



St. Joseph's University  
#36, Lalbagh Main Road, Bangalore 560027

DEPARTMENT OF MANAGEMENT

# Bachelor of Business Administration in Strategic Finance

## Curriculum

Based on SEP Framework  
2024-2025 onwards

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## 1 ABOUT THE UNIVERSITY

St. Joseph's University, Bangalore is one of the oldest colleges in the state of Karnataka with a history of more than 138 years. St. Joseph's university has around 300 teaching and non-teaching staff and more than 6000 students. In May 2018, St Joseph's University was approved under Rashtriya Uchchar Shiksha Abhiyan (RUSA) to upgrade from the existing autonomous college through State Public University Act.

### VISION

St. Joseph's University's objective is to prepare men and women for the service of others, especially the poor and the oppressed. We provide opportunities to the students to critically understand society and its structures so that education will assist them in working for a humane and just society. Stress is laid on academic excellence, character formation and social concern.

### MISSION

1. Academic Excellence: Studying subjects is a major task. All the necessary facilities are made available for students like reading room, good library and computer lab with internet facility to assist them in the same.
2. Character Formation: Character development is an essential aspect of education. A person is what his/her values are. Your character includes your behavior, your values and attitudes to life and to others and the way you face life. Building up character, a sense of hard work, perseverance, honesty, integrity, sensitivity to others and universal love that embrace all people, cutting across barriers of language, religion and caste.
3. Social Concern: The Management has made a policy of admitting, as far as possible, students from the socio-economically marginalized groups. It is the vision of the college to train students who are socially conscious and ready to stake their lives for the oppressed and the exploited. Our task as educators is to create in the student a deeper understanding of oneself and to change the world by creating plentiful opportunities for personal and social growth and total development. For the members of the Society of Jesus, education is not a commercial activity. It is a mission.

Our mission is to build up a group of young men and women who would be agents of change in society and work towards a secular world of fraternity, equality, and justice.

## 2 SCHOOL OF BUSINESS

The School of Business at St. Joseph's University provides an enabling environment to help its students stand out both academically and in shaping them to an overall balanced personality both in terms of the college's vision and today's competitive environment. Since its commencement, the Department has continuously evolved offering diverse programs in the field of business studies. The Department aims at a holistic and integral formation of its students, fostering in them a spirit of academic excellence, character formation and social concern, shaping them to become "men and women" for others. The department strives to equip in its students' skills required to face the challenges of a dynamic business world.

- Vision: To impart value-based quality education to serve the ever-changing global needs in the field of commerce by preparing men and women who will be agents of change.
- Mission: School of Business strives to provide quality Commerce education by adopting effective teaching-learning processes along with developing the required values, skills and attitudes to create business leaders with a passion for the world of business who will understand the economic, social, and global context of business.

### 3 PROGRAM PROFILE

- BBA (Strategic Finance) The Programme integrates a bachelors programme in Business Administration with the globally recognized Certified Management Accountant (CMA) certification offered by the Institute of Certified Management Accountants (ICMA), the certification division of IMA, USA. The CMA program is offered the authorised CMA partner Miles Academy. On successful completion of the programme, students will get the BBA degree through St. Joseph's College and CMA certification will be awarded by ICMA on fulfilment of educational requirement and professional requirement. This unique programme is designed to familiarize students with the finance decision- making process and working of financial markets. The programme helps students to:
  - ✍ Learn the advanced technical tools, analytical skills and creative outlook which are essential to be successful in the financial world
  - ✍ Apply current theory and analytical techniques to real finance industry situations
  - ✍ The program is designed to provide students with the expert level knowledge of financial planning, analysis, control, decision support, and professional ethics and the working level knowledge of general management subjects.
- Duration: 3 years (6 semesters). A student successfully completing Three (03) years of the program will be awarded a Bachelor's Degree in Business Administration in Strategic Finance (B.B.A- SF).
- Eligibility for admission: Candidates who have completed Two years Pre–University course of Karnataka State or its equivalent are eligible for admission into this course as notified by the University from time to time. Further, a candidate applying for the program must meet the prescribed performance level in admission interview and admission entrance (if applicable).

#### Program EDUCATIONAL OBJECTIVE [PEOs]

1	The three year BBA program aims at developing a student's intellectual ability, executive personality, and management skills through an appropriate blending of business and general education.
2	To make sustained efforts for the holistic development of the students and thereby empower them to ably faced the challenges posed by changing business environment
3	The program also seeks to prepare students to be job-ready or drive entrepreneurship initiatives or higher education in business at home and abroad.
4	To inculcate a spirit of Ethics and Social Commitment in the personal and professional life of management graduates so that they add value to the society.

**PEOs TO MISSION STATEMENT MAPPING**

MISSION STATEMENTS	PEO1	PEO2	PEO3	PEO4
1. Academic Excellence	H		M	
2. Character Formation	M	H	L	
3. Social Concern				H

H=High | L= Low | M=Moderate

**PROGRAM OUTCOMES (POs)**

1	PO1	Acquire knowledge of management practices, skills in functional areas of business and legal and ethical aspects of business administration.
2	PO2	Analyze qualitative and quantitative problems by collecting, analyzing data using mathematical, statistical and ICT to solve complex business problems.
3	PO3	Demonstrate entrepreneurial traits to start and manage their innovative businesses to cater to the needs of consumers and society at large.
4	PO4	Exhibit critical thinking skills in solving managerial issues & problems arising due to changes in the business environment.
5	PO5	Demonstrate people skills, communication skills, personality traits, professionalism, social and emotional intelligence and also exhibit a spirit of cooperation, leadership, and teamwork to accomplish pre-defined goals.
6	PO6	Awareness of social responsibility and issues that business enterprises must address, including business ethics, cultural diversity and ecological concerns.

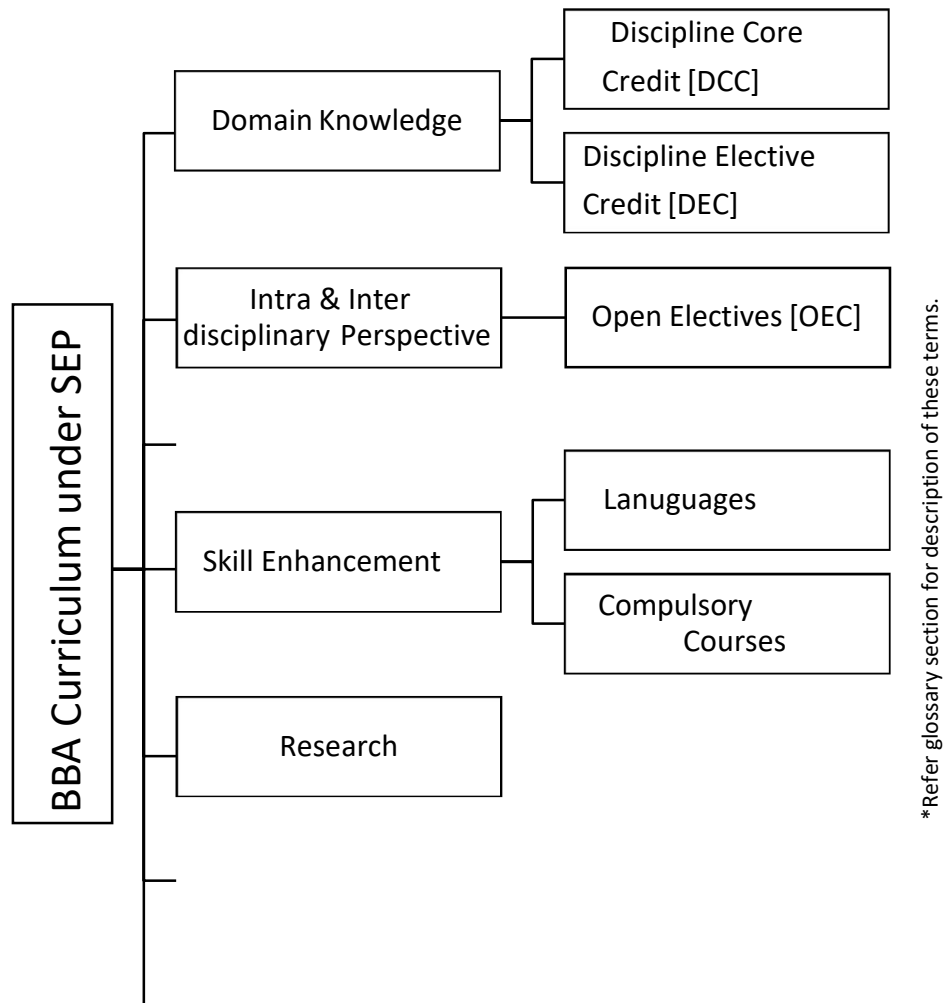
**POs TO MISSION STATEMENT MAPPING**

<b>MISSION STATEMENTS</b>	PEO1	PEO2	PEO3	PEO4	PEO5	PEO6
1. Academic Excellence	H	H	H			
2. Character Formation	M	L	M	H	H	L
3. Social Concern	M		L	L		H

H=High | L= Low | M=Moderate

## 4 BBA – STRATEGIC FINANCE CURRICULUM

Conceptual comprehension must be emphasized through pedagogies that encourage communication, debate, research, and cross-disciplinary and interdisciplinary thinking. The curriculum is developed on the Outcome-Based Education. Outcome-based education defines Program Educational Objectives (PEOs), Program Objectives (POs) and Course Objectives (COs) for every program and student progression is assessed based on their achievement status.



## 5 BBA PROGRAMME STRUCTURE

The program shall be structured in a semester mode with Certification, Diploma and Basic Bachelor Degree at the completion of first, second and third years, respectively.

## 6 GLOSSARY

1. **Discipline Core Credit [DCC]:** A Major discipline is the field in which a student focuses during the course of his/her degree. A course in a discipline, which should compulsorily be studied by a candidate as a core requirement is termed as a Core course. The core courses aim to cover the basics that a student is expected to imbibe in that particular discipline. They provide fundamental knowledge and expertise to produce competent, creative graduates with a strong scientific, technical and academic acumen.
2. **Discipline Elective Courses [DEC]:** Elective Course is a course which can be chosen from a pool of courses and which may be very specific or specialized or advanced or supportive to the discipline/subject of study or which provides an extended scope or enables an exposure to some other discipline/ subject/domain or which nurtures the candidate's proficiency/skill. Elective courses offered under the main discipline are referred to as Discipline Specific Electives. These courses provide more depth within the discipline itself or within a component of the discipline and provide advanced knowledge and expertise in an area of the discipline.
3. **Open Elective Courses [OEC]:** These courses can be chosen from a pool of courses and which may be very specific or specialized or advanced or supportive to the discipline/subject of study or which provides an extended scope or which enables an exposure to some other discipline/subject/domain or nurtures the candidate's proficiency/skill.
4. **Skill Enhancement Courses:** Skill enhancement courses are the generic skill courses which are basic and needed to all to pursue any career. These courses ensure progression across all careers.
  - a. Languages: Languages provide the medium of fresh and free thinking, expression and clarity in thought and speech. It forms as a foundation for learning other courses. Helps fluent communication.
  - b. Compulsory Course: Compulsory Courses enable students to develop a deeper sense of commitment to oneself and to the society and nation largely. These courses will supplement in better understanding of how to integrate knowledge to application into a society.
  - c. Skill Based Course: These courses are designed to provide practical exposure to students and equip students with relevant skills required for professional and personal growth.
5. **Practical Knowledge/ Dissertation [with Viva voce] or Internship / Research :** Practical knowledge is considered as a special course involving application of knowledge in solving / analysing / exploring a real-life situation / difficult problem/ data analysis. Project Work has the intention to provide research competencies at Undergraduate level. It enables to acquire special/ advanced knowledge through supplement / support study to a project work. Candidates shall carry out Research work on his/her own with an advisory support by a faculty member to produce a dissertation/ project report.

**Key terms with reference to OBE Framework:**

1. **Program:** An educational programme in Business Administration leading to award of Degree. It involves events/activities, comprising of lectures/ tutorials/outreach activities/ project work/viva/ seminars/ internship/ assignments/ presentations/ self-study/ quiz etc., or a combination of some of these.
2. **Course:** Refers to usually referred to as 'subjects' and is a component of a program. All Courses need not carry the same weight. Courses should define learning objectives and learning outcomes. A Course may be designed to comprise lectures/ tutorials/ laboratory work/ fieldwork/ outreach activities/project work/ vocational training/ viva/ seminars/ term papers/assignments/ presentations/ self-study/quiz etc. or a combination of some of these.
3. **Credit:** Credits represent the number of hours of learning that have been or need to be undertaken in each course of study.
4. **Outcome-Based Education (OBE):** An approach to education in which decisions about the curriculum are driven by the outcomes the students should display by the end of the course- professional knowledge, skills, abilities, values and attitudes- rather than on the educational process.
5. **Programme Educational Outcomes:** PEOs are statements that describe the Institution's Mission Aligned with the program.
6. **Program Outcomes:** POs are statements that describe what the students graduating from any of the educational Programmes should be able to do.
7. **Course Outcomes:** COs are statements that describe what students should be able to do at the end of a course.



## 7 PROGRAM PEDAGOGY

Our teaching pedagogy is uniquely devised keeping in consideration the potential of every student so that it may cater to the needs of students at every level from brilliant, mediocre to average. The pedagogy used by our course instructors encourages independent thinking and helps the students develop holistic perspectives, strong domain knowledge, contemporary skills-set and a positive attitude.

Classrooms Methodologies	Beyond Classroom	Industry Exposure
1. Classroom learning	1. Conferences	1. Internships
2. Use of multimedia (PowerPoint presentation, audiovisuals).	2. Projects	2. Industrial visits
3. Case studies	3. Seminars and workshops	3. International study tours
4. Games and group activities	4. Development programs	
5. Roleplay	5. Fests and competitions	
6. Guest lectures	6. Learning exchange programs	
7. Assignments & quizzes	7. Research-based assignments	
	8. Outreach and drives	

## 8 PROGRAM ASSESSMENT

Being in an Autonomous system, the college has adopted the Credit Grade Based Performance Assessment (CGPA). The course gives 40% weightage to Continuous Assessment (CA) comprising of Centrally Organized Mid Semester Test and other exercises such as quiz, seminars, assignments, etc. and 60% weightage is given to End semester Examinations.

Students must score a minimum of 35% / 21 marks in their End Semester Examination (ESE). The End Semester Examination (ESE) will be held for 2 hours & for 60 marks. Students must score a minimum of 40% in aggregate of the CIA+ESE in each paper, as minimum marks for passing.

Components of Continuous Assessment		
Assessment methods	Remarks	CA marks
Mid-semester examination	<ul style="list-style-type: none"> <li>▪ One hour examination</li> <li>▪ 25 marks written examination</li> <li>▪ Centrally organized test</li> </ul>	20
Assignment and tasks	Decided by the course instructor Activity 1 (Within the 7th Week) Activity 2 (Within the 12 <sup>th</sup> Week)	20
	TOTAL	40

## GUIDELINES FOR QUESTION PAPER SETTING AND SCHEME OF EVALUATION

- ☞ End semester Examination Question Paper Pattern. Time: 2 hours. Maximum marks: 60. The evaluation system comprises of both internal faculty for question paper setting and for valuation of papers.
  - ☞ Question papers received will go through the Board of Examiners for scrutiny for content, the suitability of marks, the inclusion of topics and typographical / mistakes and language.
1. Section A: Conceptual (5x2 marks = 10) 5/6 questions: In this section, questions seek to test a student's conceptual knowledge of the subject and fact retaining abilities
  2. Section B: Analytical (4x5marks = 20) 4/5 questions: Questions in this section are to test whether students can analyze.
  3. Section C: Descriptive (2x10 marks =20) 2/3 questions: In this section, students are required to use a combination of facts, concepts, theories and judgment to explain the subject matter. Writing skills are also tested in this section.
  4. Section D: Case Study/ Compulsory Question (1 x 10 marks = 10): This section tests a student's ability to practically apply their theoretical knowledge of the subject. For papers, theory-based papers, either a case study of compulsory questions can be asked. For practical based papers, questions are numerical in nature.

<b>9</b>	<b>COURSE MATRIX</b>
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	#	Course Code	Course Title	Course Type	Hours per Week	Credits
SEMESTER I	1		Language I	L 1	3	3
	2		Language II	L 2	3	3
	3	BASF1124	Financial Accounting	DCC	4	4
	4	BASF1224	Business Economics	DCC	4	4
	5	BASF1324	Financial Planning and Performance	DCC	4	4
	6		Compulsory Course – Constitutional Values	CC	2	2
			TOTAL CREDITS		20	
SEMESTER II	1		Language I	L 3	3	3
	2		Language II	L 4	3	3
	3	BASF2124	Quantitative Methods for Business Decisions	DCC	4	4
	4	BASF2224	Human Resource Management	DCC	4	4
	5	BASF2324	Financial Reporting	DCC	4	4
	6		Compulsory Course – Constitutional Values	CC	2	2
			TOTAL CREDITS		20	

# First Semester

Department of Management						
I Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	BASF1124	<b>FINANCIAL ACCOUNTING</b>	60 Hours	DCC	4 Hours a Week	4

Course Objective/s: To acquaint students with the accounting concepts, tools and process.

#### Course Outcomes

CO1	Retrieve fundamental accounting concepts and standards
CO2	Demonstrate the accounting process & prepare Journal, Ledger & Balancing of Accounts
CO3	Execute various types of Subsidiary Books & prepare a Bank Reconciliation Statement
CO4	Summarize accounting process in conversion of single entry into double entry
CO5	Describe and implement accounting for current assets and non- current assets

#### Reference Books:

#	Title	Author/s	Publisher
1	Accounting for Manager	Bhattacharya	Vikas publication
2	Fundamentals of Accounting & Financial Analysis	Chowdary	Pearson Education
3	Financial Accounting	R.L. and V.K. Gupta	Sultan Chand
4	Basic Financial Accounting	Jain S P & Narang	Kalyani Publishers
5	An Introduction to Accountancy-	Maheshwari	S Chand

#### Learning by Doing activities [8 hours]

COs	Program Outcome					
	PO1	PO2	PO3	PO4	PO5	PO6
1	H			L		
2	H	H	M	H		
3	H	H			L	
4	H	H		H		
5	H	H	L			

H=High | L= Low | M=Moderate

<b>Unit 1</b>	<b>INTRODUCTION TO FINANCIAL ACCOUNTING</b>	<b>06 Hours</b>
Accounting: Nature, Objectives and functions of Financial Accounting. Accounting Principles, Concepts & Conventions - GAAP (Concept only). Accounting standards: Definition – importance – Standard setting in India –A brief introduction to IND AS, IAS and IFRS.		
<b>Unit 2</b>	<b>ACCOUNTING PROCESS</b>	<b>10 Hours</b>
Meaning – Process of Accounting – Kinds of Accounts – Rules - Transaction Analysis – Journal –Ledger Balancing of Accounts – Trial Balance (Problems). Rectification of Errors- Classification of Errors, Rectification of errors which do not affect the Trial Balance, Rectification of errors affecting Trial Balance.		
<b>Unit 3</b>	<b>SUBSIDIARY BOOKS</b>	<b>10 Hours</b>
Meaning – Significance – Types of Subsidiary Books – Purchases Book – Sales Book – Purchase Returns, Book –Sales Return Book – Bills Receivable Book – Bills Payable Book – Cash Book (Simple Cash Book, Double Column Cash Book, Three Column Cash Book and Petty Cash Book) and Journal proper. Bank Reconciliation Statement – Preparation of Bank Reconciliation Statement.		
<b>Unit 4</b>	<b>CONVERSION OF SINGLE ENTRY INTO DOUBLE ENTRY</b>	<b>10 Hours</b>
Steps in conversion - ascertainment of sales, purchases, stocks, cash and bank balances, capital etc. Preparation of final accounts.		
<b>Unit 5</b>	<b>ACCOUNTING FOR CURRENT ASSETS AND NON- CURRENT ASSETS</b>	<b>16 Hours</b>
Current Assets: Inventories (Ind AS 2) - Meaning — Objectives - Inventory valuation as per Indian Accounting standards. Non-current assets (Ind AS 16) - Initial measurement -Measurement after recognition or subsequent to initial recognition - Disposal of Fixed Assets; - Difference between Intangible and Fictitious Assets -Accounting for Intangible assets (Ind AS 38).		

Department of Management						
I Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	BASF1224	<b>BUSINESS ECONOMICS</b>	60 Hours	DCC	4 Hours a Week	4

Course Objective/s: To acquaint students with the accounting concepts, tools and process.

#### Course Outcomes

CO1	Understand the basic concepts of business economics and its role in business decisions.
CO2	Interpret and apply the theories of consumer behaviour and utility.
CO3	Identify the determinants of demand and supply and its impact on business cost of production.
CO4	Understand the major characteristics of different market structures and its implications on firm's Pricing and output decision.
CO5	Analyse and apply the different costs and study the short run and long run relationship of costs.

#### Reference Books:

#	Title	Author/s	Publisher
1	Modern Micro Economics	Bhattacharya	Vikas publication
2	Economics: Micro and Macro	Singh & Mishra	Sahitya Bhawan
3	Principles of Microeconomics	H.L. AHUJA	S Chand
4	Microeconomics	Robert Pindyck, Daniel Rubinfeld	Pearson Education India
5	Microeconomic Theory	Nicholson Walter	Cengage Learning India

#### Learning by Doing activities [8 hours]

COs	Program Outcome					
	PO1	PO2	PO3	PO4	PO5	PO6
1	H	L	M	M	M	M
2	H	M				
3	H	M	M	M	M	
4	H					
5	H					

H=High | L= Low | M=Moderate

<b>COURSE CONTENTS</b>		
<b>Unit 1</b>	<b>INTRODUCTION TO BUSINESS ECONOMICS</b>	<b>08 Hours</b>
Business Economics - meaning, characteristics, distinction between business economics and economics, scope of business economics, uses and objectives of business economics, role and responsibilities of business Economist.		
<b>Unit 2</b>	<b>THEORY OF CONSUMER BEHAVIOUR</b>	<b>10 Hours</b>
Consumer Behavior; Consumer Sovereignty; Limitations; Approaches to the Study of Consumer Behavior- cardinal approach, the law of equi-marginal utility, ordinal approach, indifference curve analysis; Consumer Surplus (Marshall).		
<b>Unit 3</b>	<b>DEMAND AND SUPPLY ANALYSIS</b>	<b>12 Hours</b>
Theory of demand analysis; Demand - demand determinants, law of demand, characteristics, exceptions; Elasticity of Demand - Price elasticity - types, determining factors, change in demand, business applications of price elasticity; Concepts of income and cross elasticity of demand; Price elasticity of demand measurement by total outlay method; Demand Forecasting methods; Demand forecasting methods for a new product; Law of Supply - meaning, determinants of supply and its influence on cost of production.		
<b>Unit 4</b>	<b>MARKET STRUCTURES</b>	<b>10 Hours</b>
Perfect competition - features, price & output determination; Monopoly - features, price & output Determination; Monopolistic competition - features, price and output determination; Oligopoly.		
<b>Unit 5</b>	<b>COST AND PRODUCTION FUNCTION</b>	<b>12 Hours</b>
Concepts of Cost – Total Fixed Cost, Total Variable Cost , Total Cost , Average Fixed Cost, Average Variable Cost, Average Cost and Marginal Cost; Factors influencing cost of production; Opportunity Cost; Cost output relationship in the short and long run; Concepts of revenue – Total Revenue, Average Revenue and Marginal Revenue. Production Function - meaning, law of variable proportion, short-run, laws of returns to scale, long run; Economics of scale, Diseconomies of scale, Iso-quants and Iso-costs properties.		



Department of Management						
I Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	BASF1324	<b>FINANCIAL PLANNING &amp; PERFORMANCE</b>	60 Hours	DCC	4 Hours a Week	4

Course Objective/s:	To familiarize the students with financial planning and performance concepts relevant to present business scenario.
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### Course Outcomes

CO 1	Understand the successful strategic planning process
CO 2	Acquire the knowledge on Budgeting concepts and methodologies
CO 3	Analyse of financial statements for top-level decision making
CO 4	Describe the variance analysis and prepare the budget
CO 5	Enumerate key performance indicators through profitability analysis

### Reference Books:

#	Title	Author/s	Publisher
1	Financial Planning, Performance and Analytics	Wiley CMA	Excel Learning System
2	Strategic Management and Business Policy	Wheelen, Thomas L	Prentice Hall
3	Cost Management: A Strategic Emphasis	Blocher, Edward & Others	McGraw Hill India
4	Quantitative Methods for Business	Anderson, David & Others	Mason
5	Cost Accounting: A Managerial Emphasis	Hornigren, Charles & Others	Prentice Hall

### Learning by Doing activities [8 hours]

COs	Program Outcome					
	PO1	PO2	PO3	PO4	PO5	PO6
1	H			M		M
2				M		
3		H	M			
4		M				
5			M	H	H	M

H=High | L= Low | M=Moderate

<b>COURSE CONTENTS</b>		
<b>Unit 1</b>	<b>STRATEGIC PLANNING</b>	<b>08 Hours</b>
Analysis of external and internal factors affecting strategy; Long-term mission and goals; Alignment of tactics with long-term strategic goals; Strategic planning models and analytical techniques; Characteristics of successful strategic planning process.		
<b>Unit 2</b>	<b>BUDGETING CONCEPTS AND METHODOLOGIES</b>	<b>8 Hours</b>
Operations and performance goals - Characteristics of a successful budget process - Resource allocation - Forecasting techniques - Annual business plans (master budgets) - Project budgeting - Activity-based budgeting - Zero-based budgeting – Continuous (rolling) budgets - Flexible budgeting.		
<b>Unit 3</b>	<b>TOP-LEVEL PLANNING AND ANALYSIS</b>	<b>08 Hours</b>
Annual profit plan and supporting schedules - Operational budgets - Financial budgets - Capital budgets - Pro forma income - Financial statement projections - Cash flow projection.		
<b>Unit 4</b>	<b>COST AND VARIANCE MEASURES</b>	<b>16 Hours</b>
Comparison of actual to planned results - Use of flexible budgets to analyse performance - Management by exception - Use of standard cost systems - Analysis of variation from standard cost expectations.		
<b>Unit 5</b>	<b>PERFORMANCE MEASURES</b>	<b>12 Hours</b>
Product profitability analysis - Business unit profitability analysis - Customer profitability analysis - Return on investment - Residual income - Investment base issues - Key performance indicators (KPIs) - Balanced scorecard.		

# Second Semester

Department of Management						
II Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	BASF2124	<b>QUANTITATIVE METHODS AND TECHNIQUES FOR BUSINESS DECISIONS</b>	60 Hours	DCC	4 Hours a Week	4

Course Objective/s:	<ol style="list-style-type: none"> <li>To familiarize students with basic arithmetic calculations and its application in accounting &amp; finance.</li> <li>To enable students to apply statistical methods in the business context and interpret results.</li> </ol>
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#### Course Outcomes

CO1	Apply basic concepts such as ratios and proportions, equations and profit and loss to the business decision making process.
CO2	Compute simple interest and compound interest for a single and uneven cash flows.
CO3	Explain the relevance and role of statistics in business research.
CO4	Identify the appropriate measure of central tendency and dispersion to be used in accordance with the case.
CO5	Compute of correlation and regression coefficients and the interpretation of the same.

#### Reference Books:

#	Title	Author/s	Publisher
1	Mathematics for Management	M Raghava Chari	McGraw Hill Education
2	Business Mathematics	M Wilson	Himalaya Publishing House
3	Business Mathematics and Statistics	G.R. Veena & Seema	I.K. International
4	Statistical Methods	Gupta S P	Sultan Chand & Sons
5	Quantitative Methods in Management	R. Selvaraj	Excel Books

#### Learning by Doing activities [8 hours]

COs	Program Outcome					
	PO1	PO2	PO3	PO4	PO5	PO6
1	H	M		L	H	
2	M	H		M	M	
3				M		
4		M		H		
5	M	H		H	M	

H=High | L= Low | M=Moderate

<b>COURSE CONTENTS</b>		
<b>UNIT 1</b>	<b>BASIC MATHEMATICAL CONCEPTS</b>	<b>12 HOURS</b>
Theory of equations (Linear, Quadratic and Simultaneous), Application of equations to business and commerce- Ratio and Proportion – Basic Laws of Ratios, proportions –direct, inverse, compound. Mixed proportions (time and work only) – Percentage – Application in business and commerce – Profit and loss, simple discount, Matrices.		
<b>UNIT 2</b>	<b>INTEREST</b>	<b>08 HOURS</b>
Simple interest-meaning-basic calculations-Compound interest -Effective and nominal rate of interest.		
<b>UNIT 3</b>	<b>INTRODUCTION TO STATISTICS</b>	<b>08 HOURS</b>
Importance of Statistics, scope, limitations. Classification of data, Tabulation – diagrammatic representation of data -Relevance in Business research.		
<b>UNIT 4</b>	<b>MEASURES OF CENTRAL TENDENCY AND DISPERSION</b>	<b>12 HOURS</b>
Mean, Median, Mode, Quartiles, Standard Deviation and Coefficient of variation. Skewness and Kurtosis (only theory).		
<b>UNIT 5</b>	<b>CORRELATION AND REGRESSION</b>	<b>12 HOURS</b>
Scatter diagram, Karl Pearson's and Spearman's correlation of coefficient. Regression, properties of regression coefficient.		

Department of Management						
II Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	BASF2224	<b>HUMAN RESOURCE MANAGEMENT</b>	60 Hours	DCC	4 Hours a Week	4

Course Objective/s:	<ol style="list-style-type: none"> <li>To enable the students to understand the HR Management and system at various levels in organizations.</li> <li>To Enable the students to integrate the understanding of various HR concepts along with the domain concept in order to take correct business decisions.</li> </ol>
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#### Course Outcomes

CO1	To develop the understanding of the concept of human resource management and define current ethical and moral issues confronting HR managers.
CO2	Synthesize knowledge on effectiveness of recruitment process, sources & understanding of systematic selection procedure.
CO3	Define HRD concept and identify the various training methods and design a training program.
CO4	Understand the concept of performance appraisal process in an organization & its application
CO5	Explain understanding of key concepts and practices within the field of IHRM

#### Reference Books:

#	Title	Author/s	Publisher
1	Human Resource Management	Stephen P. Robbins	Pearson Education
2	Business Mathematics	Gilmore and Williams	Oxford University Press
3	Human Resource and Personal Management	K Aswathappa	McGraw Hill
4	Human Resource Management	IIBF	Macmillan India
5	Human Resource Management	Raju T.	Dream tech Press

#### Learning by Doing activities [8 hours]

COs	Program Outcome					
	PO1	PO2	PO3	PO4	PO5	PO6
1	H					
2		M	M			
3	M		M	L		
4	H	H				
5					H	H

H=High | L= Low | M=Moderate

COURSE CONTENTS		
<b>Unit 1</b>	<b>INTRODUCTION TO HUMAN RESOURCE MANAGEMENT</b>	<b>08 Hours</b>
Meaning and Definition of HRM, Nature and Concept of HRM, Importance and Objectives of HRM, Evolution of HRM, Function and process of Human Resource management, Limitations, Ethical challenges in HR, HRIS (Concept only).		
<b>Unit 2</b>	<b>HUMAN RESOURCE PLANNING</b>	<b>12 Hours</b>
HRP- Meaning, Process, Job Analysis: Process of Job-analysis and Design: Outcomes of Job- analysis- Job Description, Job Specification and Job Enrichment. Job Design. Recruitment, Selection and Placement: Factors affecting Recruitment, Process of Recruitment, Sources of Recruitment. Process of Selection, Outsourcing.		
<b>Unit 3</b>	<b>TRAINING &amp; DEVELOPMENT</b>	<b>10 Hours</b>
Training & Development-Meaning, Objectives, Difference between training and development, Training Methods, Executive Development, Meaning of HRD, Roles and importance of training in HRD.		
<b>Unit 4</b>	<b>PERFORMANCE APPRAISAL AND COMPENSATION</b>	<b>12 Hours</b>
Introduction-Meaning and Definition, Objectives, Methods of Performance Appraisal, Possible Errors in Appraisal Process, Planning for Performance Improvement. – Compensation – Meaning, Objectives and Components of Compensation, Promotion and Transfer, Meaning and definition of Promotion-Purpose of Promotion, Basis of Promotion, Internal mobility, Meaning of Transfer, Reasons for transfer, Types of transfer, Grievances- Meaning and ways of handling Grievances, Employee Retention Strategy factors affecting retention methods of retaining employees.		
<b>Unit 5</b>	<b>INTERNATIONAL HUMAN RESOURCE MANAGEMENT</b>	<b>10 Hours</b>
Introduction and Approaches to Global HRM, Expatriate Management, Cross cultural training, International compensation management -Training, Appraising and Planning, Components & Tools of Job Analysis, Competency Mapping, HR Outsourcing, knowledge Management and Learning Organization. Knowledge Management, HRBP, Servant Leadership.		

Department of Management						
II Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	BASF2324	<b>FINANCIAL REPORTING</b>	60 Hours	DCC	4 Hours a Week	4

Course Objective/s:	<ol style="list-style-type: none"> <li>To familiarize students with financial reporting concepts per US GAAP and IFRS</li> <li>To enable students, understand financial accounting and reporting for assets, liabilities and equity.</li> </ol>
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### Course Outcomes

CO 1	Understand the preparation of various financial statements
CO 2	Evaluate assets value through fair value standards and measurements
CO 3	Measure the value of different types of liabilities
CO 4	Prepare the report of equity transactions
CO 5	Understand revenue recognition principles and global reporting standards

### Reference Books:

#	Title	Author/s	Publisher
1	Financial Planning, Performance and Analytics	Wiley CMA	Excel Learning System
2	Intermediate Accounting	Kieso, Donald E	Wiley & Sons
3	Advanced Accounting	Hoyle, Joe B., Schaefer	McGraw Hill
4	Intermediate Accounting	Loren A., Bazley John D	Cengage Learning
5	Fundamentals of Corporate Accounting	M Hanif, A Mukherjee	McGraw Hill India

### Learning by Doing activities [8 hours]

COs	Program Outcome					
	PO1	PO2	PO3	PO4	PO5	PO6
1	M			M		
2		H			H	
3		M				
4	M					
5	M		H	M		M

H=High | L= Low | M=Moderate



<b>COURSE CONTENTS</b>		
<b>Unit 1</b>	<b>FINANCIAL STATEMENTS</b>	<b>12 Hours</b>
Income statement - Statement of comprehensive income - Balance sheet - Statement of changes in equity - Statement of cash flows - Notes to the financial statements.		
<b>Unit 2</b>	<b>ASSET VALUATION</b>	<b>10 Hours</b>
Fair value standards and measurements - Accounts receivable - Inventory – Investment in marketable securities - Property, plant & equipment - Depreciation Methods - Impairment - Intangible assets - Deferred tax assets - Leasehold assets.		
<b>Unit 3</b>	<b>VALUATION OF LIABILITIES</b>	<b>10 Hours</b>
Current liabilities - Contingencies - Long term liabilities and bonds payable – Warranties - Deferred tax liabilities - Lease liabilities.		
<b>Unit 4</b>	<b>EQUITY TRANSACTIONS</b>	<b>08 Hours</b>
Paid-in capital - Retained earnings - Accumulated other comprehensive income - Stock dividends and stock splits - Stock options.		
<b>Unit 5</b>	<b>REVENUE RECOGNITION</b>	<b>12 Hours</b>
Revenue recognition principles - Percentage-of-completion versus completed-contract method - Matching principle - Comprehensive income - Major differences between US GAAP and IFRS.		