

VIJAYANAGARA SRI KRISHNADEVARAYA UNIVERSITY JNANASAGARA CAMPUS, BALLARI-583105

Department of Studies in

BUSINESS ADMINISTRATION

I & II Semester Syllabus

BACHELOR OF BUSINESS ADMINISTRATION

Programme as per State Education Policy 2024

Under Choice Based Credit System (CBCS)

With effect from 2024-25 and onwards

Semester - I

Course Title: Principles and Practices of	Course Code: 24MJBBA1L1
Management	
Total Contact Hours: 56 Hours	No. of Credits: 4
L:T:P	4:0:0
Internal Assessment Marks: 20	Duration of SEE: 3 Hours
Semester End Exam Marks: 80	

Course Outcomes (COs):

- 1. Demonstrate the usage of concepts of business management, principles and function of management.
- 2. Explain the process of planning and decision making.
- 3. Explain organization structures based on authority, task and responsibilities.
- 4. Explain the principles of direction, importance of communication, barrier to communication, motivation theories and leadership styles.
- 5. Explain the significance of good control system and control technique

Unit	Description	Hours
1	INTRODUCTION TO MANAGEMENT Introduction –Meaning, Evolution	(10
	of management thought, Pre-Scientific Management Era, Classical	Hrs)
	Management Era, Neo-Classical Management Era, Modern Management Era;	
	Nature and Characteristics of Management - Scope and Functional areas of	
	Management; Management as a Science, Art or Profession; Management and	
	Administration; Principles of Management.	
2	PLANING AND ORGANIZING	(12 Hrs)
	Nature, Importance and Purpose of Planning - Planning Process; Objectives;	
	Types of plans (Meaning only); Decision making- Importance and steps; MBO	
	and MBE (Meaning only); Nature and purpose of Organization; Principles of	
	Organizing; Delegation of Authority; Types of Organization - Departmentation,	
	Committees; Centralization vs Decentralization of Authority and Responsibility,	

	Span of Control	
3	STAFFING, DIRECTING AND COMMUNICATING	(10 Hrs)
	Meaning & Nature and importance of Staffing; Meaning and Nature of Direction,	
	Principles of Direction; Communication - Meaning and Importance,	
	Communication Process, Barriers to Communication, Steps to overcome	
	Communication Barriers, Types of Communication;	
4	MOTIVATION AND LEADERSHIP	(12 Hrs)
	Motivation theories – Maslow's Need Hierarchy Theory, Herzberg's Two Factor	
	Theory, Mc.Gregor's X and Y theory. Leadership - Meaning, Formal and	
	Informal Leadership, Characteristics of Leadership; Leadership Styles -	
	Autocratic Style, Democratic Style, Participative Style, Laissez Faire Leadership	
	Styles, Transition Leadership, Charismatic Leadership Style	
5	COORDINATING, CONTROLLING AND BUSINESS ETHICS	(12 Hrs)
	Coordination-Meaning, Importance and Principles. Controlling-Meaning and	
	steps in controlling, Essentials of Effective Control system, Techniques of	
	Control (in brief). Business Social Responsibility - Meaning, Arguments for and	
	against Business Social Responsibility; Green management - Meaning, Green	
	Management Actions; Managerial Ethics - Meaning - Importance of Ethics in	
	Business, Factors that determine Ethical or Unethical behavior.	

- 1. Stephen P. Robbins, Management, Pearson
- 2. Koontz and O"Donnell, Management, McGraw Hill.
- 3. L M Prasad, Principles of management, Sultan Chand and Sons.
- 4. V.S.P Rao/Bajaj, Management process and organization, Excel Books.GH25
- 5. Appanniah and Reddy, Management, HPH.
- 6. T. Ramaswamy: Principles of Management, HPH.

Semester - I

Course Title: Fundamentals of Business	Course Code: 24MJBBA1L2
Accounting	
Total Contact Hours: 56 Hours	No. of Credits: 4
L:T:P	4:0:0
Internal Assessment Marks: 20	Duration of SEE: 3 Hours
Semester End Exam Marks: 80	

Course Outcomes (COs):

- 1. Demonstrate theoretical knowledge and its application in real time accounting.
- 2. Prepare financial statement of companies.
- 3. Independently undertake financial statement analysis and take decisions.
- 4. Comprehend emerging trends in accounting and computerization of accounting systems.

Unit	Description	Hours	
1	INTRODUCTION TO FINANCIAL ACCOUNTING	(08 Hrs)	
	Book-Keeping, Accountancy, Accounting - Meaning & Definition, Objectives		
	of Accounting, Functions of Accounting, Accounting Cycle, Basic terms in		
	accounting, systems of accounting, Users of Accounting Information and		
	Limitations of Accounting. Generally Accepted Accounting Principles -		
	Accounting Concepts and Accounting Conventions, Accounting Standards -		
	meaning, objectives, significance and List of Indian Accounting Standards (Ind		
	AS)		
2	ACCOUNTING PROCESS	(12 Hrs)	
	Account-meaning, Kinds of Accounts (both English and American system), Rules		
	of debit & credit. Transaction Analysis, Journal-concepts & problems, Ledger-		
	concepts & problems, Trial Balance - meaning, suspense account, methods &		
	Problems on preparation of trial balance.		
3	SUBSIDIARY BOOKS	(12 Hrs)	
	Meaning, Significance, Types of Subsidiary Books, Goods Journal - Preparation		

	of Purchases Book, Sales Book, Purchase Returns Book, Sales Return Book; Bills	
	Journal- preparation of Bills Receivable Book & Bills Payable Book; Cash	
	Journal- Types of Cash Book, Problems only on Three Column Cash Book and	
	simple Petty Cash Book; Journal proper – meaning and problems. Bank	
	Reconciliation Statement (BRS) – concepts, Problems on Bank Reconciliation	
	Statement.	
4	FINAL ACCOUNTS OF PROPRIETARY CONCERN	(12 Hrs)
	Sole Proprietorship – meaning, features, meaning of Final Accounts, Preparation	
	of Trading and Profit & Loss account as well as Balance Sheet of a proprietary	
	concern with special adjustments like depreciation, outstanding and prepaid	
	expenses, outstanding and received in advance of incomes, bad debts, provision	
	for doubtful debts, drawings and interest on capital.	
5	ACCOUNTING SOFTWARE	(12 Hrs)
	Accounting software - meaning, types accounting software; Tally- Meaning of	
	Tally software, Features, Advantages. Working in Tally: Company Info Menu-	
	select a company, shut a company, Creating a New Company, alter company,	
	take backup, restore backup. Country Specific Configuration - fill up country	
	details, configuration of numbers, loading and selecting a company, setting	
	financial year. Preparing ledger, voucher entry and Generating Basic Reports in	
	Tally.	

- 1. Accounting for Management-Text & Cases S.K.Bhattacharya & John Dearden, Vikas Publishing House Pvt. Ltd. 3rd edition, 2018.
- 2. Financial accounting S.N.Maheshwari, Suneel K. Maheshwari, Sharad K. Maheshwari, Vikas Publishing House Pvt. Ltd, 6th edition, 2018.
- 3. Accounting for Managers J.Made Gouda, Himalaya Publishing House, 1st edition, 2007.
- 4. Management Accounting: Text, Problems and Cases, M Y Khan, P K Jain, Tata McGraw-Hill Education, 7th edition, 2007.

Semester - I

Course Title: Business Environment	Course Code: 24MJBBA1L3
Total Contact Hours: 56 Hours	No. of Credits: 4
L:T:P	4:0:0
Internal Assessment Marks: 20	Duration of SEE: 3 Hours
Semester End Exam Marks: 80	

Course Outcomes (COs):

- 1. Explain the components of business environment.
- 2. Determine the environmental factors influencing business organisation.
- 3. Demonstrate the analysis of Competitive structure of select industry.
- 4. Explain the impact of fiscal policy and monetary policy on business.
- 5. Explain the impact of economic environmental factors on business.

Unit	Description	Hours
1	INTRODUCTION TO BUSINESS ENVIRONMENT	(10 Hrs)
	Meaning of business, scope and objectives Business, business environment,	
	Micro and Macro environment of business (social, cultural, economic, political,	
	legal technological and natural) Impact of these factors on decision making in	
	business, Environmental analysis, and Competitive structure analysis of	
	Business.	
2	GOVERNMENT ENVIRONMENT	(12 Hrs)
	Government functions of the State, Economic role of government, State	
	intervention in business- reasons for and types of state intervention in business.	
	Impact of Monetary policy, Fiscal policy, Exim policy and industrial policy on	
	business.	
3	ECONOMIC ENVIRONMENT & GLOBAL ENVIRONMENT	(14 Hrs)
	An overview of economic environment, nature of the economy, structure of	
	economy, factors affecting economic environment. Globalisation of business;	

	meaning and dimensions, stages, essential conditions of globalisation, foreign	
	market entry strategies, merits and demerits of globalisation of business, Impact	
	of Globalisation on Indian businesses, Forms of globalisation of businesses -	
	MNCs, TNCs	
4	LEGAL, TECHNOLOGICAL AND LEGAL ENVIRONMENT - Various laws	(12 Hrs)
	affecting Indian businesses; Meaning and features; types of innovation, Impact	
	of Technological changes on business, Technology and Society, Technological	
	Acquisition modes, IT revolution and business, Management of Technology.	
5	NATURAL ENVIRONMENT	(08 Hrs)
	Meaning and nature of physical environment. Impact of Natural environment on	
	business.	

- 1. Dr. K Ashwatappa: Essentials Of Business Environment
- 2. Sundaram & Black: The International Business Environment; Prentice Hall
- 3. Chidambaram: Business Environment; Vikas Publishing
- 4. Upadhyay, S: Business Environment, Asia Books
- 5. Chopra, BK: Business Environment in India, Everest Publishing
- 6. Suresh Bedi: Business Environment, Excel Books
- 7. Economic Environment of Business by M. Ashikary

Semester - I

Course Title: Communication Skills for	Course Code: 24MJBBA1L4
Managers	
Total Contact Hours: 56 Hours	No. of Credits: 4
L:T:P	4:0:0
Internal Assessment Marks: 20	Duration of SEE: 3 Hours
Semester End Exam Marks: 80	

Course Outcomes (COs):

- 1. Learn types of communication to become successful managers.
- 2. Equip themselves with the mechanics of writing and compose the business letters in English precisely and effectively.
- 3. Draft business proposals to meet the challenges of competitive environment.
- 4. Learn the art of Interpersonal communication and technological advancement and social media usage in communications, with emphasis on analysing business situations.

Unit	Description	Hours
1	OVERVIEW OF COMMUNICATION	(10 Hrs)
	Meaning & Definition of business communication, Role, Classification	
	communication - Communication Process - Characteristics of successful	
	communication. Levels of communication, Communication barriers.	
2	ORAL MODE OF COMMUNICATION FOR MANAGERS	(16 Hrs)
	Oral Communication: Meaning - Principles of successful oral communication,	
	Conversation control – two sides of effective oral communication: Reflection and	
	Empathy. Oral Presentation: Role of business presentations, Planning and	
	Organizing Presentation, Developing Visual Support for Business presentation.	
3	WRITTEN COMMUNICATION	(10 Hrs)
	Written Communication: Purpose of writing – Clarity in writing – Principles of	
	effective writing – Writing Positive, Neutral, Persuasive and Bad-news Messages;	
	Types of Written Communication in Business: Business Letters, Employee	

	Reviews, Recommendation Letters, Thank You Letters, Memos, proposals and	
	Reports, Planning Documents, Press Releases, Proactive Media Writing and E-	
	mail.	
4	BUSINESS REPORTS	(10 Hrs)
	Business Reports: Meaning, Kinds and Objectives of reports - Organization &	
	Preparing reports, writing executive summary. Business Case Analysis: What is	
	a case? Characteristics of Case Process of Case Analysis, Meeting	
	Documentation: Notice, Agenda, and Resolution & Minutes	
5	EMPLOYMENT COMMUNICATION	(10 Hrs)
	Preparing resume, Writing covering letters and Inquiry Emails, do's and don'ts	
	of Job Interview, Practicing business etiquette, Effective non-verbal	
	communication, Managing the process of communication in Conflict.	

- 1. Business Communication by P D Chaturvedi, Mukesh Chaturvedi, Person 3rd edition 2013.
- 2. Communicating in Business by Ober Newman, Cengage, 8th edition 2018.
- 3. Business and professional communication Kelly m. Quintanilla & Shawn T. Wahl, Sage South-Asia edition 2017.
- 4. Business communication A South Asian perspective Lehmen, Dufrene, Sinha, Cengage Learning, 2nd edition, 2012.

Semester - II

Course Title: Financial Management	Course Code: 24MJBBA2L1
Total Contact Hours: 56 Hours	No. of Credits: 4
L:T:P	4:0:0
Internal Assessment Marks: 20	Duration of SEE: 3 Hours
Semester End Exam Marks: 80	

Course Outcomes (COs):

- 1. Understand the basic financial concepts
- 2. Apply time value of money
- 3. Evaluate the investment decisions
- 4. Estimate working capital requirements
- 5. Analyze the capital structure and dividend decisions

Unit	Description	Hours
1	INTRODUCTION TO FINANCIAL MANAGEMENT	(11 Hrs)
	Financial Management – meaning & definition, objectives, scope, changing role	
	of finance managers. Time value of money – meaning, Future Value of a Single	
	Cash Flow, Future Value of an Annuity, Present Value of a Single Cash Flow,	
	Present Value of Annuity, (Theory & Problems), preparation of loan	
	amortization schedule.	
2	COST OF CAPITAL	(11 Hrs)
	Sources of Financing: internal sources - retained earnings; external sources -	
	equity shares, preference shares, debentures, term loans (concepts only) Cost of	
	capital - meaning & definition, classification, Cost of debt, cost of preference,	
	cost of equity capital and cost of retained earnings, weighted average cost of	
	capital, marginal cost of capital. (Theory & Problems).	
3	INVESTMENT DECISIONS	(12 Hrs)
	Capital Budgeting: meaning and definition, process; Cash Flow Estimation –	

	concepts, four basic principles; Capital Budgeting Methods- ARR, Payback	
	Period, Discounted Payback Period, NPV, PI or BC Ratio, IRR; (Theory &	
	Problems).	
4	CAPITAL STRUCTURE DECISIONS AND LEVERAGES	(12 Hrs)
	Capital Structure: meaning, patterns of capital structure, factors affecting capital	
	structure decisions, concept of optimum capital structure, capital structure	
	decisions - determination of EPS under different capital structure and EBIT -	
	EPS analysis. (No capital structure theories to be covered). Leverages: meaning,	
	types – operating leverage, financial leverage and combined leverage (Theory &	
	Problems).	
5	WORKING CAPITAL DECISIONS AND DIVIDEND POLICY	(10 Hrs)
	Working Capital: meaning, types, factors influencing working capital	
	requirements, operating cycle and cash cycle, problems on estimation of working	
	capital requirements. Importance of working capital management Dividend	
	Policy: concepts, types of dividend policies, factors influencing dividend policy	
	decisions. (only Theory & No dividend theories to be covered).	

- 1. Financial Management -Khan M. Y.& Jain P. K, Tata McGraw Hill 7th edition.
- 2. Financial Management Prasanna Chandra, 9th edition.
- 3. Financial Management Prahlad Rathod ,Babitha Thimmaiah and Harish Babu, Himalaya Publishing House, 1st edition, 2015.
- 4. Financial Management: A Strategic Perspective, Nikhil Chandra Shil & Bhagaban Das, Sage Publications, 1st edition, 2016.

Semester - II

Course	Title:	Human	Resource	Course Code: 24MJBBA2L2
Managemen	t			
Total Con	tact Hou	rs: 56 Hours		No. of Credits: 4
L:T:P				4:0:0
Internal A	ssessmen	t Marks: 20		Duration of SEE: 3 Hours
Semester 1	End Exar	n Marks: 80		

Course Outcomes (COs):

- 1. Describe the role and responsibility of Human resources management functions on Business.
- 2. Describe about HRP, Recruitment and Selection process.
- 3. Explain about induction, training, and compensation aspects.
- 4. Explain performance appraisal and its process.
- 5. Explain Employee Engagement and Psychological Contract

Unit	Description	Hours
1	INTRODUCTION TO HUMAN RESOURCE MANAGEMENT	(10 Hrs)
	Meaning and Definition of HRM – Features Objectives, Differences between	
	Human Resource Management and Personnel Management, Importance,	
	Functions and Process of HRM, Role of HR Manager, Trends influencing HR	
	practices	
2	HUMAN RESOURCE PLANNING, RECRUITMENT & SELECTION	(12 Hrs)
	Human Resource Planning: Meaning and Importance of Human Resource	
	Planning, Process of HRP HR Demand Forecasting- Meaning and Techniques	
	(Meanings Only) and HR supply forecasting. Succession Planning – Meaning and	
	Features Job Analysis: Meaning and Uses of Job Analysis, Process of Job	
	Analysis – Job Description, Job Specification, Job Enlargement, Job Rotation, Job	
	Enrichment (Meanings Only) Recruitment – Meaning, Methods of Recruitment,	
	Factors affecting Recruitment, Sources of Recruitment.	
3	SELECTION, INDUCTION, TRAINING AND COMPENSATION	(12 Hrs)

	Selection – Meaning, Steps in Selection Process, Psychometric tests for Selection,			
	Barriers to effective Selection, Making Selection effective; Placement,			
	Gamification – Meaning and Features Induction: Meaning, Objectives and			
	Purpose of Induction, Problems faced during Induction, Induction Program			
	Planning. Training: Need for training, Benefits of training, Assessment of			
	Training Needs and Methods of Training and Development; Kirkpatrick Model;			
	Career Development. Compensation: Direct and Indirect forms of Compensation			
	(Meaning Only), Compensation Structure.			
4	PERFORMANCE APPRAISAL, PROMOTION & TRANSFERS	(12 Hrs)		
	Performance appraisal: Meaning and Definition, Objectives and Methods of			
	Performance Appraisal - Uses and Limitations of Performance Appraisal,			
	Process of Performance Appraisal Promotion: Meaning and Definition of			
	Promotion, Purpose of Promotion, Basis of promotion Transfer: Meaning of			
	Transfer, Reasons for Transfer, Types of Transfer, Right Sizing of Work Force,			
	Need for Right Sizing			
5	EMPLOYEE ENGAGEMENT AND PSYCHOLOGICAL CONTRACT	(10 Hrs)		
	Employee Engagement (EE): Meaning and Types of EE, Drivers of Engagement			
	- Measurement of EE, Benefits of EE. Psychological contract: Meaning and			
	features			

- 1. Aswathappa, Human Resource Management, McGraw Hill
- 2. Edwin Flippo, Personnel Management, McGraw Hill
- 3. C.B.Mamoria, Personnel Management, HPH
- 4. Subba Rao, Personnel and Human Resources Management, HPH
- 5. Reddy & Appanniah, Human Resource Management, HPH
- 6. Madhurimalal, Human Resource Management, HPH
- 7. S.Sadri & Others: Geometry of HR, HPH
- 8. Rajkumar: Human Resource Management I.K. Intl
- 9. Michael Porter, HRM and Human Relations, Juta & Co.Ltd.
- 10. K. Venkataramana, Human Resource Management, SHBP

Semester - II

Course Title: Marketing Management	Course Code: 24MJBBA2L3
Total Contact Hours: 56 Hours	No. of Credits: 4
L:T:P	4:0:0
Internal Assessment Marks: 20	Duration of SEE: 3 Hours
Semester End Exam Marks: 80	

Course Outcomes (COs):

- 1. To assess the impact of the environment on marketing function.
- 2. To formulate marketing strategies that incorporate psychological and sociological factors that influence buying.
- 3. Understand concept of Branding, development of product and significance of market segmentation, targeting and positioning.
- 4. Identify marketing channels and the concept of product distribution.
- 5. Identify techniques of sales promotion, significance of marketing research.
- 6. Synthesize ideas into a viable marketing plan for various modes of marketing

Unit	Description	Hours
1	INTRODUCTION TO MARKETING MANAGEMENT	(10 Hrs)
	Meaning and Definition, Concepts of Marketing, Approaches to Marketing,	
	Functions of Marketing. Recent trends in Marketing-E- business, Tele-	
	marketing, M-Business, Green Marketing, Relationship Marketing, Concept	
	Marketing, Digital Marketing, social media marketing and E-tailing (Meaning	
	only).	
2	MARKETING ENVIRONMENT, MARKET SEGMENTATION AND	(12 Hrs)
	CONSUMER BEHAVOUR	
	Micro Environment – The company, suppliers, marketing intermediaries	
	competitors, public and customers; Macro Environment- Demographic,	
	Economic, Natural, Technological, Political, Legal, Socio- Cultural Environment.	
3	MARKETING SEGMENTATION AND CONSUMER BEHAVIOUR	(12 Hrs)
	Meaning and Definition, Bases of Market Segmentation, Requisites of Sound	

	Market Segmentation; Consumer Behavior-Factors influencing Consumer	
	Behavior; Buying Decision Process	
4	MARKETING MIX and NEW PRODUCT DEVELOPMENT	(12 Hrs)
	Meaning, Elements of Marketing Mix (Four P's) - Product, Price, Place,	
	Promotion. Product- Product Mix, Product Line, Product Lifecycle, New	
	Product Development, Reasons for Failure of New Product, Branding, Packing	
	and Packaging, Labelling	
5	PRICING, DISTRIBUTION AND SERVICES MARKETING Pricing -	(10
	Objectives, Factors influencing Pricing Policy, Methods of Pricing; Physical	Hrs)
	Distribution- Meaning, Factors affecting Channel Selection, Types of Marketing	
	Channels. Promotion – Meaning and Significance of Promotion, Personal Selling	
	and Advertising (Meaning Only); Introduction to services marketing (Concepts	
	Only): Meaning and definition of services, difference between goods and	
	services, features of services, seven P's of services marketing.	

- 1. Philip Kotler, Marketing Management, Prentice Hall.
- 2. Lovelock Christopher, Services Marketing: People, Technology, Strategy, PHI
- 3. William J. Stanton, Michael J.Etzel, Bruce J Walker, Fundamentals of Marketing, MCGraw Hill Education.
- 4. Bose Biplab, Marketing Management, Himalaya Publishers.
- 5. J.C. Gandhi, Marketing Management, Tata McGraw Hill.
- 6. Ramesh and Jayanti Prasad: Marketing Management, I.K. International
- 7. Sontakki, Marketing Management, Kalyani Publishers.
- 8. P N Reddy and Appanniah, Marketing Management

Semester - II

Course Title: Business Decision Theories	Course Code: 24MJBBA2L4
Total Contact Hours: 56 Hours	No. of Credits: 4
L:T:P	4:0:0
Internal Assessment Marks: 20	Duration of SEE: 3 Hours
Semester End Exam Marks: 80	

Course Outcomes (COs):

- 1. Understand the concepts of business decision theories.
- 2. Comprehend elasticity concepts.
- 3. Apply production function, market and cost concepts and pricing theories.

Unit	Description	Hours
1	OVERVIEW OF BUSINESS DECISION THEORIES	(10
	Introduction to business decision theory called managerial economics -	Hrs)
	meaning of managerial economics, nature, scope, differentiation between micro	
	and macroeconomics, role and responsibility of managerial economist in	
	organization.	
2	PRICE AND INCOME ELASTICITIES OF DEMAND	(16 Hrs)
	Introduction – Meaning of demand, factors determining demand, law of demand,	
	elasticity of demand and its types, price and income elasticity of demand, law of	
	supply, elasticity of supply, meaning of demand forecasting, techniques of	
	demand forecasting.	
3	PRODUCTION FUNCTION	(10 Hrs)
	Meaning of production function, law of variable proportions, isoquants, economic	
	region of production, determination of optimum factor combinations.	
4	COST AND MARKET CONCEPTS	(10 Hrs)
	Cost concepts, classification of costs, cost curves during short and long run,	
	market structures, monopoly, duopoly, monopolistic competition, oligopoly.	
5	PRICING CONCEPTS	(10 Hrs)
	Meaning of price & pricing, skimming and penetration pricing, different kinds of	
	pricing policies, pricing under different market conditions, break even analysis	

- 1. "Managerial Economics" by D N Dwivedi (Vikas Publications)
- 2. "Managerial Economics" by P N Mishra (Pragathi Prakashan Publication)
- 3. "Managerial Economics" By Varshini & Maheshwari.
- 4. "Managerial Economics" by Peterson and Levis (PHI Publication)
- 5. "Managerial Economics" By D M Mithani (Himalaya Publications)