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**UNIVERSITY OF MYSORE**

Estd. 1916

Vishwavidyanilaya Karyasoudha  
Crawford Hall, Mysuru- 570 005

Dated: 05.07.2025

No.AC6/33/2025-26

**Notification**

**Sub:-** Syllabus and Scheme of Examinations of III & IV Semester B.B.A. (UG) programme from the Academic year 2025-26.

**Ref:-** 1. Decision of Board of Studies in Business Administration (UG) meeting held on 20.05.2025.

2. Decision of the Faculty of Commerce meeting held on 11.06.2025.


3. Decision of the Academic Council meeting held on 30.06.2025.

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The Board of Studies in Business Administration (UG) which met on 20.05.2025 has resolved to recommend and approved the III & IV semester Syllabus and Scheme of Examinations of B.B.A. (UG) programme with effect from the academic year 2025-26.

The Faculty of Commerce and Academic Council at their meetings held on 11.06.2025 and 30.06.2025 respectively has also approved the above said Syllabus and Scheme of Examinations hence it is hereby notified.

The Syllabus and Scheme of Examinations contents may be downloaded from the University website [www.uni-mysore.ac.in](http://www.uni-mysore.ac.in)

  
Registrar  
REGISTRAR  
University of Mysore  
MYSORE

**To;**

1. All the Principal of affiliated Colleges of University of Mysore, Mysore. Those who are running B.B.A. Courses.
2. The Registrar (Evaluation), University of Mysore, Mysuru.
3. The Chairman, BOS/DOS in Commerce, Manasagangothri, Mysore.
4. The Dean, Faculty of Commerce, P G Center, Hemagangothri, Hassan.
5. The Director, Directorate of online Programme, Moulya Bhavan, Manasagangothri, Mysuru.
6. The Director, PMEB, Manasagangothri, Mysore.
7. The Director, College Development Council, Manasagangothri, Mysore.
8. The Director, Information Communication Division, Manasagangothri, Mysore – request to publish the notification in the University website.
9. The Deputy Registrar/Assistant Registrar/Superintendent, Administrative Branch and Examination Branch, University of Mysore, Mysuru.
10. The PA to Vice-Chancellor/ Registrar/ Registrar (Evaluation), University of Mysore, Mysuru.
11. Office Copy.



(Re-accredited by NAAC with 'A' Grade)  
(NIRF-2022: Ranked 33<sup>rd</sup> in University Category and 54<sup>th</sup> in Overall Category)

## B. N. BAHADUR INSTITUTE OF MANAGEMENT SCIENCES

MANABAGANGOTTHRI  
MYSORE -570 008

Proceedings of the meeting of Board of Studies (UG) in Business Administration (BBA)  
held on 20.05.2025 at 2.30PM in the B.N.Bahadur Institute of Management Sciences.

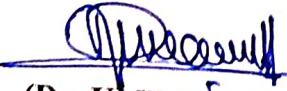
<b>Members Present:</b>	1. Prof. R.Mahesh	- Chairman, BOS
	2. Dr. Umesh.D.P	- Member
	3. Dr. Ravikanth	- Member
	4. Dr. Chethan.K.C	- Member
	5. Dr. Shivakumar M C	- Special Invitee

The Chairman welcomed all the members. The agenda was presented before the board and the following resolutions are made after a detailed discussion.

The Board has resolved to implement the curriculum structure proposed by State Education Commission, Govt. of Karnataka, and accordingly revised the syllabus of III and IV semester BBA to be implemented for the academic year 2025-26.

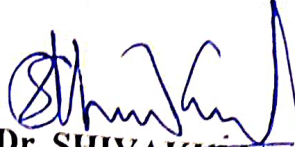
The Board prepared and approved the panel of examiners for BBA examination for the academic year 2025-26.

  
(Prof. R. MAHESH)  
Chairman, BOS

  
(Dr. UMESH.D.P)  
Member

  
(Dr. RAVIKANTH)  
Member

  
(Dr. CHETHAN.K.C)  
Member

  
(Dr. SHIVAKUMAR M C)  
Special Invitee

**Curriculum Framework for Undergraduate Program of  
University of Mysore**

**Bachelor of Business Administration (BBA)**

**SEP Syllabus for III & IV Semester from the Academic  
Year 2025 - 2026**

<b>III SEMESTER</b>							
<b>Sl. No.</b>	<b>Course Code</b>	<b>Title of the Course</b>	<b>Credits</b>	<b>C1</b>	<b>C2</b>	<b>C3</b>	<b>Total Marks</b>
<b>01</b>	<b>Lang3.1</b>	<b>Language-I</b>	<b>3</b>	<b>10</b>	<b>10</b>	<b>80</b>	<b>100</b>
<b>02</b>	<b>Lang3.2</b>	<b>Language–II</b>	<b>3</b>	<b>10</b>	<b>10</b>	<b>80</b>	<b>100</b>
<b>03</b>	<b>Major3.1</b>	<b>Cost Accounting</b>	<b>5</b>	<b>10</b>	<b>10</b>	<b>80</b>	<b>100</b>
<b>04</b>	<b>Major3.2</b>	<b>Business Statistics II</b>	<b>5</b>	<b>10</b>	<b>10</b>	<b>80</b>	<b>100</b>
<b>05</b>	<b>Major3.3</b>	<b>Business Environment</b>	<b>5</b>	<b>10</b>	<b>10</b>	<b>80</b>	<b>100</b>
<b>06</b>	<b>Elective 3.4</b>	<b>Entrepreneurship and Startup Ecosystem</b>	<b>3</b>	<b>10</b>	<b>10</b>	<b>80</b>	<b>100</b>
<b>07</b>	<b>Elective 3.5</b>	<b>Banking and Financial Services / Digital Marketing</b>	<b>3</b>	<b>10</b>	<b>10</b>	<b>80</b>	<b>100</b>
<b>Sub–Total (C)</b>			<b>27</b>				<b>700</b>

<b>Name of the Program: Bachelor of Business Administration (BBA)</b>		
<b>Course Code: BBA 3.1</b>		
<b>Name of the Course: Cost Accounting</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>05</b>	<b>05</b>	<b>68</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students will –</b>		
<ol style="list-style-type: none"> <li>1. Be able to demonstrate an understanding of the elements of cost and prepare a cost sheet.</li> <li>2. Be able to prepare material related documents, understand the management of stores and issue procedures.</li> <li>3. Develop the ability to calculate Employee costs.</li> <li>4. Able to classify, allocate apportion overheads and calculate overhead absorption rates.</li> <li>5. Understand and reconcile cost and financial accounts.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Cost Accounting</b>		<b>14</b>
<b>Introduction:</b> Meaning, Objectives, Importance and Uses of Cost Accounting, Functions of Cost Accounting, Department in an Organization, Difference between Cost Accounting and Financial Accounting; Various elements of Cost and Classification of Cost; Cost Object, Cost Unit, Cost Driver, Responsibility Centers; Cost Reduction and Cost Control; Methods and Techniques of Costing (Meanings only); Limitations of Cost Accounting; Cost Sheet: Meaning and Cost Heads in a Cost Sheet, Presentation of Cost information in Cost Sheet/Statement-Problems on Cost Sheet, Tenders and Quotations.		
<b>Module No. 2: Materials Cost</b>		<b>12</b>
<b>Materials:</b> Meaning, importance, and types of materials. Procedure for procurement of materials and documentation: bill of materials, material requisition note, purchase requisition note, purchase order, and goods received note. Material storage and records: Duties of storekeeper and store records – bin cards, stores ledger. Material issues and valuation: Material requisition note, material transfer note, and materials return note. Pricing of material issues: Preparation of stores ledger using FIFO, LIFO, Simple Average, and Weighted Average		

methods. Inventory control techniques: Determination of various stock levels, EOQ (problems). ABC analysis, FSN, VED, and HML techniques (concepts only).	
<b>Module No. 3: Employee Cost</b>	<b>11</b>
<p>Meaning, Components and Classification; Attendance Procedures; Idle Time – Causes and Treatment (Normal vs. Abnormal); Overtime – Causes and Accounting Treatment. Remuneration Systems: Time Rate Systems: Straight Time, Halsey, Rowan (Problems); Piece Rate Systems: Straight Piece Rate, Taylor’s Differential (Problems). Employee Turnover: Reasons, Effects, and Cost Implications.</p>	
<b>Module No. 4: Overheads</b>	<b>13</b>
<p><b>Overheads:</b> Meaning and Classification of Overheads; Accounting and Control of Manufacturing Overheads: Estimation and Collection, Cost allocation, Apportionment, Re-apportionment and Absorption of Manufacturing Overheads; Problems on Primary and Secondary distribution and Secondary distribution using Reciprocal Service Methods only. Absorption of overheads: Meaning and Methods of Absorption of overheads; Problems on Machine hour rate.</p>	
<b>Module No. 5: Contract, Process and Service Costing</b>	<b>08</b>
<p><b>Process Costing:</b> Features, Applications, and Process Flow; Accounting for Normal and Abnormal Losses; Process Accounts (Simple Problems).</p> <p><b>Contract and Service Costing:</b> Meaning, Objectives, and Features; Difference between Contract and Process Costing.</p>	
<b>Module No. 6: Reconciliation of Cost and Financial Accounts</b>	<b>10</b>
<p>Reasons for differences in Profits under Financial and Cost Accounts; Procedure for Reconciliation –Ascertainment of Profits as per Financial Accounts and Cost Accounts and Reconciliation of Profits of both sets of Accounts – Preparation of Reconciliation Statement – Problems.</p>	
<p><b>Skill Developments Activities:</b></p> <ul style="list-style-type: none"> <li>➤ Prepare a Cost Sheet with imaginary figures.</li> <li>➤ List the documents required in Inventory Management.</li> </ul>	

- Demonstrate the valuation of inventory using any one method of pricing material issues.
- Calculate the amount of Wages under Halsey / Rowan Plans, using imaginary data.

**Books for Reference:**

1. Jain and Narang, Cost Accounting, Kalyani Publication House.
2. M.N Arora, Cost Accounting , HPH
3. N.K. Prasad, Cost Accounting, Books Syndicate Pvt. Ltd.
4. Dr. V Rajeshkumar, Dr. R K Srikanth, Cost Accounting, MH India
5. P V Ratnam, Cost Accounting, KitabMahal
6. P C Tulsian, Cost Accounting, MHE India
7. Nigam & Sharma, Cost Accounting, HPH
8. Dr. B. Mariyappa, Cost Accounting, HPH
9. Khanna, Ahuja&Pandey, Practical Costing, S Chand & Co. Ltd.
10. B.S. Raman, Cost Accounting, United Publisher
11. Ravi M. Kishore, Cost Management, Taxmann Note: Latest edition of text books may be used.

**Note: Latest edition of reference books may be used.**

<b>Name of the Program: Bachelor of Business Administration (BBA)</b>		
<b>Course Code: BBA 3.2</b>		
<b>Name of the Course: Business Statistics II</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>05</b>	<b>05</b>	<b>68</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Learning Outcomes: On successful completion of the course, the students will be able to:</b>		
<ul style="list-style-type: none"> <li>➤ Apply time series and index number methods to real-world business forecasting.</li> <li>➤ Use probability distributions to model and analyze business risks.</li> <li>➤ Formulate and solve optimization problems using linear programming.</li> <li>➤ Make rational decisions using decision theory under risk and uncertainty.</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>MODULE1: TIME SERIES ANALYSIS</b>		<b>10</b>
Meaning and Components: Trend, Seasonal, Cyclical, Irregular. Methods of Measuring Trend: Freehand Method, Semi Average Method, Moving Averages, Least Squares Method (Linear Trend) - Business Applications: Forecasting sales, prices etc.		
<b>MODULE 2: INDEX NUMBERS</b>		<b>16</b>
Meaning and Uses of Index numbers in Economics and Business - Method of Construction of Consumer Price Index (CPI) Using Laspeyres Method and Family Budget Method - CPI - Inflation rate linkage - Method of Construction of Mutual Fund Index- Basic steps to define index's value calculation over time - Simple Problems on- Time Reversal Test (TRT) and Factor Reversal Test (FRT).		
<b>MODULE 3: PROBABILITY &amp; THEORETICAL DISTRIBUTIONS</b>		<b>18</b>
Basic Probability Review: Permutation & Combination Concepts - Discrete Probability Distributions: Binomial Distribution, Poisson- Properties & Applications; Continuous Distribution: Normal Distribution- Properties & Applications.		
<b>MODULE 4: LINEAR PROGRAMMING TECHNIQUE (LLP)</b>		<b>12</b>
Introduction to Quantitative Techniques. Linear Programming (Graphical Method) Problems on two decision variables Applications in Product Mix, Resource Allocation.		

Decision Making Process: Decision making under Certainty and Uncertainty – mini–max, maxi-min, laplace, hurwicz’s criterion- expected opportunity loss criterion- Decision Tree (explanation of basic diagram) and simple problems.

**Skill Development Activities:**

- 1) Collect weekly prices from local markets, plot trends using Freehand/ semi-average /moving average methods, predict next month's prices using the linear trend method.
- 2) Observe few Indices built by National Statistics Office, CRISIL and ICRA, NSE/BSE. Make note of what these indices track.
- 3) Find the meaning of the terms Base shifting, Splicing, Deflating.
- 4) Students can choose a basket of essential goods (e.g., rice, lentils, cooking oil) and track their prices over two time periods. They can then calculate a simple price index.
- 5) Create a basket of commonly purchased items (milk, bread, vegetables, transport cost etc) and track their prices. Compare the challenges in defining the basket.
- 6) Introduce the concept of a Mutual Fund Index (e.g., Nifty 50). Provide simplified data points for a hypothetical mutual fund index over time.
- 7) Conduct a “coin toss” experiment over multiple rounds and record outcomes and plot binomial probability distribution. Connect to decision-making under uncertainty (e.g., sales campaign success).
- 8) Collect bus frequency data from local bus stand or use dummy data. Model the number of buses arriving per hour using Poisson distribution.
- 9) Students conduct a basic height or weight survey of classmates. Plot data and compare to a bell curve.
- 10) In Rural Context - A farmer has limited land and water. What crop mix (rice, sugarcane, ragi) gives the best yield ? Students formulate constraints and solve using the graphical method.
- 11) Urban Context - Hypothetical problem: Small urban business (e.g., juice shop) must decide quantities of juice to produce (orange, mango, lemon) with limited ingredients. Students create constraints (sugar, water, storage) and optimize profit.

- 12) Students explain the terms Certainty, Risk and Uncertainty to the level of a 5<sup>th</sup> class student, to a 10<sup>th</sup> class student and a PUC student. Students relate to the analogies shared.
- 13) Students bring a real-life business dilemma, use a decision tree diagram to analyze outcomes under different market conditions.

**Books for Reference:**

- 1) NCERT/State Board-based reference materials for base-level reinforcement.
- 2) “Fundamentals of Statistics”– S.C. Gupta Himalaya Publishing House Well-explained theory with business applications. Suitable for Indian curriculum (UG level).
- 3) “Business Statistics”– R.S.N. Pillai&Bhagavathi, Publisher: S. Chand Student-friendly language with lots of solved problems. Good balance of concepts and practice.
- 4) “Statistical Methods”– S.P. Gupta, Sultan Chand & Sons Comprehensive coverage with emphasis on interpretation. Commonly prescribed in Indian universities.
- 5) “Statistics for Management”– Richard Levin & David Rubin, Pearson Education Global perspective, ideal for deeper understanding and MBA prep. Application-rich, slightly advanced.
- 6) “Quantitative Techniques for Managerial Decisions”– U.K. Srivastava, G.V. Shenoy, and S.C. Sharma, New Age International. Trusted Indian textbook, focused on LPP, Transportation, Assignment, etc. Step-by-step approach.
- 7) Supplementary Videos and Open Educational Resources (OERs).

**Note: Latest edition of reference books may be used.**

<b>Name of the Program: Bachelor of Business Administration (BBA)</b>		
<b>Course Code: BBA 3.3</b>		
<b>Name of the Course: Business Environment</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>05</b>	<b>05</b>	<b>68</b>
<b>Pedagogy:</b> Classrooms lecture, Casestudies, TutorialClasses, Groupdiscussion, Seminar& field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students will be able to:</b>		
<ul style="list-style-type: none"> <li>➤ Identify and explain key internal and external factors that affect business operations.</li> <li>➤ Analyze the business environment using the PESTLE framework.</li> <li>➤ Apply basic environmental scanning tools to real-world national and local business scenarios.</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module 1: Introduction to Business Environment</b>		<b>10</b>
Definition, Nature, and Scope of Business Environment - Importance of studying the business environment - Internal vs. External Environment, factors affecting Micro and Macro environment - Types of Business (Private, Public, Joint Sector, MSMEs, PPPs, OPC) – Environmental Scanning Tools (concepts only) Role of business in economic development.		
<b>Module 2: Economic Environment</b>		<b>12</b>
Introduction to Economic systems - Basic understanding of structure and features of Indian Economy. Meaning of Economic growth and development - Banking structure in India (overview only) - Economic Planning in India (brief overview) - Simplified explanations- inflation, GDP, exchange rates, per capita income, population growth rate – their impact on business decisions. Fiscal Policy and Monetary policy – (Introduction only).		
<b>Module 3: Political Environment and Legal Environment</b>		<b>16</b>
Brief Introduction to Political institutions; Legislature- Executive- Judiciary - The Constitution of India; Role of central and state governments in business and extent of state intervention in business. EXIM policy and industrial policy - Introduction to government schemes for business (e.g., Start-Up India, Make in India, PMEGP, PMMY, Credit Guarantee Scheme for start ups, PLI Schemes). Meaning of Political stability/instability. Legal Environment (Overview only); Companies Act, Consumer Protection Act, Minimum Wage Act, The Factories Act, EPF Act, The Trade Union Act, The child Labour (prohibition		

and Regulation Act) , IPR laws, The weights and Measurement Act, Competition Act, FEMA.

**Module 4: Social and Cultural Environment**

**08**

Business and society (social values and attitudes) - culture, demographic factors - workforce diversity - Family system, linguistics, types of social organizations. Impact of literacy, education, and urbanization - role of women in business and employment, Social Responsibility of Business – Impact of social and cultural environment on business.

**Module 5: Technological Environment & Natural Environment**

**10**

Technological Environment: Meaning, features, types of technology, transfer of technology - Impact of technological implementation in business – Information technology Act (concepts only).

Natural environment: Meaning and influence of natural environment on business – sustainable development initiatives (Key areas) – pollution agents – environment enactments (Concepts only): The Environment (Protection) Act, the Water (Prevention and Control of Pollution) Act, the Air (Prevention and Control of Pollution) Act.

**Skill Development Activities :**

1. Weekly News Analysis with PESTLE Lens:  
Students select news articles from college library or online news sources affecting businesses and categorize the factors under PESTLE headings. These factors can be recorded in skill record book with newspaper cut outs or mentioning the brief content, date and source from online news websites/IBEF website.
2. Seminar on any one from PESTLE Framework.
3. Role Play (continuous class activity) - Few students coming to India from a foreign country with a vision to set up a business in India and their observation of PESTLE factors.
4. Policy Impact Project: In pairs, students pick a government scheme (e.g., PMEGP or Make in India) and explain its benefits/challenges for a local or regional business.
5. A seminar on ‘Global Investors Meet’ held in Karnataka.
6. Debate: Topics for instance as given below
  - a) “Is political stability more important than economic policy for business growth?”
  - b) “Should businesses invest in eco-friendly technology?”

- c) Which businesses flourish or perish due to the influence of western culture?
- d) “Should more PPPs be introduced in rural infrastructure?”
- 7. Enact small skits to legal laws in India pertaining to business arena.
- 8. Demonstrate rights/responsibilities through creative media.
- 9. Case - Social Entrepreneurship in Karnataka.
- 10. Map-pointing Special Economic Zones and Tech-Parks in Karnataka.

**Books for Reference:**

1. Cherunilam, F. (2020). Business environment (23rd ed.). Himalaya Publishing House.
2. Paul, J. (2014). Business environment: Text and cases (3rd ed.). McGraw Hill Education.
3. Adhikari, M. (2011). Economic environment of business (11th ed.). Sultan Chand & Sons.
4. Aswathappa, K. (2021). Essentials of business environment (14th ed.). Himalaya Publishing House.
5. Gupta, C. B. (2019). Business and government (2nd ed.). Sultan Chand & Sons.
6. Sinha, V. C. (2022). Business environment for BBA (1st ed.). SBPD Publishing House

**Note: Latest edition of reference books may be used.**

<b>Name of the Program: Bachelor of Business Administration(BBA)</b>		
<b>Course Code: BBA 3.4</b>		
<b>Name of the Course: Entrepreneurship and Start-up Eco System</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>03 Credits</b>	<b>03 hours</b>	<b>45 hours</b>
<b>Pedagogy:</b> Classroomslecture,Casestudies,TutorialClasses,Groupdiscussion,Seminar& field work etc.,		
<b>CourseOutcomes:Onsuccessfulcompletionofthecourse,thestudentswillbeableto:</b>		
<ol style="list-style-type: none"> <li>1. Explain the fundamental concepts and significance of entrepreneurship in the economic and social context.</li> <li>2. Identify viable business ideas and translate them into structured business models and plans.</li> <li>3. Demonstrate knowledge of the Indian startup ecosystem and institutional support available for entrepreneurs.</li> <li>4. Explain strategies for growth, innovation, and sustainability in a startup environment.</li> <li>5. Develop an entrepreneurial mindset equipped with critical thinking, innovation, and ethical business practices.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Entrepreneurship</b>		<b>10</b>
Meaning, concept, and evolution of entrepreneurship – Characteristics, Danhof’s classification of entrepreneurship, types of entrepreneurs (e.g., social, serial, tech-based) – Entrepreneurial motivation and mindset – Role of entrepreneurship in economic development – Women and rural entrepreneurship. Special Financial assistance for Women Entrepreneur, Enterpreneur Vs Intrapreneur.		
<b>Module No. 2: Developing a Business Idea &amp; Business Model</b>		<b>12</b>
Idea generation techniques and opportunity evaluation – industry analysis tools (SWOT, PESTLE, Porter’s five forces). Business plan (Need for a business plan, Basic Components and steps in preparation) – Introduction to business models; Types of business models (Concepts only with examples): Product-based Business Model, Service-based model, Subscription model, Freemium model, Marketplace model, Aggregator model, Franchise model, Razor and Blade model – Business Model Canvas (BMC) framework (Explanation of the elements only)		

<b>Module No. 3: Startup Ecosystem in India and Support Mechanisms</b>	<b>12</b>
<p>Definition and elements of a startup ecosystem – Overview of Indian startup policy and ecosystem (Startup India, Atal Innovation Mission, incubators, accelerators) – Role of government, academic and research institutions, and private sector in startup ecosystem – Institutional support NIMSME, PMEGP, DICs, KVIC, SIDBI (technical/training/finance/marketing) – Institutional support in Karnataka: Objectives and functions of Centre for Entrepreneurship Development of Karnataka (CEDOK) and Rajiv Gandhi Entrepreneurship Programme (RGEP) – Legal basics for startups (entity formation, registrations) – Taxation benefits.</p>	
<b>Module No. 4: MSME Act</b>	<b>10</b>
<p>Evolution of MSME policy in India – Definition and Classification (Micro, Small, Medium) as per latest amendments – Salient features of the Act – Udyam Registration – process and benefits; Priority sector lending and collateral-free loans – Atmanirbhar Bharat package for MSMEs, – MSME SAMADHAAN, SAMARTH, CHAMPIONS (Concepts only) – Skill development and cluster development initiatives (Key aspects only) – Technology and infrastructure assistance (Key schemes only)</p>	
<p><b>Skill Development Activities:</b></p> <ol style="list-style-type: none"> <li>1. Entrepreneur Persona Profile: Students create a presentation on an Indian entrepreneur (local or regional or national) covering their journey &amp; challenges.</li> <li>2. In teams, students brainstorm a startup idea and develop a full Business Model Canvas and present it to the class.</li> <li>3. Each student maps the local/national startup ecosystem by listing 5 incubators, government schemes, funding platforms, and one legal procedure for company registration in India.</li> <li>4. Collect information schemes and initiatives from the official website of Ministry for skill development and entrepreneurship.</li> <li>5. Visit to a local startup/incubator/co-working space of two or more business and record the startup journey/institutional support they received.</li> <li>6. Students role-play startup founders and simulate decision-making at various growth stages (e.g., choosing between business lines, managing a team crisis, or scaling to a new city).</li> <li>7. Each student selects one failed Indian startup and prepares a short report on reasons for failure.</li> </ol>	

8. Group discussion on types of business model.
9. Students collect information on a large scale business's and its interdependence on medium and small scale enterprises.
10. Students collect information on the contribution of MSMEs to GDP, exports, and employment in India.
11. Students collect information on the classification criteria of MSME as per latest amendments to the MSME Act.
12. Discussion on the shark tank India – Television series

### **Indian Context– Startup Success Stories**

<b>Book Title</b>	<b>Author / Publisher</b>	<b>Key Focus / Highlights</b>
Stay Hungry Stay Foolish	Rashmi Bansal	Stories of 25 IIM-A alumni who became entrepreneurs.
Connect the Dots	Rashmi Bansal	Stories of entrepreneurs without formal MBA degrees.
Dream with Your Eyes Open	Ronnie Screwvala	Memoir of building UTV and lessons in building an enterprise.
Startup India: Real Stories of 12 Game Changers	Nikhil Inamdar / HarperCollins	Real journeys of founders from Paytm, Zomato, etc.
How I Braved Anu Aunty and Co-Founded a Million Dollar Company	Varun Agarwal	Personal story told humorously; relatable for young Indians.
The Golden Tap	Kashyap Deorah	Insights into Indian startup ecosystem and VC culture.
Boiling Frogs	Veerachamy & Veena	Collection of real startup case studies from India.
The Big Billion Startup: The Untold Flipkart Story	Mihir Dalal	Investigative story of Flipkart's rise, culture, and investor relations.

### **Books for Reference:**

1. Entrepreneurship Development by S.S. Khanka – S. Chand Publishing, and Entrepreneurship by Rajeev Roy – Oxford University Press. Suggested references for Basics of Entrepreneurship, Types, Role in Economy. Entrepreneurship Development by Dr. C.B.

- Gupta and Dr. S.S. Khanka – Sultan Chand & Sons. Suggested reference for Idea Generation, Feasibility Study
2. Entrepreneurship: Theory and Practice by Ramesh S. Arunachalam – Himalaya Publishing House. Suggested reference for Entrepreneurial Motivation & Mindset.
  3. Entrepreneurship Development in India by Debasish Biswas – Himalaya Publishing House. Focused on Women and Rural Entrepreneurship.
  4. Business Model Generation by Alexander Osterwalder & Yves Pigneur – Wiley India
  5. New Venture Creation: Entrepreneurship for the 21st Century by Jeffrey A. Timmons – McGraw-Hill. Suggested reference for Business Plan Preparation.
  6. Entrepreneurship and Small Business by P. Saravanavel – Himalaya Publishing House. Startup India, Incubation, Govt. Schemes
  7. Legal Aspects of Business by Ravinder Kumar – Cengage Learning (Indian Edition). Legal & Regulatory Framework
  8. Startup India: The Smart Way by Nalin Singh – Pentagon Press. Funding Options, Startup Finance.
  9. MSME Laws in India: Dr. R.K. Gupta, Bharat Law House. Covers the MSME Act, 2006 with all major amendments (including 2020 & 2022).
  10. Legal Aspects of Business: Akhileshwar Pathak, McGraw Hill Education. Covers legal basics such as entity formation (LLP, Pvt Ltd, Sole Proprietorship), registrations, and contract laws. Includes sections relevant to startups and compliance.
  11. Small Business and Entrepreneurship: Vasant Desai, Himalaya Publishing House. Focus on MSMEs, financial assistance, institutional framework. Includes real Indian case studies and schemes like RGEP, PMEGP.
  12. Website : <https://msme.gov.in/>  
<http://www.cedok.karnataka.gov.in>

**Note: Latest edition of reference books may be used.**

<b>Name of the Program: Bachelor of Business Administration(BBA)</b>		
<b>Course Code: BBA 3.5.1</b>		
<b>Name of the Course: Banking and Financial Services</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>03</b>	<b>03</b>	<b>45</b>
<b>Pedagogy:</b> Classroomslecture,Casestudies,TutorialClasses,Groupdiscussion,Seminar& field work etc.,		
<b>CourseOutcomes:Onsuccessfulcompletionofthecourse,thestudentswillbeableto:</b>		
<ul style="list-style-type: none"> <li>• Understand the financial system, Institutions, financial markets and services.</li> <li>• Analyse the concepts relevant to Indian financial market and relevance.</li> <li>• Understand concept of financial services, types and functions.</li> <li>• Understand the types of financial Instruments.</li> <li>• Demonstrate an understanding the functioning of stock markets.</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Banking and Financial System</b>		<b>08</b>
Meaning and importance of banking and financial services; Evolution of banking in India; Types of banks: Commercial, cooperative, regional rural, payment banks, small finance banks, and neo-banks; Functions of banks: Accepting deposits, lending, agency and utility services; Credit creation by commercial banks: Process, limitations, and significance; Structure of Indian financial system: Banking, non-banking, insurance, and capital market institutions; Role of RBI and other financial regulators (SEBI, IRDAI, PFRDA)		
<b>Module No. 2: Financial Markets</b>		<b>14</b>
Classification of financial markets: Money market and capital market; Primary and secondary markets: Features and functions; Money market instruments: Treasury bills, commercial papers, certificates of deposit, call money; Capital market instruments: Equity shares, debentures, bonds, preference shares; Stock exchanges in India: NSE, BSE – functions and trading process; Market intermediaries: Stockbrokers, depositories (NSDL, CDSL), and clearing corporations.		
<b>Module No. 3: Financial Services</b>		<b>10</b>
Overview and scope of financial services; Mutual funds: Types, structure, NAV, benefits; Credit rating agencies: CRISIL, ICRA, CARE – role and importance; Leasing and hire purchase: Meaning, types, advantages; Factoring and forfaiting: Features and mechanism;		

Merchant banking: Functions and role in capital markets; Venture capital and private equity: Meaning, stages, and exit strategies.

**Module No. 4: Emerging Trends in Banking and Financial Services**

**13**

Digital banking: Internet banking, mobile banking, UPI, NEFT, RTGS, IMPS; Fintech innovations: Digital wallets, Aadhaar-enabled payment systems, crowdfunding, P2P lending; Artificial Intelligence and Blockchain in banking and finance; Risk management in banks: Types of risks (credit, market, operational) and Basel norms; Financial inclusion: Government initiatives – Jan DhanYojana, DBT, microfinance Current developments in Indian banking and financial markets.

**Skill Development Activities:**

1. Visit a commercial or cooperative bank and submit a report on services offered, customer handling, and technology used.
2. Use platforms like Moneybhai or Investopedia to simulate stock and mutual fund trading.
3. Compare 3 mutual fund schemes based on type, NAV, returns, and risk level.
4. Create a diagram/flowchart explaining the process and impact of credit creation by commercial banks.
5. Students act as RBI and commercial bank officials to discuss interest rates and money supply decisions.
6. Analyze a digital banking app (e.g., YONO, Paytm Bank) for usability, features, and security.
7. Research a fintech company and present its services, innovation, and impact on traditional banking.
8. Analyze a company's credit rating report from CRISIL/ICRA and present the key factors behind the rating.
9. Role-play an international trade scenario involving an exporter, importer, and a financial intermediary.
10. Conduct a field survey on awareness and use of Jan DhanYojana, DBT, or microfinance in your local area and present findings.

**Books for Reference:**

1. ThummuluriSiddaiah, Financial Services, Pearson Publications
2. M. Bhole, Financial Institutions & Markets, McGraw Hill
3. Khan, M.Y, Indian Financial System, McGraw Hill

4. Sharma, Meera, Management of Financial Institutions, Eastern Economy Edition
5. Bhole and Mahakud, Financial Institutions and Markets – Structure, Growth and Innovations, McGraw Hill
6. Guruswamy, S., Financial Services and System, McGraw Hill
7. Edminister. R.O, Financial Institutions, Markets & Management, McGraw Hill
8. Khan. M.Y, Indian Financial System, Vikas Pub. House
9. H.R Machiraju, Indian Financial System, Vikas Pub. House
10. E.Gorden& K. Nataraj, Financial Markets and Services, HPH

**Note: Latest edition of reference books may be used.**

<b>Name of the Program: Bachelor of Business Administration (BBA)</b>		
<b>Course Code: BBA 3.5.2</b>		
<b>Name of the Course: Digital Marketing</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>03</b>	<b>03</b>	<b>45</b>
<b>Pedagogy:</b> Classroomslecture,Casestudies,TutorialClasses,Groupdiscussion,Seminar& field work etc.,		
<b>CourseOutcomes:Onsuccessfulcompletionofthecourse,thestudentswillbeableto</b>		
<ul style="list-style-type: none"> <li>a) Gain knowledge on Digital Marketing and strategies.</li> <li>b) Practically apply the Email and Content marketing.</li> <li>c) Practically use Social Media Marketing and Web Analytics.</li> <li>d) Gain knowledge on YouTube Advertising &amp; Conversions.</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No.1:IntroductiontoDigitalMarketing</b>		<b>08</b>
<p>Introduction, Overview of digital marketing, Evolution of digital marketing, Importance and benefits of digital marketing, Digital marketing channels and platforms.</p> <p>Digital Marketing Strategy and Planning: Developing a digital marketing strategy, Setting goals and objectives, Budgeting and resource allocation. Campaign planning and execution, Monitoring and adjusting digital marketing campaigns.</p>		
<b>Module No.2:Email and Content Marketing</b>		<b>09</b>
<p>Introduction to email marketing, Building an email list, Creating effective email campaigns, Email automation and segmentation, Email marketing metrics and analytics.</p> <p>Content Marketing: Understanding content marketing, Content strategy and planning, Content creation and distribution, Content promotion and amplification, Content marketing metrics and analytics.</p>		
<b>Module No. 3: Social Media Marketing(SMM)</b>		<b>09</b>
<p>Social Media Marketing: Overview of social media marketing, Social media platforms and their features, Creating and optimizing social media profiles, Social media content strategy, Social media advertising and analytics.</p> <p>Mobile Marketing: Mobile marketing overview, Mobile advertising strategies, Mobile app marketing, Location-based marketing, Mobile marketing analytics.</p>		

**Module No.4: WebAnalytics****11**

Analytics and Reporting: Importance of analytics in digital marketing, Setting up web analytics tools (e.g., Google Analytics), Tracking and measuring key performance indicators (KPIs), Conversion tracking and optimization, Reporting and data visualization.

YouTube Advertising (Video Ads): YouTube advertising, its usages, Creating YouTube campaigns, Choose the audience for video ads, Instream ads, Invideo ads, In-searchads, In-displayads, Measuring your YouTube ad performance. Conversions brief overview.

**Skill Developments Activities:**

1. Explain the key digital marketing activities needed for competitive success.
2. Examine the concept of Digital Media and benefits to be derived.
3. Recognise the core features of CRM and retention programmes
4. Identify the metrics used in digital marketing.
5. Organise how we can limit the marketing materials we get through e-mail.

**Books for Reference:**

1. Understanding DIGITAL Marketing, Marketing strategies for engaging the digital generation by Damian Ryan & Calvin Jones.
2. The Art of Digital Marketing: The Definitive Guide to Creating Strategic By IanDodson
3. Internet Marketing: A practical approach By Alan Charlesworth
4. Social Media Marketing: A Strategic Approach By Melissa Barker, DonaldI. Barker, Nicholas F.Bormann, KristaENeher
5. "Mobile Marketing: How Mobile Technology is Revolutionizing Marketing, Communications and Advertising" by Daniel Rowles

**Note: Latest edition of reference books may be used.**

<b>IV SEMESTER</b>							
<b>Sl. No.</b>	<b>Course Code</b>	<b>Title of the Course</b>	<b>Credits</b>	<b>C1</b>	<b>C2</b>	<b>C3</b>	<b>Total Marks</b>
<b>08</b>	<b>Lang4.1</b>	<b>Language-I</b>	<b>3</b>	<b>10</b>	<b>10</b>	<b>80</b>	<b>100</b>
<b>09</b>	<b>Lang4.2</b>	<b>Language–II</b>	<b>3</b>	<b>10</b>	<b>10</b>	<b>80</b>	<b>100</b>
<b>10</b>	<b>Major4.1</b>	<b>Financial Management</b>	<b>5</b>	<b>10</b>	<b>10</b>	<b>80</b>	<b>100</b>
<b>11</b>	<b>Major4.2</b>	<b>Human Resource Management</b>	<b>5</b>	<b>10</b>	<b>10</b>	<b>80</b>	<b>100</b>
<b>12</b>	<b>Major4.3</b>	<b>Management Accounting</b>	<b>5</b>	<b>10</b>	<b>10</b>	<b>80</b>	<b>100</b>
<b>13</b>	<b>Elective 4.4</b>	<b>Logistics and Supply Chain Management / Business Analytics</b>	<b>3</b>	<b>10</b>	<b>10</b>	<b>80</b>	<b>100</b>
<b>14</b>	<b>Skill Enhancement Course 4.5</b>	<b>Information Technology For Business</b>	<b>3</b>	<b>10</b>	<b>10</b>	<b>80</b>	<b>100</b>
<b>Sub Total (D)</b>			<b>27</b>				<b>700</b>

<b>Name of the Program: Bachelor of Business Administration(BBA)</b>		
<b>Course Code: BBA 4.1</b>		
<b>Name of the Course: Financial Management</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>05</b>	<b>05</b>	<b>68</b>
<b>Pedagogy:</b> Classroomslecture,Casestudies,TutorialClasses,Groupdiscussion,Seminar& field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will able:</b>		
<ul style="list-style-type: none"> <li>➤ To identify the goals of financial management.</li> <li>➤ To apply the concepts of time value of money for financial decision making.</li> <li>➤ To evaluate projects using capital budgeting techniques.</li> <li>➤ To design optimum capital structure using EBIT and EPS analysis.</li> <li>➤ To evaluate working capital effectiveness in an organization.</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module 1:Introduction to Financial Management</b>		<b>10</b>
Introduction – Meaning of Finance, Business Finance, Finance Functions, Organization structure of Finance Department; Financial Management – Goals of Financial Management, Financial Decisions-Types of Financial Decisions, Role of a Financial Manager; Financial Planning – Principles of Sound Financial Planning, Steps in Financial Planning, Factors influencing a Sound Financial Plan.		
<b>Module 2: Time Value Of Money</b>		<b>10</b>
Time Value Of Money: Introduction to time value of money, Meaning & Definition of Future Value (Single Flow, Uneven Flow & Annuity), Present Value (Single Flow, Uneven Flow & Annuity). Doubling Period - Problems. Concept of Valuation - Valuation of Bonds, Debentures and Shares - Simple Problems.		
<b>Module 3: Cost of Capital and Financing Decision</b>		<b>12</b>
<b>Cost of Capital:</b> Meaning and Significance of Cost of Capital, Sources of Capital, Computation of Cost of Capital, Specific Cost: Cost of Debt, Cost of Preference Share Capital, Cost of Equity Share Capital; Weighted Average Cost of Capital – Problems.		
<b>Capital Structure:</b> Meaning of Capital Structure, Factors influencing Capital Structure, Optimum Capital Structure, EBIT-EPS Analysis, Leverages meaning, Types of Leverages – Simple Problems.		

<b>Module No. 4: Dividend Decisions</b>	<b>10</b>
<b>Dividend Decision:</b> Meaning of Dividend, factors determining dividend decision, Irrelevance Theory – MM Model, Relevance Theories - Walter Model - Gordon Model (theory only).	
<b>Module No. 5: Capital Budgeting Decisions</b>	<b>12</b>
Capital Budgeting: Meaning, Significance of Capital Budgeting, Capital Budgeting techniques: Payback period, Accounting Rate of Return, Net Present Value, Internal Rate of Return Profitability Index.	
<b>Module No. 6: Working Capital Management</b>	<b>14</b>
<b>Introduction</b> – Concept of Working Capital, Significance of Adequate Working Capital, effects of Excess or Inadequate Working Capital, Determinants of Working Capital, Sources of Working Capital. Estimation of working capital requirement. Concepts of Cash Management, Receivables Management, Inventory Management.	
<b>Skill Developments Activities:</b>	
<ul style="list-style-type: none"> <li>➤ Collect the information on various types of bonds offered by government and record the same.</li> <li>➤ Identify capital structure practices followed in any firm/company of your choice.</li> <li>➤ Study case studies and analyze real-world capital budgeting scenarios.</li> <li>➤ Prepare a working capital statement using imaginary values.</li> </ul>	
<b>Books for Reference:</b>	
<ol style="list-style-type: none"> <li>1. I M Pandey, Financial Management. Vikas Publication.</li> <li>2. Prasanna Chandra, Financial Management, TMH</li> <li>3. S N Maheshwari, Financial Management, Sultan Chand</li> <li>4. Khan and Jain, Financial Management, TMH</li> <li>5. Dr. V Rajeshkumar and Nagaraju V, Financial management, MH India</li> <li>6. Dr. Aswathanarayana.T ,Financial Management, VBH</li> <li>7. K. Venkataramana, Financial Management, SHBP</li> <li>8. G. Sudarshan Reddy, Financial Management, HPH</li> <li>9. Sharma and Shashi Gupta, Financial Management, Kalyani Publication</li> </ol>	
<b>Note: Latest edition of reference books may be used.</b>	

<b>Name of the Program: Bachelor of Business Administration(BBA)</b>		
<b>Course Code: BBA 4.2</b>		
<b>Name of the Course: Human Resource Management</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>05</b>	<b>05</b>	<b>68</b>
<b>Pedagogy:</b> Classroomslecture,Casestudies,TutorialClasses,Groupdiscussion,Seminar& field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will able:</b>		
<ul style="list-style-type: none"> <li>➤ To identify the goals of Human Resource Management.</li> <li>➤ The ability to understand the core concepts in HRM function - Entry to Exit</li> <li>➤ To be able to understand Recruitment and Selection, Training/HRD methods and performance appraisal, Compensation Structure and Separation Process.</li> <li>➤ To establish the link between the theoretical aspects and the recent trends in HRM in reality.</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1:Introduction to Human Resource Management</b>		<b>10</b>
Meaning and Definition of HRM – Features Objectives, Scope, Evolution and Development of HRM, Differences between Human Resource Management and Personnel Management, Importance, Functions and Process of HRM, Structure of HRM Department.		
<b>Module No. 2: Acquisition of Human Resources - HRP to Induction The entry stage</b>		<b>12</b>
<b>Meaning and Importance of Human Resource Planning(HRP)</b> , Process of HRP, - HR Demand Forecasting and HR supply forecasting, – <b>Job Analysis:</b> Job Description and Job Specification, Job Evaluation - Uses and, Process; <b>Job Design</b> – Job rotation, Job enrichment, Job enlargement (Meaning) <b>Recruitment</b> (internal & external sources, process), <b>Selection</b> (process, stages of selection) – <b>Induction</b> (Meaning & objectives). <b>Terms:</b> Resume, Curriculum Vitae, Pay-scale, Cost-to-the-Company (CTC) Meanings only; Recruitment Vs Selection.		
<b>Module No. 3: Training and Development</b>		<b>14</b>
<b>Meaning and Importance of Training</b> , Types of Training Needs, Training needs Analysis wheel by Frances and Ronald Bee (introduction to six interconnected stages)		

<p><b>Training Methods-</b> On-the job, and Off-the job. <b>Succession Planning:</b> Meaning and Features, <b>Development:</b> Meaning and concept of HRD, – Executive development – Introduction, meaning and definition, objectives, importance, - process of executive development.</p>	
<p><b>Module No. 4: Performance Appraisal, Internal Mobility and Compensation</b></p>	<p><b>12</b></p>
<p><b>Performance appraisal:</b> Meaning and Definition, Objectives and Process of Performance Appraisal, Methods of Performance Appraisal – Uses and Limitations of Performance Appraisal,</p> <p><b>Promotion:</b> Meaning and Definition of Promotion, Basis of Promotion, - Deputation (Meaning), Transfer: Meaning of Transfer, Reasons, Types, - Right Sizing of Work Force (Basic Concept)</p> <p><b>Compensation:</b> Direct and Indirect forms of Compensation (Meaning only),-Wage and salary Administration - introduction, meaning, objectives, Compensation Structure.</p>	
<p><b>Module No. 5: Separation Process -The exit stage.</b></p> <p><b>Trends and challenges in HRM</b></p>	<p><b>08</b></p>
<p>Meaning, Process of separation, Types - Discharge, Retirement, Layoff, Retrenchment, VRS, - exit interview.</p> <p><b>Current trends and challenges in HRM</b>– Overview, Recent developments and Trends influencing HR practices in the competitive world.</p> <p>Talent management, Employee engagement, competency mapping, workforce diversity, Sound IR, dual career couples, flexi-working hours, work-from home, Moon-lighting, Job-hopping, Job-poaching (Meaning only). Top job portals in India (for all employee levels)</p>	
<p><b>Skill Development Activities:</b></p> <ul style="list-style-type: none"> <li>➤ Draw a diagram showing the various functional departments in HRM.</li> <li>➤ Qualifications needed to become an HR Officer in a specific industry.</li> <li>➤ Identify the Job Description and Job Specification and the position of the various job titles from latest recruitment notifications (hard copy or soft copy) notified by various organizations. Label the position whether it belongs to the baseline workforce or supervisor level, or Low level management/Middle level/Top level.</li> <li>➤ Conducting Mock Selection Interviews</li> <li>➤ Under the guidance of the subject teacher, select few organisations and collect information on the types of training given by the training department to the</li> </ul>	

employees of their company.

- Under the guidance of the subject teacher collect few resumes or resume templates from job portals.
- Developing a salary structure for white collar employees.
- List the Fringe benefits available for Government and Non-government Employees in Indian Scenario
- Explore the roles and responsibilities of the organisations such as Dept of Personnel & Training, Officers Training Academy - Gwalior & Dehradun, Apex training institutes of few private organisations or local training institutes.

**Books for Reference:**

- Human Resource Management-V S P Rao
- Human Resource Management - K Ashwathappa
- HumanResource Management -L M Prasad
- Human Resource Management Shashi K. Gupta & Rosy Joshi
- Human Resource Management Varshney, SL GupthaHuman Resource Management by PravinDurai

**Note: Latest edition of reference books may be used.**

<b>Name of the Program: Bachelor of Business Administration (BBA)</b>		
<b>Course Code: BBA 4.3</b>		
<b>Name of the Course: Management Accounting</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>05</b>	<b>05</b>	<b>68</b>
<b>Pedagogy:</b> Classroomslecture,Casestudies,TutorialClasses,Groupdiscussion,Seminar& field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will demonstrate:</b>		
<ul style="list-style-type: none"> <li>➤ Explain the application of management accounting and various tool used.</li> <li>➤ Make inter – firm and inter- period comparison of financial statements.</li> <li>➤ Analyse financial statements using various ratios for business decisions.</li> <li>➤ Prepare fund flow and cash flow statements.</li> <li>➤ Prepare different types of budgets for the business.</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Management Accounting</b>		<b>08</b>
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.		
<b>Module No. 2: Financial Statement Analysis</b>		<b>15</b>
Financial statement analysis – Meaning – Importance – Techniques: Comparative Statement Analysis and Common Size Financial Statements, Trend Analysis (theory only). Ratio analysis – Meaning of Accounting ratio– Uses and Limitations –Classification of ratios – Liquidity ratios, Profitability ratios, Turnover ratios, Capital Market ratios and Solvency ratios – Problems on ratios.		
<b>Module No. 3: Fund Flow and Cash Flow Analysis</b>		<b>15</b>
Meaning and importance of funds flow and cash flow statements- Concept of Cash and Cash Equivalent - Uses of Cash Flow Statement – Limitations of Cash Flow Statement– Differences between Cash Flow Statement and Fund Flow Statement – Provisions of Ind. AS-3. 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. AS-3.		

<b>Module No. 4: Marginal Costing</b>	<b>10</b>
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.	
<b>Module No. 5: Budgetary Control</b>	<b>10</b>
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.	
<b>Module No. 6: Standard Costing and Variance Analysis</b>	<b>10</b>
Meaning- Standard costing Vs Budgetary control- Merits and Demerits of Standard Costing. Variance analysis: Material, Labor and Overhead variances (problems)	
<b>Skill Developments Activities:</b> <ul style="list-style-type: none"> <li>➤ Collect the financial statement of a company and calculate important ratios.</li> <li>➤ Collect the annual report of a company and prepare a cash flow statement.</li> <li>➤ Prepare a Break-even-chart with imaginary figures.</li> <li>➤ Prepare a flexible budget using imaginary figures.</li> <li>➤ Prepare a Cash budget using imaginary figures.</li> <li>➤ Discuss why variances occur in real businesses</li> </ul>	
<b>Books for Reference:</b> <ol style="list-style-type: none"> <li>1. Dr. S.N. Maheswari, Management Accounting, Mahavir Publications</li> <li>2. T.S.Sexana, Advanced Cost and Management Accounting, Sultan Chand</li> <li>3. Jain and Narang, Cost and Management Accounting, Kalyani Publisher.</li> <li>4. Dr. S.N. Goyal and Manmohan, Management Accounting, S.N. Publications.</li> <li>5. B.S. Raman, Management Accounting, United Publishers.</li> <li>6. Sharma and Gupta, Management Accounting, Kalyani Publishers.</li> <li>7. M N Arora, Accounting for Management, Himalaya Publisher</li> <li>8. JawaharLal, Cost Accounting; McGraw-Hill Education (India)</li> </ol>	
<b>Note: Latest edition of reference books may be used.</b>	

<b>Name of the Program: Bachelor of Business Administration(BBA)</b>		
<b>Course Code: BBA 4.4.1</b>		
<b>Name of the Course: Logistics and Supply Chain Management</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>03</b>	<b>03</b>	<b>46</b>
<b>Pedagogy:</b> Classroomslecture,Casestudies,TutorialClasses,Groupdiscussion,Seminar& field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students will be able to</b>		
<ul style="list-style-type: none"> <li>➤ Understand the basic concepts in supply chain management and allied functions.</li> <li>➤ Analyze the escalating importance of logistics and supply-chain management as crucial.</li> <li>➤ Appraise the applications of supply chain Management to Business.</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Logistics and Supply Chain Management</b>		<b>10</b>
History of Logistics Need for logistics-Cost and Productivity, cost saving & Productivity improvement. Logistics Cost, reduction in logistics cost, benefits of efficient Logistics, Principles of Logistics, Technology & Logistics -Informatics, Logistics optimization. Listing of Sub-sectors of Logistics. Supply Chain Management: Importance, Difference between Logistics and supply chain management.		
<b>Module No. 2: Logistics and Customer Service</b>		<b>12</b>
Definition of Customer Service Elements of Customer Service-Phases in Customer Service-Customer Retention -Procurement and Outsourcing -Definition of Procurement/Outsourcing -Benefits of Logistics Outsourcing Critical Issues in Logistics Outsourcing.		
<b>Module 3: Warehouse and Storage Facilities</b>		<b>14</b>
Meaning, Types of Warehouses Benefits of Warehousing - Transportation-Meaning; Types of Transportations, efficient transportation system and Benefits of efficient transportation systems - Courier/Express -Courier/Express. Meaning, Categorization of Shipments, Courier Guidelines, Pricing in Courier -Express Sector for international and domestic shipping - Ecommerce -Meaning, Brief on Fulfillment Centers, Reverse logistics in e-commerce sector, Marketing in e-commerce and future trends in e-commerce.		
<b>Module 4: Transportation</b>		<b>10</b>
Brief on EXIM-Fright Forward & Customers Brokers, Multi-modal transportation, brief on customs clearance, bulk load handling and brief on trans-shipment – Supply Chain – Cold		

Chain – Liquid Logistics – Rail Logistics. Logistics Outsourcing. Introduction- Concept of Logistics Outsourcing- Benefits-Types of logistics outsourcing-Risks involved in outsourcing-Role and Selection of Service Providers.

**Skill Developments Activities:**

- Identify any two products suitable for transportation via Rail, Water, Pipeline, Air, Motor Carriers
- Identify the best modes of transport for textiles and spices from India to USA
- Identify the benefits of co-location of suppliers to the company.

**Books for Reference:**

1. Logistics and supply chain management : K ShridharaBhat, Himalaya publishing House
2. Fundamentals of Logistics Management (The Irwin/Mcgraw-Hill Series in Marketing), Douglas Lambert, James R Stock, Lisa M. Ellram, McGraw-hill/Irwin, First Edition, 1998.
3. Vinod V. Sople (2009) Logistic Management (2nd Edn.) Pearson Limited.
4. Logistics Management for International Business: Text and Cases, Sudalaimuthu& Anthony Raj, PHI Learning, First Edition, 2009.
5. Fundamentals of Logistics Management, David Grant, Douglas M. Lambert, James R.Stock, Lisa M. Ellram, McGraw Hill Higher Education, 1997.

**Note: Latest edition of reference books may be used.**

<b>Name of the Program: Bachelor of Business Administration(BBA)</b>		
<b>Course Code: BBA 4.4.2</b>		
<b>Name of the Course: Business Analytics</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>03</b>	<b>03</b>	<b>45</b>
<b>Pedagogy:</b> Classroomslecture,Casestudies,TutorialClasses,Groupdiscussion,Seminar& field work etc.,		
<b>Course Learning Outcomes: At the end of the course, students will be able to:</b>		
<ol style="list-style-type: none"> <li>1. Analyze the role of business analytics in management decisions.</li> <li>2. Identify and interpret basic types of business data.</li> <li>3. Apply simple descriptive analytics techniques.</li> <li>4. Use spreadsheet tools for basic business data analysis.</li> <li>5. Understand conceptual predictive analytics applications.</li> <li>6. Relate analytics applications to Finance, HR, Marketing, and Operations.</li> <li>7. Present basic data visualizations and business reports.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Business Analytics</b>		<b>08</b>
Meaning of Business Analytics - Terminologies used in Business Analytics (data-driven decision making, KPI, Dashboard, Big Data (Hadoop), Data warehouse, Data Lake, structured, semi-structured and unstructured data, ETL, Business analytics Vs Business Intelligence) - Importance of data-driven decision making - Types of analytics: Descriptive, Predictive, Prescriptive, Diagnostic - Applications in business functions: Finance, HR, Marketing, Operations, Retail and Supply Chain.		
<b>Module No. 2:Data Basics for Business and Descriptive Analytics</b>		<b>12</b>
Types of Data: Qualitative & Quantitative, Data Collection methods: online/offline Surveys, Transactions, Interviews, Observations. Segregation into Primary and Secondary data - Hands-on activity (Practical's) - Simple data organization in tabular form using excel sheets - Understanding averages: Mean, Median, Mode - Percentages and Ratios in business decisions. - Interpreting simple business reports with bar, pie and line charts - Hands-on (Practical's) using Microsoft Excel or Google Sheets with hypothetical data. Creation of Google forms or equivalents for online survey.		

<b>Module No. 3: Business Problem Solving with Data</b>	<b>10</b>
Identifying a business problem (Sales decline, Attrition in HR, Financial mismanagement, Inventory Shortage/Leakage). Formulating basic hypotheses. - Simple trend analysis using past data, Decision making using data	
<b>Module No. 4: Introduction to Predictive Analytics</b>	<b>15</b>
Prediction in business - Simple examples: Forecasting sales, Employee attrition/HR Planning, Seasonal demand - Role of Business Analytics tools Excel, R/Python, SQL, Power BI/Tableau (no coding, only concepts) - Limitations of analytics.	
<b>Predictive Analytics in different functions (interdisciplinary)</b>	
Finance: Cash flow analysis, Budgeting trends - HR: Employee performance and attrition analysis - Marketing: Sales trend and customer preference analysis - Operations: Inventory analysis and demand forecasting - Rural business applications (Agricultural yield forecasting, Market pricing trends)	
<b>Basics of Visualization &amp; Reporting (Practical's)</b>	
Importance of presenting data clearly - Creating and interpreting simple charts and tables - Introduction to basic dashboard making in Excel - Simulation Hands-on activity with hypothetical data: Preparation of Weekly & Monthly Dashboard using excel.	
<b>Skill Development Activities:</b>	
<ol style="list-style-type: none"> <li>1. Create flashcards or a digital quiz (Kahoot/Quizizz) where students match analytics terms to definitions/examples.</li> <li>2. Watch a short video (e.g., on data-driven decision-making or Hadoop) and write a summary of insights.</li> <li>3. Case study: How local businesses use simple analytics (example: Kirana stores, Agri markets, Restaurants, small local industries).</li> <li>4. Group Discussion - Topic: "Is data the new oil?" – Discuss how different industries use business analytics.</li> <li>5. Data Collection Practice - Create a Google Form for a short survey and collect responses.</li> <li>6. Organize collected survey or hypothetical data in Excel (use filters, sorting, formatting).</li> <li>7. Use Excel to calculate mean, median, mode, and percentages/ratios on business examples (e.g., sales, profit margins).</li> </ol>	

Follow the Practical Exercise / case study table given below and select Skill Development as needed

Week	Practical Exercise / Case Study	Tools
1	List five local businesses and identify what kind of data they might track for their daily operations.	None
2	Design a simple survey questionnaire for a small business (like a tea stall or grocery store) to collect customer	Paper/Google Forms
3	Create a table in Excel with dummy sales data for 7 days and calculate average daily sales.	MS Excel / Google Sheets
4	Prepare a sales chart (Bar and Pie) using the data from Week 3. Interpret the results.	MS Excel / Google Sheets
5	Identify a simple problem (e.g. drop in milk sales in a local dairy) and discuss possible causes using available data.	Discussion
6	Trend analysis: Enter 6 months of hypothetical sales data in Excel and identify increasing or decreasing trends using a line graph.	MS Excel / Google Sheets
7	List 3 uses of analytics in HR, Finance, and Marketing each with a real-world example.	Written
8	Predict next month's sales based on the past 6 months' data (simple average method).	MS Excel
9	Collect data on students' favorite snacks and create a bar chart representing the data.	Survey + Excel
10	Prepare a basic dashboard using Excel with dummy data for a Kirana store (sales, expenses, profit per month).	MS Excel
11	Case Study: "A Milk Cooperative tracks daily collection from farmers in litres and payment per litre. Create a simple report and suggest how they can use data for better payouts and inventory."	MS Excel
12	Mini Project Presentation: Each group picks a small business problem, collects data (real or dummy), analyzes it, and presents findings with simple charts.	MS Excel / Presentation

#### Books for Reference:

1. Fundamentals of Business Analytics — R N Prasad & Seema Acharya, Wiley
2. Data Analytics Made Accessible — A. Mohammed
3. Data Analytics Made Accessible - Anil Maheshwari 202
4. Business Analytics Methods, Models and Decisions by James R Evans (online copy [https://archive.org/details/businessanalytic0000evan\\_k8x7/](https://archive.org/details/businessanalytic0000evan_k8x7/))
5. Business Analytics: Data Analysis and Decision Making S. Christian Albright & Wayne L. Winston, Cengage Learning
6. Data Analytics for Beginners, Richard Dorsey
7. Business Intelligence and Analytics: Systems for Decision Support, Ramesh Sharda, Dursun Delen, Efraim Turban, Ramesh Sharda, Dursun Delen, Efraim Turban
8. Selected YouTube Tutorials on Excel and Data Visualization (Links to be provided by course faculty)

**Note: Latest edition of reference books may be used.**

<p align="center"><b>Name of the Program: Bachelor of Business Administration(BBA) Course Code: BBA 4.5</b></p> <p align="center"><b>Name of the Course: Information Technology for Business</b></p>		
<b>Course Credits</b>	<b>No. o Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>02</b>	<b>02</b>	<b>30</b>
<p><b>Pedagogy :</b>Class rooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar &amp; field work etc.,</p>		
<p><b>Course Objectives</b></p> <ul style="list-style-type: none"> <li>➤ To introduce and explain the fundamentals of Information technology and its importance in changing scenario</li> <li>➤ To educate the learners on the core concepts and subsystems of IS- DSS, TPS, MIS, GDSS, EIS, ES and their role in decision making</li> <li>➤ To orient the students towards Data Base Management System</li> </ul>		
<p><b>Course Out comes:</b></p> <p><b>On successful completion of the course, the students will be able to</b></p> <ol style="list-style-type: none"> <li>1. Explain the fundamentals of information technology</li> <li>2. Analyze usage of information technology in business.</li> <li>3. Learn core concepts of computing and modern systems</li> <li>4. Awareness about latest information.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No.1:InformationTechnology and Information System</b>		<b>10</b>
<p>Introduction to IT, Introduction to IS, Difference be IS and IT, Need for Information System, Information Systems in the Enterprise, Impact of Information Technology on Business (Business Data Processing, Intra and Inter Organizational communication using network technology, Business process and Knowledge process out sourcing), Managers and Activities in IS, Importance of Information systems in decision making and strategy building, Information systems and subsystems.</p>		
<b>Module No.2: Subsystems of Information System</b>		<b>12</b>
<p>Transaction Processing Systems (TPS), Management Information System (MIS), Decision Support Systems (DSS), Group Decision Support System (GDSS), Executive Information System(EIS), Expert System(ES), Features, Process, advantages and Disadvantages, Role of these systems in Decision making process.</p>		
<b>Module No.3: Database Management System</b>		<b>10</b>

Introduction to Data and Information, Database, Types of Database models, Introduction to DBMS, Difference between file management systems and DBMS, Advantages and Disadvantages of DBMS, Data warehousing, Data mining, Application of DBMS, Introduction to MS Access, Create Database, Create Table, Adding Data, Forms in MS Access, Reports in MS Access.

**Skill Developments Activities:**

- Creating Data base Tables in MS Access and Entering Data
- Creating Forms in MS Access
- Creating Reports in MS Access
- Summarizing data using Pivot Table
- Rate of Interest Calculation using Financial Function
- EMI calculation using Financial Function

**Books for Reference:**

1. Laudon, K.C., & Laudon, J.P.. Management information systems: managing the digital firm. Fifteenth Edition. Pearson.
2. Coronel, C., & Morris, S.. Database systems: design, implementation, & management. Cengage Learning.
3. Olson, D.. Information systems project management (First; 1; ed.). US: Business Expert Press.
4. Schiel, J. The Scrum Master Study Guide. Auerbach Publications.
5. The Scrum Master Guidebook: A Reference for Obtaining Mastery" , CHANDAN LAL PATARY
6. Scrum: The Art of Doing Twice the Work in Half the Time", Jeff Sutherland, J.J. Sutherland
7. Stair, R., & Reynolds, G. Fundamentals of information systems. Cengage Learning.

**Note: Latest edition of reference books may be used.**