Shanker, Ravi- Excel Books, New Delhi. • Service Management- Dutta, I.K. International 			
Self-Learning Topics: [8 hours]			

- 1.
2. Managing Demand and Supply in Service Industry
3. Growth of Service Sector.
Job opportunities in service industry.

CO-PO MAPPING

Course Outcome	Programme Outcome					
	PO1	PO2	PO3	PO4	PO5	PO6
1						
2	M			L		
3	M		H			
4	M		H			H
5	M		H	L		H

H=High | L= Low | M=Moderate

COURSE CONTENTS

Unit 1	Introduction to Services Management	8 Hours
Meaning of Services – Concepts - Characteristics of Services – Classification of Services.		
Unit 2	Services Marketing	10 Hours
Meaning – Differences between Products and Services – Importance of Services Marketing – Marketing Mix for Services – 7 P's (in detail). Service Delivery Process: Role of Customer in Service delivery process- Quality issues in Services – GAP Model, Service Model, Managing moments of Truth.		
Unit 3	Tourism and Hospitality Services	12 Hours
Introduction – Evolution of Tourism Industry – Concept and Nature of Tourism – Significance of Tourism Industry- Market segmentation in tourism- Marketing mix of Tourism - Recent Trends in Tourism. Hospitality Services: Types of Hotels –Types of Accommodation – Departments in Hotels – Customer care in Hospitality Industry.		
Unit 4	Banking and Insurance Services	12 Hours
Banking - Introduction – Traditional Services – Modern Services – Recent Trends in Banking		

Services. Insurance - Introduction – Meaning and Definition of Insurance – Types of Insurance – Life Insurance – Products of Life Insurance – General Insurance – Types of General Insurance – Insurance Agents and other Intermediaries.

Unit 5	Healthcare and Information Technology Enabled Services (ITES)	10 Hours
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Hospitals – Evolution of Hospital Industry – Nature of Service – Risk involved in Healthcare Services – marketing of medical services – Hospital extension services – Pharmacy, nursing – Medical Transcription. ITES: Introduction – Growth, Types

VI Semester

Course Title	Business Taxation	Credits	Hours
Course Code	BBASF6219	4	60

Course Objective

1. To give an integrated view of corporate tax.
2. To provide a conceptual framework of international taxation and GST

Course Outcomes

- 1.
2. Obtain knowledge and understanding of the corporate tax laws rules in India
3. Develop proficiency in applicability of provisions of income tax.
4. Apply income tax laws to carry out assessment of a corporate assessee.
5. Comprehend the provisions of income tax act applicable to international transactions.
Describe the structure of GST and its applicability

Reference Books

- Singhania, Vinod K. and Monica Singhania, Corporate Tax Planning & Business Tax Procedures with Case Studies, Taxmann Publications Pvt. Ltd., New Delhi.
- Dr. H.C. Mehrotra and Dr. S.P. Goyal, Corporate Tax Planning & Management, Sahitya Bhawan Publications.
- H.C. Mehrotra, V.P. Agarwal, Goods and Services Tax GST, Sahitya Bhawan Publications.

Self-Learning Topics:

1. Awareness of the latest finance act with focus on corporate taxation.

2. Identify challenges of implementing and administrating GST in India
3. Critically examine the role of Tax Havens in the world and its impact on Indian economy.

CO-PO MAPPING

Course Outcome	Programme Outcome				
	PO1	PO2	PO3	PO4	PO5
1	H				
2				M	
3		L			
4			L		
5	M				

H=High | L= Low | M=Moderate

COURSE CONTENTS

Unit 1	Computation of business income of companies	12 Hours
Income from business – meaning and basis of charge, provisions related to admissible & inadmissible incomes & expenses, problems on computation of income from business of companies.		
Unit 2	Deductions out of Gross Total Income	10 Hours
Set - off and carry forward of losses (theory and problems including section 79), Deductions out of Gross Total Income (Theory only) - Applicable deductions to corporate assessee.		
Unit 3	Minimum Alternative Tax	10 Hours
Procedure and problems on computation of total income of companies as per IT provisions, MAT – features and applicability of MAT, procedure and problems on computing MAT, MAT credit – theory and problems.		
Unit 4	Introduction to Goods & Services Tax (GST)	8 Hours
Objectives and basic scheme of GST, meaning – Salient features of GST – Subsuming of taxes –benefits of implementing GST – Constitutional amendments - Structure of GST (Dual Model) – Central GST – State / Union Territory GST – Integrated GST - GST Council: Structure, Powers and Functions, Important definition in GST, Registration under GST.		
Unit 5	GST Acts and Registration	12 Hours
Salient features of CGST Act, SGST Act (Karnataka State), IGST Act - Meaning and Definition:		

Aggregate turnover, Adjudicating authority, Agent, Business, Capital goods, Casual taxable person, Composite supply, Mixed supply, Exempt supply, Outward supply, Principal supply, Place of supply, Supplier, Goods, Input service distributor, Job work, Manufacture, Input tax, Input tax credit, Person, Place of business, Reverse charge, Works contract, Casual taxable person, Non-resident person. Export of goods / services, Import of goods / services, Intermediary, Location of supplier of service, Location of recipient of service. Registration under GST, Procedure relating to Levy of CGST, IGST & SGST (Theory only).

VI SEMESTER			
Course Title	Production and Operations Management	Credits	Hours
Course Code	BBASF6319	4	60
Course Objectives			
<ol style="list-style-type: none"> 1. To enable the students to understand the various process of production. 2. To facilitate the students to be aware of techniques of Operations Management. 3. To familiarize students with quality control techniques. 			
Course Outcomes			
<ol style="list-style-type: none"> 1. Understand the techniques of production and enable in being a responsible production managers. 2. Analyze in taking decision with regards to buying and selling. 3. Equip with proper planning process of plant and site location. 4. Understand the techniques of quality control measures and being effective quality managers. 5. Choose appropriate technique in material and waste management. 			
Reference Books			
<ul style="list-style-type: none"> • K. Aswathappa G. Sudarsana Reddy, M Krishna Reddy. Production and Operations Management, Himalayan publications. • Buffa. Modern Production & Operations Management, Wiley Eastern Ltd. • Joseph R. Monks, Operation Management, Tata McGraw-hill publishing Co. Ltd. • A.K.Datta. Materials Management. Prentice-Hall of India (P) Ltd. 			
Self-Study Topics			

1. Visit any industry and list out the stages of PPC with as many details as possible.
2. List out the Functions of Materials management in an organization.
3. Describe the Functions of Quality Circles in an industry.

CO-PO MAPPING

Course Outcome	Programme Outcome					
	PO1	PO2	PO3	PO4	PO5	PO5
1	H					
2	M					
3		L				
4	M					
5	L					M

H=High | L= Low | M=Moderate

COURSE CONTENTS

Unit 1	Foundation to production and operations management	10 Hours
Introduction - Meaning & Definition – Classification - Objectives and Scope of Production and operation Management - Automation: Introduction – Meaning and Definition – Need – Types - Advantages and Disadvantages.		
Unit 2	Plant location and layout	12 hours
Introduction – Meaning & Definition - Factors affecting location, theory and practices, cost factor in location -Plant layout principles -space requirement- Different types of facilities, Organization of physical facilities –building, sanitation, lighting, air conditioning and safety.		
Unit 3	Materials management	10 hours
Introduction – Meaning & Definition - Purchasing, Selection of Suppliers, Inventory Management, Material Handling Principles and Practices, Economic Consideration, Criteria for Selection of Materials Handling Equipment, Standardization, Codification, Simplification, Inventory Control.		
Unit 4	Production planning and quality control	10

VI Semester			
Course Title	Business Law	Credits	Hours
Course Code	BBASF6419	4	h60rs

Objectives and Concepts, capacity planning, corresponding production planning, controlling, scheduling

Course Objectives
 1. To provide an insight into the Indian legal system
 2. To understand the impact of law in the functioning of business and commercial transactions
 3. To comprehend the impact of law in the functioning of business and commercial transactions
 4. To understand the impact of law in the functioning of business and commercial transactions
 5. To understand the impact of law in the functioning of business and commercial transactions

Course Outcomes
Unit 5 Maintenance and waste management 10 Hours
 1. Understand the different legislations pertaining to businesses and individuals.
 2. Interpret the Contract Laws to analyse case facts
 3. Analyse the implications Competition and Consumer laws on business decisions
 4. Examine the provisions pertaining to P.R protection in India
 5. Understand the legal and ethical implications of the Environment Protection on business recovery processes

Reference Books

- Business Law-Aswathappa. K & Ramachandra, Mumbai: HPH.
- Business Law-Garg, Sareen, Sharma & Chawla. Business.
- Business Law-Kapoor N.D, New Delhi: Sultan Chand & Co.
- Business Law-Nabhi, Mumbai: Indian Law House.
- Business Law-Tulsian, New Delhi: Tata McGraw Hill.

Self-Learning Topics: [8 hours]

1. Awareness of the latest enactment of laws.
2. Reasons for replacing MRTP Act with Competition Act
3. Procedure for filing Consumer complaint.
4. Rules and powers of central government to protect environment in India.

CO-PO MAPPING

Course Outcome	Programme Outcome					
	PO1	PO2	PO3	PO4	PO5	PO6
1	H					
2			L			
3						
4						
5				M		H

H=High | L= Low | M=Moderate

COURSE CONTENTS		
Unit 1	Introduction to Business Laws	5 Hours
Jurisprudence: Introduction to law – Classification of law – Hierarchy of Courts – Meaning and Scope of Business law – Sources of Indian Business Law.		
Unit 2	Contract Laws	20 Hours
Indian Contract Act, 1872: Definition of Contract - Essentials of a valid contract –Discharge of Contract – Remedies for breach of contract.		
Indian Sale of Goods Act, 1930: Definition of contract of sale, essentials of contract of sale, conditions and warranties, Rights and duties of buyer, rights of an unpaid seller.		
Unit 3	Competition and Consumer Laws	12 Hours
The Competition Act, 2002: Objectives-Features of Competition Act, CAT, offences and penalties under the Act, Competition Commission of India.		
Consumer Protection Act, 2019: Definition of the terms consumer, consumer dispute, defect, deficiency, unfair trade practices and services. Rights of the consumer under the Act, Consumer Redressal forums – District Forum, State Commission, National Commission.		
Unit 4	Intellectual Property Rights	10 Hours
Meaning of IPR, Types of IPR – Copyright, Related Rights, Trademarks, Patents, Geographical Indicators, Industrial Designs, New Plant Variety Protection (meaning only) – Public Domain – Compulsory licensing		
Patent Act 1970 - invention and non-invention, procedure to get a patent, restoration and surrender of lapsed patent, infringement of patent		
Unit 5	Environmental Law	5 Hours
Environment Protection Act, 1986: Objects of the Act, definitions of important terms: environment, environment pollutant, environment pollution, hazardous substance and occupier, types of pollution.		

ELECTIVES

FINANCE ELECTIVES

V Semester			
Course Title	Securities Analysis and Portfolio Management	Credits	Hours
Course Code	BBADEF5519	4	60
Course Objectives			

1. To provide conceptual framework to evaluate the characteristics of various investment avenues
2. To familiarize students with investment decisions and portfolio management

Course Outcomes

1. Computation of risk and return of investments.
2. Understand fundamental and technical analysis.
3. Construct optimum portfolio by using Markowitz's and Sharpe Model
4. Analyse securities using the Capital Asset Pricing Model
5. Evaluate the portfolios by using Sharpe's, Treynor's and Jensen performance indices

Reference Books

- Security Analysis and Portfolio Management- K. Venkataramana , SBHP.
- Investment and Portfolio Management- Kevin , McGraw Hill
- Investment Analysis and Portfolio Management- Prasanna Chandra McGraw-Hill
- Security Analysis and Portfolio Management- Rohini Singh-, HPH
- Security analysis & portfolio Management- Punithvathy Pandian, Vikas Publication

Self-Learning Topics: [8 hours]

- 1.
2. Objectives of Investment.
3. Avenues for Investment.
Construct and evaluate a portfolio.

CO-PO MAPPING

Course Outcome	Programme Outcome					
	PO1	PO2	PO3	PO4	PO5	PO6
1	H	H				
2	H	M				
3		H	H	M		
4		H		H		
5		H		H		

H=High | L= Low | M=Moderate

COURSE CONTENTS

Unit 1	Introduction: Investment Management	6 Hours
Meaning and Significance of Savings & Investment - Financial and Economic Meaning of Investment – Investment v/s Speculation, Hedging, Arbitrage & Gambling, – Factors Influencing Investment Decisions		

Unit 2	Fundamental Analysis	14 Hours
Fundamental Analysis: Meaning & Components - Types of Risk: Systematic & Unsystematic- valuation of risk and return of individual securities using Mean, Standard Deviation, Coefficient of Variation and Beta -Factors influencing Valuation of Securities.		
Unit 3	Technical Analysis & Related Theories	12 Hours
Introduction to Technical Analysis-Dow Theory, Elliot Wave Theory - Types of Charts &Chart Patterns- Technical Indicators &Oscillators: Moving Averages, ROC &RSI - Efficient Market Hypothesis & Random Walk Theory.		
Unit 4	Modern Portfolio Theory	12 Hours
Diversification- Meaning, Objectives and benefits; Introduction to Portfolio management, Process – of Portfolio management -Portfolio risk and Returns-Optimal Portfolio, Markowitz Model (Two securities) - Mean – Variance Model – Capital Market Line – Market Portfolio – Capital Asset Pricing Model – Security Market Line		
Unit 5	Portfolio Evaluation and Revision	10 Hours
Meaning, need and process of Portfolio evaluation – Methods of Evaluation- Sharpe, Jensen and Treynor Model, Information ratios -Simple problems. Portfolio revision- Meaning and strategies (Active and Passive management).		

V Semester			
Course Title	Financial Services	Credits	Hours
Course Code	BBADEF5619	4	60
Course Objectives			
1. To explain the structure of Indian Financial System.			

2. To understand leasing, hire purchase, Mutual funds.

Course Outcomes

1. Describe the evolution, structure and components of Indian financial system.
2. Use leasing as a financing option of a given organization.
3. Examine the pros and cons of discounting and factoring financial service.
4. Evaluate the role of mutual funds as financial institution and service
5. Examine the credit rating process and services offered by agencies at national and international level.

Reference Books

- Financial Markets and Institutions -M.Y. Khan, Mc Graw Hill
- Financial Institutions and Markets -Meir Kohn , Oxford University Press.
- Financial Markets & Services -E Gordon & K Natarajan, HPH.
- Financial Markets & Financial Services- K.Nanje Gowda,VBH.
- Financial Institutions and Markets -L M Bhole, Tata Mc Graw Hill

Self-Learning Topics: [8 hours]

1. Study the role of derivatives in financial markets.
2. To track the changes in services offered by banks over the years.
3. Credit rating agencies in India including Small & Medium Enterprises Rating Agency (SMERA)

CO-PO MAPPING

Course Outcome	Programme Outcome					
	PO1	PO2	PO3	PO4	PO5	PO6
1	M					
2		M	L			
3				H		
4					H	L
5						

H=High | L= Low | M=Moderate

COURSE CONTENTS

Unit 1	Indian Financial System	14 Hours
Meaning and - Evolution of Indian Financial System– Sub-Systems of Financial System. Financial Markets – Primary and Secondary – Structure- Players in the Stock Market – Merits and Demerits of Stock		

Markets-Stock Exchanges (BSE, OTCEI, NSE, NYSE, TSE, ASX, NASDAQ) - Listing of Securities- Stock Price Indices (Nifty, Sensex, CNX 500, BSE 100). Financial Instruments, Depositories (NSDL, CDSL)-Role and Functions.

Unit 2	Financial Services	12 Hours
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Merchant Banking – Meaning, nature and functions; merchant banking in India, Categories of financial services - Fund based and Non-fund based activities. Lease Finance - Nature, Types and Advantages of lease finance. Distinction between Lease and Hire purchase; Financial, Legal and Tax aspects of Leasing. Lease evaluation (Lease vs Buy and Lease vs HP), Lease structuring and Funding of lease. Factoring - Meanings - Types of Factoring - Factoring v/s Discounting, Securitization of debt – Meaning, Features, Mechanism, Types, Role of Fintech companies.

Unit 3	Mutual Funds	10 Hours
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Concept of Mutual Funds - Growth of Mutual Funds in India - Mutual Fund Schemes – Money Market Mutual Funds – Private Sector Mutual Funds – Evaluation of the performance of Mutual Funds – Functioning of Mutual Funds in India. AMC role and functions, Exchange Traded Funds and Index Funds.

Unit 4	Credit Rating	08 Hours
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Meaning – Objectives of Credit Rating-Benefits - Agencies of Credit Rating: CRISIL, ICRA, CARE, S&P, Moody's - Types of Credit Rating - Steps in Credit Rating Process – Limitations, Process of Credit Rating for individuals- Morningstar and liquid rating.

Unit 5	International Financial Markets	08 Hours
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FII- Regulations governing FII in India – FDI: Meaning; Introduction to DR - GDR and ADR, Meaning and Evaluation – Issue structure of GDR/ADR, Crypto Currency-Merits and Demerits.

VI Semester			
Course Title	FINANCIAL MODELLING	Credits	Hours
Course Code	BBADEF6519	4	60

Course Objective

1. To gain expansive knowledge of financial modeling through an experiential learning
2. Understand and apply the principles of finance to business problems and strategies
3. To build key financial management and analytics skills required for financial planning, evaluating and controlling to achieve desired target

Course Outcomes

On completion of this course, the students will be able to:

1. Comprehend the various concepts of financial modeling
2. Understand the impact of business decisions on organization's performance and effectiveness
3. Use analytical concepts, tools, techniques to analyze, visualize and communicate using data
4. Integrate strategic decision making to corporate finance
5. Develop key analytical skills that are required to be a successful finance professional

Reference Books

1. International financial modeling in excel by Danielle stein Fairhurst, published by John Wiley India Ltd
2. Financial Modeling by Simon, Excel Publishers.

Self-Study Topics

1. Different versions of MS Excel, features and functions
2. Applying conditional formatting, building model with consistent formulas
3. Structuring a financial model- what goes where?
4. Error check in excel, dealing with #Ref! other errors

CO-PO MAPPING

Course Outcome	Programme Outcome					
	PO1	PO2	PO3	PO4	PO5	PO6
1					H	
2		H	H		M	
3					M	
4			M	H		
5				H		

H=High | L= Low | M=Moderate

COURSE CONTENTS

Unit 1	Introduction to Financial Modelling	8 Hours
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Basics of Financial Modelling, financial models, excel tools and techniques for financial modelling, referencing cells-relative and absolute referencing, naming ranges, linking in excel- external and internal.

Unit 2	Excel functions	8 Hours
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Getting familiar with the most important functions-sum, max, min, average, count and counta, round, roundup, round-down, if, and, or, countif, sumif, vlookup, hlookup, frequently used shortcuts in excel.

Unit 3	Forecasting and decision making	14 Hours
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Cost Volume Profit (CVP) analysis, Break even analysis, goal seek-(Number of units to sell to earn desired profit), scenario manager, Time value of money, Capital budgeting techniques- Practical application of NPV, IRR and payback period.

Unit 4	Building scenarios and portfolio analysis	14 Hours
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Building drop down scenario, applying sensitivity analysis with data tables-setting up the calculation-building a data table with one input and two input and applying weightage to data table. Calculation of individual risk and return, portfolio risk and returns. Constructing an optimum portfolio using market data. Calculation of beta. Portfolio evaluation using morkowitz model

Unit 5	Charting and presenting model output	8 Hours
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Data Visualization and Interpretation Deciding which data to display, charting scenarios, deciding which type of chart to use-line chart, bar chart, combo chart, pie charts, construction of histogram.

VI Semester			
Course Title	Financial & Commodity Markets	Credits	Hours
Course Code	BADEF6619	4	60

Course Objectives

1. To provide students with a conceptual framework of Derivative Market, functionalities in this market and its mode of trading.
2. To expose students to the financial instruments used in commodity markets.

Course Outcomes

1. Describe the evolution and growth of Derivative market.
2. Understand derivative instrument to trade in stock and commodity market.
3. Examine the Contango and Backwardation market for investment decision.
4. Evaluate the role of futures and options contract for hedging.
5. Examine the Clearing and Settlement process offered by national and international commodity exchange.

Reference Books

- Commodity Markets & Derivatives- B. Kulkarni,
- Land, Work and Resource: An Introduction to Economic Geography, Patterson J.H.
- Indian Financial Systems-Khan, 6th edition, Tata McGraw Hill
- Indian Financial Institutions-Bhole, Markets and Management, McGraw Hill, New York.
- Management of Indian Financial Institutions- Srivastava R.M

Self-Learning Topics: [8 hours]

1. Procedure to open demat account
2. Contract Specification, Warehouse Receipts, Storage, practices in India
3. Purpose of grading, advantages of grading, inspection and quality control, Indian standards.
4. Delivery related issues like delivery centers.
5. FMC and Regulatory structure of commodities Derivatives markets.

CO-PO MAPPING

Course Outcome	Programme Outcome					
	PO1	PO2	PO3	PO4	PO5	PO6
1	L					
2		M				
3			H	H	H	
4						
5						L

H=High | L= Low | M=Moderate

COURSE CONTENTS

Unit 1	Stock Market	10 Hours
History, Membership, Organization, Governing body, Functions of stock Exchange, on line trading, role of SEBI, Recognized Stock Exchanges in India (brief discussion of NSE and BSE).		

Unit 2	Commodities Market	10 Hours
<p>Evolution of global commodity derivative market, History of commodity trading in India, Commodity Exchanges: Exchanges around the World and its Importance, Commodity Exchanges in India. Exchange membership, Capital requirements, commodities traded on National exchanges, instruments available for trading and Electronic Spot Exchanges.</p>		
Unit 3	Risk Management	12 Hours
<p>Basis and Basis Risk- Strengthening of basis, Weakening of basis, Contango, Backwardation, Types of risk. Risk management -Price risk management in the commodity market, Exchange risk management tools and measures – Price limit circuit filter, Margin requirements, Mark to market, Pay-in and pay-out and compulsory square off.</p>		
Unit 4	Derivatives	08 Hours
<p>Derivatives - Introduction, economic benefits of derivatives - Types of derivatives - Features of derivatives market - Factors contributing to the growth of derivatives - functions of derivative markets - Exchange traded versus OTC derivatives -traders in derivatives markets - Derivatives market in India. Hedging: Meaning, tools of hedging – Forward, Futures, Options, Swaps. Importance and benefits of hedging.</p>		
Unit 5	Regulator, Quality Assurance, Warehousing Trading, Clearing and Settlement	12 Hours
<p>Risk mitigation by regulators – Product Analysis, Margin Calculation, VaR System (SPAN). Quality Assurance, Concepts of Quality in Commodities, Grading and Standardization, Role of clearing house, Clearing and settlement procedure.</p>		

MARKETING ELECTIVE

V Semester

Course Title	RETAIL MANAGEMENT	Credits	Hours
Course Code	BBADEM5519	4	60

Course Objectives

1. To familiarize students with aspects of Retailing process and innovative marketing strategies.
2. To familiarize the students with the recent developments of retailing in India.

Course Outcomes

1. Comprehend the functions of modern retail marketing
2. Understand the retail environment.
3. Understand the key drivers of retail supply chain and how to select a retail store location.
4. Evaluate the retail marketing mix
5. Analyse the influence of e-tailing

Reference Books

- Retail Management -Suja Nair, Himalaya Publishing house
- Retail Management: Text and cases-Swapna pradhan , Mcgraw Hill
- Retail Marketing Management -David Gilbert, Pearson.
- Retail Management S.K. Poddar & others, VBH.
- Retail Management, Retail concepts and practices -R.S Tiwari , Himalaya Publishing house

Self-Learning Topics: [8 hours]

1. Trends in retailing.
2. Study the best practices of the top retailers in various segments.
3. Design a retail store layout.
4. A study on e-tailing strategies in the FMCG sector.

CO-PO MAPPING

Course Outcome	Programme Outcome					
	PO1	PO2	PO3	PO4	PO5	PO6
1	H					
2		M				
3			H	L	H	
4						
5						H

H=High | L= Low | M=Moderate

COURSE CONTENTS

Unit 1	Introduction	8 Hours
Retailing and economic significance – functions of a retailer – types of retailers– international retailing – retailing as a career – retail management decision process.		
Unit 2	Retail Environment	10 Hours
Theories of retail change: theory of natural selection in retailing, Theory of Wheel of retailing, General-Specific –General Cycle on Accordion Theory, Retail Life Cycle Theory – Multi Channel retailing – phase of growth of retail markets – Retail Mix – BCG Matrix-GE matrix. Legal aspects in retailing. Social and Ethical issues in retailing.		
Unit 3	Retail Operations And Stores Layout	12 Hours
Choice of Store location – Influencing Factors, Market area analysis – Trade area analysis – Rating Plan method - Site evaluation. Retail Operations: Store Layout and visual merchandising – Store designing – Space planning, Retail Operations - Inventory management – Merchandise Management – Category Management.		
Unit 4	Retail Marketing Mix	12 Hours
Retail marketing mix –Introduction. Product – Decisions related to selection of goods (Merchandise Management revisited) –Decisions related to delivery of service. Pricing – Influencing factors – approaches to pricing – price sensitivity - Value pricing – Markdown pricing. Place – Supply channel – SCM principles – Retail logistics – computerized replenishment system – corporate replenishment policies. Promotion – Setting objectives – communication effects - promotional mix. Human Resource Management in Retailing – Manpower planning – recruitment and training – compensation – performance appraisal.		
Unit 5	Technology in retailing	10 Hours
E-tailing, Non store retailing (e-retailing) - M-tailing in India- The impact of Information Technology in retailing - Integrated systems and networking – EDI – Bar coding – Electronic article surveillance – Electronic shelf labels – customer database management system, Trends in retailing.		

V Semester			
Course Title	Consumer Behavior	Credits	Hours
Course Code	BBADEM5619	4	60
Course Objectives			
1. To acquire an understanding of the process of consumer buying behaviour.			
2. To understand the impact of marketing strategy on consumer behaviour.			
Course Outcomes			
1. Understand the various disciplines contributing to consumer behaviour			

2. Analyse how perceptions, learning, memory, personality, and attitudes influence consumption behaviour
3. Analyse the impact of socio-cultural environment on consumer behaviour
4. Critically evaluating the process of consumer decision making.
5. Identify the importance of customer relationship management and mechanisms of consumer redressal.

Reference Books

1. Consumer Behaviour: Zubin Sethna, Jim Blythe , SAGE Publications
2. Consumer Behavior: Jay, D.Lindquist & Joseph Sirgy, Biztantra,Wiey dream tech Publication, New Delhi.
3. Consumer Behavior: Schiffman, L.G, &Kanuk, L.L, Prentice Hall of India.
4. Consumer Behaviour. Sontakki.C.N, Mumbai: Himalaya publishing House.

Self-Learning Topics: [8 hours]

1. Role of self -concept in consumer behaviour
2. Influence of anthropomorphism in consumer behaviour
3. Consumer behaviour trends in online shopping

CO-PO MAPPING

Course Outcome	Programme Outcome					
	PO1	PO2	PO3	PO4	PO5	PO6
1	H		H			
2			H			
3			M	H		
4		M	H			
5		M	H		M	

H=High | L= Low | M=Moderate

COURSE CONTENTS

Unit 1	Introduction	8 Hours
Meaning and Scope – Consumer and customer – Various disciplines involved in the study of consumer behaviour – relevance in marketing – trends – market segmentation and consumer Behaviour – VALS psychographic segmentation		
Unit 2	Individual Determinants of Consumer Behaviour	12 Hours
Needs and Motivation: Meaning of Needs and Goals – Types & Systems of Needs- Maslow's		

Hierarchy of needs, Personality & Consumer Behaviour: Meaning and nature of Personality – Freudian and Trait theories of Personality – Self Concept - Self Images – Lifestyle and AIO inventories – Brand Personality. Perception: Meaning, Consumer Imagery – Brand Image - Perception of Quality, Perception of risk Learning & Cognitive Process: Meaning of Learning – Learning theories – Memory, attitude: Nature of consumer attitudes – components of attitudes – attitude formation and change.

Unit 3	Socio-Cultural Environment	12 Hours
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Reference groups and group dynamics – Cultural, sub-cultural and cross cultural influences – Implications of social class on consumer behavior-Impact of social media on consumer behaviour–Family decision making and role of children in Consumer.- Family Life Cycle Stages-Nature of Family Purchases and Decision-making, Parent-child Influences, Consumer Socialization of Children-Rural Buying Behaviour, e-WOM.

Unit 4	Consumer Decision Making Process	10 Hours
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Stages in the consumer decision making process – personal influence and opinion leadership – Post purchase Behaviour– Cognitive Dissonance – Diffusion of innovations - Models of Consumer Behaviour.

Unit 5	CRM	10 Hours
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Introduction to customer Relationship Management -Customer Satisfaction and Loyalty - Relationship and Retention -Services Marketing and CRM-Consumerism and Public Policy — Ethical, Safety and environmental issues; Consumer Protection Act 2019 –Consumer Redressal cell- Rights of Consumers.

VI Semester			
Course Title	Strategic Brand Management	Credits	Hours
Course Code	BBADEM6519	4	60
Course Objectives			
<ol style="list-style-type: none"> To develop management professionals who are able to leverage theoretical knowledge to design sustainable solutions to real world problems. To explore the significance of branding with the emerging managerial, relational and social perspectives. 			
Course Outcomes			
<ol style="list-style-type: none"> Understand the major paradigms of brand building. 			

2. Evaluate brand positioning and building.
3. Comprehend the importance of culture and diversity on brand management.
4. Interpret the relevant theories and concepts to various practices of brand building.
5. Examine the reasons for the success or/and failure of major brands.

Reference Books

- Strategic Brand Management, Keller K.L, Prentice Hall of India.
- Strategic Brand Management, Keller K.L, Vanitha Swaminathan, Global Edition.
- Building, Measuring and Managing Brand Equity, Kevin KL, Ambi MG, Issac Jacob, Pearson Education India.
- Managing Brand Equity , David A. Aaker, The Free Press.
- Brand Leadership , David A. Aaker, Erich Joachimsthaler, Simon & Schuster UK.

Self-Learning Topics: [8 hours]

1. Factors contributing to building a strong brand.
2. Importance of keeping the brand relevant and up to date.
3. Challenges faced while becoming a global brand.
4. Pitfalls during brand extension.
5. Brand value chain concept.

CO-PO MAPPING

Course Outcome	Programme Outcome					
	PO1	PO2	PO3	PO4	PO5	PO6
1	H			M		L
2			H	M		
3			H			
4	H	M			H	
5				L		

H=High | L= Low | M=Moderate

COURSE CONTENTS		
Unit 1	Introduction to Brand Management	10 Hours
Brand VS Product, Why Brand? Can everything be branded? Identification of branding challenges and opportunities; Strategic brand Management Process, Customer Based Brand Equity, Sources of Brand Equity, Brand equity VS Customer equity.		
Unit 2	Brand Positioning and Brand Elements	10 Hours
Points of parity & points of difference, positioning guidelines, brand mantras, internal branding. Brand elements- criteria for choosing it, integrated marketing communication, identifying the key building blocks to establish a strong brand. Leveraging Secondary Brand Associations- Co-branding, licensing, celebrity endorsement, event sponsoring.		
Unit 3	Managing Brand Equity	12 Hours
How to build it; Understanding and measuring brand equity using Inter-brand methodologies, Monitoring brands, Sources of brand equity (Brand Awareness, Brand personality, Brand loyalty, Brand Audit-Brand inventory. Brand hierarchy, design of a brand Strategy- Brand Extension: Types of Brand Extension, Line and Category Extension, Pros and Cons of Brand Extension-Need for extension, Multi-Brand Strategy, Geographical Expansion-steps needed to become a global brand.		
Unit 4	Managing brands Over Time	10 Hours
Brand Architecture: Handling a Large Portfolio, Multi-Brand Portfolio. Brand Hierarchy, Revitalizing brands: Re-launch, Rejuvenation, when brand is dying or stagnating, or when the market is dying or stagnating.		
Unit 5	Designing special brand categories	10 Hours
Service brands, Private labels, Industrial brands, Luxury brands, Heritage brands, Internet brands, TOM (Top of mind recall) brands. Brand building in Indian context, Managing Premium brands.		

VI Semester			
Course Title	DIGITAL MARKETING	Credits	Hours
Course Code	BBADEM6619	4	60

Course Objectives

1. To present the student with an overall view of the Digital marketing space.
2. To develop competency in students to design marketing strategy using various online tools available to manage prospect consumers for business.

Course Outcomes

1. Develop skills required to understand online marketing and various trends in digital world.
2. Evaluate and apply key concepts related to consumer behaviour virtually.
3. Analyse SEO to create organic v/s paid Ads traffic.
4. Critically assess the use of social media marketing tools in managing public relations and reputation.
5. Demonstrate the use of Affiliate marketing & content marketing strategies in capturing the customers

Reference Books

- A Complete Guide To Search Engine Optimization- Deepak Bansal , B.R Publishing Corporation
- Strauss.J and Frost. R, "E- Marketing", Pearson Education.
- Seven Guidelines for Achieving ROI from Social Media, eMarketer- Ramsey,.
- Digital Marketing: Strategies for Online Success- Godfrey Parkin, New Holland Publishers Ltd
- Understanding Digital Marketing : Marketing Strategies for Engaging the DigitalGeneration, Kogan Page- Damian Ryan.
- Digital Marketing for Dummies- Ryan Deiss and Russ Hennesberry

Self-Learning Topics: [8 hours]

1. List out 10 companies who optimized their sales through SEO
2. Simulate a product and apply social media marketing strategies to increase the sales
3. Do a real time comparative study (collect primary data using questionnaire) on Digital marketing with traditional marketing.
4. List out recent trends in digital marketing by virtually interviewing a Digital marketing expert
5. Design the Ad with help of Affiliate marketing link.

CO-PO MAPPING

Course Outcome	Programme Outcome					
	PO1	PO2	PO3	PO4	PO5	PO6
1	H	H	L			
2	H	H		H		L
3	H	H	H	H	H	
4	H		M	H	M	
5	H				M	

H=High | L= Low | M=Moderate

COURSE CONTENTS		
Unit 1	Introduction to Online Marketing	10 Hours
Introduction to E-marketing, Importance, strategies for online marketing, challenges faced by organization, Online marketing mix, segmentation and Targeting in virtual world, issues of online marketing. Changing trends in digital marketing era. Marketing agencies.		
Unit 2	Consumer in Digital Era	8 Hours
The online consumer, digital ecosystem, marketing in a virtual world, potential of digital marketing, types of online consumer behaviour, database marketing. CRM in digital world, CRM process and technology, customer services & support, customer value management.		
Unit 3	Search Engine Optimization (SEO)	10 Hours
Meaning of SEO, Types of SEO, Trends in SEO, Different kinds of traffic on and off Page Optimization (OPO)- Email campaign creation , Google Adwords and analytics, search and display on search engines, , Search Engine Optimization Process, Key word analysis & process, Search Engine Marketing(SEM) – Paid versus natural Search, SEM landscape,		
Unit 4	Social Media Marketing	12 Hours
Meaning, importance, Advantages & dis-advantages, streaming and measuring of Mobile Ads, YouTube Advertising- YouTube including creating a channel on You Tube, BING AdCenter, Facebook Marketing, LinkedIn Marketing, Email Marketing, Social Media Marketing, Social Media measuring, monitoring, reporting, Tracking platforms, Social media influences. How to use blogs- forums and communities, Viral campaigns ,Building relationships with different customer segment.		
Unit 5	Affiliate Marketing & Content Marketing	12 Hours
How affiliate Marketing Works-Affiliate Program payment methods-Cookies, Cookie Stuffing and Affiliates-Ad sense- Email spam, search engine spam, Google slap, adware.		
Role and importance of content to business – use of content marketing, Content strategy and planning.		

HUMAN RESOURCE ELECTIVE

Course Title	GLOBAL HRM	Credits	Hours
Course Code	BBADEH5519	4	60

Course Objectives

- 1.
2. To focus on the growing presence of Global HRM issues and approaches. To understand HRM in a broader, comparative and international perspective to deal with complex issues and manifold risks.

Course Outcomes

- Comprehend the issues and practices pertaining to the major HRM functions within the context of a multinational environment
- Appraise the impact of various legal and labor relations contexts in shaping human resource practices in MNCs
- Recognize and value various cultures, global HR planning, recruitment and selection, training and development
- Evaluate the compensation practices, challenges and the theories
- Familiarize with the concept of sustainable global Human Resource Management and issues

Reference Books

- International Human Resource Management – Text and Cases P. L. Rao, Excel Books (Latest Edition)
- International Human Resource Management, Peter Dowling and Denice Welch, Cengage Learning
- International Human Resource Management, Tony Edwards, Pearson Education
- Global Human Growth Model, M.N Rudrabasavaraj, Himalaya
- International Human Resource Management, Monir Tayeb, Oxford

Self-Learning Topics: [8 hours]

1. Cross cultural management: Definitions and concepts,
2. Elements of culture, the growing importance of culture in organizations, culture and diversity, cross cultural issues in organizations.
3. Cross – Cultural team work – Benefits and problems.-Culture shock.

CO-PO MAPPING

Course Outcome	Programme Outcome					
	PO1	PO2	PO3	PO4	PO5	PO6
1	H		L			
2	H					
3		L				
4				H		
5	H					M

H=High | L= Low | M=Moderate

COURSE CONTENTS

Unit 1	Introduction to IHRM	8 Hours
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The internationalization of business. Internationalization of HRM. The development of IHRM. Differences between international and domestic HRM. Creating the international organizations: Strategy and structure. Stages in the development of MNCs. Factors influencing how MNCs organize for global business. Stages of international involvement.

Unit 2	Institutional context of international human resource management	12 Hours
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Institutional context of international human resource management. Equivalent employment standards as stated by various international organisations. Issues in IHRM in MNC's. Extraterritorial laws. Application of national law to local foreign-owned enterprises. International labor relations. Multinational enterprises and labor relations. International frameworks of ethics.

Unit 3	Expatriate and Repatriate	12 Hours
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Expatriate and Repatriate – success and failure - Role of culture in International HRM, Country and Regional Cultures, Country Culture versus MNE Culture. Culture and employee management issues/ impact of Country culture on IHRM. Human Resource Planning in HRM: recruitment and selection issues in staff selection of expatriates. Training and development - expatriate training -developing international staff and multinational teams

Unit 4	International Compensation	10 Hours
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Meaning of International compensation, Principles, Objectives, Factors influencing International compensation Strategy, Compensation issues, Compensation approaches in different countries, Theories of compensation: Contingency theory, Resources based theory, Agency theory, and equity theory.

Unit 5	Sustainable HRM	10 Hours
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Paradoxical tensions in HRM. Categories of paradoxical tensions in HRM. Coping strategies. Sustainable HRM. Objectives of sustainable HRM. Sustainable HRM models. Factors influencing the formulation and implementation of HR policies.

V Semester

Course Title	Human Resource Development	Credits	Hours
Course Code	BBADEH5619	4	60

Course Objectives

1. To understand the evolution of HRD, the functions of HRD, Linkage of HRD with organizational goals and strategies.
2. To have an in-depth knowledge about HRD processes and strategies.

Course Outcomes

1. Analyse the functioning of HRD.
2. Identify the types of training methods and the impact of HRD programs.
3. Understand the need for socialisation, counselling and coaching.
4. Evaluate the strategies of HRD for competitive advantage.
5. Comprehend the Global effect on HRD practices.

Reference Books

- Strategic Human Resource Management- Randall S. Schuler, Susan E. Jackson, Blackwell Publishing.
- Human Resource Development- Jon M. Werner & Randy L. DeSimone , 4th edition, Thomson South Western.
- Human Resource Management- Robert L. Mathis & John H. Jackson , 10th edition, Thomson South Western.
- The learning enterprise, Alexandria, V.A: Carnevale, A.P., & Gainer, L.J.. The American Society for Training and Development, Washington, D.C: Government printing office.
- Human Resources Management and Human Relations -Dr. Archana Srivatsava, V.P. Michael, Himalaya Publishing House

Self-Learning Topics: [8 hours]

1. Organizational strategies based on human resources
2. Productivity as an HR based strategy
3. Quality and services as HR based strategies.
4. Globalization of business and their impact on HRD
5. Realistic job review, assessment, determination and evaluation of orientation programs.

CO-PO MAPPING

Course Outcome	Programme Outcome					
	PO1	PO2	PO3	PO4	PO5	PO6
1			M			
2	H				M	
3				H		M
4		M				
5	H		M		M	H

H=High | L= Low | M=Moderate

COURSE CONTENTS

Unit 1	Introduction to Human Resource Development	8 Hours
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Meaning, definition of HRD, Evolution of HRD, Relationship with HRM, Human Resource Development functions, Roles and competencies of HRD professionals, Challenges to organization and HRD professionals.

Unit 2	Frame work of Human Resource Development	12 Hours
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HRD processes, Assessing HRD needs, the HRD model, designing effective HRD program, HRD interventions, Creating HRD programs, Implementing HRD programs, training delivery methods, self-paced e-learning, Evaluating HRD programs, models and frame work of evaluation, assessing the impact of HRD programs. HR Climate.

Unit 3	Human Resource Development Applications	12 Hours
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Fundamental concepts of Socialization- models of socialization. Coaching- need, coaching and performance management, skills for effective coaching, Employee counseling and wellness services – Counseling as an HRD activity, counseling programs, Issues in employee counseling, employee wellness and health promotion programs.

Unit 4	HRD strategies for competitive advantage	10 Hours
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Management of Human resource surplus and shortage- Work force reduction and realignment, downsizing and outplacement services, HR performance and bench marking, retention of Human resources, its determinants and retention management process, Decision about compensation levels and competency-based pay.

Unit 5	HRD and Globalization	10 Hours
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Diversity of work force, Discrimination, Equal employment opportunity, managing diversity and diversity training, HRD programs for diverse employees. Global assignment management- Staffing global assignment, Pre-departure orientation and training, Expatriate & Repatriate support and development, International compensation.

VI Semester			
Course Title	COMPENSATION MANAGEMENT	Credits	Hours
Course Code	BBADEH6519	4	60
Course Objectives			
1. To familiarize students about concepts of performance and compensation management.			

2. To acquaint the students to the use of compensation as a vehicle to face the challenges of attracting, retaining and motivating employees to high performance.

Course Outcomes

1. Critically assess the contextual influences on compensation
2. Comprehend compensation models and competitive strategy
3. Creating internal consistent compensation plans thorough job analysis and evaluation techniques
4. Design of incentive pay including individual and group incentives
5. Evaluate the wage and salary administration methods.

Reference Books

Compensation- Milkovich & Newman, McGraw Hill.
 Compensation Decision Making- T.J. Bergman Harcourt, Fort Worth, TX
 Compensation management in a knowledge based world-Richard Henderson, Prentice Hall.

Self-Learning Topics: [8 hours]

1. Designing a pay structure
2. Match internal grades with market benchmark positions
3. Conduct and participate in a salary survey
4. Determine competitive pay level based on pay policy
5. Designing and Administering compensation program for organization

CO-PO MAPPING

Course Outcome	Programme Outcome					
	PO1	PO2	PO3	PO4	PO5	PO6
1	H					
2		M				
3			H	L	H	
4						
5						H

H=High | L= Low | M=Moderate

VI Semester				
Course Title	Labour Law	COURSE CONTENTS	Credits	Hours
Unit 1	Introduction to Compensation Management		8 Hours	60
Course Objectives	Compensation definition, Perspectives on Compensation, Forms of Pay – Base Pay, Merit Pay, Cost of term and Short term incentives, Benefits – Income Protection, Tax Protection, Allowances, Work-life balance, Total Earnings Opportunities, Relational Rewards from work, Total Rewards Models – The Pay Model, Towers Perrin Total Rewards Model			
Unit 2	Compensation Strategy	To take stock of the various facets of labour policy and underscore the need for compensation strategies – contextual similarities and differences; Strategic choices in compensation	10 Hours	
Course Outcomes	Support business Strategy and HR strategy; Developing a total compensation strategy; Test for competitive advantage through compensation; Best Practice vs Best Fit; Virtuous and Vicious Circles			
Unit 3	Alignment, Job Analysis and Job Evaluation	Understanding the concept of job evaluation and job design.	12 Hours	
Unit 4	Wage and salary Administration	Internal Alignment – 1947 and External factors that shapes Internal structure; Strategic choices in designing internal structures, Theories that guide internal structures – Equity Theory, Tournament Theory, Institutional Model; Consequences of internal structures Job analysis methods; Describing jobs through a Job Description; Judging job analysis; Job Evaluation Methods – Ranking; Classification, Point Method (with specific focus on Hay Point Method)	12 Hours	
Unit 5	Employee Contributions and Benefits	Theories of wages - wage structure - wage fixation - wage payment - salary administration. Difference between salary and wages - Basis for compensation fixation- Components of wages - Basic Wages - Overtime Wages - Dearness Allowance –Leave Travel Allowance- Basis for calculation - Time Rate Wages and Efficiency Based Wages - Incentive Schemes - Individual Bonus Schemes, Group Bonus Schemes - Effect of various labour laws on wages-Preparation of Pay Roll. New code of wages 2021.	10 Hours	
	Pay for performance plans; Short term and Long term performance pay plans; Options: Employee Stock Ownership Plans (ESOPs), Broad-Based Option Plans (BBOPs), Stock Grant; Gain sharing and profit sharing plans. The Value of Employee Benefits; Key Issues in Benefit Planning, Design, and Administration; Administering the Benefit Program; Legally Required Benefits; Retirement and Savings Plans; Life Insurance; Medical and Medically Related Payments; Miscellaneous Benefits; Benefits for Contingent Workers,			

4. Comprehend standing orders and domestic inquiry.
5. Enables to view provisions relating to Layoff, Retrenchment, and closure measures of workers.

Reference Books

- Industrial and Labour Laws, Kumar, Sanjeev, Bharath Law House
- Labour Law in India- Pai G.B, Butterorths India Ltd
- Social Justice and Labour Jurisprudence-Sharath Babu, SAGE Publications
- Simplified Approach to Labour Laws- Sharma JP, Bharath Law House
- Labour Law & Labour Relations: Cases and Materials-Srivastava, Vikas Publishing house

Self-Learning Topics: [8 hours]

1. The Factories Act, 1948
2. Discipline and Grievance Redressal- Grievance redressal machinery in India, Grievance handling procedure
3. International Labour Organisation and International Labour Conventions.
4. The Child labour (prohibition and regulation) Act,1986
5. The Contract labour (prohibition and regulation) Act,1970

CO-PO MAPPING

Course Outcome	Programme Outcome					
	PO1	PO2	PO3	PO4	PO5	PO6
1	H					
2	H			L	M	
3	H			M		
4	H			L		
5	H				M	H

H=High | L= Low | M=Moderate

COURSE CONTENTS

Unit 1	Trade Union	10 Hours
Historical Aspects-Trade Unionism in India and UK, Enactment of the Trade Unions Act, 1926- ILO Conventions relating to Trade Unions and relevant Constitutional provisions.		
TRADE UNIONS ACT, 1926: History of Trade Union Movement; Definitions; Registration of Trade Unions, withdrawal and cancellation of registration; Rights and Liabilities of Trade Unions; Immunities and Privileges of a Registered Trade Union; Trade Union Funds Trade Recognition of Union; Amalgamation; Dissolution of Trade Unions.		
Unit 2	Collective Bargaining and Workers' Participation in Management	12 Hours
a) Collective Bargaining: Meaning, Nature, Types, Process and Importance of Collective		

Bargaining, pre-requisites, issues involved; Status of Collective Bargaining in India, Functions and role of Trade Unions in collective bargaining
 b) Workers' Participation in Management: Consent, practices in India, Works Committees, Joint management councils; Participative Management and co-ownership; Productive Bargaining and Gain Sharing

Unit 3	Industrial Disputes act, 1947	12 Hours
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The Industrial Disputes Act, 1947: Historical Development; Scope and applicability of Act; Definitions of Industry, workman, and Industrial Dispute;
 Authorities under the Act: Procedure, Powers and Duties of Authorities;
 Reference and Settlement of Industrial Disputes, Works Committee, Conciliation Officers, Board of Conciliation, Court of Inquiry, Labor Court, Industrial Tribunal, National Industrial Tribunal, Reference Power of Government, Voluntary Arbitration.

Unit 4	The Industrial Employment (Standing orders) act, 1946	8 Hours
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Draft Standing Order; conditions for certification of standing orders; appeals; Register of Standing Orders; Temporary application of model standing orders.

Unit 5	Strikes and lockouts	10 Hours
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Definition of strikes and lockouts: Lay-off and Retrenchment: Provisions relating to Layoff, Retrenchment, and closure; Illegal strikes and lockouts, penalties. - Regulation of Job losses, Unfair Labour Practices; Representation of Parties; Protection of Worker Representation.

BANKING AND INSURANCE ELECTIVE

V Semester			
Course Title	Indian Financial System	Credits	Hours
Course Code	BBADEB5519	4	60
Course Objectives			
<ol style="list-style-type: none">1. The objective of this course is to help students to understand the conceptual framework of the Indian Financial System2. To understand the role of Indian Financial System in economic development			
Course Outcomes			
On completion of this course, the students will be able to			
<ol style="list-style-type: none">1. Understand the role of financial system in economic development2. Classify financial system and relevance to industry3. Classify financial institutions.4. Identify the types of financial instruments and innovative financial services			

5. Analyse the importance of regulatory authorities in streamlining the financial system

Reference Books

- Indian Financial System, M.Y. Khan, The McGraw Hill.
- Indian Financial System, E. Gordon & Dr. K. Natarajan, Himalaya Publishing House.
- Financial Institutions and Markets, Structure, Growth and Innovations, L.M. Bhole, The McGraw Hill.
- Banking Theory and Practices, K.C. Shekhar, Lakshmi Shekhar, Vikas Publishing House Pvt. Ltd.
- Indian Financial System, P.N. Varshney & D.K. Mittal, Sultan Chand & Sons.

Self-Learning Topics: [8 hours]

1. Financial services and promotion of industries
2. Challenges faced by financial service sector
3. Investment policy of commercial banks
4. Structure of Indian commercial banking system
5. Relationship between interest rate and economic progress.

CO-PO MAPPING

Course Outcome	Programme Outcome					
	PO1	PO2	PO3	PO4	PO5	PO6
1	M					
2		H				
3			H			
4				H		
5					H	M

H=High | L= Low | M=Moderate

COURSE CONTENTS

Unit 1	Introduction to Financial System	8 Hours
Financial System: Meaning, concept, basic functions, financial system and economic development, components of Indian, weaknesses of Indian financial system.		
Unit 2	Financial Markets	10 Hours
Financial Markets: Classification of financial market- Money Market, its constitutions, functions and money market institutions - Capital Market – primary market, secondary market, functions of capital market, methods of issue of stock in primary market.		
Unit 3	Financial Institutions	12 Hours
Financial Institutions: Banking financial institutions – structure of banking in India, commercial bank, co-		

operative bank, rural bank, their features and functions. Non – banking financial institutions – LIC, GIC, ICICI, NHB, IIFC, NABARD and their functions.

Unit 4	Financial Instruments and Services	12 Hours
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Financial Instruments and services: Innovative financial instruments - Money market instruments - Capital Market instruments. Financial Services - Meaning - Scope - Fund based activities - Non-fund based activities.

Unit 5	Regulatory Framework	10 Hours
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Regulatory Framework: Overview of regulatory framework of financial system, objectives and functions of RBI and SEBI, Scope of Securities Contract (Regulation) Act 1956, relevant provisions of the Companies Act 2013 in regard to securities market.

V Semester			
Course Title	Banking Technology and Management	Credits	Hours
Course Code	BBADEB5619	4	60
Course Objectives			
<ol style="list-style-type: none"> To provide an insight into Technology practices in bank management. To familiarise the students about banking in a digitalised environment. 			
Course Outcomes			
<ol style="list-style-type: none"> Outline the evolution of Banking technology and Management Illustrate how ICT is reshaping banking and financial services Compare and contrast various means of electronic payments Highlight the role of CRM in Banking Comprehend the functioning and benefits of cashless payment methods 			
Reference Books			

- Impact of technology in Banking Sector: Mumbai-Avasthi A: Shroff.
- IT Security- Indian Institute of Banking, Mumbai: Taxman.
- Digital Banking- Indian Institute of Banking, Mumbai: Taxman.
- Modern Banking: Muraleedharan DKerala: Prentice Hall India Learning Private Limited.
- Digital bank: strategies to launch or become a Digital Bank-Skinner.C. Singapore: Marshall Cavendish international (Asia).
- Modern Banking Technology-Shroff TF: New Delhi: Northern Book Centre.

Self-Learning Topics: [8 hours]

1. Need for digitalization.
2. Awareness of Card related frauds
3. Advantages of UPI.
4. Awareness of Banking technology terminologies
5. Do's and Don'ts in the usage of credit card

CO-PO MAPPING

Course Outcome	Programme Outcome					
	PO1	PO2	PO3	PO4	PO5	PO6
1	M					
2		H				
3						
4	L		L			
5				L		H

H=High | L= Low | M=Moderate

COURSE CONTENTS

Unit 1	Banking Technology Management	8 Hours
Introduction and Evolution of Bank Management – Technological impact in Banking Operations – advent of computerisation – Core banking and Universal Banking. Inter-bank payment system – Electronic Fund Transfer – RTGS, NEFT, SWIFT– Negotiated Dealing System & Securities Settlement Systems – Electronic Money – E Cheques. Contemporary Issues in Bank Technology.		
Unit 2	Information Technology in Banking	10 Hours
Trends in information technology- Recent development in Banking- usage and impact of IT in Banking- opportunities in banking industry- Development of technology in Banks- Development of ICT based banking products- Role of IDBRT (Institute of Development & Research in Banking) in banking technology Development- E-banking-status of E-Banking in India- process of E-Banking- Benefits of e-banking- Emerging challenges in Banking industry- scope of IT to tackle the key challenges.		
Unit 3	ICT in Banking	12 Hours

Introduction to Electronic Transactions - Core Banking - Mobile Banking; Internet Banking – Electronic Funds Transfer – Account Management – Loan Application – Registering for new bank services – Customer Information Management; ATM System – Function – Types of ATMs-Out sourcing of ATMs – Payment Banks – Mobile Wallets – Electronic Purse – Global Payment Processing - Debit/ Credit Cards/ Smart Cards – Banking Apps – BHIM; Unified Payments Interface (UPI); Bitcoins. Applications – Direct Benefit Transfer (DBT), UIDAI and Banking.

Unit 4	Digital Banking and Cash-less Payment	10 Hours
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Cash less payments- meaning- benefits of cashless payment-methods of cash less payments (cards, USSD, AEPS, UPI, point of sale) NFC cards- wallet platform- E-KYC- features of E-KYC services- Aadhaar based payment UIDAI- ASAs- AUA- smart cards- cyber security for digital payment.

Unit 5	CRM	12 Hours
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CRM- Meaning- definition- role of CRM in banking- Steps in CRM- CRM in a digitalized environment- current status of e-CRM in banks- e-CRM techniques- benefits of eCRM- data warehousing and data mining- analytical CRM- customer retention.

VI Semester			
Course Title	Risk Management for Banks & Insurance Companies	Credits	Hours
Course Code	BBADEB6519	4	60
Course Objectives			
1. To help students in understanding different perspectives of risk management in financial service organizations.			
2. To analyse the strategies and explore the role of regulation in reducing risks in the financial system.			
Course Outcomes			
1. Understand different risk management frameworks and apply them to identify issues faced by the banks and insurance companies.			
2. Critically evaluate the regulatory framework in banking sector and comprehend the recent trends.			
3. Develop decision making skills in evaluating appropriate techniques in investment management in commercial Banks.			
4. Demonstrate advanced knowledge of different risk management approaches and the types of risk			

covered by insurance products.

- Synthesise prior learning including the use of risk techniques to address complex risk management approaches in General insurance.

Reference Books

- Life and General insurance- Manjula V Marwa Mona, Himalayan Publications.
- Banking Operation and Innovation- Ghousia Khatoon, Barghavi V R, Pusha N. Srikanth R -Vision Book house.
- Law of Insurance-Mishra M N, CLA
- Banking Law and Practice- Sukhvinder Mishra, S Chand Publications.
- Banking, Risk and Insurance Management- N R Mohan Prakash, Vikas Publishers.
- Principles of Risk Management and Insurance- George E Redja, Addison Wesley Publishers.

Self-Learning Topics: [8 hours]

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- History of insurance.
- How to develop an insurance product?
Assess the claim management or settlement of insurance products.

CO-PO MAPPING

Course Outcome	Programme Outcome					
	PO1	PO2	PO3	PO4	PO5	PO6
1	M					
2	M					
3			M		L	
4				M		
5				H		

H=High | L= Low | M=Moderate

COURSE CONTENTS

Unit 1	Overview of Risk Management	08 Hours
History of Banking and Insurance, Risk and Risk Management – Meaning, types of Risks -Diversification of Risk, Regulation and compliance.		
Unit 2	Bank Regulators	10 Hours
Compliance with KYC norms- Compliance with BR Act- RBI Act- Policy rates (CRR- SLR- Repo and Reverse Repo- Bank Rate-MCLR-RLLR- MSF etc) and their impact. Banking sector reforms- FinTech companies- Banking Ombudsman.		
Unit 3	Risk Management for Banks	12 Hours
Working knowledge of Basic risk - Return features of commercial banks - Trade-offs involved in balancing credit risk, liquidity risk, market risk, operational risk, reputational risk, legal risk and solvency risk, Hedging of Banking risk - The new Basel capital requirements.		
Unit 4	Types of risk associated for Insurance	10 Hours
Principles of insurance risk, perils and hazards, Basic Concepts of Insurance-Difference between		

Insurance and Hedging-Risk and its types-Risk management techniques in Insurance-Law of large numbers- Risk pooling -Principle of Utmost Good Faith-Principle of Insurable Interest-Principle of Indemnity-Principle of Contribution and Subrogation-Principle of Proximate Cause.

Unit 5	Risk Management in General Insurance Companies	12 Hours
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Purpose of Inspections – Loss minimization in General Insurance – Role of general insurance companies in loss minimisation — Fire prevention on construction sites- Check-list for fire prevention – Site monitoring – Maintenance predictive & preventive- Check list for Marine risk prevention- Structure or built monitoring- Maintenance predictive & preventive-Check list for homeowner’s risk prevention-difference between Home content and Buildings structures- Maintenance predictive & preventive.

VI Semester

Course Title	Insurance Planning and Management	Credits	Hours
Course Code	BBADEB6619	4	60

Course Objectives

1. To familiarise students with the concepts of insurance, its principles, practices and application.
2. To apprehend the technicality of insurance products.

Course Outcomes

1. Understand the basic concepts and functionality of insurance.
2. Evaluate different types of insurance and its applications.
3. Transformation of Life insurance theories into practices for better insurance planning.
4. Familiarise concepts of general insurance and its terminologies.
5. Comprehend the legal framework of Insurance Acts and its operations.

Reference Books

- Life and General insurance- Manjula V Marwa Mona, Himalayan Publications.
- Insurance Principles and Practice -M N Mishra, S B Mishra, S Chand Publications.
- Modern Law Insurance of India- Dr. K V Sarma,K S N Murthy ,Lexis Nexis Publication.

- Law of Insurance -Avatar Singh, Eastern Book Publication
- Insurance Handbook: A guide to insurance: what it does and how it works, Insurance Information Institute.

Self-Learning Topics: [8 hours]

1. Preparation of list of occupational hazards under life insurance.
2. Practice the calculation of Policy premium, sum insured, surrender value, Paid up value with imaginary figures.
3. Procedure for application of Insurance Ombudsman.

CO-PO MAPPING

Course Outcome	Programme Outcome					
	PO1	PO2	PO3	PO4	PO5	PO6
1	M					
2		M				
3					H	
4	L					
5				M		L

H=High | L= Low | M=Moderate

COURSE CONTENTS

Unit 1	Introduction	08 Hours
Insurance- types- parties Involved -Underwriter and rate making-Product design-Development and evaluation- Loss of Provincial Control- Claim Management -Life insurance- Life insurance products/policies.		
Unit 2	Insurance Contract and Legal Liability	10 Hours
Insurance contract and its features-Distinct Features of Insurance Contract-Important Terms of Insurance-Nomination and Assignment-types of assignment-Rate making and its calculation-Premium Calculation-Analysis and selection of Insurance Products-Torts.		
Unit 3	Planning Life Insurance	12 Hours
Risk Exposure-Human Life Basics-HLV-Income Based Approach-HLV-Need Based Approach-HLV-Numerical-Term and Endowment Plan-Whole life and Universal Linked Plan-Insurance linked Annuities-Riders-Bonus and its Types-Calculating return on saving component and taxation-Numerical on Insurance Policy-Provisions-Grace period, free look period and Claim Concession-Calculating Surrender valued loan for policy.		
Unit 4	General Insurance Concepts and Planning	14 Hours
Health Insurance-Travel and Motor Insurance-Umbrella and Household Insurance-Keyman Insurance and Professional Indemnity Insurance-Directors and Officers liability and ESI-Fire,		

Marine, Hull and Cargo Insurance-General Insurance features, Exclusions, Clauses, Merits, demerits, Procedure to avail the insurance policies

Unit 5

Regulatory Framework

08 Hours

IRDA and Insurance Act-Public Liability Motor Vehicle Act and Indian Contract Act-Consumer protection workmen compensation and Employee State Act-Other Regulatory aspects of Insurance and Agency Law. Insurance Ombudsman.

