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Department of Studies in Business Administration

Syllabus

INTEGRATED BBA MBA IN FINANCIAL MANAGEMENT

Under Choice Based Credit System (CBCS)

I to VI Semester

With effect from 2018-19

List of Courses for Integrated BBA-MBA in Financial Management Program
As per UGC curriculum and VSK University UG CBCS Program
WEF 2018-19 Academic Year

Semester –I

Paper Code	Title of the Paper	Credits	Teaching Hours Per Week	Total Marks		
				Internal Assessment	Semester End Examination	Total
HC 1.1	Language – I	04	04	30	70	100
HC 1.2	Language – II	04	04	30	70	100
MC 1.3	Indian Constitution	04	04	30	70	100
SC 1.4	Principles and Practices of Management	04	04	30	70	100
SC 1.5	Principles and Practices of Accounting	04	04	30	70	100
SC 1.6	Business Mathematics, Logical Reasoning And Statistics	04	04	30	70	100
CA 1.7	Yoga/Sports	-	02	50	-	50
Total		24	26	230	420	650

Semester –II

Paper Code	Title of the Paper	Credits	Teaching Hours Per Week	Total Marks		
				Internal Assessment	Semester End Examination	Total
HC 2.1	Language – I	04	04	30	70	100
HC 2.2	Language – II	04	04	30	70	100
MC 2.3	Environmental Studies	04	04	30	70	100
SC 2.4	Business Law, Business Correspondence And Reporting	04	04	30	70	100
SC 2.5	Business Economics	04	04	30	70	100
SC 2.6	Business and Commercial Knowledge	04	04	30	70	100
OEC 2.7	Open Elective – I	04	04	30	70	100
CA 2.8	Yoga/Sports	-	02	50	-	50
Total		28	30	260	490	750

Semester –III

Paper Code	Title of the Paper	Credits	Teaching Hours Per Week	Total Marks		
				Internal Assessment	Semester End Examination	Total
HC 3.1	Language – I	04	04	30	70	100
HC 3.2	Language – II	04	04	30	70	100
MC 3.3	Computer Fundamentals	04	04	30	70	100
SC 3.4	Accounting	04	04	30	70	100
SC 3.5	Corporate and Other Laws – I	04	04	30	70	100
SC 3.6	Organization Behaviour	04	04	30	70	100
OEC 3.7	Open Elective – II	04	04	30	70	100
CA 3.8	Yoga/Sports	-	02	50	-	50
Total		28	30	260	490	750

Semester –IV

Paper Code	Title of the Paper	Credits	Teaching Hours Per Week	Total Marks		
				Internal Assessment	Semester End Examination	Total
HC 4.1	Language – I	04	04	30	70	100
HC 4.2	Language – II	04	04	30	70	100
MC 4.3	Computer Applications	04	04	30	70	100
SC 4.4	Cost and Management Accounting	04	04	30	70	100
SC 4.5	Taxation	04	04	30	70	100
SC 4.6	Business Research Methods	04	04	30	70	100
OEC 4.7	Open Elective – III	04	04	30	70	100
CA 4.8	Yoga/Sports	-	02	50	-	50
Total		28	30	260	490	750

Semester –V

Paper Code	Title of the Paper	Credits	Teaching Hours Per Week	Total Marks		
				Internal Assessment	Semester End Examination	Total
HC 5.1	Advanced Accounting	04	04	30	70	100
HC 5.2	Enterprise Information System and Strategic Management	04	04	30	70	100
SC 5.3	Business Ethics and Corporate Governance	04	04	30	70	100
SC 5.4	Operations Research	04	04	30	70	100
SC 5.5	Project Management	04	04	30	70	100
SC 5.6	International Financial Management	04	04	30	70	100
OEC 5.7	Open Elective – IV	04	04	30	70	100
Total		28	30	260	490	750

Semester –VI

Paper Code	Title of the Paper	Credits	Teaching Hours Per Week	Total Marks		
				Internal Assessment	Semester End Examination	Total
HC 6.1	Auditing and Assurance	04	04	30	70	100
HC 6.2	Financial Management & Economics for Finance	04	04	30	70	100
SC 6.3	International Business	04	04	30	70	100
SC 6.4	Management Accounting and Control	04	04	30	70	100
SC 6.5	Mutual Funds	04	04	30	70	100
SC 6.6	E-Banking	04	04	30	70	100
PW 6.7	Project Work	04	-	30	70	100
Total		28	24	210	490	700
Grand Total		164	168	1430	2870	4300

Note:

1. HC – Hard Core Course; SC – Soft Core Course; MC – Mandatory Course; OEC – Open Elective Course, PW – Project Work and CA – Co-Curricular Activities.
2. The students pursuing Integrated BBA MBA in Financial Management Programme have to study Open Elective Courses (in Second, Third, Fourth and Fifth semesters) which are offered by the departments other than the Department of Management).
3. The students shall prepare a Project Report during VI Semester. The same report shall be valued by the Course Teacher for 30 marks and by the examiner (after the semester-end examination) at the time of central valuation for 70 marks.
4. All the courses (papers) are to be taught in the light of latest developments in the concerned area. The courses involving legal aspects are to be taught as per the latest provisions of laws.

FIVE YEARS INTEGRATED BBA MBA – FIRST SEMESTER

PRINCIPLES AND PRACTICES OF MANAGEMENT

Paper Code: SC 1.4	Teaching Hours Per Week : 04
Total Credit = 4	Internal Assessment : 30 and Semester End Examination : 70

Objective: To acquaint the students with the functions of management

Pedagogy: Lecture, Assignments and Practical

Module 1: Nature and Function of Management

Importance, Definition, Functions, Levels of Management, Roles and Skills of a Manager, Nature of management, Development of Management thought, Approaches and Contributions of Management Gurus – F.W Taylor, Henry Fayol, Elton Mayo and Peter F. Drucker.

Module 2: Planning, Decision making and forecasting

Importance, Types, Steps and Limitations of Planning, Planning Premises, Planning Skills and Strategic Planning in the Indian Industry, Types and Steps in Rational Decision Making, Common Difficulties in Decision Making, Forecasting and Techniques of Forecasting.

Module 3: Organisation

Meaning, Structure, Types, Sources of Authority, Delegation and Decentralization of Authority, Co-ordination and Techniques of Co-ordination, Benefits and Harmonizing Informal and Formal Organization, Staffing: Need for proper Staffing, Recruitment, Selection, Placement & Induction.

Module 4: Training and Development

Meaning and Types of training, training practices in India, Performance appraisal - Purpose and Methods of Appraisal, Compensation Plans.

Module 5: Direction and Supervision

Requirements of Effective Direction, Giving Orders, Motivation, Morale and Leadership, Approaches to Leadership, Communication - Importance, Forms of Communication, Barriers and Communication in Indian Industries, Managerial Control - Need & Types, Change Management of Organizational Conflict, Organizational Climate or Culture, Emerging Trends in Management.

REFERENCES:

1. Principles of Management – P C Tripathi and P N Reddy 4th Edition, Tata MC Graw Hill companies New Delhi.
2. Principles & Practices of Management - P C Saxena.
3. Principles & Practice of Management - L M Prasad.
4. Management Theory and Practice (Text and Cases) - Subba Rao.
5. Management - Heinz Weinrich, Mark V Cannice, Harold Koontz, 12th Edition, Tata MC Graw Hill Company.
6. Principles of Management - T Ramaswamy, 9th Edition, Himalaya Publishing House.

FIVE YEARS INTEGRATED BBA MBA – FIRST SEMESTER

PRINCIPLES AND PRACTICES OF ACCOUNTING

Paper Code: SC 1.5	Teaching Hours Per Week : 04
Total Credit = 4	Internal Assessment : 30 and Semester End Examination : 70

Objective: To develop an understanding of the basic concepts and principles of Accounting and acquire the ability to apply the same in preparing financial statements, computing accounting ratios and simple problem solving.

Pedagogy: Lecture, Assignments and Practical

Module 1: Theoretical Framework

Meaning and Scope of Accounting. Accounting - Concepts, Principles, Policies and Conventions. Capital and Revenue Expenditure, Capital and Revenue Receipts, Contingent Assets and Contingent Liabilities. Accounting as a Measurement Discipline – Valuation Principles, Accounting Estimates. Indian Accounting Standards – Concepts and Objectives. Accounting Process – Books of accounts, Preparation of Trial Balance, Rectification of errors. Introduction to Bank Reconciliation Statements, Reasons and Preparation of Bank Reconciliation Statement and Basic Accounting Ratios.

Module 2: Inventories and Depreciation

Cost of inventory, Net realizable value, Basis and technique of inventory valuation and Record Keeping. Depreciation - Concepts, Methods of computation and accounting treatment of depreciation, Change in depreciation methods.

Module 3: Accounting for Special Transactions

A. Bills of Exchange and Promissory Notes - Meaning of Bills of Exchange and Promissory Notes and their Accounting Treatment; Accommodation Bills.

B. Sale of Goods on Approval or Return Basis - Meaning of Goods sent on approval or Return Basis and Accounting Treatment.

C. Consignments - Meaning and Features of Consignment Business, Difference between Sale and Consignment, Accounting Treatments for Consignment Transactions and Events in the Books of Consignor and Consignee.

D. Joint Ventures for Non-Corporate Entities - Meaning and Features of Joint Venture Transactions, Distinction between Joint Venture and Partnership, Methods of Maintaining Joint Venture Accounts.

E. Royalty Accounts - Meaning of the Term “Royalty” and Accounting Treatment thereof.

F. Average Due Date - Meaning, Calculation of Average Due Date in Various Situations.

G. Account Current - Meaning of Account Current, Methods of Preparing Account Current.

Module 4: Final Accounts

Elements of Financial Statements, Closing Adjustment Entries, Trading Account, Profit and Loss Account and Balance Sheet of Manufacturing and Non-manufacturing entities. Final Accounts of Partnership Firms, Admission, Retirement and Death of a Partner including Treatment of Goodwill, Introduction to LLPs and Distinction of LLPs from Partnership.

Module 5: Financial Statements of Not-for-Profit Organizations

Significance of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet, Difference between Profit and Loss Account and Income and Expenditure Account. Preparation of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.

REFERENCES:

1. Accounting for management - Dr. Jawaharlal, Himalaya Publishing House.
2. Accounting for managers - Dr. J Madegouda,
3. Accounting for managers - John Dearlan & Bhattacharya

FIVE YEARS INTEGRATED BBA MBA – FIRST SEMESTER

BUSINESS MATHEMATICS, LOGICAL REASONING AND STATISTICS

Paper Code: SC 1.6	Teaching Hours Per Week : 04
Total Credit = 4	Internal Assessment : 30 and Semester End Examination : 70

Objective: To develop an understanding of the basic mathematical and logical tools and their application in Business, Finance and Economics.

Pedagogy: Lecture, Assignments and Practical

Module 1: Ratio and Proportion, Indices, Logarithms, Equations, Matrices and Time value of Money

Ratio and Proportion (Business Applications related to Ration and Proportion); Laws of Indices, Exponents and Logarithms and Anti Logarithms.

Equations: Simultaneous linear equations up to three variables, Quadratic and Cubic equations in one variable.

Matrices: Algebra of Matrices, Inverse of a Matrix and determinants, solving system of equations by Cramer's Rule (involving not more than three variables).

Simple Interest, Compound interest, Depreciation, Effective Rate of Interest, Present Value, Net Present Value, Future Value, Perpetuity, Annuities, Sinking Funds, Valuation of Bonds, Calculating of EMI, Calculations of Returns: Nominal Rate of Return, Effective Rate of Return, Compound Annual growth rate (CAGR)

Module 2: Permutations and Combinations, Sequence, Series and Applications

Basic concepts of Permutations and Combinations: Introduction, the Factorial, Permutations, results, Circular Permutations, Permutations with restrictions, Combinations with standard results. Sequence and Series - Introduction Sequences, Series, Arithmetic and Geometric progression, Relationship between AM and GM and Sum of n terms of special series.

Basic applications of Differential and Integral calculus (Excluding the trigonometric applications), Applications of Marginal Cost and Marginal Revenue etc.,

Module 3: Logical Reasoning

Number series, Coding and Decoding and odd man out, Direction Tests, Seating Arrangements, Blood Relations and Syllogism.

Module 4: Statistics

Statistical Representation of Data, Diagrammatic representation of data, Frequency distribution, Graphical representation of Frequency Distribution – Histogram, Frequency Polygon and Pie-chart.

Measures of Central Tendency and Dispersion: Mean Median, Mode, Mean Deviation, Quartiles and Quartile Deviation, Standard Deviation, Co-efficient of Variation, Coefficient of Quartile Deviation.

Probability: Independent and dependent events; mutually exclusive events. Total and Compound Probability and Mathematical Expectation.

Module 5: Applications of Statistics

Theoretical Distributions: Binomial Distribution, Poisson distribution – Basic application and Normal Distribution – Basic applications.

Correlation and Regression: Scatter diagram, Karl Pearson's Coefficient of Correlation Rank Correlation, Probable Error and Probable limits. Regression lines, Regression equations, Regression coefficients.

Index Numbers: Uses of Index Numbers, Problems involved in construction of Index Numbers, Methods of construction of Index Numbers.

Time Series Analysis – Components of Time Series and Calculation of Trend by Moving Average Method.

REFERENCES:

- 1) Financial Management - Khan M. Y. & Jain P. K, 6/e, TMH, 2011.
- 2) Financial Management - Pandey I. M, 10/e, Vikas.
- 3) Financial Management - Prasanna Chandra, 8/e, TMH, 2011.
- 4) R S Agarwal – Quantitative Aptitude, Published by S Chand, 2001
- 5) Quantitative Analysis for Management (10th Edition), Prentice Hall, Render B., Stair Jr., R. M. and Hanna M. E. (2003).
- 6) Statistical Techniques in Business and Economics (12th edition) McGraw-Hill, Douglas A. Lind, William G. Marchal & Samuel A. Wathen (2005).
- 7) Quantitative Methods for Business Decisions, McGraw Hill International Book Company, Charles A. Gallagher, Hugh. J. Watson, 1985.
- 8) Business Statistics by examples, Terry, Sineich, Collier McMillan Publisher.
- 9) Business statistics, J. K. Sharma, Pearson education
- 10) Statistics for management, Richard I. Levin & Rubin, Pearson education
- 11) Quantitative Business Analysis-Texts & cases, Samul Bodiley and others.

FIVE YEARS INTEGRATED BBA MBA – SECOND SEMESTER

BUSINESS LAW, BUSINESS CORRESPONDENCE AND REPORTING

Paper Code: SC 2.4	Teaching Hours Per Week : 04
Total Credit = 4	Internal Assessment : 30 and Semester End Examination : 70

Objective: To create Legal Awareness for decision making and to give exposure to various laws and Acts which have impact on business and industry.

Pedagogy: Lecture, Assignments and Practical

Module 1: The Indian Contract Act, 1872 and The Sale of Goods Act, 1930

An overview of Sections 1 to 75 covering the general nature of contract, consideration, other essential elements of a valid contract, performance of contract, breach of contract, Contingent and Quasi Contract.

Formation of the contract of sale, Conditions and Warranties, Transfer of ownership and delivery of goods, Unpaid seller and his rights.

Module 2: The Indian Partnership Act, 1932 and The Limited Liability Partnership Act, 2008

General nature of Partnership, Rights and duties of partners, Reconstitution of firms, Registration and dissolution of a firm.

Introduction- covering nature and scope, Essential features, characteristics of LLP, Incorporation and differences with other forms of organizations.

Module 3: The Companies Act, 2013

Essential features of company, corporate veil theory, Classes of companies, types of share capital, Incorporation of company, Memorandum of Association, Articles of Association, Doctrine of Indoor Management

Module 4: Communication

Types, Directions, Network, Process, Problems and Barriers to communication. Sentence Types and structures, Direct and Indirect Speech, Active and Passive Voice, Words formed by using Prefixes, Words formed by using Suffixes, Phrasal verbs, Collocations and Idioms. Comprehension Passages and Note Making. Exercises of all the above.

Module 5: Writing Skills

Process, Styles of writing, Précis Writing, Article and Report Writing, Writing formal letters such as circulars, complaints, memos, promotional content, sales, recovery etc, writing formal mails, resume writing. Meetings – Drafting of Notice, Agenda, Minutes and action taken report.

REFERENCES:

1. Gogna P.P.S, Mercantile Law, ., Sultan Chand & Sons, New Delhi, 2009.
2. Kuchal M.C., Business Law, 3rd ed., Vikas publishing House Pvt. Ltd.,New Delhi, 1999.
3. Kapoor N.D., Elements of Mercantile Law, 28th ed., Sultan Chand & Sons, New Delhi, 2004.
4. Bovee, L., Thill, J.V. & Chaturvedi, M. (2009). Business communication today coutland (9th ed.).
5. Rajendra Pal - Business Communication (Sultanchand & Sons Publication)
6. Murphy, H.A., Hildebrandt, H.W., Thomas, J.P (2008), Effective Business Communication (7th ed.).

FIVE YEARS INTEGRATED BBA MBA – SECOND SEMESTER

BUSINESS ECONOMICS

Paper Code: SC 2.5	Teaching Hours Per Week : 04
Total Credit = 4	Internal Assessment : 30 and Semester End Examination : 70

Objective: To develop an understanding of the concepts and theories in Business Economics and apply such concepts and theories in simple problem solving.

Pedagogy: Lecture, Assignments and Practical

Module 1: Introduction to Business Economics

Meaning, scope of Business Economics, Basic Problems of an Economy, Role of Price Mechanism.

Module 2: Theory of Demand and Supply

Meaning and determinants of demand, Law of demand and Elasticity of demand – Price, income and cross elasticity, Theory of consumer's behaviour – Marshallian approach and Indifference curve approach, Meaning and determinants of supply, Law of supply and Elasticity of supply and Demand Forecasting.

Module 3: Theory of Production and Cost

Meaning and Factors of production, Laws of Production – The Law of Variable proportions and Laws of Returns to Scale, Producer's equilibrium, Concepts of Costs – Short-run and long-run costs, Average and marginal costs, Total, fixed and variable costs.

Module 4: Price Determination in Different Markets

Various forms of markets – Perfect Competition, Monopoly, Monopolistic Competition and Oligopoly and Price determination in these markets.

Module 5: Business Cycles and Policies

Meaning, Phases, Features and Causes behind these Cycles. Monetary and Fiscal Policy

REFERENCES:

1. Managerial Economics – D. Salvatore, McGraw Hill, New Delhi.
2. Managerial Economics-D N Dwivedi, V P H P L, New Delhi.
3. Managerial Economics – Pearson and Lewis, Prentice Hall, New Delhi
4. Managerial Economics – G.S. Gupta, T M H, New Delhi.
5. Managerial Economics – Mote, Paul and Gupta, T M H, New Delhi.

FIVE YEARS INTEGRATED BBA MBA – SECOND SEMESTER

BUSINESS AND COMMERCIAL KNOWLEDGE

Paper Code: SC 2.6	Teaching Hours Per Week : 04
Total Credit = 4	Internal Assessment : 30 and Semester End Examination : 70

Objective: To develop an understanding of the concepts and theories in Business Economics and apply such concepts and theories in simple problem solving.

Pedagogy: Lecture, Assignments and Practical

Module 1: Introduction to Business

Nature of Business, Profession and Employment, Objectives of Business, Economic and Non-Economic Activities, Forms of Business Organizations.

Module 2: Business Environment

Micro and Macro Environment, Elements of Micro Environment – Consumers/Customers, Competitors, Organization, Market, suppliers, Intermediaries, Elements of Macro Environment – Demographic, Economic, Political-legal, Socio-cultural, Technological, Global Environment.

Module 3: Business Organizations and Stock Market

Overview of leading Indian and Global Companies, Stock & Commodity Markets Terminologies, Banking terminologies and business terminologies.

Module 4: Government Policies for Business Growth

Policies creating conducive business environment such as Liberalization, Privatization and Foreign Direct Investment.

Module 5: Organizations facilitating Business

- (i) Indian regulatory bodies - SEBI, RBI, IRDA, CCI
- (ii) Indian Development Banks – IFCI, SIDBI, EXIM Bank, NABARD

REFERENCES:

1. Dr. C.B. Gupta - Business & Commercial Knowledge -Business Economics, Business & Commercial Knowledge, 2018
2. Fernando, A. C - Corporate governance: Principles, policies and practices, Pearson publications.
3. Mallin, A. Christine - Corporate governance, Oxford University Press.
4. Parthasarthy, Biztantra - Corporate governance: Principles, mechanism and practices.

FIVE YEARS INTEGRATED BBA MBA – THIRD SEMESTER

ACCOUNTING

Paper Code: SC 3.4	Teaching Hours Per Week : 04
Total Credit = 4	Internal Assessment : 30 and Semester End Examination : 70

Objective: To enable the students to acquire the ability to apply specific accounting standards and legislations to different transactions and events and in preparation and presentation of financial statements of various business entities.

Pedagogy: Lecture, Assignments and Practical

Module 1: Accounting Standards

Process of formulation of Accounting Standards including Ind ASs (IFRS converged standards) and IFRSs; convergence vs adoption; objective and concepts of carve outs. Framework for Preparation and Presentation of Financial Statements (as per Accounting Standards).

Module 2: Applications of Accounting Standards

Application of these Accounting Standards will be practiced. AS 1 :Disclosure of Accounting Policies, AS 2 : Valuation of Inventories, AS 3 : Cash Flow Statements, AS 4: Contingencies and Events occurring after the Balance Sheet Date, AS 5 : Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies, AS 10: Property, Plant and Equipment, AS 11:The Effects of Changes in Foreign Exchange Rates, AS 12: Accounting for Government Grants, AS 13: Accounting for Investments, AS 16: Borrowing Costs, AS 17: Segment Reporting and AS 22 Accounting for Taxes on Income.

Module 3: Company Accounts

Redemption of preference shares; Redemption of debentures; Accounting for bonus issue and right issue, Accounting for tax: Concept of deferred tax asset and deferred tax liability in line with AS 22 “Accounting for Taxes”, Managerial Remuneration, Preparation of financial statements – Statement of Profit and Loss, Balance Sheet and Cash Flow Statement, Profit (Loss) prior to incorporation;

Module 4: Accounting for Special Transactions

Investment, Insurance claims for loss of stock and loss of profit, Hire - purchase and Instalment Sale Transactions. Special Type of Accounting - Departmental Accounting, Accounting for Branches including foreign branches and Accounts from Incomplete Records.

Module 5: Dissolution/Conversion and Amalgamation

Dissolution of partnership firms including piecemeal distribution of assets; Amalgamation of partnership firms; Conversion of partnership firm into a company and Sale to a company; Issues related to accounting in Limited Liability Partnership.

REFERENCES:

1. Jan Williams, Financial and Managerial Accounting – The basis for business Decisions, 13th edition, Tata McGraw Hill Publishers, 2005.
2. Horngren, Surdem, Stratton, Burgstahler, Schatzberg, Introduction to Management Accounting, PHI Learning, 2008.
3. Stice & Stice, Financial Accounting Reporting and Analysis, 7th edition, Cengage Learning, 2008.
4. Singhvi Bodhanwala, Management Accounting -Text and cases, PHI Learning, 2008.
5. Ashish K. Battacharya, Introduction to Financial Statement Analysis, Elsevier, 2007.

FIVE YEARS INTEGRATED BBA MBA – THIRD SEMESTER

CORPORATE LAWS AND OTHER LAWS I

Paper Code: SC 3.5	Teaching Hours Per Week : 04
Total Credit = 4	Internal Assessment : 30 and Semester End Examination : 70

Objective: To develop an understanding of the provisions of company law and the provisions of select legislations to address application-oriented issues.

Pedagogy: Lecture, Assignments and Practical

Module 1: The Companies Act, 2013 – Sections 1 to 48

Preliminary, Incorporation of Company and Matters Incidental thereto, Prospectus and Allotment of Securities, Share Capital and Debentures, Acceptance of Deposits by companies, Registration of Charges, Management and Administration, Declaration and payment of Dividend, Accounts of Companies and Audit and Auditors.

Module 2: The Indian Contract Act, 1872

Specific contracts covered from section 123 onwards - Contract of Indemnity and Guarantee, Bailment, Pledge, Agency

Module 3: The Negotiable Instruments Act, 1881

Meaning of Negotiable Instruments, Characteristics, Classification of Instruments, Different provisions relating to Negotiation, Negotiability, Assignability, Right and Obligation of parties, presentment of Instruments, Rules of Compensation.

Module 4: The General Clauses Act, 1897

Important Definitions, Extent and Applicability, General Rules of Construction, Powers and Functionaries, Provisions as to Orders, Rules, etc. made under Enactments, Miscellaneous.

Module 5: Interpretation of Statutes

Rules of Interpretation of statutes, Aids to interpretation, Rules of Interpretation/construction of Deeds and Documents

REFERENCES:

1. Tejpal Sheth - Corporate & Other Laws by Taxmann's publications, 2017 ed
2. Ankit Oberoi - Corporate And Allied Laws
3. Nidhi Bothra and Vinita Dedhia – Companies Act 2013, Taxmann's Publications

FIVE YEARS INTEGRATED BBA MBA – THIRD SEMESTER

ORGANISATION BEHAVIOUR

Paper Code: SC 3.6	Teaching Hours Per Week : 04
Total Credit = 4	Internal Assessment : 30 and Semester End Examination : 70

Objectives: To Develop an understanding on the foundational tenets of OB and To enhance understanding of the dynamics of interaction between individual and the Organization to facilitate a clear perspective to diagnose and effectively handle human behaviour issues in Organizations and to develop in-depth knowledge on organizational structure process and design.

Pedagogy: Lectures, Assignments, Presentations, Case Study Analysis, Role Playing

Module 1: Introduction to Organizational Behavior

Organizational Behaviour- Historical background: Hawthorne studies, theoretical frameworks, management roles, contributing disciplines to the field of OB, challenges and opportunities of OB, Organizational Behavior model.

Module 2: Foundations of Individual Behaviour

Personality, Shaping of Personality, Determinants of Personality, The Self Concept, self esteem and self Efficiency, Perception, perceptual process, Managing the perceptual process. Attitude Formation, Functions, Change of Attitudes, values.

Module 3: Group Dynamics

Team Building and Group Dynamics, Working Teams and team effectiveness. Influence of the group on individual, group decision making, Inter-group relations, Collaboration and Conflict. Conflict Management.

Module 4: Managerial Leadership and Motivation.

Dynamics of Managerial Leadership, What is Leadership, Leadership Theories, Power and Politics, Management change. Motivation: classical and modern theories of motivation.

Module 5: Organizational Study

Organizational Structure- work specialization, departmentalization, chain of command, span of control and formalization. Common organizational designs- the simple structure, the bureaucracy, the matrix structure. New design options- the team structure, the virtual organization and the boundary less organization. Why do structures differ? - strategy, Size, Technology and Environment. Organizational Choice, Mechanistic and organic structures.

Organizational culture- culture's functions, creating and sustaining culture, learning culture by employees.

REFERENCES:

1. Organisational Behaviour- Fred Luthans, Stephen P Robbins – 8thEdition New York, Mc Graw Hill, 1998.
2. Robbins, S.P Organizational Behaviour – 7thEdition, New Delhi, PHI.
3. Stephen P Robbins, Organizational Behavior – 12th edition PHI.
4. Uday Pareek; Understanding Organisational Behaviour; Oxford Higher Education.
5. TV Rao; Organisational Behaviour; Sage Publications.

FIVE YEARS INTEGRATED BBA MBA – FOURTH SEMESTER

COST AND MANAGEMENT ACCOUNTING

Paper Code: SC 4.4	Teaching Hours Per Week : 04
Total Credit = 4	Internal Assessment : 30 and Semester End Examination : 70

Objective: To develop an understanding of the basic concepts and applications to establish the cost associated with the production of products and provision of services and apply the same to determine prices. To understand the cost accounting statements and apply cost information for cost ascertainment, planning, control and decision making.

Pedagogy: Lecture, Assignments and Practical

Module 1: Overview of Cost and Management Accounting

Objectives and Scope of Cost and Management Accounting, Users, role and functions, Cost terms and Concepts, Cost Reduction and Cost Control, Elements of Costs, Methods of Costing, Techniques of Costing and Cost Accounting with use of Information Technology. Functional classification and ascertainment of cost, Preparation of Cost Sheets for Manufacturing sector and for Service sector.

Module 2: Ascertainment of cost and cost accounting system

Procurement procedure, Valuation of material receipts, Inventory control – EOQ, ABC Analysis, Fast, Slow moving and Non moving (FSN), High, Medium, Low (HML), Vital, Essential, Desirable (VED), Just-in-Time (JIT)- Stock taking and perpetual inventory system and Inventory Accounting. Employee Cost - Attendance and Payroll procedures, Employee Cost Control, Employee Turnover, Remuneration systems and incentive schemes. Concept and analysis of Direct Expenses and Overheads, Recording and Accounting of Costs.

Module 3: Methods of Costing

Analysis and application of Single Output/ Unit Costing, Job Costing, Batch Costing, Contract Costing, Process/Operating Costing and Costing of service sectors - Determination of Costs and Prices of services of following sectors/ Industries: Transport, Toll roads, Hospitals, Canteen/ Restaurants, Hotels/ Lodges, Educational Institutions, Financial Institutions/ Banks, Insurance, IT sector and other services.

Module 4: Cost Control and Analysis

Standard Costing - Setting up of Standards, Types of Standards, Standard Costing as method of performance measurement. Calculation and Reconciliation of Cost Variances- Material Cost Variance, employee Cost Variance, Variable Overheads Variance and Fixed Overhead Variance.

Marginal Costing - Basic concepts, Contribution margin, BEP analysis, CVP Analysis, Margin of Safety, Angle of Incidence, Multi- product break- even analysis, Consideration of Limiting factor (key factor), Determination of Cost of a product/ service under marginal costing method, determination of cost of finished goods, work-in-progress, Comparison of Marginal costing with absorption costing method- Reconciliation of profit under the both methods and Short term decision making using the above concepts (basic / fundamental level).

Module 5: Budget and Budgetary Control

Meaning of Budget, Essentials of Budget, Budget Manual, Budget setting process, Preparation of Budget and monitoring procedures, The use of budget in planning and control, Flexible budget, Preparation of Functional budget for operating and non- operating functions, Cash budget, Master budget, Introduction to Principal/ Key budget factor, Zero Based Budgeting (ZBB), Performance budget, Control ratios and Budget variances.

REFERENCES:

1. Horngren, Bhimani, Datar & Foster, Management and cost accounting (3rd edition), Prentice Hall, 2004.
2. Management Accounting by Jordan, H., J.C. Neves and J. A. Rodrigues, Controlo de gestão, Areas Editora, 2004.
3. Anthony A Alkinson, Rajiv D. Banker, Robert S. Kaplan, S. Mark Young
Management Accounting

FIVE YEARS INTEGRATED BBA MBA – FOURTH SEMESTER

TAXATION

Paper Code: SC 4.5	Teaching Hours Per Week : 04
Total Credit = 4	Internal Assessment : 30 and Semester End Examination : 70

Objective: To develop an understanding of the provisions of income-tax law and goods and services tax law and to acquire the ability to apply such knowledge to make computations and address application oriented issues.

Pedagogy: Lecture, Assignments and Practical

Module 1: Income Tax Law – Basic Concepts

Introduction, Important definitions in the Income-tax Act, 1961, Concept of previous year and assessment year, Basis of Charge and Rates of Tax, Residential status, Scope of total income, incomes not included in total income and Tax holiday for newly established units in Special Economic Zones.

Module 2: Heads of income and the provisions governing computation of income under different heads

- (i) Salaries
- (ii) Income from house property
- (iii) Profits and gains of business or profession
- (iv) Capital gains
- (v) Income from other sources

Income of other persons included in assessee's total income –

- (i) Clubbing of income: An introduction -
- (ii) Transfer of income without transfer of assets
- (iii) Income arising from revocable transfer of assets
- (iv) Clubbing of income of income arising to spouse, minor child and son's wife in certain cases
- (v) Conversion of self-acquired property into property of HUF

Computation of total income and tax liability of individuals

Module 3: Aggregation of income; Set-off, or carry forward and set-off of losses

- (i) Aggregation of income
- (ii) Concept of set-off and carry forward and set-off of losses
- (iii) Provisions governing set-off and carry forward and set-off of losses under different heads of income

(iv) Order of set-off of losses

Module 4: Deductions from gross total income

- (i) General provisions
- (ii) Deductions in respect of certain payments
- (iii) Specific deductions in respect of certain income
- (iv) Deductions in respect of other income
- (v) Other deductions

Advance tax, tax deduction at source and introduction to tax collection at source and Provisions for filing return of income and self-assessment.

Module 5: Indirect Taxes

Concept and features of indirect taxes, Principal indirect taxes, Goods and Services Tax (GST) Laws

GST Laws: An introduction including Constitutional aspects, Levy and collection of CGST and IGST

- a) Application of CGST/IGST law
- b) Concept of supply including composite and mixed supplies
- c) Charge of tax
- d) Exemption from tax
- e) Composition levy

Basic concepts of time and value of supply, Input tax credit, Computation of GST liability and Registration, Tax invoice; Credit and Debit Notes; Electronic way bill, Returns and Payment of tax including reverse charge

REFERENCES:

1. Direct Taxes – Vinod Singhania and Kapil Singhania, Taxmann Publications
2. Direct Taxation – Meena Goyal, Biztantra publication
3. Direct Tax –H C Mehrotra, Sahitya Bhavan
4. V. S. Datey, GST Ready Reckoner, Taxmann Publications Pvt. Ltd.
5. Rakesh Garg and Sandeep Garg, GST Laws Manual: Acts, Rules and Forms, Bloomsbury India Publications.
6. Jayaram Hiregange and Deepak Rao, India GST for Beginners, White Falcon Publishing

FIVE YEARS INTEGRATED BBA MBA – FOURTH SEMESTER

BUSINESS RESEARCH METHODS

Paper Code: SC 4.6	Teaching Hours Per Week : 04
Total Credit = 4	Internal Assessment : 30 and Semester End Examination : 70

Objective: To familiarize the students with the nature and methods of research and its applications

Pedagogy: Lecture, Assignments and Practical

Module 1: Introduction to Business Research

Methodology – Scientific methods, research process, scientific method in physical science and marketing, distinction between scientific and non-scientific methods, mathematical tools for analysis.

Module 2: Types of Research

Meaning & definition of research, types of Research: Exploratory research, conclusive research, modeling research and algorithmic research.

Module 3: Business Research Process

Problem defining, research design, steps in research design process, objectives of the research, data collection, data analysis, interpretation of results and validation of results.

Module 4: Data Collection and Analysis

Sources of data collection: primary data, source of primary data, advantages and methods of Primary data, secondary data collection: meaning, types, sources of secondary data, questionnaire, review of basic statistical measures and scales used in research, use of SPSS and other statistical software packages.

Module 5: Report Writing and Presentation

Methods of report writing: Oral, written, advantages and disadvantages, components of written research reports, reports format, presentation of report: audio & video presentation.

REFERENCES

1. Research methodology – by R Paneerselvam PHI Learning private limited, New Delhi
2. Business Research Methods by Dr. S B Hagargi and Dr S F Tangade.
3. Research Methodology by Rathod.
4. Research Methodology – C R Kothari.
5. Research Methodology by O R Krishna Swamy.
6. Research Methodology by Tripathi.