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.

- 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

1. List out the accounting concepts and conventions.
2. Prepare a Bank Reconciliation Statement with imaginary figures
3. Collect the financial statement of a proprietary concern and record it.
4. Prepare a financial statement of an imaginary company using spreadsheet
5. Any other activities, which are relevant to the course.

BOOKS FOR REFERENCE:

1. S.AnilKumar,V. Rajesh Kumar and B.Mariyappa–Fundamentals of Accounting, Himalaya Publishing House.
2. Dr. S.N. Maheswari, Financial Accounting, Vikas Publication
3. S P Jain and K. L. Narang, Financial Accounting, Kalyani Publication
4. Radhaswamy and R.L. Gupta, Advanced Accounting, Sultan Chand
5. M.C. Shukla and Goyel, Advanced Accounting, S Chand.
6. Hanif and Mukherjee, Financial Accounting, McGraw Hill Publishers
7. 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

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

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.

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.

MODULE 2: PLANNING AND ORGANIZING	12

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.

Decision Making: Strategies of decision making, Steps in rational decision-making process, Factors influencing decision making process, Psychological bias and decision support system.

Organizing: Defining organising, Principles of organising, Process of organising, Types of organizational structure, Span of control, Centralization vs. Decentralization of authority. Informal organization.

MODULE 3: STAFFING, DIRECTING & CONTROLLING	12

Staffing: Meaning and Definition, Concept, Objective of staffing, System approach to staffing, Manpower planning.

Controlling: Meaning and Definition, Concept, Importance of controlling, Types of control, Steps in control process.

Directing: Concept, Techniques of directing and supervision, Types of supervision, Essential characteristics of supervisor.

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-

- 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

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:
- 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:
- **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	
- 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	
1. Dr. K. Aswathappa (2021). *Essentials of Business Environment*. Himalaya Publishing House. 2. Francis Cherunilam (2020). *Business Environment: Text and Cases*. Himalaya Publishing House. 3. Dr. P. Subba Rao (2019). *Business Environment*. Himalaya Publishing House. 4. S.S. Gulshan & G.K. Kapoor (2022). *Business Law Including Company Law*. New Age International Publishers. 5. V. Balachandran & S. Chandrasekaran (2020). *Business Law*. 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 ANALYSIS FOR BUSINESS DECISIONS		
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:

CO1: After successful completion of the course students will be able to summarize and analyze statistical data to solve practical business-related problems.

CO2: After successful completion of the course students will be able to interpret the relevance of statistical findings for business problem solving and decision making.

CO3: Developing critical thinking skills to select and apply the appropriate measure of central tendency based on the nature and distribution of data, ensuring accurate interpretation and decision-making.

CO4: Ability to apply correlation and regression analysis to various business problems, such as forecasting sales, understanding customer behaviour, optimizing marketing strategies, and analyzing financial data.

CO5: Effectively communicating time series analysis findings and forecasting results to stakeholders, including non-technical audiences, to support strategic planning and decision-making in business contexts.

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	14 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

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MODULE 3: MEASURES OF CENTRAL TENDENCY & DISPERSION   14 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-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 data about marks scored in Accountancy in PUC from at least 30 students of your class and calculate Arithmetic Mean
4. Collect the data about the age of at least 10 married couples and compute Standard Deviation and CV
5. Collect the turnover of a company for 7 years and predict the sales of 8th year by using method of least square

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 (Sahityta 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