



VIJAYANAGARA SRI KRISHNADEVARAYA UNIVERSITY
JNANASAGARA CAMPUS, BALLARI-583105

Department of Studies in
BUSINESS ADMINISTRATION

III Semester Syllabus

BACHELOR OF BUSINESS ADMINISTRATION

Programme as per New Education Policy 2020

Under Choice Based Credit System (CBCS)

With effect from the Academic Year 2021-22

BACHELOR OF BUSINESS ADMINISTRATION (BBA)

SEMESTER-III

DSC 7: CORPORATE ACCOUNTING AND REPORTING

Course Title: Corporate Accounting And Reporting	Course Code: 21BBA3C7CA
Total Contact Hours: 56 Hours	Course Credits: 04
Internal Assessment Marks: 40	Duration Of SEE: 03 Hours
Semester End Examination Marks: 60	

Course Outcomes (Co's):

At the end of the course, students will be able to:

- a) Understand the treatment of underwriting of shares.
- b) Comprehend the computation of profit prior to incorporation.
- c) Know the valuation of intangible assets.
- d) Know the valuation of shares.
- e) Prepare the financial statements of companies as per companies act, 2013.

DSC 7: CORPORATE ACCOUNTING AND REPORTING

UNIT	DESCRIPTION	HOURS
1	OVERVIEW OF UNDERWRITING OF SHARES Introduction -Meaning of Underwriting – SEBI regulations regarding underwriting; Underwriting commission. Underwriter – functions - Advantages of Underwriting, Types of underwriting - Marked and Unmarked Applications – Determination of Liability in respect of underwriting contract – when fully underwritten and partially underwritten – with and without firm underwriting problem.	(10 Hrs)
2	OUTLOOK OF PRE-INCORPORATION PROFITS Introduction - Meaning – calculation of sales ratio – time ratio – weighted ratio – treatment of capital and revenue expenditure – Ascertainment of pre-incorporation and post-incorporation profits by preparing statement of Profit and Loss and Balance Sheet as per schedule III of companies Act, 2013.	(10 Hrs)

3	VALUATION OF INTANGIBLE ASSETS Introduction - Valuation of Goodwill –factors influencing goodwill, circumstances of valuation of goodwill- Methods of Valuation of Goodwill: Average Profit Method, Capitalization of average Profit Method, Super Profit Method, Capitalization of Super Profit Method, and Annuity Method-Problems. Brand valuation and Intellectual Property Rights (IPR).	(10 Hrs)
4	VALUATION OF SHARES Introduction - Meaning – Need for Valuation – Factors Affecting Valuation – Methods of Valuation: Intrinsic Value Method, Yield Method, Earning Capacity Method, Fair Value of shares. Rights Issue and Valuation of Rights Issue, Valuation of Warrants.	(10 Hrs)
5	FINANCIAL STATEMENTS OF COMPANIES Statutory Provisions regarding preparation of financial statements of companies as per schedule III of companies act,2013 and IND AS-1 – Treatment of Special Items – Tax deducted at source – Advance payment of Tax – Provision for Tax – Depreciation – Interest on debentures – Dividends – Rules regarding payment of dividends – Transfer to Reserves – Preparation of Statement of profit and loss and Balance Sheet.	(16 Hrs)

References:

1. J.R. Monga, Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi.
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.
3. S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.
4. Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi.
5. V.K. Goyal and Ruchi Goyal, Corporate Accounting. PHI Learning.
6. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
7. Bhushan Kumar Goyal, Fundamentals of Corporate Accounting, International Book House
8. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand
9. Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw Hill Education
10. Arulanandam & Raman ; Corporate Accounting –II
11. Madegowda J – Advanced corporate accounting, HPH
12. Soundarajan. A & K. Venkataramana, Corporate Accounting, VBH.
13. S. P. Jain and K. L. Narang – Corporate Accounting; 14. S. Bhat- Corporate Accounting.

Date

Course Coordinator

Subject Committee Chairperson

BACHELOR OF BUSINESS ADMINISTRATION (BBA)

SEMESTER-III

DSC 8: ORGANIZATIONAL BEHAVIOUR

Course Title: Organizational Behaviour	Course Code: 21BBA3C8OB
Total Contact Hours: 56 Hours	Course Credits: 04
Internal Assessment Marks: 40	Duration Of SEE: 03 Hours
Semester End Examination Marks: 60	

COURSE OUTCOMES (CO'S):

At the end of the course, students will be able to:

- Demonstrate an understanding of the role of OB in business organization.
- Demonstrate an ability to understand individual and group behavior in an organization.
- Be able to explain the effectiveness of organizational change and development of organization.
- Demonstrate an understanding of the process of organizational development and OD Interventions.

DSC 8: ORGANIZATIONAL BEHAVIOUR

UNIT	DESCRIPTION	HOURS
1	OVERVIEW OF ORGANIZATIONAL BEHAVIOUR Organization Behaviour– Meaning, Definition of OB, Importance of OB, Foundations of OB. Individual behaviour - Personal Factors, Environmental Factors, organization systems and resources. Personality-Meaning, Determinants and Traits of Personality. Perception- Meaning, Factors influencing perception, Perceptual Process, Perceptual Errors.	(16 Hrs)
2	GROUP AND TEAM DYNAMICS Group Dynamics-Meaning, Types of Group, Development of Groups- Stages of Group Development, Determinants of Group Behaviour. Team Dynamics-Meaning, Types of Teams: Conflict-sources of conflict and ways of resolving conflict.	(10 Hrs)

3	<p>CHANGE MANAGEMENT</p> <p>Introduction to Change Management: Meaning of Change, Importance and Nature of Planned Change, Factors Influencing Change - Resistance to Change, Overcoming Resistance to Change.</p>	(08 Hrs)
4	<p>ORGANIZATIONAL DEVELOPMENT</p> <p>Organizational Development: Meaning and Nature of Organizational Development (OD), Process of Organizational Development: Overview of Entering and Contracting; Diagnosing: Meaning of Diagnosing, Comprehensive Model for Diagnosing Organizational Systems (Organizational Level, Group Level and Individual Level).</p>	(12 Hrs)
5	<p>ORGANIZATIONAL DEVELOPMENT INTERVENTIONS</p> <p>Designing Effective OD Interventions: How to Design Effective Interventions, Overview of OD interventions - Human Process Interventions, Techno Structural Interventions, HRM Interventions and Strategic Change Interventions, Conditions for optimal success of OD.</p>	(10 Hrs)

References:

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

Date

Course Coordinator

Subject Committee Chairperson

BACHELOR OF BUSINESS ADMINISTRATION (BBA)

SEMESTER-III

DSC9: STATISTICS FOR BUSINESS DECISIONS

Course Title: Statistics For Business Decisions	Course Code: 21BBA3C9SB
Total Contact Hours: 56 Hours	Course Credits: 04
Internal Assessment Marks: 40	Duration Of SEE: 03 Hours
Semester End Examination Marks: 60	

COURSE OUTCOMES (CO'S):

At the end of the course, students will be able to:

- Students would be able to explain the basic concepts of business statistics.
- Students would demonstrate the abilities of classification, tabulation and diagrammatic presentation of given data.
- Students would be able to use the measures of central tendency and dispersion for interpreting the given data.
- Students would be able to establish the relationship between various data using correlation and regression analysis.

DSC 9: STATISTICS FOR BUSINESS DECISIONS

UNIT	DESCRIPTION	HOURS
1	OVERVIEW OF BUSINESS STATISTICS Introduction – Meaning, Functions and Uses of Statistics; Collection of Data - Techniques of Data Collection – Census Technique and Sampling Technique (Concepts). Classification: Meaning, and Methods of Classification of Data, Tabulation: Meaning, Parts of a Table – Simple problems on Tabulation; Diagrammatic Presentation: Bar Diagrams – Simple Bars, Multiple Bars, Percentage Sub-divided Bar Diagram; Pie Diagram.	(12 Hrs)

2	MEASURES OF CENTRAL TENDENCY AND DISPERSION Measures of Central Tendency: Calculation of Arithmetic Mean, Median and Mode for Individual, Discrete and Continuous Series – Problems; Empirical relation between Mean, Median and Mode. Measures of Dispersion: Absolute and Relative measures of dispersion - Standard Deviation in Individual, Discrete and Continuous Series – Problems Measures of Skewness: Calculation of Karl Pearson's Co-efficient of Skewness (Unimodal) – Problems.	(14 Hrs)
3	CORRELATION AND REGRESSION ANALYSIS Correlation Analysis - Meaning, Types of Correlation, Calculation of Karl Pearson's Coefficient of Correlation, Regression Analysis – Concept of Regression, Regression equations- Problems.	(10 Hrs)
4	TIME SERIES ANALYSIS Meaning, Components, fitting a straight-line trend using Least Square Method (Problems where $\Sigma X=0$ only), calculation and estimation of trend values.	(12 Hrs)
5	INDEX NUMBERS Index number, Construction of Index number, Methods of Index number - simple aggregate method, Weighted method - Fishers Ideal Index Number-Problems. Consumer Price Index Number-Problems.	(10 Hrs)

References:

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

Date

Course Coordinator

Subject Committee Chairperson