VIJAYANAGARA SRI KRISHNADEVARAYA UNIVERSITY
JNANASAGARA CAMPUS, BALLARI-583105

Department of Studies in

BUSINESS ADMINISTRATION

IV Semester Syllabus

BACHELOR OF BUSINESS ADMINISTRATION

Programme as per New Education Policy 2020

Under Choice Based Credit System (CBCS)

With effect from 2022-23 and onwards

DSC10: MANAGEMENT ACCOUNTING AND CONTROL SYSTEMS

Course Title: Management Accounting And Control Systems	Course Code: 21BBA4C10MC
Total Contact Hours: 56 Hours	Course Credits: 04
Internal Assessment Marks: 40	Duration Of SEE: 02 Hours
Semester End Examination Marks: 60	

COURSE OUTCOMES (CO'S):

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

- Explain the application of various tools of management accounting in business decisions.
- Make inter – firm and inter- period comparison of financial statements
- Analyse financial statements using various ratios for business decisions.
- Prepare fund flow and cash flow statements
- Prepare different types of budgets for the business.

DSC10: MANAGEMENT ACCOUNTING AND CONTROL SYSTEMS

UNIT	DESCRIPTION	HOURS
1	OVERVIEW OF MANAGEMENT ACCOUNTING Introduction- Meaning and Definition – Objectives – Nature and Scope– Functions- Role of Management Accountant, Relationship between Financial Accounting and Management Accounting, Relationship between Cost Accounting and Management Accounting, advantages and limitations of Management.	(08 Hrs)
2	RATIO ANALYSIS Introduction-Meaning and Definition of ratio, Meaning of Accounting ratio, and Ratio Analysis – Uses and Limitations –Classification of ratios- Liquidity ratios, Profitability ratios and Solvency ratios. Problems on conversion of financial statements into ratios and ratios into financial statements.	(14 Hrs)

3	**CASH FLOW ANALYSIS** Meaning and Definition of Cash Flow Statement – Concept of Cash and Cash Equivalents - Uses of Cash Flow Statement – Limitations of Cash Flow Statement– Differences between Cash Flow Statement and Fund Flow Statement – Provisions of Ind. AS-7. Procedure for preparation of Cash Flow Statement – Cash Flow from Operating Activities – Cash Flow from Investing Activities and Cash Flow from Financing Activities – Preparation of Cash Flow Statement according to Ind. AS7.	(12 Hrs)
4	**MARGINAL COSTING** Introduction-Meaning and definition of marginal cost, marginal costing, features of marginal costing- terms used in marginal costing – P/V ratio, BEP, Margin of Safety, Angle of Incidence and Break-Even Chart. Break Even Analysis-assumption and uses- problems.	(10 Hrs)
5	**STOCK MARKETS** Meaning and Definition of Budget and Budgetary Control, objectives of budgetary control, advantages and limitations of budgetary control, essentials of effective budgeting, Types of budget-Functional budgets, Master Budget, Fixed and Flexible Budget, Problems on Flexible budget and Cash Budget.	(12 Hrs)

References:

. Dr. S.N. Maheswari, Management Accounting, Mahavir Publications

2. T.S.Sexana, Advanced Cost and Management Accounting, Sultan Chand

3. Jain and Narang, Cost and Management Accounting, Kalyani Publisher.

4. Dr. S.N. Goyal and Manmohan, Management Accounting, S.N. Publications.

5. B.S. Raman, Management Accounting, United Publishers.

6. Sharma and Gupta, Management Accounting, Kalyani Publishers.

7. M N Arora, Accounting for Management, Himalaya Publisher

8. Jawahar Lal, Cost Accounting; McGraw-Hill Education (India)

Date   **Course Coordinator**   **Subject Committee Chairperson**

BACHELOR OF BUSINESS ADMINISTRATION (BBA)

SEMESTER-IV

DSC11: BUSINESS ANALYTICS

Course Title: Business Analytics	Course Code: 21BBA4C11BA
Total Contact Hours: 56 Hours	Course Credits: 04
Internal Assessment Marks: 40	Duration Of SEE: 02 Hours
Semester End Examination Marks: 60	

COURSE OUTCOMES (CO'S):

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

- Understand types of analytics and data models
- Understand the role of data in decision making, sources and types of Data.
- Ability to analyse data using different data analytic tools and draw inferences.
- Understand applied statistics for business problems.
- Demonstrate visualization of data

DSC11: BUSINESS ANALYTICS

UNIT	DESCRIPTION	HOURS
1	OVERVIEW OF BUSINESS ANALYTICS Business Analytics, Terminologies used in Analytics: Business Analytics, Business Intelligence, Meaning, Importance, Scope, Uses of Business Analytics, Architecture of Business Analytics, Types of Analytics: Descriptive, Diagnostics, Predictive, Prescriptive, Application of Business analytics, Introduction to Data Science and Big Data.	(12 Hrs)
2	ROLE OF DATA IN THE ORGANIZATION Sources of data, Use of Data in Decision making, Importance of data quality, dealing with missing or incomplete data, Types of Digital Data- Structured, Semi Structured, Unstructured Data. Data warehouse, Data mining, Data Integration – What, need, advantages, approaches of Data integration, Data profiling.	(10 Hrs)

3	**TOOLS USED FOR DATA ANALYTICS** Introduction to data analytics software – Types of data analytics software – open source and proprietary software; (Introduce to students, commonly available software MS-Excel, along with latest trending software like – R, Python, JAMOVI, GRETI etc). Introduction to Descriptive statistics using MS – Excel – running descriptive statistics, interpreting results, plotting of charts and its inferences. Lab sessions: using MS-Excel software package Run descriptive Statistics – Interpret result – plotting of charts – inferences of chart	(11 Hrs)
4	**DATA BASE ORIENTATION** Database definition, types of structures, DBMs, RDBMS, Relational Database Language , Introduction to SQL, Features of SQL, SQL Languages, DDL commands- Create, Add, Drop, Constraints in SQL, DML Commands – Insert, Delete, Update, Data Query.	(12 Hrs)
5	**DATA VISUALIZATION USING TABLEAU (PUBLIC VERSION)** Introduction to Dimensions and measures, Types of Charts, (Pie Chart, Column Chart, Line Chart, Bar Chart, Area Chart, Scatter Chart, Bubble Chart, Stock Chart), Basic understanding in dashboard and storyboard. (Explain using practical examples and students executes the examples using tableau.)	(10 Hrs)

References:

1. Business Analytics: Text and Cases, Tanushri Banerjee, Arvindram Banerjee, Publisher: Sage Publication

2. Business Analytics, U Dinesh Kumar, Publication: Wiley

3. Business Analytics, R. Evans James, Publisher: Pearson

4. Fundamental of Business Analytics, Seema Acharya R N Prasad, Publisher: Wiley

5. Business Analytics: Data Analysis and Decision Making, Albright and Winston published by Cengage Learning.

6. Swain Scheps, Business Intelligence for Dummies.

7. Rick Sherman, Business Intelligence Guidebook: From Data Integration to Analytics

8. Cindi Howson. Successful Business Intelligence, Second Edition: Unlock the Value of BI & Big Data

9. Seema Acharya R N Prasad, Fundamentals of Business Analytics, 2ed, Wile Note: Latest edition of text books may be used.

Date   **Course Coordinator**   **Subject Committee Chairperson**

BACHELOR OF BUSINESS ADMINISTRATION (BBA)

SEMESTER-IV

DSC12: OPERATIONS MANAGEMENT

Course Title: Operations Management	Course Code: 21BBA4C12OM
Total Contact Hours: 56 Hours	Course Credits: 04
Internal Assessment Marks: 40	Duration Of SEE: 02 Hours
Semester End Examination Marks: 60	

COURSE OUTCOMES (CO'S):

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

- Describe concepts related to the operations management.
- Assess the role of operations vis-à-vis other functions in an organisation.
- Build the competencies in identifying optimum locations, choose layouts, managematerial and inventory.
- Expound the importance of quality in organisations.
- Evaluate the current trends in business and its impact on operations management.

DSC12: OPERATIONS MANAGEMENT

UNIT	DESCRIPTION	HOURS
1	OVERVIEW OF OPERATIONS MANAGEMENT Meaning and definition of operations management; role of operations in an organization; what is Process management? Scope of operations management; Operations management and decision making. Historical evolution. Operations today.	(10 Hrs)
2	FACILITIES, LOCATION AND LAYOUTS Site Selection; Location Analysis Techniques; Type of Facilities; Process structure in services; Process structure in manufacturing; Process selection; Technology; Facilities layout; Designing product layouts; Designing Process Layouts.	(10 Hrs)

3	**INVENTORY MANAGEMENT** Meaning/definition, Nature and importance of inventory management; Requirements for effective inventory management. Inventory Cost Structures. Independent versus Dependent Demand. ABC Inventory Management, Economic Order Quantity (EOQ).	(12 Hrs)
4	**MATERIALS REQUIREMENT PLANNING** Materials Requirement Planning (MRP): An overview of MRP. MRP inputs. MRP processing. MRP outputs; JIT – Just in time: meaning/definition; advantages and disadvantages of JIT; The Toyota Approach; introduction to scheduling operations.	(12 Hrs)
5	**MANAGING QUALITY, QUALITY CONTROL AND IMPROVEMENT** Managing Quality: Evolution of Quality Management, the Quality Gurus, Quality Definitions, Service Quality, Quality Awards, Quality Certifications and Standards. Quality Control and Improvement: Design of Quality Control Systems, Process Quality Control, Attribute Control, Variables Control, Using Control Charts, TQM, Six Sigma.	(12 Hrs)

References:

1. William J Stevenson, Operations Management, McGraw Hill Education (India), 11th Edition, 2015.

2. Lee J Krajewski, et. al., Operations Management, Process and Supply Chains, Pearson, 12th Edition, 2019.

3. Jay Heizer, Barry Render, Chuck Munson and Amit Sachan, Operations Management Sustainability and Supply Chain Management, Pearson, 12th Edition, 2017.

4. S.N. Chary, Operations Management, Tata Mc Graw Hill Publishing Company, 6th Edition, 2019.

5. Roger G Schroeder et al, Operations Management in the Supply Chain, Mc Graw Hill, 6th Edition, 2013.

6. B. Mahadevan, Operations Management – Theory and Practice, Pearson, 3rd Edition, 2015.

Date   **Course Coordinator**   **Subject Committee Chairperson**