

VIJAYANAGARA SRI KRISHNADEVARAYA UNIVERSITY

Department of Studies and Research in Management

Jnana Sagara Campus, Vinayaka nagara, Cantonment, Bellary-583105

www.vskub.ac.in Email: vskubmba@gmail.com

Phone: 08392-242707 Fax: 08392-242806



Syllabus

Department of Studies and Research in Management

INTEGRATED BBA AND MBA

Choice Based Credit System

List of Courses for Integrated-BBA Program
As per UGC curriculum and VSK University UG CBCS Program
WEF 2017-18 Academic Year

Semester –I

Code	Type of Subject	Title	Credits	Hours Per Week	Total Marks		
					IA	Theory	Total
HC 1.1	Hard Core	Language – I (English)	04	04	30	70	100
HC 1.2	Hard Core	Language – II (Kannada/Additional English)	04	04	30	70	100
MC 1.3	Mandatory Core	Indian Constitution	04	04	30	70	100
SC 1.4	Soft Core	Principles of Management	04	04	30	70	100
SC 1.5	Soft Core	Principles of Marketing	04	04	30	70	100
SC 1.6	Soft Core	Fundamentals of Accounting	04	04	30	70	100
SC 1.7	Soft Core	Human Resource Management	04	04	30	70	100
CA 1.8	CCA	Yoga/Sports	-	02	50	-	50

Semester –II

Code	Type of Subject	Title	Credits	Hours Per Week	Total Marks		
					IA	Theory	Total
HC 2.1	Hard Core	Language – I (English)	04	04	30	70	100
HC 2.2	Hard Core	Language – II (Kannada/Additional	04	04	30	70	100

		English)					
MC 2.3	Mandatory Core	Environmental Studies	04	04	30	70	100
SC 2.4	Soft Core	Quantitative Aptitude	04	04	30	70	100
SC 2.5	Soft Core	Managerial Economics	04	04	30	70	100
SC 2.6	Soft Core	Mercantile Laws	04	04	30	70	100
OEC 2.7	Open Core	Open Elective – I	04	04	30	70	100
CA 2.8	CCA	Yoga/Sports	-	02	50	-	50

Semester –III

Code	Type of Subject	Title	Credits	Hours Per Week	Total Marks		
					IA	Theory	Total
HC 3.1	Hard Core	Language – I (English)	04	04	30	70	100
HC 3.2	Hard Core	Language – II (Kannada/Additional English)	04	04	30	70	100
MC 3.3	Mandatory Core	Computer Fundamentals	04	04	30	70	100
SC 3.4	Soft Core	Accounting	04	04	30	70	100
SC 3.5	Soft Core	Corporate Laws & Other Laws – I	04	04	30	70	100
SC 3.6	Soft Core	Organizational Behavior	04	04	30	70	100
OEC 3.7	Open Core	Open Elective – II	04	04	30	70	100
CA 3.8	CCA	Yoga/Sports	-	02	50	-	50

Semester –IV

Code	Type of Subject	Title	Credits	Hours Per Week	Total Marks		
					IA	Theory	Total
HC 4.1	Hard Core	Language – I (English)	04	04	30	70	100
HC 4.2	Hard Core	Language – II (Kannada/Additional	04	04	30	70	100

		English)					
MC 4.3	Mandatory Core	Computer Applications	04	04	30	70	100
SC 4.4	Soft Core	Cost and Management Accounting	04	04	30	70	100
SC 4.5	Soft Core	Taxation	04	04	30	70	100
SC 4.6	Soft Core	Business Research Methods	04	04	30	70	100
OEC 4.7	Open Core	Open Elective – III	04	04	30	70	100
CA 4.8	CCA	Yoga/Sports	-	02	50	-	50

Semester –V

Code	Type of Subject	Title	Credits	Hours Per Week	Total Marks		
					IA	Theory	Total
HC 5.1	Hard Core	Advanced Accounting	04	04	30	70	100
HC 5.2	Hard Core	Enterprise Information System	04	04	30	70	100
HC 5.3	Hard Core	Business Ethics and Corporate Governance	04	04	30	70	100
SC 5.4	Soft Core	Operations Research	04	04	30	70	100
SC 5.5	Soft Core	Project Management	04	04	30	70	100
SC 5.6	Soft Core	International Financial Management	04	04	30	70	100
OEC 5.7	Open Core	Open Elective – IV	04	04	30	70	100

Semester –VI

Code	Type of Subject	Title	Credits	Hours Per Week	Total Marks		
					IA	Theory	Total
HC 6.1	Hard Core	Auditing and Assurance	04	04	30	70	100
HC 6.2	Hard Core	Financial Management & Economics for Finance	04	04	30	70	100
HC 6.3	Hard Core	International Business	04	04	30	70	100
SC 6.4	Soft Core	Management Accounting and Control	04	04	30	70	100
SC 6.5	Soft Core	Mutual Funds	04	04	30	70	100
SC 6.6	Soft Core	E-Banking	04	04	30	70	100
PW 6.7	Project Core	Project Work	04	-	30	70	100

Semester –VII

Code	Type of Subject	Title	Credits	Hours Per Week	Total Marks		
					IA	Theory	Total
HC 7.1	Hard Core	Financial Reporting	04	04	30	70	100
HC 7.2	Hard Core	Strategic Financial Management	04	04	30	70	100
HC 7.3	Hard Core	Human Resource Management	04	04	30	70	100
SC 7.4	Soft Core	Marketing Management	04	04	30	70	100
SC 7.5	Soft Core	Merchant Banking and Financial Services	04	04	30	70	100

Semester –VIII

Code	Type of Subject	Title	Credits	Hours Per Week	Total Marks		
					IA	Theory	Total
HC 8.1	Hard Core	Advanced Auditing and Professional Ethics	04	04	30	70	100
HC 8.2	Hard Core	Corporate Laws and other Economic Laws – II	04	04	30	70	100
SC 8.3	Hard Core	Entrepreneurship Development	04	04	30	70	100
SC 8.4	Soft Core	Financial Derivatives	04	04	30	70	100
SC 8.5	Soft Core	Mergers and Acquisitions	04	04	30	70	100
OEC 8.6	Open Core	Open Elective – V	04	04	30	70	100

FIVE YEARS INTEGRATED BBA MBA – FIRST SEMESTER

SC 1.4 Principles of Management

Objectives

To make students understand fundamental concepts and principles of management including the basic roles and skills to become an effective manager. To acquaint the students with various functions of management for the purpose of taking effective decision in the organization.

Pedagogy: Lecture, Assignments and Practical

MODULE- 1- **Management:** Introduction, Definition of Management, Nature, Purpose and Functions, Levels and Types of Managers, Managerial Roles, Skills for Managers, Evolution of Management Thought, Contributions Made by Taylor, Fayol, Hawthorne experiments, A Broad Sweep of other Important Management Gurus, Is Management a Science or Art, Recent Trends in Management

MODULE- 2 - **Planning:** Meaning, Nature and Importance of Planning, Steps in Planning, Types of Plans, Barriers to Effective Planning, Planning Premises, Policies, Forecasting and Planning.

MODULE- 3 - **Organizing:** Principles of Organizing, Types of Organization Structure, Departmentation, Span of Management, Centralization and Decentralization, Authority and Power, Delegation, Delegation of Authority.

MODULE- 4 – Staffing - Concept, Manpower Planning, Recruitment & Selection, Training and Development, Performance Appraisal, Leadership Style, Motivation theories, Morale Building Communication

MODULE- 5 - Co-ordination and control - Need for Co-ordination Principles, Techniques of Co-ordination. Control; Process of Control; Techniques and Tools of control, Management by Objectives.

Textbooks

1. Drucker, F. Peter, (3007). Management - Tasks, Responsibilities & Practices. 18t h Reprint, Allied Publishers, New Delhi.
2. Koontz H. and Heinz Wehrich, (3005). Elements of Management. 11/e,MH., New Delhi.
3. Heinz Wehrich, MarkV. Cannice and Harold Koontz, (3009). Management: A Global and Entrepreneurial Perspective, 12/e, TMH., New Delhi.
4. Stephen P. Robbins, David A. Decenzo, Sanghamt ira Bhattacharya and Madhushree Nanda Agarwal, (3009). Fundamentals of Management: Essential Concepts and Applications, 6/e, Pearson, New Delhi.
5. Stoner James A. F., R. Edward Freeman and Daniel R, Gilbert Jr., (3004). Management, 6/e, Pearson, New Delhi.

Practical Components

1. Students should identify & choose an organization of their own choice and they have to identify the principles/ theories followed by that organization.
2. Identifying any five job profiles and listing the various skills and abilities required for those jobs.
3. Students should identify the structure of organization & should comment on its suitability
4. Students should know the organization recruitment and selection process and determine whether it is understaffed or overstaffed?
5. Students should identify the motivational factors in organization & should comment on its suitability.
6. Students have to identify the control system and comment on its suitability.

FIVE YEARS INTEGRATED BBA MBA – FIRST SEMESTER

SC 1.5 Principles of Marketing

Objectives

1. To familiarize the students with the marketing concepts and develop their analytical skills, as well as conceptual abilities.
2. To make students aware about decision making in a variety of real life situations.
3. It make the students to understand the concept of STP.
4. To make students to acquaint knowledge about the product, pricing, promotion and place.

Pedagogy

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

Module 1

Introduction to Marketing: Introduction, Definitions of market and marketing, Fundamental Marketing Concept, The Exchange Process, Elements of Marketing Concept, Functions of Marketing, Marketing Environment, Techniques Used in Environment Analysis, Elements of Marketing Mix.

Module 2

Consumer Behavior: Consumer Buying Behavior Process, Factors influencing Consumer Behavior, Determinants of Consumer Behavior, Models of Consumer Behavior, Market Research and Market Intelligence. Marketing Information System

Module 3

Market Segmentation, Targeting & Positioning: Concept of Market Segmentation, Benefits, Bases for Segmenting Consumer Markets, Targeting - Bases for Identifying Target Customer, Target Marketing strategies, Positioning - Meaning, Product Positioning Techniques

Module 4:

Product & Price: Product Mix and Product Line, Levels of Product, New Product Development, Product Life Cycle Strategies, Branding, Types of Brands, Brand Building, Brand Equity, Packaging and Labeling. Pricing, New Product Pricing Strategies, Public Policy and Pricing.

Module 5:

Promotion and Place: Elements of Promotion Mix, Marketing Communication Process, Publicity, Advertising and public relations. Personal Selling and Sales Promotion. Direct Marketing and Online Marketing, Distribution Channels and Logistics Management, Channel Design and Administration, Factors Affecting Channel Choice, Channel Conflict, Network Marketing.

Text Books:

1. A South Asian Perspective by Kotler, Keller, Koshy and Jha – “Marketing Management” Pearson Education Latest edition
2. Stanton, Etzel, Walker Fundamental of marketing, McGraw Hill Inc. N. York Latest Edition
3. Ramaswami & Namakumari Marketing Management: Indian context Macmillan (India) Limited, New Delhi. First Indian Print 2004
4. Tapan Panda Marketing Management Excel Books Latest Edition
5. Arun Kumar, N. Meenakshi Marketing Management, Vikas Publishing House N. Delhi Latest Edition
6. Rajan Saxena Marketing Strategies, Tata-McGraw Hill Publishing Company, New Delhi.

Practical Components:

1. Consider a few products like mobile phone, shoes, clothes etc and analyse their buying motives.
2. Analyse the product life cycle of a few common products like laptops, refrigerators, desktop computers etc.
3. Go to a supermarket and study the pricing, packaging and advertising strategy of some FMCG companies like Levers, Godrej etc
4. Consider a few products of Direct Marketing and make personal selling.
5. Consider any market and carry out a marketing research to know about the various factors considered at the time of purchase.

FIVE YEARS INTEGRATED BBA MBA – FIRST SEMESTER

SC 1.6 Fundamentals of Accounting

Objective: To develop a conceptual understanding of the fundamentals of financial accounting system.

Pedagogy: Lecture, Assignments and Practical

Module 1: Theoretical Framework

Meaning and Scope of accounting, Accounting Concepts, Principles and Conventions, Accounting Standards – concepts, objectives, benefits, Accounting Policies, Accounting as a measurement discipline – valuation principles, accounting estimates.

Module 2: Accounting Process

Books of Accounts leading to the preparation of Trial Balance, Capital and revenue expenditures, Capital and revenue receipts, Contingent assets and contingent liabilities, Fundamental errors, including rectifications thereof.

Module 3: Bank Reconciliation Statement and Inventory basics, Accounting for Special Transactions

Basis of inventory valuation and record keeping. Accounting for special transactions such as Consignments, Joint Ventures, Bills of exchange and promissory notes, Sale of goods on approval or return basis.

Module 4: Depreciation accounting and preparation of final accounts for Sole Proprietors

Methods, computation and accounting treatment of depreciation, Change in depreciation methods. Preparation of Final Accounts for Sole Proprietors

Module 5: Partnership accounts and company accounts

Final accounts of partnership firms – Basic concepts of admission, retirement and death of a partner including treatment of goodwill.

Issue of shares and debentures, forfeiture of shares, re-issue of forfeited shares, redemption of preference shares.

References:

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

Practical Components:

- Collecting Annual reports of the companies and analyzing the Financial statements using different techniques and presenting the same in the class.
- Analyzing the company's cash flow statements and presenting the same in the class.

FIVE YEARS INTEGRATED BBA MBA – FIRST SEMESTER

SC 1.7 Human Resource Management

Objectives

- To provide an understanding of the human resources management frame-work.
- To develop a meaningful understanding of HRM theory, functions and practices.
- To Offer experiential analysis to understand the challenges of HR Managers in developing their organizations.
- To Addresses the human capital as a critical role in firm's viability in the knowledge economy.
- To develop the core human resources management skills and competencies. (The core competencies include HRM knowledge, planning, control, problem-solving and communication)

Pedagogy: Lecture, Assignments and Practical

Part A: Acquisition of Human Resources:

Module I Human Resource Management

Introduction, meaning, nature, scope, Major functions of HRM, models of HRM, Importance and Evolution of the concept of HRM, HRM Vs. Personnel Management, Role of HR Manager, skills and competencies of HR professionals, HRM's evolving role in the 21st century.

Module II Human Resource Planning, Job Analysis and Design

Job Analysis: Meaning, process of Job Analysis, methods of collecting job analysis data, Job Description and Job Specification, Role Analysis. Human Resource Planning: Objectives, Importance and process of Human Resource Planning, Effective HRP. (practical Component-Give a job analysis case and ask the students to prepare job description and job specification).

Module III Recruitment, Selection, Socialization and Retention

Recruitment:- Definition, Constraints and Challenges, Sources and Methods of Recruitment, New Approaches to recruitment. (Practical Component-Give a case and ask the students to prepare the recruitment advertisement for a newspaper).

Selection:- Definition and Process of Selection.

(Practical Component – (1) Expose students to standard selection tests followed in various sectors

(2) Ask the students to prepare an appointment letter for the post of office manager of a company known to you).

Placement:- Meaning, Induction/Orientation, Internal Mobility, Transfer, Promotion, Demotion and Employee Separation.

(Practical component-Exploring employee separation practices)

Part B Development of Human Resources:

Module IV

Training and development: Training v/s development, Training v/s Education, Systematic Approach to Training, Training Methods, Executive Development, Methods and Development of Management Development, Career and Succession Planning. (Practical component- Exploring training and development practices)

Part C Motivation Of Human Resources:

Performance Appraisal: Concept of Performance Appraisal, the Performance Appraisal Process, Methods of Performance Appraisal, Essential Characteristic of an Effective Appraisal System. (Practical component- Exploring performance appraisal practices in various sectors)

Compensation: Objectives of Compensation Planning, Job Evaluation, Compensation Pay Structure in India, Wage and Salary Administration, Factors Influencing Compensation Levels, Executive Compensation.

Part D: Maintenance of Human Resources

Module V

Employee Welfare- Introduction, Types of Welfare Facilities and Statutory Provisions.

Employee Grievances- Employee Grievance procedure, Grievances Management in Indian Industry.

Discipline- Meaning, approaches to discipline, essential of a good disciplinary system, managing difficult employees.

Industrial Relations:- Overview of industrial relations and industrial conflict.

Industrial disputes:- preventive and settlement machinery, collective bargaining, industrial relations scenario: current issues and future challenges.

Text Books:

1. Decenzo, D.A &Robbins, S.P. (2010).Human resource management, John Wiley & Sons.
2. Dessler,G&Varkkey,B.(2012).Human resource management. Pearson
3. Fisher, C.D, Schoenfeldt, L.F, & Shaw J.B, (2011).Human resource management, Biztantra.
4. Mathis R.L., &Jackson J.H. (2000).Human Resource Management (9th ed.).South Western: Thomson Learning Publications.
5. Monappa,A. (1992) Personnel management &industrial relations,New Delhi. Tata Mc Graw Hill.
6. Rao, V.S.P. (2000). Managing people.New Delhi:Amexcel Publisher.
7. Rudrabasavaraj,M.N.(2000).Dynamic personnel administration.Bombay: Himalaya Publishing House.
8. Sinha.,R,N., Sinha,I.B.,&Shekhar S.P.(2001)Industrial relations, trade unions andlabour legislation. India: Pearson Education.
9. Snell, S., &Bohlander,G.(2009).Human resources management: A SouthAsian perspective. India: Cengage Learning.
10. Venkataratnam, C.S., &Srivastava, B.N.(2001).Personnel / Human Resource Management. New Delhi:Amexcel Publisher
11. Human Resource Management – Rao V. S. P, Excel BOOKS, 2010
12. Human Resource Management - Cynthia D. Fisher, 3/e, AIPD, Chennai.
13. Human Resources Management: A South Asian Perspective, Snell, Bohlander, & Vohra, Cengage Learning, 16th Rep., 2012.
14. Human Resource Management - Lawrence S. Kleeman, Biztantra , 2012.
15. Human Resource Management – Aswathappa K HPH

Practical Component

- Expose students to simulated recruitment exercises- Job profile, personal profile, advertisements etc.
- Expose students to standard selection tests followed in various sectors.
- Exploring performance appraisal practices in various sectors.
- Exploring training and development practices.
- Exploring employee separation practices.
- Give a job analysis case and ask the students to prepare job description and job specification.
- Conduct a debate on company employees versus contract employees.
- Give a case and ask the students to prepare the recruitment advertisement for a newspaper.
- Ask the students to prepare an appointment letter for the post of office manager of a company known to you.
- Give a performance goal setting case and ask the students to perform dyadic role playing.

FIVE YEARS INTEGRATED BBA MBA – SECOND SEMESTER

SC 2.4 Quantitative Aptitude

Objective : To make students understand the elementary concepts in Mathematics and Statistics and application of the same as useful quantitative tools.

Pedagogy: Lecture, Assignments and Practical

Contents:

1. Ratio and proportion, Indices, Logarithms.
2. Equations
Linear – simultaneous linear equations up to three variables, quadratic and cubic equations in one variable, equations of a straight line, intersection of straight lines, graphical solution to linear equations.
3. Inequalities
Graphs of inequalities in two variables common region.
4. Simple and Compound Interest including annuity, Applications
5. Basic concepts of Permutations and Combinations
6. Sequence and Series – Arithmetic and geometric progressions
7. Sets, Functions and Relations
8. Limits and Continuity, Intuitive Approach
9. Basic concepts of Differential and Integral Calculus (excluding trigonometric functions)
10. Statistical description of data
 - (a) Textual, Tabular & Diagrammatic representation of data.
 - (b) Frequency Distribution.
 - (c) Graphical representation of frequency distribution – Histogram, Frequency Polygon, Ogive

11. Measures of Central Tendency and Dispersion

Arithmetic Mean, Median – Partition Values, Mode, Geometric Mean and Harmonic, Mean, Standard deviation, Quartile deviation

12. Correlation and Regression

13. Probability and Expected Value by Mathematical Expectation

14. Theoretical Distributions

Binomial, Poisson and Normal.

15. Sampling Theory

Basic Principles of sampling theory , Comparison between sample survey and complete enumeration , Errors in sample survey , Some important terms associated with sampling , Types of sampling , Theory of estimation , Determination of sample size .

16. Index Numbers

Text Books:

- 1) Quantitative Analysis for Management (10th Edition), Prentice Hall, Render B., Stair Jr., R. M. and Hanna M. E. (2003).
- 2) Statistical Techniques in Business and Economics (12th edition) McGraw-Hill, Douglas A. Lind, William G. Marchal & Samuel A. Wathen (2005).
- 3) Quantitative Methods for Business Decisions, McGraw Hill International Book Company, Charles A. Gallagher, Hugh. J. Watson, 1985.
- 4) Business Statistics by examples, Terry, Sineich, Collier McMillan Publisher.
- 5) Business statistics, J. K. Sharma, Pearson education
- 6) Statistics for management, Richard I. Levin & Rubin, Pearson education
- 7) Quantitative Business Analysis-Texts & cases, Samul Bodiley and others.

PRACTICAL COMPONENTS

- Students are expected to find the following parameters or Prepare for a given data set using MS Excel and SPSS.
- Draw all types of Diagrams and Graphs.

- Construction of one way and two way tables.
- Arithmetic Mean, Geometric Mean.
- Harmonic Mean.
- Median, Mode.
- Quartiles, Percentiles.
- Minimum, Maximum, Range.
- Quartile Deviation, Mean Deviation, Standard Deviation, Variance, coefficient of Variation.
- Chi-Square test Values.
- Students should be aware of the practical use of measure of central tendency, measures of dispersion, correlation and regression.

FIVE YEARS INTEGRATED BBA MBA – SECOND SEMESTER

SC 2.5 Managerial Economics

Objective: To ensure basic understanding of economic systems, economic behaviour of individuals and organizations.

Pedagogy: Lecture, Assignments and Practical

Module 1: Micro Economics - Introduction to Micro Economics, Definition, scope and nature of Economics, Methods of economic study, Central problems of an economy and Production possibilities curve. 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.

Module 2: Theory of Production and Cost - Meaning and Factors of production. Laws of Production - The Law of variable proportions and Laws of returns to scale. Concepts of Costs - Short-run and long-run costs, Average and marginal costs, Total, fixed and variable costs.

Module 3: Price Determination in Different Markets - Various forms of markets – Perfect Competition, Monopoly, Monopolistic Competition and Oligopoly. Price determination in these markets.

Module 4: Indian Economic Development - Indian Economy - A Profile, Nature of the Indian Economy, Role of different sectors – Agriculture, Industry and Services in the development of the Indian economy, their problems and growth. National Income of India – Concepts of national income, Different methods of measuring national income, Growth of national income and per capita income in various plans. Basic understanding of tax system of India – Direct and Indirect Taxation, Select Aspects of Indian Economy.

- (a) Population – Its size, rate of growth and its implication for growth
- (b) Poverty – Absolute and relative poverty and main programs for poverty alleviation
- (c) Unemployment – Types, causes and incidence of unemployment

- (d) Infrastructure Energy, Transportation, Communication, Health and Education
- (e) Inflation
- (f) Budget and Fiscal deficits
- (g) Balance of payments
- (h) External debts.

Module 5: Economic Reforms in India - Features of economic reforms since 1991, Liberalisation, Privatisation and Disinvestment, Globalisation. Money and Banking - Money – Meaning and functions, Commercial Banks – Role and functions. Reserve Bank of India – Role and functions, Monetary policy.

Text Books:

1. Managerial Economics – Analysis, Problems and Cases, P.L. Mehta, Sultan Chand Sons, New Delhi.
2. Managerial Economics – Varshney and Maheshwari, Sultan Chand and Sons, New Delhi.
3. Managerial Economics – D. Salvatore, McGraw Hill, New Delhi.
4. Managerial Economics-D N Dwivedi, V P H P L, New Delhi.
5. Managerial Economics – Pearson and Lewis, Prentice Hall, New Delhi
6. Managerial Economics – G.S. Gupta, T M H, New Delhi.
7. Managerial Economics – Mote, Paul and Gupta, T M H, New Delhi.

Practical Component

- Micro Analysis of a company of student's choice.
- Macro and business environment analysis of a country of student's choice.

FIVE YEARS INTEGRATED BBA MBA – SECOND SEMESTER

SC 2.6 Mercantile Laws

Objective : To test the general comprehension of elements of mercantile law.

Pedagogy: Lecture, Assignments and Practical

Module 1: The Indian Contract Act, 1872

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

Module 2: The Sale of Goods Act, 1930

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

Module 3: The India Partnership Act, 1932

General Nature of Partnership – Rights and duties of partners – Registration and dissolution of a firm.

Text Books:

1. Avtar Singh, Company Law, 14th ed., Eastern Book Company, Lucknow, 2004.
2. Gogna P.P.S, Mercantile Law, ., Sultan Chand & Sons, New Delhi, 2009.
3. Kuchal M.C., Business Law, 3rd ed., Vikas publishing House Pvt. Ltd., New Delhi, 1999.
4. Kapoor N.D., Elements of Mercantile Law, 28th ed., Sultan Chand & Sons, New Delhi, 2004.

Practical Component:

- Students are expected to study any five CSR initiatives by Indian organizations and submit a report for the same.
- Case studies/Role plays related ethical issues in business with respect to Indian context.

FIVE YEARS INTEGRATED BBA MBA – THIRD SEMESTER

ACCOUNTING

Sub: Code SC 3.4	No. Lecture Hours per week : 04
Total Credit = 4	Internal Marks : 30 and Exam marks : 70 =100

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

Sub: Code SC 3.5	No. Lecture Hours per week : 04
Total Credit = 4	Internal Marks : 30 and Exam marks : 70 =100

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

Sub: Code SC 3.6	No. Lecture Hours per week : 04
Total Credit = 4	Internal Marks : 30 and Exam marks : 70 =100

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

Sub: Code SC 4.4	No. Lecture Hours per week : 04
Total Credit = 4	Internal Marks : 30 and Exam marks : 70 =100

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

Sub: Code SC 4.5	No. Lecture Hours per week : 04
Total Credit = 4	Internal Marks : 30 and Exam marks : 70 =100

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

Sub: Code SC 4.6	No. Lecture Hours per week : 04
Total Credit = 4	Internal Marks : 30 and Exam marks : 70 =100

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.