

St. Joseph's College (Autonomous)

#36, Lalbagh Main Road, Bangalore 560027

Re-Accredited With 'A++' Grade by NAAC

Recognized by UGC as College of Excellence



Faculty of Commerce and Management

Bachelor of Business Administration

Strategic Finance

Curriculum
*OBE Framework,
2019-2020 onwards*

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1.0 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.

2.0 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.

3.0 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 ably faced 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

H=High | L= Low | M=Moderate

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

4.0 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 management subjects.

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. **Project work:**Students should undertake project work or dissertation in the 6thsemester of the course. Project work is considered as a special course involving the application of knowledge in solving/analyzing/exploring a real-life situation / difficult problem. A Project/Dissertation work would be of 4 credits.
 - b. **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.
 - c. **Business and Corporate Etiquettes:** A course in the 4th semester is designed to help students in developing interpersonal skills, professionalism and corporate etiquette.

5.0 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	1. Conferences	1. Internships
2. Use of multimedia (PowerPoint presentation, audiovisuals).	2. Projects	2. Industrial visits
3. Case studies	3. Seminars and workshops	3. International study tours
4. Games and group activities	4. Development programs	
5. Roleplay	5. Fests and competitions	
	6. Learning exchange programs	

6. Guest lectures

7. Research-based assignments

7. Assignments & quizzes

8. Outreach and drives

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
Attendance	Attendance	Marks
	95% - 100%	5
	91% - 94.99%	4
	85% - 90.99%	3
	80% - 84.99%	2
	75% - 79.99%	1
	TOTAL	30

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 of 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.

7.0 Glossary

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
	Electives-2	EC	4	4	100
	INTERNSHIP	SEC	6W	2	

Sixth Semester					
BBASF6119	Service Management	CC	4	4	100
BBASF6219	Business Taxation	CC	4	4	100
BBASF6319	Business Law	CC	4	4	100
BBASF6419	Production & Operations Management	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 & Commodity Markets	EC	4	4	100
BBADEF6519	Financial Modelling with EXCEL	EC	4	4	100
BBADEF6619	Financial Services	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



First Semester

FIRST SEMESTER						
Course Title	FINANCIAL ACCOUNTING	Credits	Hours			
Course Code	BBA1119	4	60			
Course Objectives						
<ul style="list-style-type: none"> To acquaint students with the accounting concepts, tools and techniques influencing business organizations. Impart understanding of the theory of recording transactions in business & measurement techniques. 						
Course Outcomes						
C01 Students get familiarize with Accounting theories and Indian Accounting Standards. C02 A thorough understanding of accounting process and recording procedures C03 Understanding various internal books to be maintained by different companies C04 Enabling to convert single entry to double entry system C05 Can understand the applicability of Indian Accounting standards with Current and Fixed assets valuations and disclosure requirements						
Reference Books						
Bhattacharya, S.K. and J. Dearden, <i>Accounting for Manager</i> . Vikas Publishing House. Chowdary A. <i>Fundamentals of Accounting & Financial Analysis</i> . Pearson Education. Gupta, R.L. and V.K. Gupta. <i>Financial Accounting: Fundamental</i> , Sultan Chand Publishers. Jain S P & Narang, <i>Basic Financial Accounting</i> . Kalyani Publishers Maheshwari, S.N. and S. K. Maheshwari. <i>An Introduction to Accountancy</i> . 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	Programme 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).		

FIRST SEMESTER						
Course Title	BUSINESS ECONOMICS	Credits	Hours			
Course Code	BBA1219	4	60			
Course Objectives						
<ul style="list-style-type: none"> 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. To facilitate students with insights on theories of consumption and production and their impact on the business. 						
Course Outcomes						
C01 Analyze and understand the basic concepts of business economics and its role in business decisions.						
C02 Interpret and apply the theories of consumer behaviour and utility.						
C03 Identify the determinants of demand and supply for a good in a competitive market.						
C04 Understand the major characteristics of different market structures and its implications on firm's pricing and output decision.						
C05 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"> H.L. Ahuja, Modern Micro Economics, 19th Edition, S Chand Publications. D.M. Mithani, Principles of Economics, Himalaya Publication. M. John Kennedy, Micro Economics, Himalaya Publication. S.K. Agarwal, Micro Economics, Excel Books. R. Cauvery, Micro Economic Theory, S. Chand Publication. 						
Self-Study Topics:						
<ol style="list-style-type: none"> Preparing a report on demand, production, cost, profit and market competitions with reference to a firm and industry. 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.		

FIRST SEMESTER

Course Title	QUANTITATIVE TECHNIQUES – I	Credits	Hours
Course Code	BBA1319	4	60

Course Objective

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

Course Outcomes

- C01 Understand the basic concepts mathematics which are applicable to business and finance
 C02 Study the theory of equations and its commercial and business applications
 C03 Learn the fundamental concept of rate of interest and its applications in banking and finance
 C04 Study matrix algebra and its business applications
 C05 Understand the basics of sequences and series and their role in business decision making

Reference Books

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

Self-Study Topics

- Calculation of future value of present value.
- Calculation of geometric mean i.e, CAGR.
- 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.		

FIRST SEMESTER

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

Course Objectives

- To understand of financial planning and performance concepts relevant to present competitive scenario.

Course Outcomes

- C01 Understand the successful strategic planning process
- C02 Acquire the knowledge on Budgeting concepts and methodologies
- C03 Analyzes of financial statements for top-level decision making
- C04 Measure the variance and prepare the budget.
- C05 Set key performance indicators through profitability analysis

Reference Books

- Wiley CMAexcel Learning System, Part 1: Financial Planning, Performance and Analytics
- Wheelen, Thomas L., et. al., Strategic Management and Business Policy: Globalization, Innovation and Sustainability, 14th edition, Prentice Hall, Upper Saddle River, NJ, 2014.
- Blocher, Edward, J., Stout, David E., Juras, Paul E., and Cokins, Gary, Cost Management: A Strategic Emphasis, 6th edition, McGraw Hill, New York, NY, 2013.
- Horngren, Charles T., Datar, Srikant, and Rajan, Madhav, Cost Accounting: A Managerial Emphasis, 14th edition, Prentice-Hall, Upper Saddle River, NJ, 2012.
- Anderson, David, R., Sweeney, Dennis J., Williams, Thomas A., Camm, Jeff, and Martin, R. Kipp, Quantitative Methods for Business, 11th Edition, Mason, Ohio: South Western, 2010.
- Blocher, Edward, J., Stout, David E., Juras, Paul E., and Cokins, Gary, Cost Management: A Strategic Emphasis, 6th edition, McGraw Hill, New York, NY, 2013.
- Horngren, Charles T., Datar, Srikant, Rajan, Madhav, Cost Accounting: A Managerial Emphasis, 14th edition, Prentice-Hall, Upper Saddle River, NJ, 2012.

Self-Study Topics:

Responsibility centres, Standard cost systems

CO-PO MAPPING

Course Outcome	CO-PO MAPPING					
	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.		



Second Semester

SECOND SEMESTER

Course Title	Business Management	Credits	Hours
Course Code	BBASF2119	4	60

Course Objectives

- To inculcate in students an understanding of the concepts and principles of management.
- To facilitate the development of student's managerial skills.

Course Outcomes

- C01 Understand the basic functional areas of management.
- C02 Apply the knowledge of management in decision making.
- C03 Compare the different organizational structure.
- C04 Apply the various leadership styles in workplace.
- C05 Understand the ethical issues in the various managerial functions of a business.

Reference Books

S.V.S Murthy, Essentials of Management.
 J. S. Chanda , Management concepts and strategies.
 Drucker P, 2012, The Practice of Management, Routledge.
 Koontz & O' Donnell: Principles of Management.
 L. M Prasad: Principles of Management.
 Appaniah, Reddy: Essentials of Management.
 Subba Rao, P, and Hari Shankar Pande. Principles and Practice of Management. Mumbai [India]: Himalaya Pub. House, 2010. Print.

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			L		
2		M			L	L
3						
4			H	M	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	8 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		

SECOND SEMESTER

Course Title	Quantitative Techniques – II	Credits	Hours
Course Code	BBASF2219	4	60

Course Objectives

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

Course Outcomes

C01 Understand the fundamental concepts Statistics such as tabulation, graph and diagram and its applications in contemporary business scenario.

C02 Learn various types of averages and variations.

C03 Study the basics of correlation and regression and their properties as well.

C04 Study the various index numbers and to learn how these index numbers are applicable in understanding our economic status.

C05 Discuss the different types of time series analysis and their applications in forecasting future trends of business. .

Reference Books

Aggarwal S.L. (2016). Business Mathematics and Statistics. New Delhi: Ane Books.

Elhance D.N. (2014). Fundamentals of Statistics. Kitab Mahal Publication.

Ellahance, D.N, Veena Ellahance, B.M. and Agarwal -Fundamentals of Statistics. Kitab Mahal Publication.

Gupta S.C. (2016). Fundamentals of Statistics. New Delhi: Himalaya Publishing House.

Gupta S.P. (2016). Statistical Methods. New Delhi: S. Chand& Son

Self-Study Topics:

- Data and difference between primary and secondary data
- Difference between diagram and graph
- Representing business data using diagram and graph
- Usage of measures of Central tendency
- Relation between quantifiable variables
- Interpretation of determinant
- Practical applications of index numbers
- Trend analysis through Excel application

CO-PO MAPPING

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

H=High | L= Low | M=Moderate

COURSE CONTENTS		
Unit 1	INTRODUCTION TO STATISTICS	8 Hours
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 index number, consumer price index number		
Unit 5	TIME SERIES – COMPONENTS OF TIME SERIES	8 Hours
Trend analysis by Moving Averages and Least Squares Method (linear).		

SECOND SEMESTER

Course Title	HUMAN RESOURCE MANAGEMENT	Credits	Hours
Course Code	BBASF2319	4	60

Course Objectives

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

Course Outcomes

C01 Identify human resource management as a field of study and as a central management function
 C02 Design and formulate various HRP processes
 C03 Understand the implications training and development process
 C04 Analyze the components of Performance Appraisal and Compensation
 C05 Develop relevant skills necessary for Human Resource Development and to Identify and define current ethical and moral issues confronting HR managers.

Reference Books

K Aswathappa (2017), "Human Resource and Personal Management" Tata McGraw Hill, 8th Edition
 Stephen P. Robbins (2002), "Human Resource Management" Pearson Education Asia.
 Sarah Gilmore and Steve Williams (2014). "Human Resource Management". Oxford University Press.
 Tayeb, M. (2005). International human resource management. Oxford University Press.
 Dessler, G.& Varkkey B. (2011) Human Resource Management, 12th Ed, Pearson Education

Self-Study Topics:**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	8 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)		

SECOND SEMESTER

Course Title	FINANCIAL REPORTING	Credits	Hours
Course Code	BBASF2419	4	60

Course Objectives

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

Course Outcomes

- C01 Understand the preparation of various financial statements.
 C02 Evaluate assets value through fair value standards and measurements
 C03 Measure the value of different types of liabilities
 C04 Prepare the report of equity transactions
 C05 Understand revenue recognition principles and global reporting standards

Reference Books

- Wiley CMAexcel Learning System, Part 1: Financial Planning, Performance and Analytics
- Kieso, Donald E., Weygandt, Jerry J., and Warfield, Terry D., Intermediate Accounting, 15th edition, Wiley & Sons, Hoboken, NJ, 2011.
- Nikolai, Loren A., Bazley John D., and Jones, Jefferson P., Intermediate Accounting, 11th edition, South-Western Cengage Learning, Mason, OH, 2010.
- Hoyle, Joe B., Schaefer Thomas F., and Douppnik Timothy S., Advanced Accounting, 11th edition, McGraw Hill, New York, NY, 2013.
- Blocher, Edward, J., Stout, David E., Juras, Paul E., and Cokins, Gary, Cost Management: A Strategic Emphasis, 6th edition, McGraw Hill, New York, NY, 2013.

Self-Study Topics: 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
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
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
Current liabilities - Contingencies - Long term liabilities and bonds payable – Warranties - Deferred tax liabilities - Lease liabilities.		
Unit 4	EQUITY TRANSACTIONS	08 Hours
Paid-in capital - Retained earnings - Accumulated other comprehensive income - Stock dividends and stock splits - Stock options.		
Unit 5	REVENUE RECOGNITION	12 Hours
Revenue recognition principles - Percentage-of-completion versus completed-contract method - Matching principle - Comprehensive income - Major differences between US GAAP and IFRS.		



Third Semester

THIRD SEMESTER

Course Title	MARKETING MANAGEMENT	Credits	Hours
Course Code	BBASF3119	4	60

Course Objectives

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

Course Outcomes

- C01 Students should demonstrate strong conceptual knowledge in the functional area of marketing management.
- C02 Comprehend the various techniques for analysis of consumer behavior.
- C03 Draft a marketing mix strategy for a product or a service
- C04 Learn to implement the appropriate STP strategy for a product or a service
- C05 Critically examine the role ethics in marketing decisions

Reference Books

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

THIRD SEMESTER

Course Title	Banking Theory & Practice	Credits	Hours
Course Code	BBASF3219	4	60

Course Objectives

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

Course Outcomes

- C01 Understand the Role and functions of Commercial Bank.
 C02 Understand the Regulation and Control of Commercial Banks by RBI.
 C03 Identify different types of customer, procedure and practice in opening an account.
 C04 Analyze the different types of Negotiable Instruments available and its role in the market.
 C05 Identify the duties and responsibilities of paying banker and collecting banker.

Reference Books

- ☞ Gordon & Natrajan. Banking Theory Law and Practice. HPH.
- ☞ Maheshwari. S.N. Banking Law and Practice. Kalyani Publishers.
- ☞ Prof. Bimal Jaiswal and Dr. Leena S. Shimpi. Banking Operations. Sahitya Bhawan Publications.
- ☞ Bimal Jaiswal. Banking Operations Management. Vikas Publishing House.
- ☞ Tannan M.L. Banking Law and Practice in India. 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
4. Draw different types of endorsement of cheques
5. List customer services offered by at least 2 banks of your choice.

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
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.		

THIRD SEMESTER

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

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

Course Outcomes

- C01 Understand the basic information systems and data analytics.
 C02 Compare the different types of costing methods.
 C03 Implement supply chain management for improving business processes.
 C04 Select the appropriate internal control policies for efficient governance & compliance.
 C05 Choose the right system controls and security measures for business continuity.

Reference Books

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

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
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
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
General accounting systems controls – Application and transaction controls – Network Controls – Backup Controls – Business Continuity planning		

THIRD SEMESTER

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

Course Objectives

- To understand a common size financial statement and recall and relate to the financial ratios.
- To identify the relationship between risk and return and utilize the knowledge of long-term financial management.
- To examine financial markets and regulations and analyze working capital management.
- To explain mergers and acquisitions, bankruptcy, and corporate restructuring.

Course Outcomes

- C01 Understand the basic information systems and data analytics.
 C02 Compare the different types of costing methods.
 C03 Implement supply chain management for improving business processes.
 C04 Select the appropriate internal control policies for efficient governance & compliance.
 C05 Choose the right system controls and security measures for business continuity.

Reference Books

- Wiley CMA excel Learning System, Part 2: Strategic Financial Management
- 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:

- Special Issues - Impact of foreign operations,
- Effects of changing prices and inflation,
- Impact of changes in accounting treatment,
- 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		



Fourth Semester

FOURTH SEMESTER

Course Title	Business Research	Credits	Hours
Course Code	BBASF4119	4	60

Course Objectives

- To familiarize students with the concepts and techniques of business research.
- To enable students to take up practical research projects.

Course Outcomes

- C01 Understand the basic concepts of business research and its types
 C02 Learn the appropriate method of sampling for selected research area
 C03 Construct tool for data collection and analysis
 C04 Learn to formulate hypothesis.
 C05 Prepare the business research report in standardized format.

Reference Books

- ☞ S.P. Gupta. Statistical Methods. Sultan Chand.
- ☞ Gilbert A. Churchill, Dawn Iacobucci and D. Israel. Marketing Research: A South Asian Perspective. Cengage Learning.
- ☞ Kothari, C.R. Research Methodology. New Age.
- ☞ WilPriti R Majhi & Prafull K Khatua, Research Methodology. Himalaya Publishing House
- ☞ O.R.Krishnaswamy. Research methodology in Social Sciences, HPH

Self-Study Topics

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

CO-PO MAPPING

Course Outcome	Programme 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

COURSE CONTENTS

Unit 1	INTRODUCTION TO BUSINESS RESEARCH	8 Hours
<p>Meaning – Objectives - Purpose and Scope of research - 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 and Methods of research - Review of Literature: Need – Sources to collect review - Writing review of literature – Literature survey using Internet.</p>		
Unit 2	SAMPLING AND SAMPLING TECHNIQUES	10 Hours
<p>Meaning; need; features; Concept relating to research design; Types of research design; Sampling – meaning; Steps in sampling; Criteria for Selecting Sampling Techniques - Sampling frame - Sampling methods (probability and non-probability methods).</p>		
Unit 3	DATA COLLECTION AND TABULATION	12 Hours
<p>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.</p>		
Unit 4	DATA PROCESSING, PRESENTATION AND ANALYSIS	12 Hours
<p>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)</p>		
Unit 5	REPORT WRITING	10 Hours
<p>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.</p>		

FOURTH SEMESTER

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

Course Objectives

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

Course Outcomes

CO1 Analyse CVP & BEP for decision making.
 CO2 Interpret decisions and suggestions based on Marginal Analysis
 CO3 Understand different types of Enterprise risk management.
 CO4 Compare the various capital budgeting techniques.
 CO5 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
- Cost Accounting: A Managerial Emphasis; Charles Horngren, Srikant Datar, and Madhav Rajan; Pearson
- COSO, The Committee of Sponsoring Organizations of the Treadway Commission, 2017, Enterprise Risk Management - Integrated Framework
- Principles of Corporate Finance; Richard Brealey, Stewart Myers, and Franklin Allen; McGraw Hill

Self-Study Topics:

1. Pricing methodologies - Target costing
2. Elasticity of demand
3. Product life cycle considerations
4. Market structure considerations

CO-PO MAPPING

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

H=High | L= Low | M=Moderate

COURSE CONTENTS		
Unit 1	DECISION ANALYSIS	12 Hours
Cost/volume/profit analysis - Breakeven analysis - Profit performance and alternative operating levels - Analysis of multiple products		
Unit 2	MARGINAL ANALYSIS	12 Hours
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		
Unit 3	ENTERPRISE RISK MANAGEMENT	08 Hours
Types of risk - Risk identification and assessment - Risk mitigation strategies - Managing risk.		
Unit 4	INVESTMENT DECISIONS	12 Hours
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		
Unit 5	PROFESSIONAL ETHICS	8 Hours
Business Ethics - Ethical considerations for management accounting and financial management professionals - Ethical considerations for the organization - Sustainability and social responsibility		

FOURTH SEMESTER

Course Title	BUSINESS AND CORPORATE ETIQUETTES	Credits	Hours
Course Code	BBASF4319	2	30

Course Objectives

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

Course Outcomes

C01 Demonstrating the various types of essential etiquettes in a corporate environment.
 C02 Evaluate the prevailing corporate culture, ethical issues; and manage conflict effectively.
 C03 Construct effective presentations, group discussions and the professional pre requisites. And imbibing ethical values in management graduates using power of communication and benefiting society in large.

Reference Books

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

Self-Study Topics

1. Analyse 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 - Corporate Expectations - Professionalism – Importance of Professional behaviour – 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.		

FOURTH SEMESTER

Course Title	EVENT MANAGEMENT	Credits	Hours
Course Code	BBASF4419	2	30

Course Objectives

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

Course Outcomes

C01 Understand the policies & procedures involved in Event Management
 C02 Learn to prepare event plans
 C03 Acquire Event management skills

Reference Books

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

Self-Study Topics

Preparation of Event Plan for Wedding, Annual general body Meeting of an MNC, Preparing Budget for conduct of National level intercollegiate sports events, 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- Five Bridge Ambulance Catering, Electricity, Water and Local Taxes Applicable.		
Unit 3	CORPORATE EVENTS	08 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



FOURTH SEMESTER

Course Title	ENTREPRENEURSHIP DEVELOPMENT			Credits	Hours
Course Code	CBCS			2	30
Course Objectives					
<ul style="list-style-type: none"> To provide conceptual framework on starting a business and formulation of business plan Comprehend the role of entrepreneurship in economic development Examine the use of necessary financial and non-financial assistance by institutions both at state and central, subsidies and incentives and concessions by govt for starting new venture. 					
Course Outcomes					
<p>C01 Identify the requisite competency for entrepreneurship to be successful in competitive market.</p> <p>C02 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</p> <p>C03 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.</p>					
Reference Books					
<ul style="list-style-type: none"> Colin Coulson Thomas: The Knowledge Entrepreneur, Kogan Page Publications. Donald F Kuratko & Richard M Hodgetts: Entrepreneurship Theory Process and Practice, Sixth Edition, Thomas South Western Publications. Dr.Sudhir Sharma, Balraj Singh & Sandeep Singhal: Entrepreneurship Development, Wisdom Publications. Mark J Dollinger: Entrepreneurship, Strategies and Resources, Pearson Edition. 					
Self-Study Topics					
<ol style="list-style-type: none"> Convert your business idea by drafting a business plan and carefully evaluate the possible business opportunities. 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
1	H				H
2		M			
3			H	L	H
H=High L= Low M=Moderate					

COURSE CONTENTS

Unit 1	INTRODUCTION TO ENTREPRENEURSHIP	6 Hours
<p>Evolution of Entrepreneurship – introduction to the concept of entrepreneurs, entrepreneurship and enterprise- Reasons for growth of Entrepreneurship -Characteristics and classification of Entrepreneurs- Intrapreneurs- Women Entrepreneurs- problems and challenges- Competency requirement for entrepreneurs</p>		
Unit 2	COMMENCEMENT OF A BUSINESS ENTERPRISE AND ELEMENTS BP	10 Hours
<p>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.</p>		
Unit 3	ASSISTANCE FOR ENTREPRENEURS IN INDIA	10 Hours
<p>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.</p>		

FOURTH SEMESTER

Course Title	HUMAN RESOURCE MANAGEMENT	Credits	Hours
Course Code	CBCS	2	30

Course Objectives

- To familiarize the student with the fundamentals of Human Resource management in the organization
- To provides an in-depth understanding of various concepts related to the HRM initiatives that are practiced in organizations.

Course Outcomes

- C01 Understand the scope and Importance of HRM
 C02 Compare and use various performance appraisal techniques
 C03 Learn the various HRD functions

Reference Books

- ☞ Aswathappa, Human Resource Management, Tat McGraw Hill.
- ☞ Madhurimalall, Human Resource Management, HPH.
- ☞ SubbaRao, Personnel and Human Resources management, HPH.
- ☞ C.B.Mamoria, Personnel management, 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.
4. Choose any MNC and present your observations on training programme

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 - Human Resource Requirements; HR Forecasting; Job Design; Job Analysis; Job description and Job specification.		
Unit 2	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.		
Unit 3	HUMAN RESOURCE DEVELOPMENT	06 Hours
Concept of HRD, HRD Functions; Need and Important of Training; Different Training Techniques (Methods); Management Development Process; Successful Planning		