



St. Joseph's University

#36, Lalbagh Main Road, Bangalore 560027

DEPARTMENT OF MANAGEMENT

Bachelor of Business Administration Curriculum

Based on SEP Framework
2024-2025 onwards

#	CONTENTS	PAGE NO.
1	About the University	02
2	About School of Business	02
3	Programme Profile	03
4	BBA curriculum	05
5	BBA programme structure	05
6	Glossary	06
7	Program pedagogy	08
8	Program assessment	08
9	Course Matrix	10
10	First Semester Courses	11
11	Second Semester Course	18

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 Uchchatar 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

The Programme is designed to provide a basic understanding of Management education and to train the students in communication skills effectively and inculcate entrepreneurship skills and decision-making capabilities. The Programme also includes practical exposure in the form of case studies, projects, presentations, industrial visits and interaction with experts from the industry. It facilitates students to acquire adequate knowledge in the field of Business administration, HR management, Organizational behavior, Business communication, Management skills, Corporate administration, Finance management, Business laws, Business ethics, Accounting, planning, International business, Event management, Quantitative methods, Research, Marketing, Entrepreneurial Development and Operations management. The Programme also offers open electives based on NEP framework in first four Semesters which is interdisciplinary or multi-disciplinary in nature.

- 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 Or
- Eligibility for admission: Candidates who have completed Secondary Stage – Senior High school (10 + 2) 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.

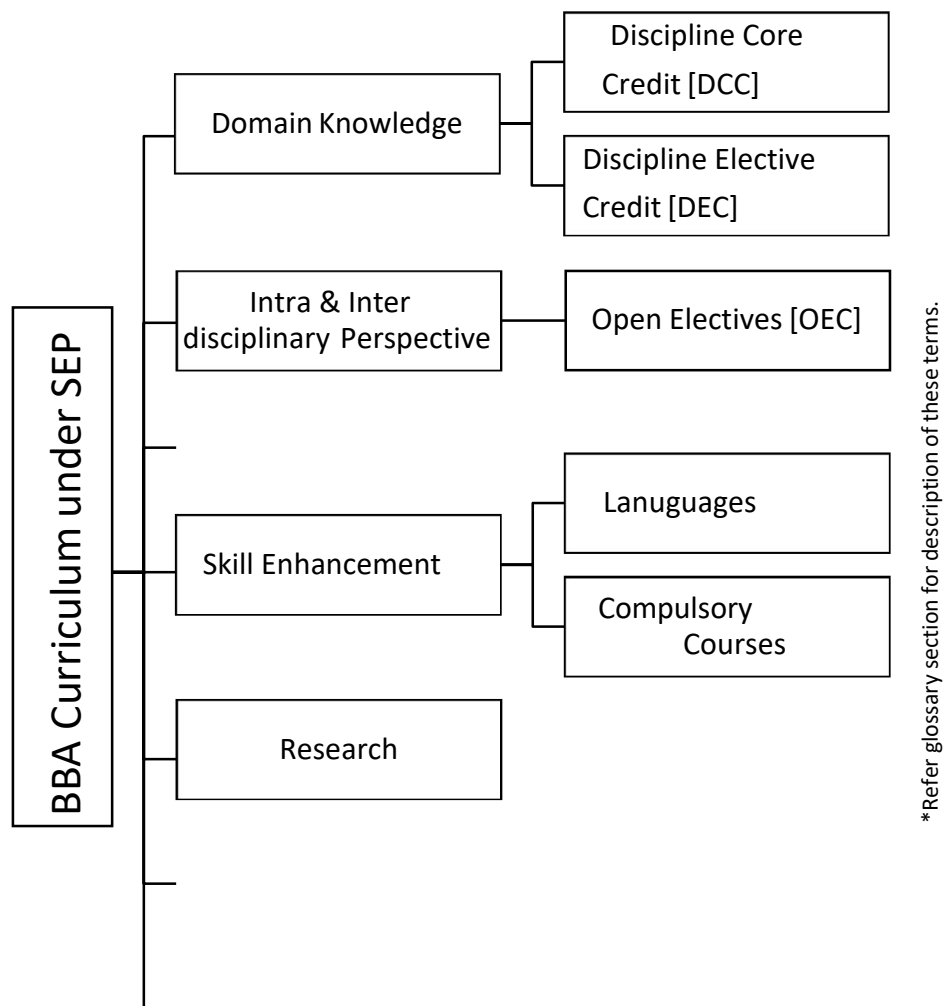
POs TO MISSION STATEMENT MAPPING

MISSION STATEMENTS	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 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"> One hour examination 25 marks written examination Centrally organized test 	20
Assignment and tasks	Decided by the course instructor Activity 1 (Within the 7th Week) Activity 2 (Within the 12 th 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.

9 COURSE MATRIX

#	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	BA1124 Financial Accounting	DCC	4	4
	4	BA1224 Business Economics	DCC	4	4
	5	BA1324 Business Management	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	BA2124 Quantitative Methods for Business Decisions	DSC	4	4
	4	BA2224 Human Resource Management	DSC	4	4
	5	BA2324 Corporate Accounting	DSC	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
	BA1124	FINANCIAL ACCOUNTING	60 Hours	DCC	4 Hours a Week	4

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

Unit 1	INTRODUCTION TO FINANCIAL ACCOUNTING	06 Hours
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.		
Unit 2	ACCOUNTING PROCESS	10 Hours
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.		
Unit 3	SUBSIDIARY BOOKS	10 Hours
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.		
Unit 4	CONVERSION OF SINGLE ENTRY INTO DOUBLE ENTRY	10 Hours
Steps in conversion - ascertainment of sales, purchases, stocks, cash and bank balances, capital etc. Preparation of final accounts.		
Unit 5	ACCOUNTING FOR CURRENT ASSETS AND NON- CURRENT ASSETS	16 Hours
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
	BA1224	BUSINESS ECONOMICS	60 Hours	DCC	4 Hours a Week	4

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

COURSE CONTENTS

Unit 1	INTRODUCTION TO BUSINESS ECONOMICS	08 Hours
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.		
Unit 2	THEORY OF CONSUMER BEHAVIOUR	10 Hours
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).		
Unit 3	DEMAND AND SUPPLY ANALYSIS	12 Hours
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.		
Unit 4	MARKET STRUCTURES	10 Hours
Perfect competition - features, price & output determination; Monopoly - features, price & output Determination; Monopolistic competition - features, price and output determination; Oligopoly.		
Unit 5	COST AND PRODUCTION FUNCTION	12 Hours
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
	BA1324	BUSINESS MANAGEMENT	60 Hours	DCC	4 Hours a Week	4

Course Objective/s:	1. To familiarize the students with concepts and principles of Management. 2. To facilitate the development of managerial skills.
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Course Outcomes	
CO1	Define management, retrieve various management thoughts & principles
CO2	Demonstrate planning and decision-making process & summarise techniques of forecasting
CO3	Describe conceptual framework of organizing and staffing
CO4	Summarize leadership theories, styles & Identify the relevance of motivation & directing
CO5	Enumerate control, co-ordination and change management process

Reference Books:			
#	Title	Author/s	Publisher
1	Principles of Management	Koontz & O' Donnell	McGraw Hill Education
2	Procurement and Principles Management	Peter Baily, Barry Crocker	Pearson Education
3	Principles of Management	Ramesh B Rudani	McGraw Hill India
4	Principles & Practice of Management	Prasad L.M.	Sultan Chand & Sons
5	Management for Beginners	A. Vennila, & A. Mekala	Notion Press

Learning by Doing activities [8 hours]						
COs	Program Outcome					
	PO1	PO2	PO3	PO4	PO5	PO6
1	H					
2		M		H		L
3			M			
4				H	M	
5	H		M			H
H=High L= Low M=Moderate						

COURSE CONTENTS		
Unit 1	INTRODUCTION TO MANAGEMENT	10 Hours
Evolution of management thought: Classical School of thought (Contributions of Taylor and Fayol) – Neo-classical School – Human Relations Approach (Hawthorne Experiments) and Behavioural Science Approach (brief outline) – Modern Management Theory - Quantitative Approach, Systems Approach and Contingency Approach. Nature and significance of management - Managerial roles - Mintzberg - An overview of functional areas of management - Principles of Management – Managerial skills set - Types of Business, CSR.		
Unit 2	PLANNING, FORECASTING AND DECISION MAKING	08 Hours
Planning: Concept, process and objectives – Types of plans – MBO & MBE, Corporate planning: Environment analysis and diagnosis. Forecasting: Meaning and purpose of forecasting – Techniques of forecasting - Qualitative and quantitative Decision making: Concept and process; Delegation and Principles of delegation: Strategy Formulation.		
Unit 3	ORGANIZING AND STAFFING	10 Hours
Organizing: Nature and Purpose of Organization – Principles of Organization – Organization structure and types – Departmentalization – Committees – Centralization vs. Decentralization of Authority – Span of Control – Meaning - Factors affecting span. Staffing: Meaning, Nature and Process of Staffing.		
Unit 4	LEADERSHIP, MOTIVATION AND DIRECTING	12 Hours
Motivating and Leading People at work: Leadership: Concept and leadership styles: Leadership theories- Trait theory, Rensis Likert Management theory, situational contingency theory; Motivation: Concept, Theories - Maslow, Herzberg, McGregor, Ouchi, Vroom's expectancy theory. Financial and non-financial incentives. Directing: Meaning – Principles and techniques of directing.		
Unit 5	MANAGERIAL CONTROL, CO-ORDINATION AND CHANGE MANAGEMENT	12 Hours
Managerial control: concept and process: Effective control system: Techniques of control- traditional and modern. Co-ordination: Meaning – steps and methods of co-ordination. Concept, nature and process of planned change: Resistance to change: Emerging horizons of management in a changing environment.		

Second Semester

Department of Management						
II Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	BA2124	QUANTITATIVE METHODS AND TECHNIQUES FOR BUSINESS DECISIONS	60 Hours	DCC	4 Hours a Week	4

Course Objective/s:	1. To familiarize students with basic arithmetic calculations and its application in accounting & finance. 2. To enable students to apply statistical methods in the business context and interpret results.
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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

COURSE CONTENTS		
UNIT 1	BASIC MATHEMATICAL CONCEPTS	12 HOURS
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.		
UNIT 2	INTEREST	08 HOURS
Simple interest-meaning-basic calculations-Compound interest -Effective and nominal rate of interest.		
UNIT 3	INTRODUCTION TO STATISTICS	08 HOURS
Importance of Statistics, scope, limitations. Classification of data, Tabulation – diagrammatic representation of data -Relevance in Business research.		
UNIT 4	MEASURES OF CENTRAL TENDENCY AND DISPERSION	12 HOURS
Mean, Median, Mode, Quartiles, Standard Deviation and Coefficient of variation. Skewness and Kurtosis (only theory).		
UNIT 5	CORRELATION AND REGRESSION	12 HOURS
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
	BA2224	HUMAN RESOURCE MANAGEMENT	60 Hours	DCC	4 Hours a Week	4

Course Objective/s:	1. To enable the students to understand the HR Management and system at various levels in organizations. 2. To Enable the students to integrate the understanding of various HR concepts along with the domain concept in order to take correct business decisions.
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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		
Unit 1	INTRODUCTION TO HUMAN RESOURCE MANAGEMENT	08 Hours
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).		
Unit 2	HUMAN RESOURCE PLANNING	12 Hours
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.		
Unit 3	TRAINING & DEVELOPMENT	10 Hours
Training & Development-Meaning, Objectives, Difference between training and development, Training Methods, Executive Development, Meaning of HRD, Roles and importance of training in HRD.		
Unit 4	PERFORMANCE APPRAISAL AND COMPENSATION	12 Hours
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.		
Unit 5	INTERNATIONAL HUMAN RESOURCE MANAGEMENT	10 Hours
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
	BA2324	CORPORATE ACCOUNTING	60 Hours	DCC	4 Hours a Week	4

Course Objective/s:	1. To familiarize the students to prepare financial statements in accordance to IndAS. 2. To enable the students, learn accounting aspects of corporate restructuring.
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Course Outcomes

CO1	Prepare company financial statements.
CO2	Calculate the value of Goodwill and shares in a company.
CO3	Explain legal provisions and accounting procedure with reference to internal reconstruction.
CO4	Explain legal provisions and accounting procedure with reference to M&As.
CO5	Summarise recent development in accounting & accounting standards

Reference Books:

#	Title	Author/s	Publisher
1	Corporate Accounting	S. P. Jain and K. L. Narang	Kalyani Publishers
2	Advanced Accountancy	R L Gupta	Sultan Chand and Sons
3	Corporate Accounting	Shukla & K.L. Gupta	Sahitya Bhawan Publications
4	Corporate Accounting	Maheshwari	S Chand
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	H	H	L			
2		H				L
3	H					
4	H	M		M		
5	M	H		H		

H=High | L= Low | M=Moderate

COURSE CONTENTS		
Unit 1	COMPANY FINAL ACCOUNTS	14 Hours
Meaning — Preparation of Financial Statements of Companies as per Schedule III of the Companies Act, 2013 (excluding Cash Flow Statement and Consolidated Financial Statement) - Treatment of special items: Depreciation and Amortization, Interest on Debentures, Provision for Tax, Dividends: Interim and Proposed, Corporate Dividend Tax, Unclaimed dividend, Commission payable before charging such Commission and after charging such commission.		
Unit 2	VALUATION OF SHARES	10 Hours
Definition, Meaning, need for valuation, factors affecting valuation, Earning per share (Ind AS 33), methods of valuation, asset backing or intrinsic value method, yield valuation method, fair value method. Fair Value method (IFRS 13) - Basic Problems.		
Unit 3	INTERNAL RECONSTRUCTION	10 Hours
Meaning, objective - Legal provision relating to Capital Reduction- steps - Accounting entries on Internal Reconstruction- Consolidation and Sub- division of shares- Preparation of reconstructed Balance sheet		
Unit 4	MERGERS AND ACQUISITIONS	12 Hours
Introduction-definitions- amalgamation in the nature of purchase - accounting treatments (Ind as14) - purchase consideration – calculation of goodwill or capital reserve – net payment and net asset method – treatment of dissolution expenses met by purchasing company – accounting for assets and liabilities not Taken over. Liquidation concept.		
Unit 5	RECENT DEVELOPMENT IN ACCOUNTING AND ACCOUNTING STANDARDS	06 Hours
Human resources Accounting-Environmental accounting- Social Responsibility accounting- Valuation of Brand. Indian accounting standards: Meaning- Need for Accounting Standards in India-Accounting Standards Board (ASB)- Process of setting Accounting Standards in India- A brief theoretical study of Indian Accounting Standards. Integrated Reporting		

