

Bangalore University
B.B.A DEGREE (SEP) COURSE MATRIX 2024-25
I SEMESTER B.B.A (SEP) -2024-25

	Subjects	Paper	Working hrs (L+T+P)	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part 1 Languages	Language - I: Indian & Foreign Languages	L-1.1	(3+1+0) 4	3	20	80	100	3
	Language - II : English	EL-1.2	(3+1+0) 4	3	20	80	100	3
Part 2 Core Papers	Fundamentals of Accounting	BBA-1.1	4	3	20	80	100	4
	Management Dynamics	BBA-1.2	4	3	20	80	100	4
	Business Environment	BBA-1.3	4	3	20	80	100	4
	Quantitative Analysis for Business	BBA-1.4	4	3	20	80	100	4
Part 3 Compulsory	Environmental studies (EVS)	EVS-1	2	$1\frac{1}{2}$	20	30	50	2
Total Credits							650	24

II SEMESTER B.B.A (SEP 24-25)

	Subjects	Paper	Working Hrs (L+T+P)	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total Marks	
Part 1 Languages	Language - I: Indian & Foreign Languages	L-2.1	(3+1+0) 4	3	20	80	100	3
	Language - II : English	EL-2.2	(3+1+0) 4	3	20	80	100	3
Part 2 Core Papers	Financial Accounting	BBA-2.1	4	3	20	80	100	4
	Marketing Dynamics	BBA-2.2	4	3	20	80	100	4
	Organization Behaviors	BBA-2.3	4	3	20	80	100	4
	Data Analysis for Business Decisions	BBA-2.4	4	3	20	80	100	4
Part 3 Compulsory	Computer Accounting- Tally Prime (CATP)	Job Skill - 1 CA TP	(1+0+2) 2	$1\frac{1}{2}$	20	30	50	2
Total Credits							650	24

III SEMESTER BBA (SEP) 2024-25

	Subjects	Paper	Working Hrs (L+T+P)	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total Marks	
Part 1 Languages	Language - I: Indian & Foreign Languages	L-3.1	(3+1+0) 4	3	20	80	100	3
	Language – II : English	EL-3.2	(3+1+0) 4	3	20	80	100	3
Part 2 Core Papers	Corporate Accounting	BBA-3.1	4	3	20	80	100	4
	Financial Management	BBA-3.2	4	3	20	80	100	4
	Banking Operations and Innovations	BBA-3.2	4	3	20	80	100	4
	Financial Institutions and Regulatory Bodies	BBA-3.3	4	3	20	80	100	4
Part 3 Compulsory	Constitution of India (CI)	CI-1	2	1½	20	30	50	2
Total Credits							650	24

IV SEMESTER BBA (SEP) 2024-25

	Subjects	Paper	Working Hrs (L+T+P)	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total Marks	
Part 1 Languages	Language - I: Indian & Foreign Languages	L-4.1	(3+1+0) 4	3	20	80	100	3
	Language – II : English	EL-4.2	(3+1+0) 4	3	20	80	100	3
Part 2 Core Papers	Elements of Costing	BBA-4.1	4	3	20	80	100	4
	Production and operation management	BBA-4.2	4	3	20	80	100	4
	Business Research Methodology	BBA-4.3	4	3	20	80	100	4
	Human Capital Management	BBA-4.4	4	3	20	80	100	4
Part 3 Compulsory	Corporate Communication (CC)	Job Skill- 2 CC	(1+0+2) 2	1½	20	30	50	2
Total Credits							650	24

V SEMESTER BBA (SEP) 2024-25

	Subjects	Paper	Working Hrs (L+T+P)	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total Marks	
Part 1 Core Papers	Entrepreneurship Management	BBA-5.1	4	3	20	80	100	4
	Industrial Relations	BBA-5.2	4	3	20	80	100	4
	Direct Taxation	BBA-5.3	4	3	20	80	100	4
	Stock and Commodity Markets	BBA-5.4	4	3	20	80	100	4
Part 2 Elective Papers	Elective-1	BBA-5.5	4	3	20	80	100	4
	Elective -2	BBA -5.6	4	3	20	80	100	4
Part 3 Compulsory	Internship Learning (IL)	Job Skill-3 IL			50		50	2
Total Credits							650	26

VI SEMESTER BBA (SEP) 2024-25

	Subjects	Paper	Working Hrs (L+T+P)	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total Marks	
Part 1 Core Papers	Goods and Services Tax	BBA-6.1	4	3	20	80	100	4
	International Business	BBA-6.2	4	3	20	80	100	4
	Business Regulations	BBA-6.3	4	3	20	80	100	4
	Strategic Management	BBA-6.4	4	3	20	80	100	4
Part 2 Elective Papers	Elective -2	BBA-6.5	4	3	20	80	100	4
	Elective -2	BBA-6.6	4	3	20	80	100	4
Part 3 Compulsory	Research Project (RP)	Job Skill-4			Project & Viva 80+20		100	4
Total Credits							700	28

BBA ELECTIVE COURSES**FINANCE GROUP - 1**

Semester No.	Paper Code	Title of the Paper
V	BBA -5.5 EL-1	Modern Investment & Portfolio Management
	BBA -5.6 EL-2	Corporate Valuation and Restructuring
VI	BBA -6.5 EL-3	Financial Risk Management
	BBA -6.6 EL-4	International Finance

MARKETING GROUP - 2

Semester No.	Paper Code	Title of the Paper
V	BBA -5.5 EL-1	Consumer Behavior
	BBA -5.6 EL-2	Sales & Distribution Management
VI	BBA -6.5 EL-3	Advertising Management
	BBA -6.6 EL-4	International Marketing Strategy

HUMAN RESOURCE GROUP - 3

Semester No.	Paper Code	Title of the Paper
V	BBA -5.5 EL-1	Compensation Management
	BBA -5.6 EL-2	Strategic Human Capital Management
VI	BBA -6.5 EL-3	Performance Management
	BBA -6.6 EL-4	Cross Cultural Management

INTERNATIONAL BUSINESS - 4

Semester No.	Paper Code	Title of the Paper
V	BBA -5.5 EL-1	Foreign Trade Policy
	BBA -5.6 EL-2	Global Business Environment
VI	BBA -6.5 EL-3	Export-Import Documentation & Logistics
	BBA -6.6 EL-4	International Finance and Foreign Exchange Management

DATA ANALYTICS - 5

Semester No.	Paper Code	Title of the Paper
V	BBA -21 EL-1	Big Data Analytics
	BBA -22 EL-2	Marketing Analytics
VI	BBA -27 EL-3	Supply Chain Analytics
	BBA -28 EL-4	Human Capital Analytics

BANGALORE



UNIVERSITY

Jnanabharathi, Bengaluru, Karnataka – 560 056

DEPARTMENT OF COMMERCE

BBA

REGULAR



CHOICE BASED CREDIT SYSTEM
(As per SEP – 2024)
SYLLABUS
(SEMESTER SCHEME)
2024 & Onwards

Dr. K. Nirmala
Dean & Chairperson
Department of Commerce
Jnanabharathi, Bangalore – 560 056

Proceedings of BOS Meeting

Proceedings of the BOS meeting for UG-B.COM (Regular), B.COM (Insurance and Actuarial Science), B.COM (LSCM), B.COM (TTM), BBA (General), BBA (Aviation Management), BA (Tourism), BHM, B.COM (Retail operation-AEP) B.COM (Logistics operation-AEP), B.COM (Banking Financial Service and Insurance - AEP) and B.COM (Business Analytics) programmes as per the SEP structure and online B.COM for the Academic Year 2025-26 held on 27th May, 2nd, 10th, 11th, 20th, 21st, 23rd, and 27th June 2025 in the Department of Commerce Jnanabharathi campus, Bengaluru University, Bengaluru-560 056.

The board has reviewed and approved the course matrix for 1st Semester to 6th Semester and syllabus for I, II,III & IV Semesters of the above mentioned programmes. The board authorized the Chairman to make the necessary changes.

MEMBERS PRESENT:

01	Dr. K. Nirmala	Dean & Chairperson, Department of Commerce, Jnanabharathi, Bangalore University, Bengaluru- 560 056	Chairperson
02	Dr. Nagabhushana S.	Assistant Professor, Department of Commerce, Government First Grade College, Harohalli, Ramanagara District – 562 112	Member
03	CA Anil Bharadwaj	Senior Partner and Founder Partner, Bhardwaj and Hosmat, Nagappa Block, Srirampura, Bengaluru – 560 021	Member
04	Dr. Gurumuthy K. H.	Principal, Department of Commerce, Government First Grade College, Kuduru, Magadi- 561 101	Member
05	Dr. Ganesh N. K.	Associate Professor, Department of Commerce, Government First Grade College, Ramanagara- 562 159	Member



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06	Dr. Ambarish R.	Principal & Academic Director, Pinnacle School of Commerce & Management, Bengaluru- 562 125	Member
07	Dr. Tabreez Pasha	Principal & Director, DON BOSCO Institute of Management Studies and Computer Applications, Kumbalagodu, Mysore Road, Bengaluru- 560 074	Member
08	Mr. Shankaracharya	Principal & Academic Director, Department of Commerce, VEIT Degree College, Jayanagara, Bengaluru- 560 011	Member
09	Dr. Balaji N. P.	Associate Professor, Department of Commerce, Government First Grade College, Bidadi, Ramanagara Dist- 562 109	Member
10	Dr. Mohammed Farooq Pasha	Associate Professor, Department of Commerce, Government First Grade College, Kengeri, Bengaluru- 560 060	Member

REGULATIONS PERTAINING TO B.B.A. (REGULAR)

As per SEP- CBCS Scheme - 2024-25 onwards

1. INTRODUCTION

As per the Government Order No. ED 166 UNE 2023, Bangalore, dated 08.05.2024, all Universities in Karnataka, are required to revise the curriculum of Under Graduate Programs as per the guidelines of the Karnataka State Higher Education Council and State Education Planning Commission, constituted by the government, from the academic year 2024-2025. In furtherance of the said Government order, the Program Structure prepared by the BOS will be applicable to students admitted to B.B.A. (Regular) Program, offered by Bangalore University Affiliated Colleges, Constituent Colleges and Department of Commerce, Bangalore University. Therefore, this regulation will be applicable to all students seeking admission for B.B.A. (Regular) Programme from the academic year 2024-25. The Board of Studies resolved to provide the regulation for B.B.A. (Regular) Undergraduate Program along with Framework and Syllabus for the various Discipline Specific Core Courses and Discipline Specific Elective Courses for each semester.

2. PROGRAM OBJECTIVES:

The ***Bachelor of Business Administration (BBA) program*** is designed to develop skilled, ethical, and globally competent business professionals. It focuses on managerial knowledge, practical application, and professional readiness. The program objectives are as follows:

1. To develop competent human resources for global middle-level management, equipped with core managerial competencies and contemporary IT and digital skills.
2. To cater to the evolving needs of industry and business organizations, by nurturing graduates who are ready to address business challenges with practical, analytical, and decision-making capabilities.
3. To prepare students for higher academic pursuits, including postgraduate studies, research, teaching, and consultancy in the fields of business and management.
4. To foster ethical leadership and interdisciplinary thinking, enabling students to manage organizations responsibly and sustainably with a holistic understanding of society, business, and the environment.
5. To equip students with professional skills for corporate careers, particularly in Finance, Marketing, Human Resource Management, Operations, and allied functional areas.
6. To nurture entrepreneurial mindsets and business innovation, encouraging students to ideate, create, and manage start-ups or contribute to entrepreneurial ecosystems.
7. To enable students to qualify for competitive examinations, including UPSC, KPSC, SSC, Banking, Insurance, and other government and public sector recruitment processes.
8. To provide a foundation for professional courses, such as Chartered Accountancy (CA), Cost and Management Accountancy (CMA), Company Secretary (CS), and other specialized certifications in capital markets, banking, insurance, and financial services.
9. To prepare students for industry-specific roles such as Business Analyst, Financial Analyst, HR Executive, Marketing Associate, and Operations Coordinator across various sectors.



B.B.A. (Regular)

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10. To build analytical and advisory capabilities for specialized functions in capital markets, commodity markets, mutual funds, and insurance industries.
11. To instill qualities of lifelong learning and adaptability, empowering students to continuously update their knowledge and skills in response to dynamic global business environments.
12. To develop socially conscious business professionals, who can act as catalysts for inclusive growth, sustainable development, and ethical governance in both corporate and entrepreneurial roles.

3. ELIGIBILITY FOR ADMISSION:

Candidates who have completed Two years Pre – University course of Karnataka State or its equivalent as notified by the Government from time to time are eligible to seek admission for this programme. The students of other states and foreign countries are eligible in accordance with state and central government guidelines from time to time

4. DURATION OF THE PROGRAMME

The programme is for Three (03) years consisting of Six Semesters altogether. A candidate shall complete his/her degree within six (06) academic years from the date of his/her admission to the first semester. A Student who successfully completes Three (03) years of the programme will be awarded Bachelor's Degree in Business Administration (B.B.A.) by Bangalore University

5. MEDIUM OF INSTRUCTION

The medium of instruction shall be English. Wherever necessary the instructions will be in bilingual. However, a candidate is permitted to write the examination either in English or in Kannada

6. CLASS ROOM STRENGTH OF STUDENTS

There shall be Maximum of 60 students in each section.

7. ATTENDANCE:

- a) For the purpose of calculating attendance, each semester shall be taken as a Unit.
- b) A student shall be considered to have satisfied the requirement of attendance for the semester, if he/she has attended not less than 75% in aggregate of the number of working periods in each of the subjects.
- c) A student who fails to complete the programme in the manner stated above shall not be permitted to take the University examination.

8. COURSE MATRIX



Annexure – 1 for B.B.A. (Regular)

9. TEACHING AND EVALUATION:

To teach BBA (Regular) programme, the candidate with M. Com, MFA, MBA (F&A) MBS graduates with B. Com, B.B.M, BBA & BBS as basic degree from a recognized university are only eligible to teach and to evaluate the subjects (except languages & compulsory subjects) Languages constitution values and environment studies (EVS) subjects shall be taught by the teachers as recognized by the respective board of studies.

The subjects like Business Data Analysis, Business quantitative analysis, corporate communication and computer Accounting-Tally prime and accounting software programme shall be taught by commerce faculty only

10. SCHEME OF EXAMINATION:

- a. There shall be a University examination at the end of each semester. The maximum marks for the university examination in each course/paper shall be 80.
- b. Of the 20 marks allotted for Internal Assessment, 10 marks shall be based on average of two tests (20 Marks each). Each test shall be of at least 01 hour duration to be held during the semester. The remaining 10 marks of the Internal Assessment shall be based on Attendance and Assignments /skill development exercises of 05 marks each.
- c. The marks based on attendance shall be awarded as given below:

76% to 80% = 02 marks
81% to 85% = 03 marks
86% to 90% = 04 marks.
91% to 100% = 05 marks.

11. APPEARANCE FOR THE EXAMINATION:

- a) A candidate shall apply for all the parts in each examination when he/she appears for the first time. A candidate shall be considered to have appeared for the examination only if he/she has submitted the prescribed application for the examination along with the required fees to the university with minimum of 75% attendance in each subject.
- b) A candidate who is permitted to seek admission to this degree program on transfer from any other University shall be eligible to claim exemption under Part I from the study of the respective language if he/she has studied and passed the



language at the corresponding level.

- c) A candidate who is permitted to seek admission to this degree program on transfer from any other University shall also be eligible to claim exemption under Part II from studying and passing in those subjects which he/she has studied and passed at the corresponding level.
- d) A candidate who is permitted to seek admission to this Degree Programme on transfer from any other University, shall have to study and pass the subjects which are prescribed by the University. Such candidates shall however, not be eligible for the award of ranks.

12. MINIMUM MARKS FOR A PASS:

Candidates who have obtained a minimum of 35% marks in university examination and an aggregate of 40% marks in each subject shall be eligible for a pass or exemption in that subject.

13. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

1. The results of the First to Sixth semester degree examination shall be declared and classified separately as follows:
 - a. **Distinction:** Those who obtain 85% and above of the total marks of parts I, II & III.
 - b. **First Class:** Those who obtain 60% and above of the total marks of parts I, II & III.
 - c. **Second Class:** Those who obtain 50% and above but less than 60% of total marks of parts I, II & III
 - d. **Pass Class:** Rest of the successful candidates who secure 40% and above but less than 50% of marks in part I, II & III.
2. Class shall be declared based on the aggregate marks obtained by the candidates in all the courses of all semesters of this Degree Program (excluding Part 3 Courses mentioned in the Course Matrix).
3. The candidates who have passed each course in the semester end examination in the first attempt only shall be eligible for award of ranks. The first ten ranks only shall be notified by the University.

14. PROVISION FOR IMPROVEMENT OF RESULTS:

The candidate shall be permitted to improve the results of the whole examination or of any Semester or a specific course within the prescribed time by the university after



the publication of the results. This provision shall be exercised only once during the course and the provision once exercised shall not be revoked. The application for improvement of results shall be submitted to the Registrar (Evaluation) along with the prescribed fee.

15. FINAL RESULT / GRADES DESCRIPTION:

An alpha-sign grade, the eight-point grading system, as described below shall be adopted for classification of successful candidate. The declaration of result is based on the Semester Grade Point Average (SGPA) earned towards the end of each semester or the Cumulative Grade Point Average (CGPA) earned towards the completion of all the six semesters of the programme and the corresponding overall alpha-sign grades.

Final Result / Grades Description

Semester GPA/Program CGPA	Alpha – Sign/ Letter Grade	Semester/Program % of Marks	Result/Class Description
9.00- 10.00	O (Outstanding)	90.00-100	Outstanding
8.00- <9.00	A+ (Excellent)	80.0-<90.00	First Class Exemplary
7.00-<8.00	A (Very Good)	70.0-<80.00	First Class Distinction
6.00-<7.00	B+ (Good)	60.0-<70.00	First Class
5.50-<6.00	B (Above Average)	55.0-<60.00	High Second Class
5.00-<5.50	C (Average)	50.0-<55.00	Second Class
4.00-<5.00	P (Pass)	40.0-<50.00	Pass Class
Below 4.00	F (Fail)	Below 40	Fail/Re-appear
Ab (Absent)	-	Absent	-

The Semester Grade Point Average (SGPA) in a Semester and the CGPA at the end of each year may be calculated as described in para 15:

16. COMPUTATION OF SEMESTER GRADE POINT AVERAGE AND CUMULATIVE GRADE POINT AVERAGE:

1. Calculation of Semester Grade Point Average (SGPA)

The Grade Points (GP) in a course shall be assigned on the basis of marks scored in that course as per the Table I. Any fraction of mark in the borderline less than 0.50 be ignored in assigning GP and the fractions of 0.50 or more be rounded off to the next integers. The Credit Points (CP) shall then be calculated as the product of the grade points earned and the credits for the course. The total CP for a semester is the sum of CP of all the courses of the semester. The SGPA for a semester is computed by dividing the total CP of all the courses by the total credits of the semester. It is illustrated below with typical examples.

2. Calculation of Cumulative Grade Point Average (CGPA)



The aggregate or cumulative SGPA (CGPA) at the end of the second, fourth and sixth semesters shall be calculated as the weighted average of the semester grade point averages. The CGPA is calculated considering all the courses undergone over all the semesters of a programme, i.e. The CGPA is obtained by dividing the total of semester credit weightages by the maximum credits for the programme.

$$\text{CGPA} = \frac{\sum (C_i \times G_i)}{\sum C_i}$$

Where G_i is the grade point of the 'i'th course / paper and C_i is the total number of credits for that course/ paper

$$\text{CGPA} = \frac{\sum (C_i \times S_i)}{\sum C_i}$$

Where S_i is the SGPA of the 'i'th semester and C_i is the total number of credits in that semester.

Table 1: Conversion of Percentage of Marks into Grade Points in a Course/Paper

% Marks in a paper/practical	Grade Point (GP)	% Marks in a paper/practical	Grade Point (GP)
98-100	10	63-67	6.5
93-97	9.5	58-62	6.0
88-92	9.0	53-57	5.5
83-87	8.5	48-52	5.0
78-82	8.0	43-47	4.5
73-77	7.5	40-42	4.0
68-72	7.0	Below 40	0

17. MEDALS AND PRIZES:

No candidates passing through an external examination shall be eligible for any scholarship, fellowship, medal, prize or any other award.

18. TERMS AND CONDITIONS:

- A candidate is allowed to carry-forward all the previous un-cleared papers to the subsequent semester/semesters.
- Such of those candidates who have failed/remained absent for one or more papers henceforth called as repeaters, shall appear for exam in such paper/s during the three immediately succeeding examinations. There shall be no repetition for internal assessment test.
- The candidate shall take the examination as per the syllabus and the scheme of examination in force during the subsequent appearances.
- In the event of any disputes or discrepancies, the aggrieved party jurisdiction of court is Bangalore

19. PATTERN OF QUESTION PAPER:

Each question paper shall carry 80 marks and the duration of examination is 3 hours. The Question paper shall ordinarily consist of three sections, to develop testing of conceptual skills, understanding skills, comprehension skills, articulation and application of skills. The question paper setter shall be asked to prepare Three sets of papers with a maximum of 10% repetition. The Question Paper will be as per the following Model:

CORE PAPERS

SECTION-A 1. a, b, c, d, e, f, g, h, i, j	(Conceptual questions) Answer any SEVEN out of TEN questions. Each question carries 2 Marks	(07 X 02 = 14 Marks)
SECTION -B: 2,3,4,5,6	(Analytical questions) Answer any THREE out of FIVE questions. Each question carries 8 Marks	(03 X 08 = 24 Marks)
SECTION-C: 7,8,9,10, 11	(Essay type questions) Answer any THREE out of Five questions. Each question carries 14 Marks	(03 X 14 = 42 Marks)
Total		80 Marks

COMPUTER ACCOUNTING WITH TALLY PRIME

SECTION-A 1. a, b, c, d, e, f	(Conceptual questions) Answer any FIVE out of SIX questions. Each question carries 2 Marks	(05X 02 = 10 Marks)
SECTION -B: 2, 3, 4, 5, 6	(Analytical questions) Answer any FOUR out of FIVE questions. Each question carries 5 Marks	(04 X 05 = 20Marks)
SECTION-C: 7, 8	(Essay type questions - Include problem-type (practical) questions for e.g., ask for step-wise practical demonstration (e.g., voucher entry etc.,) Answer any ONE out of TWO questions. Each question carries 10 Marks	(01 X 10 = 10 Marks)
Total		40 Marks

20. CERTIFICATION COURSE:

(Mandatory Requirement under the B.B.A. Curriculum Framework)

Introduction

To strengthen professional competencies and integrate industry-relevant skills into the undergraduate commerce curriculum, the Board of Studies mandates the completion of a certification course offered by nationally recognized professional institutions.

 <p>THE INSTITUTE OF Company Secretaries of India भारतीय कम्पनी सचिव संस्थान IN PURSUIT OF PROFESSIONAL EXCELLENCE Statutory body under an Act of Parliament (Under the jurisdiction of Ministry of Corporate Affairs)</p>	<p>The Institute of Company Secretaries of India (ICSI) is a statutory professional body, constituted under The Company Secretaries Act, 1980, passed by the Parliament of India. Operating under the Ministry of Corporate Affairs, Government of India, ICSI regulates and advances the profession of Company Secretaries by delivering high-quality education and setting standards of professional excellence.</p>
 <p>NISM National Institute of Securities Markets A Capacity Building Initiative of SEBI</p>	<p>The National Institute of Securities Markets (NISM) is a public trust established in 2006 by the Securities and Exchange Board of India (SEBI)—the regulatory authority for the securities market in India. NISM conducts a broad range of capacity-building initiatives aimed at improving the quality standards and professionalism in the securities and financial markets.</p>

These certification programs aim to enhance financial literacy, applied commerce knowledge, corporate compliance awareness, and industry-readiness among undergraduate commerce students.

Rules and Regulations Relating to Certification Courses

1. Mandatory Requirement

- All students pursuing B.B.A (Regular) must register for and complete **one certification course** each in III, IV & V Semesters, as prescribed by the Board of Studies.
- These courses are **compulsory academic components** of the program and are required for progression and graduation.

2. Mode of Delivery

- The courses will be delivered **online** through official platforms of **ICSI** and **NISM**.
- All classes, study materials, assessments, and certifications will be accessible digitally.

3. Examination Format



- **Duration:** 1 Hour
 - **Type:** Multiple Choice (Objective-Type) Questions
 - **Marks:** 25 Marks (*Note: These are not included in internal assessment*)
 - The examination will be scheduled along with the semester-end examinations.
- 4. No Internal Assessment**
- There is **no component of internal evaluation, assignment, or viva**. The certification depends solely on the final examination score.
- 5. Registration and Schedule**
- ICSI and NISM will periodically notify students about:
 - Registration process
 - Class schedules
 - Course duration
 - Syllabus coverage
 - Examination dates
 - Students must **regularly monitor official notifications** and complete registration within stipulated timelines.
- 6. Student Compliance**
- Each student is responsible for:
 - Timely registration
 - Attending all online sessions
 - Appearing for the examination
 - Failure to comply will be considered **non-completion of academic requirements**.

Semester-Wise Certification Framework (Refer Annexure – 2 for Syllabus)

Semester	Mandatory/Optional	Certification Course	Institution
III	Mandatory	<i>Financial Literacy Course for Bharat</i>	NISM
IV	Choice-Based (Any One)	1. Digital Marketing 2. Business Analytics & Data Visualization 3. Human Resource Management Practices 4. Entrepreneurial Skills and Start-up Management	ICSI
V	Mandatory	<i>GST Filing</i>	ICSI

7. Faculty Responsibility and Workload Allotment

- A workload of **2 hours per week** shall be allotted for a batch of 50 students for the purpose of registration, tracking, and monitoring of student participation in the certification course.



- This workload must be allotted preferably to the Head of the Department (HOD) or to a Permanent faculty member from the Commerce & Management department.
- The designated faculty member shall be responsible for:
 - ⇒ Guiding students through the registration process
 - ⇒ Resolving any student queries related to the certification course
 - ⇒ Ensuring timely attendance and completion of the course by each student
 - ⇒ Hand-holding students until they obtain their final certification
 - ⇒ Facilitating content delivery, brainstorming sessions, preparing students for the examination, providing an appropriate environment to watch video content, and disseminating video content for better understanding.
 - ⇒ The teacher is also responsible for teaching the content available in the form of videos wherever necessary to aid student understanding and ensure smooth and successful completion of the certification course.
- The faculty member must maintain a compliance record/report for institutional and university audits.

21. REMOVAL OF DIFFICULTY AT THE COMMENCEMENT OF THESE REGULATIONS:

If any difficulty arises while giving effect to the provision of these Regulations, the Vice Chancellor may in extraordinary circumstances, pass such orders as he may deem fit.

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B.B.A. (Regular)

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Annexure-1
Bangalore University B.B.A. DEGREE (SEP) COURSE MATRIX SEMESTER
B.B.A. (Regular) SEP-2024-25

	Subjects	Paper	Working Hrs. (L+T+P)	Exam (Hrs.)	Marks			Credits
					IA	Uni. Exam	Total Marks	
Part 1 Languages	Language-1 - Kannada/Sanskrit/Urdu/Tamil/Telugu/Malayalam/Additional English / Marathi/ Hindi		(3+1+0) 4	3	20	80	100	3
	Language – II English		(3+1+0) 4	3	20	80	100	3
Part 2 Core Papers	Fundamentals of Accounting	BBA-1.1	(3+0+2) 4	3	20	80	100	4
	Management Dynamics	BBA-1.2	(3+0+2) 4	3	20	80	100	4
	Business Environment	BBA-1.3	(3+0+2) 4	3	20	80	100	4
	Quantitative Business Analysis	BBA-1.4	(3+0+2) 4	3	20	80	100	4
Part 3 Compulsory	**Computer Accounting with Tally Prime	Job Skill	(2+0+2) 3	1 1/2	10	40	50	2
Total Credits							650	24

II SEMESTER B.B.A. (Regular) (SEP 24-25)

	Subjects	Paper	Working Hrs. (L+T+P)	Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total Marks	
Part 1 Languages	Language-1 - Kannada/Sanskrit/Urdu/Tamil/Telugu/Malayalam/Additional English / Marathi/ Hindi		(3+1+0) 4	3	20	80	100	3
	Language – II English		(3+1+0) 4	3	20	80	100	3
Part 2 Core Papers	Financial Accounting	BBA-2.1	(3+0+2) 4	3	20	80	100	4
	Marketing Dynamics	BBA-2.2	(3+0+2) 4	3	20	80	100	4
	Organization Behaviour	BBA-2.3	(3+0+2) 4	3	20	80	100	4
	Quantitative Business Techniques	BBA-2.4	(3+0+2) 4	3	20	80	100	4
Part 3 Compulsory	Environmental Studies (EVS)	EVS-1	(2+0+2) 3	1 1/2	10	40	50	2
Total Credits							650	24

****Note:** Lab record should maintain of Computer Accounting with Tally prime and execute minimum 5 lab activities.



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III SEMESTER B.B.A. (Regular) (SEP) 2024-25

	Subjects	Paper	Working Hrs. (L+T+P)	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total Marks	
Part 1 Languages	Language-1 - Kannada/Sanskrit/Urdu/Tamil /Telugu/Malayalam/Additional English / Marathi/ Hindi		(3+1+0) 4	3	20	80	100	3
	Language – II English		(3+1+0) 4	3	20	80	100	3
Part 2 Core Papers	Corporate Accounting	BBA-3.1	(3+0+2) 4	3	20	80	100	4
	Financial Management	BBA-3.2	(3+0+2) 4	3	20	80	100	4
	Indian Financial System	BBA-3.3	(3+0+2) 4	3	20	80	100	3
	Supply Chain and Logistics	BBA-3.4	(3+0+2) 4	3	20	80	100	4
Part 3 Compulsory	Indian Constitutional Values	ICV-1	(3+0+0) 3	1½	10	40	50	2
	Certification Course – 1 (Financial Literacy for Bharat - Certification from NISM)	CC-1	2 (0+0+4)	2		25	25	1
Part 4 VAC	Health, Wellness & Yoga/Sports	VAC-1	(2+0+2) 3		25		25	2
	NCC/ NSS/ R&R				25		25	
Total Credits							725	26

IV SEMESTER B.B.A. (Regular) (SEP) 2024-25

	Subjects	Paper	Working Hrs. (L+T+P)	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total Marks	
Part 1 Languages	Language-1 - Kannada/Sanskrit/Urdu/Tamil /Telugu/Malayalam/Additional English / Marathi/ Hindi		(3+1+0) 4	3	20	80	100	3
	Language – II English		(3+1+0) 4	3	20	80	100	3
Part 2 Core Papers	Fundamentals of Costing	BBA-4.1	(3+0+2) 4	3	20	80	100	4
	Digital Entrepreneurship	BBA-4.2	(3+0+2) 4	3	20	80	100	4
	Business Research Methodology	BBA-4.3	(3+0+2) 4	3	20	80	100	4
	Human Resource Management	BBA-4.4	(3+0+2) 4	3	20	80	100	3
Part 3 Compulsory	Soft Skills for Business	Job Skill	(2+0+2) 3	1½	10	40	50	2
	Certification Course- 2 (Certification from ICSI)	CC-2	2 (0+0+4)	1		25	25	1
Total Credits							675	24

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I SEMESTER



Name of the Program: Bachelor of Business Administration (B.B.A)		
Course Code: BBA-1.1		
Name of the Course: FUNDAMENTALS OF ACCOUNTING		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classroom lecture, tutorials, Group discussion, Seminar, Case studies, fieldwork etc.,		
Course Objective: The Subject Accounting for Business typically aims to introduce students to the fundamentals of accounting skills, integrate accounting principles with practical business applications, focussing on how accounting information is used in decision-Making within businesses.		
Course Outcomes: On successful completion of the course, the subject Accounting for Business typically focus on the skills and knowledge students should acquire.		
<ul style="list-style-type: none"> • Understand the basic Concepts of Accounting. • Pass Journal Entries and Prepare Ledger Accounts. • Prepare Subsidiary Books. • Prepare Trial Balance and Final Accounts of Proprietary concern. • Reconciliation of Pass Book and Cash Book. 		
SYLLABUS:		Hours
Module No. 1: INTRODUCTION TO ACCOUNTING		08
Introduction – Meaning and Definition – Objectives of Accounting – Functions of Accounting– Uses of Accounting Information – Limitations of Accounting – Terminologies used in accounting - Accounting Process and Cycle – Basis of Accounting - Cash basis and Accrual Basis – Accounting Equations - Branches of accounting - Accounting Principles – Accounting Concepts and Accounting Conventions.		
Module No. 2: ACCOUNTING PROCESS		14
Process of Accounting - Double entry system – Kinds of Accounts – Rules-Transaction Analysis – Journal – Ledger – Balancing of Accounts – Trial Balance – Illustrations on Journal, Ledger Posting and Preparation of Trial Balance.		
Module No. 3: SUBSIDIARY BOOKS		14
Meaning – Significance – Types of Subsidiary Books –Purchases Book, Sales Book (With Tax Rate), Purchase Returns Book, Sales Return Book, Bills Receivable Book, Bills Payable Book. Types of Cash Book- Simple Cash Book, Double Column Cash Book and Petty Cash Book (Illustrations only on Two Column Cash Book and Petty Cash Book).		



MODULE NO. 4: FINANCIAL STATEMENTS OF PROPRIETARY CONCERN	14
Introduction to Financial Statement, Income Statement /P&L A/c and Balance Sheet - Preparation of Statement of Profit and Loss and Balance Sheet of a proprietary concern with special adjustments like Depreciation, Outstanding and Prepaid Expenses, Outstanding and Received in Advance of Incomes, Provision for Doubtful Debts, Drawings and Interest on Capital.	
MODULE NO. 5: BANK RECONCILIATION STATEMENT	10
Definition and purpose of Bank Reconciliation Statement (BRS) – Importance is reconciling Bank Statements and Bank Accounts prepared in Businesses – Causes for Differences between Cash Book and Pass Book – Timing differences, outstanding cheques and deposits in transit, Errors in the Cash Book and Bank Statements, Bank charges and Interest, Direct debits, standing instructions and auto payments, dishonoured cheques – Preparation of Bank Reconciliation Statement. Problems	
SKILLS DEVELOPMENT	
<ol style="list-style-type: none">1. List out the accounting concepts and conventions.2. Prepare a Bank Reconciliation Statement with imaginary figures3. Collect the financial statement of a proprietary concern and record it.4. Prepare a financial statement of an imaginary company using spreadsheet5. Any other activities, which are relevant to the course.	
BOOKS FOR REFERENCE:	
<ol style="list-style-type: none">1. S.AnilKumar,V. Rajesh Kumar and B.Mariyappa–Fundamentals of Accounting, Himalaya Publishing House.2. Dr. S.N. Maheswari, Financial Accounting, Vikas Publication3. S P Jain and K. L. Narang, Financial Accounting, Kalyani Publication4. Radhaswamy and R.L. Gupta, Advanced Accounting, Sultan Chand5. M.C. Shukla and Goyel, Advanced Accounting, S Chand.6. Hanif and Mukherjee, Financial Accounting, McGraw Hill Publishers7. Arulanandam & Raman; Advanced Accountancy, Himalaya Publishing House	



Name of the Program: Bachelor of Business Administration (B.B.A)		
Course Code: BBA-1.2		
Name of the Course: MANAGEMENT DYNAMICS		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & Fieldwork etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to		
<ul style="list-style-type: none"> a. To provide an Understanding about the Management in various organisations. b. To give complete insight about policies like planning and organising in any organisation. c. To upgrade the knowledge of students about present trends in recruiting and staffing. d. Students will have the complete knowledge of being a leader and will develop the right attitude for their life in decision making. e. Management decision and impact of Ethics in decision making gives a complete insight to the students for their future. 		
SYLLABUS:		Hours
MODULE 1: INTRODUCTION TO MANAGEMENT		14
<p>Concept of Management, Management- Art and Science, Management Vs Administration, Levels of Management, Functions of management, Management as a Profession, Managerial skills, Qualities and characteristics of managers. Quality Circle-Meaning, features and Objectives.</p> <p>Evolution of Management thought: Early contributions: Taylor and Scientific Management, Fayol's (Introduction only) Administrative Management, Bureaucracy, Human Relations, and Modern Approach, Social responsibility of managers, Horizontal and Vertical Fit in HR System.</p>		
MODULE 2: PLANNING AND ORGANIZING		12
<p>Concept of planning, Significance of planning, Classification of planning: Strategic plan, Tactical plan and Operational plan, Process of planning, Barriers to effective planning. MBO (Management by Objective), Management by Exception.</p> <p>Decision Making: Strategies of decision making, Steps in rational decision-making process, Factors influencing decision making process, Psychological bias and decision support system.</p> <p>Organizing: Defining organising, Principles of organising, Process of organising, Types of organizational structure, Span of control, Centralization vs. Decentralization of authority. Informal organization.</p>		
MODULE 3: STAFFING, DIRECTING & CONTROLLING		12
<p>Staffing: Meaning and Definition, Concept, Objective of staffing, System approach to staffing, Manpower planning.</p> <p>Controlling: Meaning and Definition, Concept, Importance of controlling, Types of control, Steps in control process.</p> <p>Directing: Concept, Techniques of directing and supervision, Types of supervision, Essential characteristics of supervisor.</p>		



MODULE 4: LEADERSHIP AND MOTIVATION.	12
Leadership vs Management, Process of Leadership, Importance of leadership, Characteristics of an effective leader. Modern styles of leadership- Transactional, Transformational, Servant leadership, Democratic, Autocratic, Laissez-Faire (Delegative), Bureaucratic, Charismatic, Coaching – Meaning and concepts only. Motivation: Concept, Forms of employee motivation, Need for motivation. Theories of motivation. Need for Motivation Theory, Theory of Herzberg, ERG Theory, Attribution Theory, Incentive theory, Safety theory.	
MODULE 5: ETHICS IN MANAGEMENT & RECENT TRENDS IN MANAGEMENT.	10
Ethics in Management- Meaning and Definition, Hindrances in Ethical decision, Impact of policy matters in Ethical Decision making. Ethical issues in implementing Government norms and organizational policies. Managerial Ethics. Emerging Trends in Management-Business Process Re-engineering- Objectives of BPR- Total Quality Management-Principles of TQM- Benchmarking -Steps Involved in Benchmarking	
SKILL DEVELOPMENT-	
<ul style="list-style-type: none">• Develop a concept of Leader Management Team and assign a recruitment process.• Conduct a Group discussion about present recruitment policies.• Prepare a chart showing the various types of leadership.• Visit a Government School and motivate students about better education.• List out the ethical issues faced by a HR manager in decision making.	
BOOKS FOR REFERENCE	
<ol style="list-style-type: none">1. Durai, P. (2015). Principles of Management, Text and Cases. New Delhi: Pearson Education.2. Koontz, H. (2010). Essentials of Management. New Delhi: Tata McGraw-Hill Education.3. Stoner, Freeman & Gilbert Jr. (2009). Management. New Delhi: Prentice Hall.4. Weihrich, H. & Koontz, H. (2010). Management- A Global Perspective: New Delhi: Tata McGraw-Hill Education.5. Robbins & Coulter (2013). Management. New Delhi: Prentice Hall.6. Robbins, S.P. & Decenzo, D. A. (2014). Fundamentals of Management: Essential Concepts and Applications. New Delhi: Pearson Education.7. Luthans, F. (2010). Organizational Behaviour. New York: McGraw-Hill.	



Name of the Program: Bachelor of Business Administration (B.B.A)		
Course Code: BBA-1.3		
Name of the Course: BUSINESS ENVIRONMENT		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & Fieldwork etc.,		
Course Objectives:		
<ul style="list-style-type: none"> To provide foundational knowledge of the business environment and its elements, including the legal, political, socio-cultural, economic, and technological dimensions that influence business decisions. To enable students to understand the forms of business entities and the legal-regulatory framework within which businesses operate, including corporate structures and recent government initiatives. 		
Course Outcomes: On successful completion of the course, the students' will be able to:		
<ul style="list-style-type: none"> CO1: Describe the concept, nature, elements, and significance of micro and macro business environments. CO2: Identify and differentiate between various forms of business entities and understand the process of incorporation and documentation. CO3: Analyze key provisions of the Companies Act 2013 and explain corporate concepts like MOA, AOA, lifting the corporate veil, and SPICE forms. CO4: Conduct a PESTEL analysis to assess macro-environmental factors affecting business operations. CO5: Explain the relevance of Intellectual Property Rights and assess the impact of recent national initiatives such as Startup India, Skill India, and Make in India on entrepreneurship and innovation. 		
SYLLABUS:		Hours
MODULE 1: INTRODUCTION OF BUSINESS ENVIRONMENT		12
Concept and Nature of business environment, Need - Elements & Significance. Business Environment; Micro and Macro Business Environment; Factors affecting Micro environment.		
MODULE 2: FORMS OF BUSINESS ENTITIES		10
Forms of Business: Sole proprietorship concern, Partnership Firm, LLP, Company; Steps to incorporate Sole Proprietary concern; Preparation of Partnership Deed; Basic documentational Requirements; Significance of separate legal entity.		
MODULE 3: BUSINESS UNDER CORPORATE ENVIRONMENT		14
Companies Act 2013: Meaning & features of Company, Private Company, Small Company, One Person Company, Section 8 Company, Holding and Subsidiary Company, Foreign Company. MOA and AOA, Lifting the		



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Corporate veil. Incorporation of Company, SPICE Form (Simplified Proforma for Incorporation of Company Electronically), Doctrine of Ultra-Vires; Indoor management.	
MODULE 4: PESTEL ANALYSIS	12
Macro Environment: Political: Political Stability, Political Policies & Ideologies; Economical: Economic Cycles, Interest Rate & Exchange Rates, Inflation & Unemployment; Socio-cultural: Demographical pattern of society, Consumer behaviour & buying pattern – Ethnic & Religious Factors; Technological: Technology access, licencing, patents, property rights & copy rights, digitalization; Environmental: Environmental hazards & remedy, Sustainability; Legal environment analysis: Labour laws.	
MODULE 5: REGULATORY FRAMEWORK & RECENT DEVELOPMENTS	10
Intellectual Property Right: Definition of Intellectual property, Types of IPR; Copy Right, Trade Mark, Patent, Design; Procedure for applying IPR. Infringement of IPR. Skill India; Start-up India, Framework and benefits available for entrepreneurs. Make in India Initiatives and benefits available.	
SKILL DEVELOPMENT	
<ul style="list-style-type: none"> Analyze the impact of macro-environmental changes (using PESTEL) on a selected Indian industry. Prepare a sample partnership deed and a checklist for incorporation of a sole proprietorship. Create a business plan for a startup considering legal and regulatory aspects under Startup India. Deliver a presentation on the different types of companies and their features under the Companies Act, 2013. Simulate a process of company registration using SPICE form or IP registration. 	
BOOKS FOR REFERENCE	
<ol style="list-style-type: none"> Dr. K. Aswathappa (2021). <i>Essentials of Business Environment</i>. Himalaya Publishing House. Francis Cherunilam (2020). <i>Business Environment: Text and Cases</i>. Himalaya Publishing House. Dr. P. Subba Rao (2019). <i>Business Environment</i>. Himalaya Publishing House. S.S. Gulshan & G.K. Kapoor (2022). <i>Business Law Including Company Law</i>. New Age International Publishers. V. Balachandran & S. Chandrasekaran (2020). <i>Business Law</i>. Tata McGraw Hill Education. 	

**Name of the Program: Bachelor of Business Administration (B.B.A.)****Course Code: BBA-1.4****Name of the Course: QUANTITATIVE BUSINESS ANALYSIS**

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4	4	60

PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

COURSE OBJECTIVES:

To familiarize the students with various Statistical Data Analysis tools that can be used for effective decision making. Emphasis will be on the application of the concepts learnt to various managerial situations

COURSE OUTCOMES:

CO:1 Understand the fundamental concepts, definitions, and importance of statistics in business decision-making.

CO:2 Apply statistical tools for organizing and presenting data through tables, charts, and graphs.

CO:3 Compute and interpret various measures of central tendency such as mean, median, and mode.

CO:4 Analyze data dispersion using standard deviation, coefficient of variation, and skewness measures.

Construct and evaluate index numbers using appropriate statistical methods for economic and business analysis.

SYLLABUS:**MODULE 1: INTRODUCTION TO STATISTICS****10 Hrs**

Introduction, Meaning, Definitions, Features, Objectives, Functions, Importance and Limitations of Statistics -Important terminologies in Statistics – Data, Raw Data, Primary Data, Secondary Data, Population, Census, Survey, Sample Survey, Sampling, Parameter, Unit, Variable, Attribute, Frequency, Seriation,.- Individual, discrete and continuous. Classification of Data-Requisites of Good Classification of Data.-Types of Classification – Quantitative and Qualitative Classification (Concepts only)

MODULE 2: TABULATION AND PRESENTATION OF DATA**12 Hrs**

Types of Presentation of Data – Textual Presentation, Tabular Presentation, One-way Table-Important terminologies – Variable, Quantitative Variable, Qualitative Variable, Discrete Variable, Continuous Variable, Dependent Variable, Independent Variable, Frequency, Class Interval, Tally Bar. Diagrammatic and Graphical Presentation, Rules for Construction of Diagrams and Graphs. Types of Diagrams – One Dimensional Simple Bar Diagram, Sub-divided Bar Diagram, Multiple Bar Diagram, Percentage Bar Diagram – Two-Dimensional Diagram – Pie Chart, Graphs

**MODULE 3: MEASURES OF CENTRAL TENDENCY****12 Hrs**

Meaning and Objectives of Measures of Tendency- Definition of Central Tendency- Requisites of an Ideal Average, -Types of Averages--Arithmetic Mean-Median-Mode (Direct method only) Empirical Relation between Mean, Median & Mode-Graphical Representation of Median- Ogive Curves & Mode- Histogram- Illustrations

MODULE 4: MEASURES OF DISPERSION**12 Hrs**

Significance of Measuring Variation-Properties of Good Variation-Methods of Studying Variation-Absolute and Relative Measure of Variation- Standard Deviation- Co-efficient of Variation- Illustrations

Skewness - Introduction- Differences between Variation and Skewness-Measures of Skewness- Karl Pearson's Co-efficient of Skewness-Illustrations

MODULE 5: INDEX NUMBERS**14 Hrs**

Introduction- Uses of Index Number-Classification of Index Numbers-Methods of Constructing Index Numbers- Un-weighted Index Numbers –Simple Aggregative Method-Simple Average Relative Method- Weighted Index Numbers-Weighted Aggregative Index numbers- Fishers Ideal Index number-Test of Perfection- Time Reversal Test-Factor Reversal Test-Weighted Average of Relative Index Numbers- Illustrations

SKILL DEVELOPMENT

1. Collect data from at least 5 friends about their monthly expenditure on Mobile Recharge, Cosmetics, Chats, and Other Expenses and present the same in a Tabular Form.
2. Collect data from at least 5 friends about the percentage of marks obtained in SSLC and PUC and present the same in a Bar Diagram Form.
3. Collect the marks scored in Accountancy in PUC from at least 30 students of your class and calculate Arithmetic Mean, Median, and Mode.
4. Collect the data about the age of at least 10 married couples and compute Standard Deviation, Co-efficient of Variation, and Karl Pearson's Co-efficient of Skewness.
5. Collect the Consumer Price Index (CPI) for the last 6 months for a few commodities and construct an Index Number using the Simple Aggregative and Simple Average of Relatives Methods.

BOOKS FOR REFERENCE:

- Anand Sharma : Statistics For Management, HPH
- S P Gupta: Statistical Methods- Sultan Chand, Delhi
- D.P Apte ; Statistical Tools for Managers.
- Dr. B N Gupta: Statistics (Sahitya Bhavan), Agra.
- S.C Gupta: Business Statistics, HPH
- N.V.R Naidu : Operation Research I.K. International Publishers
- Ellahance : Statistical Methods, Kitab Mehel.
- Sanchethi and Kapoor: Business Mathematics, Sultan Chand
- Veerachamy: Operation Research I.K. International Publishers
- S. Jayashankar: Quantitative Techniques for Management

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II SEMESTER

Name of the Program: Bachelor of Business Administration (B.B.A)**Course Code: BBA-2.1****Name of the Course: FINANCIAL ACCOUNTING**

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs

Pedagogy: Classroom lecture, Tutorials, Group discussion, Seminar, Case studies, Fieldwork etc.,

Course Objective:

The Subject Financial Accounting aims to essential skills and knowledge needed to succeed in the field of accounting and to support broader business management roles.

Course Outcomes: On successful completion of the course, the students are well - prepared to learn and handle accounting tasks in a business environment and contribute to decision-making processes within the organisation.

1. Understand the Basic Concepts of Ind AS and its applicability.
2. Students will learn how to calculate royalties and short workings and record them properly in accounts.
3. Students will understand how hire purchase and installment systems work and how to record them properly in the books of buyer and seller.
4. Demonstrate various accounting treatments between Branches.
5. Learn the methods and accounting procedures of fire insurance claims

Syllabus:	Hours
Module No. 1: ACCOUNTING STANDARDS	8
Meaning and Objectives of Accounting Standards – importance and benefits – Standard setting Bodies (IASB, FASB, ICAI) – Indian Accounting Standards Vs. International Financial Reporting System (IFRS)- Procedure for issuing Standards in India – Need for IFRS Convergence into Ind AS –Opportunities and Challenges– Role of Institute of Chartered Accountants of India (ICAI) in issuance of Standards.	
Module No. 2: ROYALTY ACCOUNTS	14
Introduction - Meaning - Definition - Differences between Rent and Royalty - Types of Royalty - Terms used in Royalty – Lessor – Lessee – Short Workings – Irrecoverable Short Workings - Recoupment of Short Workings - Methods of Recoupment of Short Workings – Preparation of Royalty Analysis Table (Excluding Government Subsidy) - Journal Entries and Ledger Accounts in the books of Lessee only – i) With Minimum Rent Account ii) Without Minimum Rent Account under fixed and Floating recoupment methods. <i>Note: Problems including Strikes and Lockouts, but excluding sub-lease</i>	
Module No. 3: HIRE PURCHASE & INSTALMENT SYSTEM	14

Meaning of Hire Purchase and Installment Purchase System- difference between Hire Purchase and Installment Purchase – Important Definitions – Hire Purchase Agreement – Hire Purchase Price – Cash Price – Hire Purchase Charges – Net Hire Purchase Price – Net Cash Price – Calculation of Interest – Calculation of Cash Price – Journal Entries and Ledger Accounts in the books of Hire Purchaser and Hire Vendor (Asset Accrual Method only).

MODULE NO. 4: ACCOUNTING FOR FIRE INSURANCE CLAIMS
12

Meaning, Features and Principles of Fire Insurance. Meaning of Fire Claim. Procedure for making a Fire Insurance Claim. Concept of Loss of Stock, Salvage and Average Clause. Illustrations on ascertainment of claim amount covering the adjustments for over-valuation and under-valuation of stock and abnormal line of items.

MODULE NO. 5: CONVERSION OF SINGLE ENTRY INTO DOUBLE ENTRY
12

Meaning - Features - Merits - Demerits - Types of Single Entry System - Differences between Single Entry System and Double Entry System - Need and Methods of conversion of Single Entry into Double Entry - Problems on Conversion of Single Entry into Double Entry (Simple Problems only).

SKILLS DEVELOPMENT

1. List out the countries that adopted and converged with IFRS around the world
2. List out 2 Departmental Undertakings with the following details: Name & Address of the Departmental Undertaking. List of departments.
3. Provide students with a real-life inspired scenario involving a royalty agreement (e.g., a publishing house and an author).
4. Students work in pairs or groups to simulate a real-world hire purchase deal between a buyer and a seller.
5. Collect Insurance claim form and fill the necessary details to claim Fire Insurance
6. Using spreadsheet, Prepare Statement of Insurance claims, Columnar Departmental Trading and Profit and Loss account and Balance sheet.

BOOKS FOR REFERENCE:

1. Anil Kumar, Rajesh Kumar and Mariyappa, “Financial Accounting”, HPH
2. Dr. S.N. Maheswari: Financial Accounting, Vikas Publications New Delhi
3. S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers
4. Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand
5. Dr. Janardhanan: Financial Accounting, Kalyani Publishers
6. Srinivas putty Advanced financial Accounting-HPH
7. M.C. Shukla and Grewal, Advanced Accounting

Name of the Program: Bachelor of Business Administration (B.B.A)
Course Code: BBA-2.2
Name of the Course: MARKETING DYNAMICS

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60

PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

COURSE OBJECTIVES:

- To provide a comprehensive understanding of marketing in the current competitive landscape, emphasizing its meaning, concepts, and strategic importance in business contexts.
- To empower students with the skills to identify, analyse, and leverage new trends in marketing, advertising, and technology for effective consumer engagement.

COURSE OUTCOMES:
Upon successful completion of the course, the students will be able to
CO 1: Understand the meaning and concept of Marketing in the present scenario of competitive world.

CO 2: Understand the evolution and growth of business with an approach to understand the value-based business activity

CO 3: insight to the students about the product planning and pricing based on various aspects in the market.

CO 4: Enhances the knowledge about the new trends in market, advertising and tech-based approach in reaching consumers.

CO 5: Possess the knowledge and skills to develop comprehensive and integrated marketing strategies that leverage emerging trends in marketing.

SYLLABUS
MODULE 1: INTRODUCTION TO MARKETING 10 Hrs

Marketing: Meaning and Definition – Importance, Functions, Concept and Approaches to Marketing - Classification of Markets – Societal Marketing, Holistic Marketing, Relationship, Marketing, Integrated Marketing, Internal Marketing and Performance Marketing.

MODULE 2: MARKETING ENVIRONMENT 12 Hrs

Meaning – Micro Environment & Macro Environment – Market Segmentation – Meaning and Definition – Importance – Bases of Market Segmentation. Target Marketing and Positioning. Niche Marketing.

MODULE 3: MARKETING MIX 12Hrs

Marketing Mix - the components (Ps) of Marketing mix -Meaning and Elements, Product Mix- Product Line, Product Life Cycle (PLC) - Product Planning - New Product Development - Branding, Packaging and Labelling –Product Positioning, Product Differentiation – Concept and Importance - Pricing – Factors Influencing Pricing - Methods of Pricing.

MODULE 4: MARKETING RESEARCH 12Hrs

Marketing Research- Types, process – tools and techniques – application of marketing research – product launching, demand estimation, advertising, brand preferences, customer satisfaction, retail stores image, customer perception, distribution, customer relationship, competitor analysis and related aspects

MODULE 5: E-MARKETING ENVIRONMENT & ETHICS IN MARKETING 14 HRS

E-Marketing Environment– Digital Media Industry– Reaching Audience Through Digital Channels- Traditional and Digital Marketing -Introduction to Online Marketing Environment- Dotcom Evolution- Internet Relationships- Business in Modern Economy- Integrating E-Business to an Existing Business Model – concept of digital marketing- Online Marketing Mix–SoLoMo (Social-Local-Mobile)-Careers in Social Media Marketing. Ethics in Marketing-Meaning, Importance, Role of ethics in Marketing, Marketing Ethics in the digital age.

SKILL DEVELOPMENT ACTIVITIES

1. Prepare a chart showing different types of Marketing Strategies.
2. Identify the product of your choice and describe in which stage of the product life cycle it is positioned.
3. Suggest strategies for development of a new product.
4. Develop an Advertisement copy for a product.
5. List out the areas where sensory marketing and neuro marketing is applicable and discuss your opinion on application of these marketing
6. Any other activities, which are relevant to the course.

REFERENCE BOOKS:

- Philip Kotler - Marketing Management, PHI
- Rekha. M.P. & Vibha V – Marketing & Services Mgt – VBH.
- Sunil B. Rao - Marketing & Services Mgt – HPH.
- Dr. Alice Mani: Marketing & Services Management, SBH.
- J.C. Gandhi - Marketing Management, TMH
- Stanton W.J. et al Michael & Walker, Fundamentals of Management, TMH
- Jayachandran ; Marketing Management. Excel Books.
- K. Venkatramana, Marketing Management, SHBP.
- P N Reddy & Appanniah, Essentials of Marketing Management, HPH
- Sontakki, Marketing Management, HPH
- Cengiz Haksever et al – ‘Service Management and Operations’; Pearson Education.
- Ramesh and Jayanthi Prasad : Marketing Management I.K. International Publishers
- K. Karunakaran; Marketing Management, HPH.
- Davar: Marketing Management

Name of the Program: Bachelor of Business Administration (B.B.A)		
Course Code: BBA-2.3		
Name of the Course: ORGANIZATIONAL BEHAVIOUR		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & Fieldwork etc.,		
Course Objectives: This course is designed to equip the students with the tools necessary to understanding the dynamics of individual and group behaviour for efficient and effective utilization of human resources in the organizations.		
Course Outcomes: On successful completion of the course, the students' will be able to		
<ol style="list-style-type: none"> 1. To understand the behaviour of individual and groups in the Organization. 2. To access the potential impact of organizational factors (such as change, culture, and structure) on organizational behaviour. 3. To Analyze and apply the practical experience in the field of Management and Organization Behaviour 4. To demonstrate the leadership styles and apply the concepts of personality, perception, attitude, and motivation. 5. To develop skills and ability to work as individual and in groups to achieve organizational goals. 		
SYLLABUS:		Hours
MODULE 1: INTRODUCTION TO ORGANIZATIONAL BEHAVIOUR		12
Introduction to organizational behaviour, overview of historical and current perspective of organizational behaviour, Significance of organizational behaviour, Foundations of Individual behaviour, fundamental principles of organizational behaviour, organizational behaviour models, emerging challenges and opportunities in organizational behaviour, Future of organizational behaviour.		
MODULE 2: PERSONALITY ATTITUDE AND PERCEPTION		10
Meaning & Definition, personality traits, determinants of personality, theories of personality. Meaning, types, components and formation of attitudes, change in attitude, barriers to change. Meaning and process of perception, need and factors influencing perception, link between perception and decision-making.		
MODULE 3: LEADERSHIP AND MOTIVATION		12
Meaning and concept of leadership, difference between leadership and management, types of leadership styles, Women as leaders. Concept and importance of organizational citizenship behaviour (OCB), difference between performance and OCB, transactional and transformational leadership, Meaning, nature, and importance of motivation, theories of motivation, motivating performance.		
MODULE 4: GROUP BEHAVIOUR AND GROUP DYNAMICS		14
Meaning and concept of leadership, difference between leadership and management, types of leadership styles, Women as leaders. Concept and importance of organizational		

citizenship behaviour (OCB), difference between performance and OCB, transactional and transformational leadership, Meaning, nature, and importance of motivation, theories of motivation, motivating performance..

MODULE 5: CONTEMPORARY DYNAMICS IN ORGANIZATIONAL BEHAVIOUR

12

The role of artificial intelligence (AI) in change management, communication, data analysis, and training in the organization. Stress management, power and politics, conflict management, family and work life balance, role of ethics in organizational behaviour.

SKILL DEVELOPMENT

- The simulation technique could be applied by making small groups of students as teams to select, analyze, and develop a plan for determine a key problem that an organization is facing and to examine and apply OB concepts in an organization.
- Students should prepare a structured questionnaire, interact with the employees of the organization to observe their organizational citizenship behaviour and analyze their personality.
- Students should conduct extensive literature survey to review the impact of AI on change management, communication, data analysis, and training in the organization and prepare report with findings and learning outcomes

BOOKS FOR REFERENCE

1. Fred Luthans: Organisational Behaviour – McGraw hill
2. Stephen Robins: Organisational Behaviour
3. Shashi.K.Gupta: Organisational Behaviour – Himalaya Publications
4. K.Ashwathappa: Organisational Behaviour – Himalaya Publications
5. Sharma, S Organizational Behaviour, Tata McGraw-Hill Education,
6. Hellriegel, Slocum and Woodman- Organisational Behaviour- South Western
7. Thomson Learning.
8. John W Newstrom- Organisational Behaviour

Name of the Program: Bachelor of Business Administration (B.B.A.)

Course Code: BBA-2.4

Name of the Course: QUANTITATIVE BUSINESS TECHNIQUES

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4	4	60

PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

COURSE OBJECTIVES:

- To enable students to understand and apply statistical techniques such as correlation, regression, index numbers, interpolation, extrapolation, and probability for analyzing and interpreting quantitative data in business and economic contexts.
- To develop analytical and forecasting skills by using appropriate statistical tools to make informed decisions based on trends, relationships, and probabilistic outcomes.

COURSE OUTCOMES:

- CO:1** Understand and apply the concepts of correlation and compute Karl Pearson's and Spearman's coefficients to analyze relationships between variables.
- CO:2** Analyze and interpret regression equations to predict values and distinguish between correlation and regression analysis.
- CO:3** Apply various methods of trend analysis in time series data, including moving averages and least squares, and interpret graphical trends.
- CO:4** Perform interpolation and extrapolation using algebraic and graphical methods for estimating intermediate and future values.
1. Understand fundamental probability concepts and apply basic probability laws to solve real-world problems involving uncertainty.

SYLLABUS:

Module No. 1: CORRELATION ANALYSIS **12 Hrs**

Correlation: Meaning and Definition - Uses – Types – Karl Pearson's coefficient of correlation – probable error – Spearman's Rank Correlation Coefficient.

Module No. 2: REGRESSION ANALYSIS **12 Hrs**

Regression: Meaning, Uses, Difference between Correlation and Regression, Regression lines, Regression Equations- Regression Co-efficient- Correlation Coefficient through Regression Coefficient

MODULE 3: TIME SERIES. **10 Hrs**

Introduction – Meaning – Uses –Components of Time Series –Methods of Trends- Method of Moving Averages Method of Curve Fitting by the Principle of Least Squares - Fitting a

straight-line trend by the method of least squares and Computation of Trend Values (when $\sum X = 0$) including Graphical presentation of trend values – Problems.

Module 4 : INTERPOLATION AND EXTRAPOLATION

13 Hrs

Introduction- Meaning-Definition-Assumptions-Importance-Methods of Interpolation- Graphic Method- Merits and Limitation Algebraic Method- Binomial Expansion Method- Conditions of Characteristics-Simple Method of Expansion Binomial- Newton's Method of Advancing Differences -Illustrations & Illustrations on Practical usage in Time Value of Money.

MODULE 5: THEORY OF PROBABILITY

13 Hrs

Probability: Definitions and examples -Experiment, Sample space, Event, mutually exclusive events, Equally likely events, Exhaustive events, Sure event, Null event, Complementary event and independent events. Mathematical definition of probability, Definition of Conditional Probability. Statements of Addition and Multiplication laws of probability. Problems on Probabilities, Conditional probabilities, Probabilities using Addition and Multiplication laws of probabilities (without use of permutations and combinations).

SKILL DEVELOPMENT

1. Collect data on height and weight from at least 10 classmates and calculate the Karl Pearson's coefficient of correlation to understand the relationship.
2. Collect data on the number of study hours and marks obtained in a subject from 10 students and develop a Regression Equation to predict marks based on study hours.
3. Collect monthly sales data of a local shop for the last 12 months and compute the trend using the Moving Average Method and Least Squares Method.
4. Collect population data from any census record for selected years and estimate the population for a missing year using Newton's Method of Advancing Differences.
5. Toss a coin 50 times and record the outcomes to calculate the probability of getting heads, tails, and conditional probability when the previous outcome was heads.

BOOKS FOR REFERENCE:

- Anand Sharma : Statistics For Management, HPH
- S P Gupta: Statistical Methods- Sultan Chand, Delhi
- D.P Apte ; Statistical Tools for Managers.
- Dr. B N Gupta: Statistics (Sahitya Bhavan), Agra.
- S.C Gupta: Business Statistics, HPH
- N.V.R Naidu : Operation Research I.K. International Publishers
- Ellahance : Statistical Methods, Kitab Mehel.
- Sanchethi and Kapoor: Business Mathematics, Sultan Chand
- Veerachamy: Operation Research I.K. International Publishers
- S. Jayashankar: Quantitative Techniques for Management

Name of the Programme: Bachelor of Business Administration B.B.A (Regular)		
Paper: Job Skill		
Name of the Course: COMPUTER ACCOUNTING WITH TALLY PRIME		
Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
2	3	45
PEDAGOGY: Classroom Lecture, Group Discussions, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,		
COURSE OBJECTIVES: The Subject Computer Accounting- Tally Prime typically aims to introduce students to the fundamentals of computerized accounting skills with practical business applications, focusing on how accounting information is recorded in Tally prime.		
COURSE OUTCOMES: Upon successful completion of the course, the students will be able to CO:1 Understand the basic concepts of computerized accounting CO:2 Understanding payroll accounting through the usage of excel worksheet. CO:3 Setting up new company profiles, configuring financial years, and managing multiple company data within Tally Prime. CO:4 Entering various types of transactions such as sales, purchases, receipts, payments, journal entries, etc., accurately into Tally Prime CO:5 Understanding how to configure and manage GST (Goods and Services Tax) compliance within Tally Prime for businesses operating in regions where GST is applicable.		
SYLLABUS		
Module 1: Introduction to Computerized Accounting		5 Hrs
Introduction to Computerized Accounting- Computerized Accounting Vs. Manual Accounting-need and Importance of Computerized Accounting. Components and limitations of Computerised Accounting.		
Module 2: Payroll Accounting using Excel		10 Hrs
Ms-Excel: Introduction to Excel interface -Understanding rows and columns, Naming Cells - Working with Excel workbook and sheets-Formatting Excel work book-New, Open, Close, Save, Save As -Formatting Text: Font Size, Font Style - Font Color, Use the Bold, Italic, and Underline - Modifying Columns, Rows & Cells- Sort and filtering data-Basic functions (Sum, Sumif, Count, Countif, If, Percentage, Max, Min, Average) Payroll accounting: Concept of payroll accounting, application of spread sheet for computing gross & net salaries		
Module 3: Introduction to Tally Prime and Transactions in Tally		10 Hrs
Introduction to Tally Prime – Downloading & Installation of Tally Prime -Company Creation - Getting Started with Tally Prime - Shut a Company - Select a Company -Alter Company Details - Company Features and Configurations- Chart of Accounts -Ledger Creation -Group Creation - Deletion of Ledgers and Group - Creating Inventory Masters- Creation of Stock Group -Creation of Units of Measure - Creation of Stock Item - Creation of Godown -Stock Category		
Module 4: Transactions in Tally & Reports		20 Hrs

- a) Introduction to Vouchers in Tally Prime** - Components of Voucher Entry Screen - Accounting Voucher - Basic Vouchers: Receipt, Payment, Contra, Sales, Purchase, Journal, - Credit Note, & Debit Note - Voucher Alteration & Deletion - Non-Accounting Vouchers - Voucher Type - Double & Single Mode Voucher Entry
Inventory Vouchers - Basic Voucher: Stock Transfer, Manufacturing, Physical Stock Voucher - Accounts Voucher with Inventory Transactions - Invoice & Voucher Entry Mode - Inventory Linked Accounts Ledger
- b) Reports** - Display financial statements (Display balance – sheet, configuring the balance sheet, Integrate accounts with inventory, setting closing- stock manually in the balance sheet with different stock valuation methods) - Display profit & loss A/c (configuring profit & loss A/c , income/expense statement instead of P&L) - Display trial balance (configuring in trial balance) - Display registers & ledgers (display sales register , purchase register, cash book , bank book, journal register, day book, statement of accounts)

Compulsory Lab Activities

1. Prepare a payroll sheet in Excel to compute Gross Salary, Deductions, and Net Salary for at least 5 employees.
2. Create a new company in Tally Prime, configure features, and prepare a Chart of Accounts by creating at least 5 ledgers under various groups (e.g., Sales, Purchases, Capital, and Expenses).
3. Create Stock Groups, Units of Measure, Stock Items, and Godowns, then enter sample stock transactions.
4. Basic and advanced voucher handling, including debit/credit note creation and voucher alteration.
5. Generate and customize financial reports including Balance Sheet, Profit & Loss Account, Trial Balance, Sales/Purchase Registers, and Cash Book for a given period.

Lab Record and Internal Assessment Guidelines

In addition to completing all practical lab activities, students are required to maintain a Lab Record Book to document each activity performed during the course. The Lab Record must be updated regularly, signed by the course instructor after each session, and submitted at the end of the practical sessions for internal assessment purposes.

BOOKS FOR REFERENCE:

1. Computer Fundamentals and Office Automation by Dr. Santosh Kumar Miri-I I P Iterative International Publishers
2. Computer Fundamentals and Office Tools : C. Divya, E. Murali Mohan Reddy, K.V.V. Murali Someswara Rao, Neelima Ramireddi, HPH
3. Learn Tally Prime With GST Book by Gaurav Agrawal
4. Tally Prime (Including GST) course By ACCA Amarjit Kaur
5. Learn Tally Prime with All New Features 4/E By Rajesh Chheda
6. Mastering Tally PRIME: Training, Certification & Job Paperback – by Asok K Nadhani
7. Tally Essentials from Tally Solutions

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III SEMESTER

Name of the Programme: Bachelor of Business Administration (B.B.A)**Paper: BBA-3.1****Name of the Course: CORPORATE ACCOUNTING**

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60

PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

COURSE OBJECTIVES:

- To apply underwriting principles, comply with SEBI regulations, and prepare debenture redemption accounts and financial statements as per Schedule III.
- To assess share values using valuation methods, develop financial statements under Schedule III compliance, and understand and apply buyback and bonus issues, analyzing legal frameworks and accounting for transactions.

COURSE OUTCOMES:

Upon successful completion of the course, the students will be able to

- CO.1 Understand the regulatory framework and accounting procedures related to the issue and buyback of shares.
- CO.2 Apply accounting treatments for the redemption of debentures and preference shares in compliance with company law.
- CO.3 Evaluate the intrinsic and market value of shares using different valuation methods.
- CO.4 Prepare company final accounts as per the latest accounting standards and statutory requirements.
- CO.5 Understand and apply the concept of underwriting of shares, including the calculation of liability of underwriters.

SYLLABUS**MODULE 1: ISSUE OF SHARES AND BUY BACK****14 Hrs**

Issue of Shares –Initial Subscription, Right Issue, Private Placement, IPO, FPO, Book Building, Prospectus, Red herring Prospectus, Issue of Bonus Shares, Reasons for issuing bonus shares. Legal Framework, Relevant provisions of the Companies Act, 2013. Illustrations on journal entries relating to issue of shares at par and premium.

Buyback of shares – Meaning, Objectives & Legal framework for buyback under the Companies Act, 2013 (concept only).

MODULE 2: UNDERWRITING OF SHARES**12 Hrs**

Introduction - Meaning and Definition of Underwriting - Importance of Underwriting in Raising Capital - Types of Underwriting: Firm Underwriting, Conditional Underwriting, and Sub-Underwriting - Calculation of Liabilities and Commission: Gross Liability and Net Liability, Marked Applications and Unmarked Applications, Proportionate Liability

in Syndicated Underwriting - Accounting for Underwriting: Treatment of Underwriting Commission in the Company's Books. Preparation of Statement of Underwriters Liability. Illustrations.

MODULE 3: VALUATION OF SHARES
10 Hrs

Introduction – Meaning and need for valuation of shares - Factors affecting value of shares - Methods of share valuation – Illustration on Intrinsic Value Method, Yield Method, Earning Capacity Method and Fair Value Method. Rights Issue and Valuation of Rights Issue, Valuation of Warrants.

MODULE 4: PROFIT PRIOR TO INCORPORATION
10 Hrs

Introduction - Meaning – Concept of profit (or Loss) Prior to the date of Incorporation – Pre-incorporation vs. post-incorporation periods - calculation of apportionment ratios - Sales ratio – Time ratio – Weighted ratio – treatment of capital and revenue incomes and expenditures – Ascertainment of pre-incorporation and post- incorporation profits by preparing statement of Profit and Loss (Vertical Format) as per schedule III of Companies Act, 2013.

MODULE 5: FINANCIAL STATEMENTS OF A COMPANY AS PER COMPANIES ACT 2013 – SCHEDULE III
14 Hrs

- a) Statutory Provisions regarding maintenance of Accounts by Company Section 128, 129, 134. Fundamental Accounting assumption- Going Concern, Accrual, consistency.; Annual Returns under Section 92, (Form AOC-4 & MGT-7A) Preparation of financial statements of companies as per schedule III to companies act,2013 –, Illustrations
- b) Schedule 7 to Companies Act of 2013 for understanding the rate of depreciation on key assets such as, Plant and Machinery, Furniture's and fixtures, Office equipment, vehicle, buildings, Intellectual properties and intangible assets

SKILL DEVELOPMENT ACTIVITIES

1. Draft a report on SEBI underwriting regulations, compliance, and disclosure norms.
2. Identify the pre-and post-incorporation period, apportionment of incomes and expenditures and prepare Balance sheet after incorporation.
3. Find a real or recent public issue of a company from newspapers or the internet like IPO and write a brief report on whether underwriting was involved and what role it played in the success of the issue.
4. Discuss how market conditions, company performance, and industry trends influence share valuation with real-world examples as per latest models.
5. Compare financial statement formats under Schedule III vs. Indian GAAP and analyze the impacts on reporting.
6. Describe the impact analysis of the buyback on the retained earnings and reserves.
7. Analyze how this buyback of shares would affect the company's Earnings Per Share (EPS).
8. AI tool and software Intervention for valuation of shares.



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9. Any other activities, which are relevant to the course.

REFERENCE BOOKS:

- Corporate Accounting by S. N. Maheshwari and S. K. Maheshwari (Vikas Publishing House, 2022, 13th Edition)
- Corporate Accounting by M. C. Shukla, T. S. Grewal, and S. C. Gupta (S. Chand Publishing, 2022, 12th Edition)
- Advanced Accountancy by Dr. S. K. Bhattacharya and Dr. John N. Sinha (Prentice Hall India, 2022, 13th Edition)
- Corporate Accounting by R. L. Gupta and V. K. Gupta (Sultan Chand & Sons, 2022, 12th Edition)
- Financial Accounting for Management: An Analytical Perspective by Dr. Sanjay Dey (McGraw Hill Education, 2023, 3rd Edition)
- Corporate Accounting by Tulsian P. C. (S. Chand Publishing, 2023, 4th Edition)
- Modern Advanced Accounting by William H. Beaver (McGraw-Hill Education, 2023, 8th Edition)
- Corporate Accounting: Theory and Practice by A. K. Bhattacharyya (Pearson Education, 2022, 11th Edition)
- Principles of Corporate Finance by Richard A. Brealey, Stewart C. Myers, and Franklin Allen (McGraw-Hill Education, 2023, 13th Edition)

Name of the Programme: Bachelor of Business Administration (B.B.A)**Paper: BBA 3.2****Name of the Course: FINANCIAL MANAGEMENT**

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60

PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

COURSE OBJECTIVES:

- To provide students with a comprehensive understanding of financial management principles and the ability to evaluate and apply various sources of finance to meet organizational goals.
- To equip students with the skills to analyse and make informed decisions on capital structure, investment opportunities, and dividend policies using relevant financial models and techniques.

COURSE OUTCOMES:

Upon successful completion of the course, the students will be able to

- CO.1** Understand the fundamental concepts and functions of financial management, as well as various sources of finance.
- CO.2** Apply the concepts of the time value of money to calculate the future and present values of cash flows.
- CO.3** Analyse capital structure decisions using EBIT-EPS analysis and leverage concepts, and assess the impact of operating and financial leverage on a firm's profitability.
- CO.4** Evaluate investment opportunities using capital budgeting techniques, including both traditional and discounted cash flow methods.
- CO.5** Understand and apply various dividend theories and models, such as Walter's Model, Gordon's Model, and the Miller-Modigliani Hypothesis, to analyse and make informed decisions regarding a firm's dividend policy.

SYLLABUS**MODULE 1: OVERVIEW OF FINANCIAL MANAGEMENT****14Hrs**

Introduction- Meaning of Finance - Finance Function - Objectives of Finance function - Organization of Finance function -Meaning and definition of Financial Management - Objectives of Financial Management - Functions of Financial Management Financial Decisions - Role of Finance manager - Financial planning- Steps in financial Planning – Principles of a sound financial plan and Factors affecting financial plan.

MODULE 2: TIME VALUE OF MONEY**12 Hrs**

Introduction – Meaning & definition- Importance –Future Value; Single Flow – Uneven Flow & Annuity – Present Value; Single Flow, Uneven Flow & Annuity – Doubling Period

– Concept of Valuation – Valuation of Bonds & Debentures – Preference Shares – Equity Shares – Simple Illustrations	
MODULE 3: FINANCING DECISIONS	10 Hrs
Introduction-Meaning and Definition of Capital Structure, Factors determining the Capital Structure, Concept of Optimum Capital Structure, EBIT-EPS Analysis-Illustrations. Leverages: Meaning and Definition, Types of Leverages- Operating Leverage, Financial Leverage and Combined Leverages. Illustrations.	
MODULE 4: INVESTMENT DECISION	12 Hrs
Investment Decision-Meaning and Definition of Capital Budgeting, Features, Significance – Steps in Capital Budgeting Process. Techniques of Capital budgeting: Traditional Methods – Pay Back Period, and Accounting Rate of Return – DCF Methods: Net Present Value- Internal Rate of Return under Trail & Error Method using Interpolation & Extrapolation and Profitability Index- Illustrations	
MODULE 5: & DIVIDEND DECISIONS & EXCEL UTILITY	12 Hrs
Dividend Decision - Meaning - Types of Dividends – Types of Dividends Polices – Significance of Stable Dividend Policy - Determinants of Dividend Policy - Dividend Theories - Theories of Relevance – Walter’s Model and Gordon’s Model –Illustrations Excel Utility (Only adopted for Internal Assessment & should not consider for University Examination) - Creation of Organization Chart for Finance using Excel Shapes – Designing a Financial Plan for Startup with Variables – Calculation of PV, PVAF and IRR, PBP, DCF Methods using excel utilities and formulas, Annuity Vs Lumpsum Analysis –Leverage Calculator – Capital Budgeting Calculations	
SKILL DEVELOPMENT ACTIVITIES	
<ol style="list-style-type: none"> 1. Visit the Finance Department of any organization and collect and record the Functions and Responsibilities of Finance Manager. 2. As a finance manager of a company advice the management in designing an appropriate Capital Structure. 3. Evaluate a capital investment proposal by using NPV method with imaginary figures. 4. Illustrate with imaginary figures the compounding and discounting techniques of time value of money. 5. Choose a publicly listed company with available financial data, including dividend history and examine the company’s recent dividend payments, type of dividends issued (cash, stock, etc.), and any changes in the dividend policy over the past five years. 6. AI tools and software intervention for Investment analysis. 7. Any other activities, which are relevant to the course. 	
REFERENCE BOOKS:	
<ul style="list-style-type: none"> • I M Pandey, Financial management, Vikas publications, New Delhi. • Abrish Gupta, Financial management, Pearson. • Khan & Jain, Basic Financial Management, TMH, New Delhi. 	



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- S N Maheshwari, Principles of Financial Management, Sulthan Chand & Sons, New Delhi.
- Chandra & Chandra D Bose, Fundamentals of Financial Management, PHI, New Delhi.
- B.Mariyappa, Financial Management, Himalaya Publishing House, New Delhi.
- Ravi M Kishore, Financial Management, Taxman Publications
- Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill.
- Moneycontrol.com.

Name of the Programme: Bachelor of Business Administration (B.B.A)
Paper: BBA 3.3
Name of the Course: INDIAN FINANCIAL SYSTEM

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3	4	60

PEDAGOGY:

Classroom Lectures and Interactive Discussions, Case Studies on Financial Institutions and Markets, Practical Sessions on Financial Services and Instruments and Guest Lectures by Industry Professionals

COURSE OBJECTIVES:

- To provide a detailed understanding of the structure, components, and functioning of the Indian financial system.
- To analyze the role of financial institutions, markets, and regulatory frameworks in economic development.
- To equip students with knowledge about financial instruments and services.

COURSE OUTCOMES

CO.1 Understand the structure and components of the Indian financial system.

CO.2 Gain insights into the functioning of financial institutions and markets.

CO.3 Develop knowledge of regulatory frameworks and financial services.

CO.4 Analyze financial trends and their impact on economic growth.

SYLLABUS:
MODULE 1: INTRODUCTION TO INDIAN FINANCIAL SYSTEM 14 Hrs

Concept & Components – Meaning, Functions, and Structure of Financial System – Financial Markets (Money Market, Capital Market, Forex Market) – Financial Institutions (Banks, NBFCs, Asset Management Company (AMC)) – Financial Instruments (T-Bills, Commercial Papers, Derivatives, Delivery and Non-Delivery contracts in capital market) – Regulatory Bodies (RBI, SEBI, IRDAI, PFRDA). Impact of Digital Rupee (₹) on Traditional Banking - Rise of Fintech and Shadow Banking - Case Study: Paytm Payments Bank Transition

MODULE 2: MONEY MARKET & CAPITAL MARKET 12 Hrs

Money Market – Meaning, Instruments (Call Money, T-Bills, CPs, CDs), Participants – **Capital Market** – Primary vs Secondary Market – Stock Exchanges (NSE, BSE) – SEBI Regulations – Recent Reforms (T+1 Settlement, ASBA). Adani-Hindenburg Case: Market Volatility & SEBI's Role - IPO Boom in India (2021-2023) (Concepts only)

MODULE 3: BANKING & NON-BANKING INSTITUTIONS 12 Hrs

Banking System – Structure (Commercial Banks, RRBs, Payment Banks) – RBI's Monetary Policy Tools (Repo Rate, Reverse Repo Rate, CRR, SLR)- Income Recognition and Asset Classification (Standard- Sub-Standard-Doubtful and Loss Assets) – Punjab

and Maharashtra Cooperative Bank(PMC) Crisis-**NBFCs** – Types, Regulations, Role in Financial Inclusion - Neo-Banks vs Traditional Banks (Fi vs SBI) (Concepts only)

MODULE 4: FINANCIAL REGULATORS & INSURANCE **12 Hrs**

Regulators – RBI, SEBI, IRDAI, PFRD– Functions & Recent Interventions – **Insurance Sector** – Life & General Insurance – ULIPs – Micro insurance – Deposit Insurance Reforms –Deposit Insurance & Credit Guarantee Corporation(DICGC)- **Pension System** – NPS, Atal Pension Yojana. LIC IPO & Disinvestment Policy - IRDAI’s “Bima Sugam”.

MODULE 5: CONTEMPORARY CHALLENGES **10 Hrs**

Emerging Trends – Green Finance (Sustainable Bonds) – AI in Fraud Detection – CBDCs – **Challenges** – NPAs, Cyber security Risks, Crypto Regulation.

SKILL DEVELOPMENT ACTIVITIES

1. Prepare a report on the structure of the Indian financial system and its role in economic development.
2. Create a comparison chart of banking and non-banking financial institutions, highlighting their roles and functions.
3. Track stock market indices (Sensex, Nifty) for a week and prepare a report analyzing the trends.
4. Prepare a case study on a successful microfinance institution or a fintech company in India.
5. Draft a simple investor grievance form based on SEBI guidelines.
6. Create an infographic on green finance and sustainable investment opportunities in India.

REFERENCE BOOKS:

1. Babu, G. R. (2020). Indian Financial System. Himalaya Publishing House.
2. Desai, V. (2020). The Indian Financial System. Himalaya Publishing House.
3. Machiraju, H. R. (2020). Indian Financial System: Markets, Institutions, and Services. Vikas Publishing House.
4. Rao, B., & Bharghavi, B. R. (2020). Indian Financial System. Himalaya Publishing House.
5. Bhole, L. M., & Mahakud, J. (2022). Financial Institutions and Markets. McGraw-Hill Education.
6. Desai, V. (2022). Development Banking and Financial Intermediaries. Himalaya Publishing House.
7. Khan, M. Y. (2022). Financial Services. McGraw-Hill Education.
8. Mishkin, F. S., & Eakins, S. (2022). Financial Markets and Institutions. Pearson Education.
9. Pandey, I. M. (2022). The Indian Financial System and Financial Market Operations. Vikas Publishing House.
10. Pathak, B. V. (2022). Indian Financial System. Pearson Education.



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11. Paul, J., & Suresh, P. (2022). Management of Banking and Financial Services. Pearson Education.

Reports and Manuals:

1. RBI Annual Reports
2. SEBI Guidelines and Publications
3. “Narasimham Committee Reports” on Banking Sector Reforms, Ministry of Finance, Government of India

Name of the Programme: Bachelor of Business Administration (B.B.A)**Paper: BBA -3.4****Name of the Course: SUPPLY CHAIN & LOGISTICS**

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60

PEDAGOGY:

Classroom lectures, case studies (Walmart, Zara), and group discussions. Hands-on labs (Excel dashboards, ERP/IoT demos), role-playing (vendor negotiations), and global case analyses.

COURSE OBJECTIVES:

1. To develop a comprehensive understanding of supply chain management (SCM) and logistics, covering core concepts, functions, challenges, transportation modes, warehousing, and cost optimization techniques.
- To equip students with analytical and technological skills in inventory control (EOQ, ABC, VED, JIT), procurement strategies, emerging SCM technologies (ERP, IoT, AI, Blockchain), and Excel-based problem-solving for global supply chain operations.

COURSE OUTCOMES:**By the end of the course, students will be able to:**

1. Understand the core concepts, components, and functions of supply chains, including the role of logistics and challenges in modern SCM. (*Knowledge/Comprehension*)
2. Analyse logistics strategies by comparing transportation modes, warehousing functions, and third-party logistics (3PL).
3. Apply inventory control techniques (EOQ, ABC, VED, JIT) and procurement strategies to enhance supply chain efficiency.
4. Assess the role of emerging technologies (ERP, IoT, AI, Blockchain) in improving supply chain transparency and decision-making. (*Evaluation*)
5. Solve real-world SCM problems using Excel (dashboards, cost optimization, forecasting) and analyze global supply chain risks through Incoterms 2020 and case studies. (*Synthesis/Application*)

SYLLABUS**MODULE 1: INTRODUCTION TO SUPPLY CHAIN MANAGEMENT 10 Hrs**

Introduction – Meaning of Supply Chain – Evolution of SCM – Objectives of SCM – Components of Supply Chain (Suppliers, Manufacturers, Distributors, Retailers) – Functions of SCM (Planning, Sourcing, Production, Delivery) – Role of Logistics Manager – Types of Supply Chains (Lean, Agile, Hybrid) – Challenges in Modern SCM (Globalization, Sustainability).

MODULE 2: LOGISTICS & TRANSPORTATION MANAGEMENT 12 Hrs



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Introduction – Meaning & Definition of Logistics – Importance – Modes of Transportation (Road, Rail, Air, Sea) – Cost Analysis – Warehousing: Types & Functions – Inventory Management – Reverse Logistics -scope – return reasons – Third-Party Logistics (3PL)

MODULE 3: INVENTORY CONTROL & PROCUREMENT

12 Hrs

Introduction – Meaning of Inventory – Types (Raw Materials, WIP, Finished Goods) – EOQ Model – ABC Analysis – VED Analysis – JIT Inventory – Procurement Process – Vendor Selection Criteria – Green Procurement – Green Manufacturing – Green Distribution System.

MODULE 4: SUPPLY CHAIN ANALYTICS & TECHNOLOGY

13 Hrs

SCM Technologies – ERP Systems – RFID & IoT in SCM – Blockchain for Transparency – AI in Demand Forecasting – Big Data Analytics – Digital Twins – Integration of technologies in end-to-end supply chain.

MODULE 5: GLOBAL SCM & EXCEL APPLICATIONS

13 Hrs

Global SCM – Introduction – Incoterms 2020 – Cross-Border Documentation – Risks in Global SCM – Trade Compliance – Case Study: Apple’s Global Supply Chain. **Excel Utility** – Design a Supplier Comparison Dashboard - Data sorting - Filtering and validation in excel – use of excel for inventory and order management.

SKILL DEVELOPMENT ACTIVITIES:

1. Visit a Local Warehouse/Retail Store observe & document functions of a logistics manager (inventory, transport coordination).
2. Design a Transportation Cost Plan, compare road/rail/air/sea for shipping goods (e.g., 500kg Bangalore→Chennai) using real logistics data.
3. Explore RFID/IoT in Daily Life, find real examples (e.g., Metro smart cards) & explain their SCM impact in a 5-slide PPT.
4. Analyze a Global Company’s Supply Chain, Research Incoterms & risks (e.g., Apple’s imports) and summarize findings.

REFERENCE BOOKS:

1. Chopra, S., & Meindl, P. (2021). *Supply Chain Management: Strategy, Planning, and Operation* (8th ed.). Pearson.
2. Christopher, M. (2016). *Logistics & Supply Chain Management* (5th ed.). FT Press.
3. Jacobs, F.R., & Chase, R. (2020). *Operations and Supply Chain Management* (16th ed.). McGraw-Hill.
4. Hugos, M. (2018). *Essentials of Supply Chain Management* (4th ed.). Wiley.
5. Wisner, J.D., et al. (2022). *Principles of Supply Chain Management* (5th ed.). Cengage.
6. Albright, S.C. (2020). *Business Analytics: Data Analysis & Decision Making* (7th ed.). Cengage.

CASE STUDIES:

- Walmart SCM: Refer to Chopra (Ch. 10) or Wisner (Ch. 6).
- Zara’s Fast-Fashion Model: Christopher (Ch. 4) or HBR case studies.

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IV SEMESTER

Bachelor of Business Administration (B.B.A)
Paper: BBA – 4.1
Name of the Course: FUNDAMENTALS OF COSTING

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60

PEDAGOGY:

Class rooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit etc.,

COURSE OBJECTIVES:

- To equip students with a comprehensive understanding of cost accounting principles, enabling them to prepare accurate cost sheets, tenders, and manage costs related to materials, labor and overheads through effective control techniques and pricing methods.
- To help students inculcate the skills to accurately calculate and allocate costs for products and services / departments.

COURSE OUTCOMES:

Upon successful completion of the course, the students will be able to

- CO.1** Understand the fundamental concepts of cost accounting, including preparation of cost sheet, tenders and Quotations.
- CO.2** Implement effective material control techniques, including inventory management, stock level setting, EOQ calculation, and material pricing using various methods.
- CO.3** Analyse and control labour costs, including time-keeping, payroll procedures, handling idle time and overtime, and applying different wage payment methods and incentive schemes.
- CO.4** Manage overhead costs by executing allocation, apportionment, and absorption techniques, and accurately calculate overheads using methods like the machine hour rate.
- CO.5** Identify and resolve discrepancies to ensure accurate financial reporting and informed decision making.

SYLLABUS
MODULE 1: INTRODUCTION TO COST ACCOUNTING
14Hrs

Cost Accounting – Nature and scope of cost accounting, Essentials of a good cost accounting system- Difference between Cost Accounting and Financial Accounting - Methods and Techniques of Cost accounting -Marginal costing and absorption costing-List of Cost Accounting Standards (CAS 1 to CAS 24)-Classification of Cost-Elements of Cost – Cost Sheet –Presentation of Costing Information in Cost Sheet – Illustrations. Preparation of Tenders and Quotations..

MODULE 2: MATERIAL COST	16Hrs
Nature and Types of Materials – Direct and Indirect Material –Inventory Control-Techniques- Material Storage – Stock Levels, Economic Order Quantity (EOQ), ABC Analysis and VED Analysis, JIT- Procurement– tender and quotation making & analysis , Procedure for procurement of materials and introduction to E-procurement-GEM portal, CPP (central public procurement) and e-proc.Karnataka.gov.in and documentation involved in materials accounting-invoice, delivery Challans , debit note, credit note – Pricing of Material Issues– FIFO, Weighted Average Price and Standard price Methods.–Illustrations	
MODULE 3: LABOUR COST	10Hrs
Introduction to Labour Cost –Types of Labour Cost – Labour Cost Control –Time Keeping – Time Booking – Over Time Causes and Treatment - Methods of Wage Payment - Time Rate System and Piece Rate System – Incentive Schemes – Halsey Plan-Rowan Plan – Labour Hourly Rate- Illustrations	
MODULE 4: OVERHEAD COST	12 Hrs
Overhead cost distribution - Meaning and Classification of Overheads -Treatment of Over and Under absorption of Overheads, Methods of Absorption – Machine Hour Rate (MHR)- Distribution of Overheads – Types of Distribution – Primary and Secondary Distribution – Types of Secondary Distribution - Repeated & Simultaneous Equation method. illustrations on MHR and Overhead Distribution-primary and secondary	
MODULE 5:RECONCILIATION OF COST AND FINANCIAL ACCOUNTING	8 Hrs
Reasons for differences in Profit /Loss shown by Cost Accounts and Profit/ Loss shown by Financial Accounts – Preparation of Reconciliation Statement and Memorandum Reconciliation Account.	
SKILL DEVELOPMENT ACTIVITIES	
<ol style="list-style-type: none"> 1. Visit any Manufacturing entity, collect the method of inventory valuation adopted & procedure involved in procuring inventory. 2. Draw the format of five documents used for material accounting 3. Prepare dummy Pay roll with imaginary figures. 4. Visit any large – scale organization, identify the techniques used for controlling, administrative, Selling & distribution overheads. 5. Visit any manufacturing entity and collect the cost date and prepare the cost sheet. Any other activities, 	
REFERENCE BOOKS:	
<ul style="list-style-type: none"> • M.N. Arora: <i>Cost Accounting – Principles and Practice</i>, Publisher: Vikas Publishing House. • S.P. Jain and K.L. Narang: <i>Cost Accounting: Principles and Methods</i>, Publisher: Kalyani Publishers 	



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- **S.N. Maheshwari and S.N. Mittal:** *Cost Accounting: Theory and Problems*, Publisher: Sultan Chand & Sons.
- **M.C. Shukla, M.P. Gupta, and T.S. Grewal:** *Cost Accounting*, Publisher: S. Chand & Company Ltd.
- **Charles T. Horngren, Srikant M, Datar, Madhav V. Rajan,** *Cost Accounting: A Managerial Emphasis*, Pearson Education.

Name of the Programme: Bachelor of Business Administration B.B.A (Regular)
Paper: BBA 4.2
Name of the Course: DIGITAL ENTREPRENEURSHIP

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60

PEDAGOGY:

Classroom Lectures - Group Discussions - Startup Case Studies - Business Model Canvas Workshops - Guest Lectures by Entrepreneurs - Digital Marketing Simulations

COURSE OBJECTIVES:

- To understand the transition from traditional to digital business models.
- To analyze funding, legal, and growth strategies for digital ventures.

COURSE OUTCOMES:
Upon successful completion of the course, the students will be able to

- **CO1:** Understand digital entrepreneurship concepts and startup ecosystem.
 - **CO2:** Compare different digital business models (B2B/B2C/C2C).
 - **CO3:** Design basic digital marketing strategies.
 - **CO4:** Evaluate funding options and legal requirements for startups.
1. **CO5:** Discuss emerging trends like AI and blockchain in entrepreneurship.

SYLLABUS
MODULE 1: INTRODUCTION TO DIGITAL ENTREPRENEURSHIP 12 Hrs

Introduction - Meaning of Digital Entrepreneurship - Evolution from Traditional to Digital Business - Objectives - Startup Ecosystem - Meaning and Definition of Startup - Functions of Digital Ventures - Role in Digital Economy - Digital Business Planning Steps - Principles of Digital Business Models - Factors Affecting Digital Ventures (Regulatory, Technological, Market).

MODULE 2: DIGITAL BUSINESS MODELS & E-COMMERCE 14 Hrs

Introduction - Meaning of Digital Business Models - Types (B2B, B2C, C2C, SaaS, Subscription, Freemium) - Revenue Streams (Ads, Affiliate, Subscriptions) - Platform Models (Amazon, Uber, Swiggy) - Lean Startup Methodology - Minimum Viable Product (MVP) - E-Commerce Future - Valuation of Digital Marketplaces - Customer Acquisition Cost vs Lifetime Value Problems.

MODULE 3: DIGITAL MARKETING & GROWTH STRATEGIES 14 Hrs

Introduction - Meaning of Digital Marketing - Tools (SEO, SEM, Social Media, Email, Influencer Marketing) - Growth Hacking - Payment Gateways and Logistics - Customer Retention - Viral Campaign Case Studies - Metrics (CTR, Conversion Rates, ROI) - Digital Marketing Funnel - Challenges of Ad Budget.

MODULE 4: FUNDING & LEGAL FRAMEWORK 14 Hrs

Introduction - Funding Sources (Bootstrapping, Angel Investors, VC, Crowdfunding) - Business Pitching (Elevator Pitch, Business Plan) - Legal Compliances (GST, IT Act)

2000, Data Privacy) - Intellectual Property (Trademarks, Copyrights, Patents) - Contract Management - Startup Failure Case Studies.

MODULE 5: EMERGING TRENDS & APPLICATIONS

10 Hrs

1. Emerging Trends - AI, Blockchain, IoT in Entrepreneurship - Gig Economy & Freelancing - Cybersecurity Risks (Phishing, Data Breaches) - Future of Digital Entrepreneurship in India.

SKILL DEVELOPMENT ACTIVITIES

1. Prepare a one-page digital business idea summary.
2. Design a lean canvas model for an e-commerce startup.
3. Create a mock social media marketing campaign.
4. Develop a 60-second elevator pitch for a startup idea.
5. Prepare a cybersecurity checklist for digital businesses.

Name of the Programme: Bachelor of Business Administration B.B.A (Regular)
Paper: BBA- 4.3
Name of the Course: BUSINESS RESEARCH METHODOLOGY

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60

PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

COURSE OBJECTIVES:

- To equip students with the knowledge and skills to effectively conduct business research, including understanding different types of research, designing research studies, selecting appropriate data collection methods, and addressing ethical considerations.
- To enable students to synthesize literature, analyze data using traditional and AI-powered tools, and write well-structured research reports, thereby enhancing their ability to conduct comprehensive and impactful business research.

COURSE OUTCOMES:
Upon successful completion of the course, the students will be able to
CO 1: Understand business research concepts and apply ethical research practices.

CO 2: Conduct a thorough literature review using various sources and AI tools.

CO 3: Design and plan research studies with clear objectives, hypotheses, and methods.

CO 4: Collect data using different techniques, including AI tools, while minimizing errors.

CO 5: Analyze data and present findings in clear and well-structured research reports.

SYLLABUS
MODULE 1: FUNDAMENTALS OF RESEARCH
10 Hrs

Introduction, Meaning, Definition, characteristics and objectives of research, Types of research, Research approaches (Induction and deduction) Ethical Issues in Research, - Plagiarism and its types, Steps in Research Process, Problem formulation-Criteria of good research problem, Sources of problems, Selection and definition of research objectives.

MODULE 2: REVIEW OF LITERATURE
12Hrs

Meaning, Importance and Purpose of Literature Review – Types of Literature Review– Sources of literature review-Process in conducting literature review: (Search Strategy, Note-Taking, Synthesizing and Evaluating Literature) AI Tools for literature review: Zotero, Mendeley, Connected Papers, Scholarcy, Semantic Scholar Research Rabbit(Concepts only), Research gaps and its types(Concepts only)

MODULE 3: RESEARCH DESIGN
10 Hrs

Meaning Characteristics and significance of research design, Types of research Design(Exploratory, Descriptive and Causal), Components of research design, Meaning of variable Types of Variables(Dependent, Independent, Discrete, Continuous, Extraneous Control,



Mediating, Moderating, Numerical, Categorical.) **Sampling**- Meaning of Sample, Sampling Frame, Sampling Error, Sample size, characteristics of a good sample, Types of Sampling- Probability and Non-Probability, Sampling and Non sampling errors

Hypotheses formulation- Meaning, Characteristics of Hypothesis Basics concepts relating to hypothesis testing, Types,

MODULE4: DATACOLLECTION & HYPOTHESES TESTING

12Hrs

Data Collection: Primary Data: Observations, Interviews, Questionnaires, Focus Groups (used in Indian market research). Secondary Data: Government Portals (MOSPI, RBI, SEBI), Reports (CMIE, ASSOCHAM, FICCI), Journals, News Archives. AI-powered Data Collection: Chatbots (for customer surveys), Google Forms, Typeform, KoboToolbox.

Hypothesis Testing: Steps involved in testing of hypothesis- Level of significance- Chi Square Test- T-Test- Z-Test- Using Excel/SPSS.

MODULE 5: DATA ANALYSIS AND REPORT WRITING

16 Hrs

Meaning, Steps in data analysis, Classification and Tabulation(Concepts only) Types of Data Analysis: Descriptive, Inferential, Qualitative, Quantitative. Basic descriptive tools in Excel or SPSS: (Mean, Median, Mode, SD). Graphical Representations using Excel/SPSS Bar Charts, Pie Charts, Histograms. Introduction to AI tools for analysis: ChatGPT (for qualitative summaries), MonkeyLearn, Orange Data Mining(Concepts only) Report Writing: Meaning and purpose of Report Writing–Types of Research Reports Report Sections: Abstract, Introduction, Methodology, Data Analysis, Conclusion, Writing Bibliography. Writing Bibliography-APA and MLA format

SKILL DEVELOPMENT ACTIVITIES

1. Use AI tools (like Zotero or Mendeley) to find and summarize relevant sources for a research topic.
2. Create a research plan with objectives, hypotheses, and methods for a case study.
3. Design and distribute surveys (using tools like Google Forms) to collect data.
4. Analyze a dataset using Excel or SPSS, and interpret basic descriptive statistics.
5. Write a research report following the standard structure and participate in peer reviews.

REFERENCE BOOKS:

- "Business Research Methods" by Donald R. Cooper and Pamela S. Schindler.
- "Research Methodology: Methods and Techniques" by C.R. Kothari.
- "Business Research Methods" by William G. Zikmund.
- "Data Analysis for Business Decisions" by Duane J. Ireland and Robert E. Hoskisson.
- "Research Methodology: A Step-by-Step Guide for Beginners" by Ranjit Kumar.
- "Practical Research: Planning and Design" by Paul D. Leedy and Jeanne Ellis Ormrod.

Name of the Programme: Bachelor of Business Administration B.B.A (Regular)		
Paper: BBA- 4.4		
Name of the Course: HUMAN RESOURCE MANAGEMENT		
Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
3	4	60
PEDAGOGY:		
Classroom Lectures, Group Discussions, Case Studies (Indian Examples), Blackboard Teaching, Q&A Sessions		
COURSE OBJECTIVES:		
<ul style="list-style-type: none"> To understand traditional and modern HR practices in organizations To analyze the role of HR in employee management and organizational growth 		
COURSE OUTCOMES:		
<i>Upon successful completion of the course, students will be able to:</i>		
<ul style="list-style-type: none"> CO1: Explain core HRM functions using real-world examples CO2: Demonstrate understanding of recruitment and selection processes CO3: Describe modern training and performance appraisal methods CO4: Analyze contemporary HR trends like work-from-home policies CO5: Discuss legal and ethical aspects of HR practices 		
SYLLABUS		
MODULE NO. 1: FOUNDATIONS OF HRM		12 Hrs
Introduction - Meaning and Definition of HRM - Objectives of HRM - Evolution of HRM: Personnel Management to Strategic HR - Functions of HRM: Managerial Functions (Planning, Organizing) - Operational Functions (Recruitment, Training) - HR Policies and Procedures - HRM vs HRD: Key Differences - Importance of HRM in Modern Organizations.		
MODULE NO. 2: HUMAN RESOURCE PLANNING & JOB ANALYSIS		12 Hrs
Human Resource Planning - Meaning and Process - Demand Forecasting Techniques - Supply Forecasting Techniques - Job Analysis: Meaning and Methods (Questionnaires, Interviews) - Job Description vs Job Specification - Traditional Methods: Time-and-Motion Studies - Modern Trends: AI in Workforce Planning - Challenges in HR Planning.		
MODULE NO. 3: RECRUITMENT & SELECTION		12 Hrs
Recruitment - Meaning and Sources (Internal vs External) - Selection Process: Steps from Screening to Appointment - Traditional Tools: Interviews, Reference Checks - Modern Tools: AI-Based Screening, Psychometric Tests - Legal Aspects: Equal Employment Opportunity (EEO) - Barriers to Effective Selection - Difference Between Recruitment and Selection.		
MODULE NO. 4: TRAINING & PERFORMANCE MANAGEMENT		12 Hrs
Training and Development - Meaning and Objectives - Methods of Training (On-the-Job, Off-the-Job) - Kirkpatrick's Model of Training Evaluation - Performance Appraisal: Meaning and Methods (Graphic Rating Scales, 360-Degree Feedback) - Traditional vs Modern Appraisal Techniques - Challenges in Performance Management - Bias in Appraisals.		
MODULE NO. 5: EMERGING TRENDS IN HRM & EMPLOYEE WELFARE		12 Hrs



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Compensation Management - Meaning and Components (Salary, Incentives) - Employee Welfare: Statutory and Non-Statutory Measures - Work-Life Balance: Flexible Work Arrangements - Grievance Handling: Traditional vs Digital Methods - Future Trends: Gig Economy, Automation in HR - Employee Analytics - Ethical Issues in HRM.

SKILL DEVELOPMENT ACTIVITIES

1. Prepare an organizational chart for a local business
2. Draft a job description for "Sales Executive"
3. Conduct a mock interview session
4. Create a training evaluation form
5. Design a work-from-home policy

REFERENCE BOOKS:

- C.B. Gupta (2023), *Human Resource Management*, Sultan Chand
- P. Subba Rao (2022), *Essentials of HRM*, Himalaya Publishing
- K. Aswathappa (2021), *Human Resource Management*, McGraw Hill
- NHRD Journal (2023), *Future of Work*, NHRD Network India

Name of the Programme: Bachelor of Business Administration B.B.A. (Regular)			
Paper: Job Skill			
Name of the Course: SOFT SKILLS FOR BUSINESS			
Course Credits	No. of Hours Per Week	Total No. of Teaching Hours	
2	3	45	
Duration Of Exam		Marks	
1 $\frac{1}{2}$ Hours	Internal Assessment (Certification Course)	University Exam	Total Marks
	10 Marks	40 Marks	50
PEDAGOGY: Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations,			
COURSE OBJECTIVES:			
<ul style="list-style-type: none"> To master professional writing (emails, reports, resumes). To develop speaking and negotiation skills for workplaces. 			
COURSE OUTCOMES:			
After this course, students will:			
<ul style="list-style-type: none"> CO1: Write formal business letters and emails. CO2: Prepare job-ready resumes and cover letters. CO3: Conduct effective meetings with agendas/minutes. CO4: Deliver confident presentations and handle negotiations. 			
SYLLABUS			
MODULE 1: FOUNDATIONS OF BUSINESS COMMUNICATION			12 Hrs
Communication meaning - Types of communication (verbal-nonverbal-written) - Formal vs informal communication - Barriers to communication - Office communication tools - Circulars and memos - Samples and templates - Email etiquette basics - Professional vs personal communication.			
MODULE 2: PROFESSIONAL WRITING			12 Hrs
Introduction - Format of Formal Letters -Letters of Enquiry with Sample -Order Letters - Letters of Complaint -Reply to Letter of Complaint Promotional Letters -Sales Letters - Recovery Letters			
Introduction -Format - Anatomy of a good e-mail - Value Points for writing good e-mails - Writing an effective e-mail - - Difference between a well drafted and poorly structured e-mail			
MODULE 3: CAREER SKILLS			12 Hrs
Resume writing essentials - Chronological format - Functional format - Cover letter components - Meeting management - Agenda preparation - Minutes writing - Action reports - Case studies of effective documents.			
MODULE 4: PUBLIC SPEAKING & NEGOTIATION			9 Hrs
Public speaking and overcoming stage fear, negotiation skills- its principles and tactics, interpersonal communication in teams, cross cultural communication, mock negotiation and feedback, communication assessment and review			
SKILL DEVELOPMENT ACTIVITIES			
1. Draft a professional complaint letter to a company			



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2. Rewrite an informal email into formal business style
3. Prepare a resume for "Amazon Internship" position
4. Perform a 2-minute mock product presentation

REFERENCE BOOKS

- Sharma, R. C., & Mohan, K. (2023). *Business Correspondence and Report Writing* (5th ed.). McGraw Hill Education.
- Kaul, A. (2022). *Effective Business Communication* (4th ed.). Pearson India.
- Chhabra, T. N. (2021). *Business Communication: Concepts and Applications*. Sultan Chand & Sons.
- Gupta, S. (2023). *The Perfect Resume: Indian Job Market Edition*. Rupa Publications.
- NASSCOM (2023). *Meeting Management for IT Professionals*. NASSCOM Press.
- Batra, R. (2022). *Speak Like a Leader: Indian Context*. HarperCollins India.
- Kumar, V. (2021). *Negotiation Skills for Indian Professionals*. Sage Publications.
- IIM Ahmedabad (2023). *Soft Skills Compendium for Commerce Graduates*. McGraw Hill.
- RBI (2023). *Professional Communication in Banking Sector*. RBI Publications.

Annexure – 2 : Syllabus for Certification Course in accordance with the curriculum of NISM & ICSI

1. FINANCIAL LITERACY FOR BHARAT (NISM)		
Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
1	2	22
PEDAGOGY:		
Online Lecture both Live sessions and recorded sessions, learn anywhere through digital platform.		
Focus:		
<ul style="list-style-type: none"> Empowering the next generation with financial literacy ensures they enter adulthood equipped to make informed financial decisions. 		
MODULE 1: MONEY AND TRANSACTIONS		
Money & Transactions: Definition of Money - Types of Money- Functions of Money - Currency System in India- Security Features of Bank Note. Income: Classification of Income- Generating Passive Income- Time Value of Money- Saving Vs Investment- Pre-Retirement Investment Products- Post-Retirement Investment Products. Purchase, Price and Payment: Meaning - Types of Payment- National Payments Corporation of India- NACH, BBPS, and Rupay- USSD 2. Financial Records and Contracts: Financial Records- About Digilocker- Maintenance and Preservation of Records- 8P's to Consider.		
MODULE 2: MANAGING YOUR FINANCES		
Managing Income and Expenditure: Budgeting- Networth- Income- Expenses. Savings: Compounding Interest- Rule of 72, 115, 144 - Nominal and Real Interest Rate- Impact of Inflation- Cost of Procrastination. Investments: What is Risk? Investment Fundamentals- Investment Options and Risk Associated- Understanding Returns- Factors Affecting Investment Returns- Investment Strategies. Credit: Types of Credit- Equated Monthly Instalments- Flat Rate Loans- Floating Rate Loans- Loans & Collateral- Loans Advantages and Disadvantages- Loan Providers. Debt and Debt Management: Burden of Debt- Credit Information Companies and Credit Scores- Improving Credit Score- Debt Management Ratios- Use Credit Responsibly		
MODULE 3: FINANCIAL PLANNING		
Long Term Planning: Procrastination and Parkinson's Law- Long Term Vs Short term goals- Strategies for Long Term Planning. Financial Planning: Introduction to Financial Planning- Importance of Budgeting and Savings- Savings Ratio- Budgeting Exercise. Retirement Planning: About Pension- Retirement Planning- Retirement Planning Assumptions- Accumulating Retirement Corpus.		

MODULE 4: RISK AND REWARD

Identifying Risks: An Overview of Risk- Financial Products and Associated Risks
 External Risks- Risk Appetite and Risk Capacity- Pure Risk vs Financial Risk.
Financial Safety Nets and Insurance: Types of Insurance- Sum Assured – The Most important factor- Buying Insurance Products- Government insurance Schemes.
Balancing Risk and Reward: Risk - Ignore, Avoid or Manage? Balancing Risks- Risk Management Strategies.

MODULE 5: FINANCIAL LANDSCAPE

External Influences: Structure of the Indian Economy- The Business Cycle- Personal Taxes- Pension System and Reforms. **Regulation and Consumer Protection:** Financial Services Regulators in India- Role of RBI, SEBI, IARDAI, and PFRDA- Consumer Rights- Unregulated Entities- Selecting Financial Services Providers.
Education, Information and Advice – Rights and Responsibilities: The Financially Literate- Sources of Information- Benefits of Continuous Learning. **Financial Products and Services – Taxes and Public Spending:** Financial Product Categories Products and their Features- Life Stages and Suitable Financial Products- Financial Products and Taxes. **Scams and Frauds:** Regulated and Unregulated entities- Understand the Fine Print- Social Media and Online – Financial Scams- Online Data Security

2. DIGITAL MARKETING (ICSI)

No. of Hours Per Week	No. of Hours Per Week	Total No. of Teaching Hours
2	2	20

PEDAGOGY:

Online Lecture both Live sessions and recorded sessions, learn anywhere through digital platform.

Focus:

Skills in SEO, social media marketing, content creation, email marketing, and analytics.

Relevance:

Supports subjects like Principles of Marketing and Technology for Business, making students adept at modern business promotion techniques.

Session	Detailed Coverage
1	Overview of Digital Marketing: Core concepts, digital channels, current trends.
2	Market Research & Website Basics: Validating business ideas, creating a WordPress website.
3	SEO Fundamentals: On-page, off-page SEO, keyword research, optimizing content.
4	Social Media Marketing: Strategies for Facebook, Instagram, Twitter, LinkedIn, content planning.
5	Email Marketing: Building lists, campaign design, automation, and analytics.
6	Paid Advertising: Google Ads, Facebook Ads, campaign setup, budgeting.
7	Content Marketing: Blogging, copywriting, video content, and YouTube marketing.
8	Analytics Tools: Using Google Analytics, interpreting metrics, improving campaigns.
9	Digital Marketing Plan: Integrating channels, project work, and strategy formulation.
10	Live Campaign Review: Presentations, feedback, and assessment.

3. BUSINESS ANALYTICS AND DATA VISUALIZATION (ICSI)

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
1	2	20

PEDAGOGY:

Online Lecture both Live sessions and recorded sessions, learn anywhere through digital platform.

Focus:

Using tools like Excel, Power BI, or Tableau for data analysis, statistical modelling, and business decision-making.

Relevance:

Ties in with Statistics for Business Decisions and equips students for data-driven roles.

Session	Detailed Coverage
1	Introduction to Analytics: Data types, analytics lifecycle, industry applications.
2	Data Collection & Cleaning: Sources, data quality, cleaning techniques.
3	Excel for Analytics: Functions, formulas, data manipulation.
4	Descriptive Statistics: Summarizing data, measures of central tendency, variability.
5	Data Visualization Tools: Introduction to Power BI/Tableau, creating basic charts.
6	Dashboards & Reporting: Building dashboards, using pivot tables, visual storytelling.
7	Predictive Analytics: Basics of forecasting, introduction to regression and classification.
8	Business Case Studies: Applying analytics to solve real business problems.
9	Project Work: Creating a business dashboard, group project.
10	Project Presentations: Review, feedback, and assessment.

4. HUMAN RESOURCE MANAGEMENT PRACTICES (ICSI)

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
1	2	20

PEDAGOGY:

Online Lecture both Live sessions and recorded sessions, learn anywhere through digital platform.

Focus:

Recruitment, employee engagement, performance management, and HR analytics.

Relevance:

Complements Human Resource Management and Organizational Behaviour, preparing students for HR roles.

Session	Detailed Coverage
1	HRM Basics: Role, functions, HRM systems.
2	Recruitment & Selection: Process, tools, best practices.
3	Onboarding & Induction: Orientation, integration, compliance.
4	Performance Management: Appraisal systems, KPIs, feedback.
5	Compensation & Rewards: Payroll, benefits, reward strategies.
6	Employee Engagement: Motivation, retention, workplace culture.
7	Training & Development: Needs assessment, program design, evaluation.
8	HR Analytics: Data-driven HR decisions, basic analytics tools.
9	Conflict & Grievance Handling: Dispute resolution, legal compliance.
10	Case Studies & Role Plays: Real-life scenarios, assessment, feedback.

5. ENTREPRENEURIAL SKILLS AND START-UP MANAGEMENT (ICSI)

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
1	2	20

PEDAGOGY:

Online Lecture both Live sessions and recorded sessions, learn anywhere through digital platform.

Focus:

Business planning, funding, innovation, and managing start-ups.

Relevance:

Aligns with Entrepreneurship and Start-up Ecosystem, fostering entrepreneurial thinking and practical business management skills.

Session	Detailed Coverage
1	Entrepreneurship Fundamentals: Key concepts, traits, and mindset.
2	Types of Entrepreneurs: Serial, social, intrapreneurs, Indian examples.
3	Start-up Ecosystem: Key players, funding sources, government schemes.
4	Ideation & Validation: Generating ideas, feasibility analysis, market need.
5	Business Models: Business Model Canvas, value proposition, innovation.
6	Financial Planning: Budgeting, funding, break-even analysis.
7	Scaling Strategies: Marketing, growth planning, team building.
8	Legal & Compliance: Registration, IP, regulatory requirements.
9	Pitching & Fundraising: Investor pitch, presentation skills, negotiation.
10	Case Studies & Review: Real-world examples, project presentations, feedback.