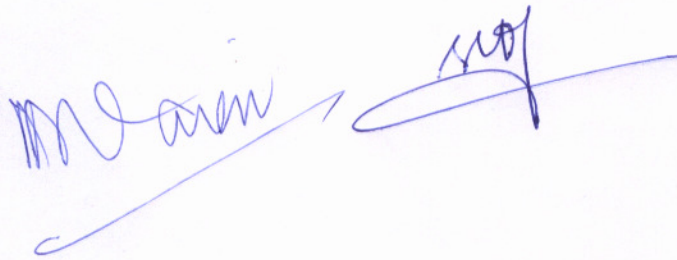


B.B.A. Second Semester Course Contents

- DSC 2.1 : Financial Accounting and Reporting
- DSC 2.2 : Human Resource Management
- DSC 2.3 : Business Environment/Business Mathematics
- SEC-VB 2.4 : Health Wellness/Social and Emotional Learning
- AECC 2.5 : Environmental Studies
- OEC 2.6 : People Management/Retail Management



Name of the Program: Bachelor of Business Administration (BBA)

Course Code: BBA 2.1

Name of the Course: Financial Accounting and Reporting

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

Pedagogy: Classrooms lecture, tutorials, and Problem Solving.

Course Outcomes: On successful completion of the course, the Students will demonstrate

- The ability to prepare final accounts of partnership firms
- The ability to understand the process of public issue of shares and accounting for the same
- The ability to prepare final accounts of joint stock companies.
- The ability to prepare and evaluate vertical and horizontal analysis of financial statements
- The ability to understand company's annual reports.

Syllabus:

	Hours
Module No. 1: FINAL ACCOUNTS OF PARTNERSHIP FIRM	10

Meaning of Partnership Firm, Partnership deed-clauses in partnership deed, Preparation of Final accounts of partnership firm-Trading and Profit and Loss Account, Profit and Loss Appropriation Account, Partners capital account and Balance sheet. Goodwill- Nature, Factors influencing goodwill and methods of valuation of goodwill (Average and super profit methods)

Module No. 2: ISSUE OF SHARES	08
--------------------------------------	-----------

Meaning of Share, Types of Shares - Preference shares and Equity shares - Issue of Shares at par, at Premium, at Discount: Pro-Rata Allotment; Journal Entries relating to issue of shares; Preparation of respective ledger accounts; Preparation of Balance Sheet in the Vertical form (Practical Problems).

Module No. 3: FINAL ACCOUNTS OF JOINT STOCK COMPANIES	12
--	-----------

Statutory Provisions regarding preparation of Company Final Accounts - Treatment of Special Items, Managerial Remuneration, Tax deducted at source, Advance payment of Tax, Provision for Tax, Depreciation, Interest on debentures, Dividends, Rules regarding payment of dividends, Transfer to Reserves, Preparation of Profit and Loss Account and Balance Sheet (Vertical Form Schedule -III) (Practical Problems).

Module No. 4: FINANCIAL STATEMENTS ANALYSIS	12
--	-----------

Comparative Statements - Comparative Income Statement, Comparative Balance Sheet; Common size Statements - Common Size Income Statement, Common Size Balance Sheet - Trend Percentages. (Analysis and Interpretation)

Module No. 5: CORPORATE FINANCIAL REPORTING PRACTICES	10
--	-----------

Corporate Financial Reporting - meaning, types, characteristics of Corporate financial report, users of corporate financial report; Components corporate financial report- general corporate information, financial highlights, letter to the shareholders from the CEO, management's discussion and analysis; Financial Statements-balance sheet, income statement, cash flow statement, and notes to the financial statements; Auditor's report; Significant Accounting Policies; Corporate Governance Report; Corporate Social Responsibility Report (Discuss only Role and Significance of above components of corporate financial report).

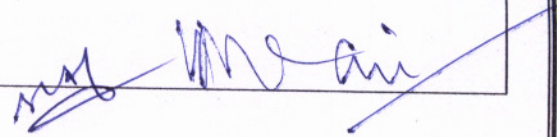
Skill Developments Activities:

1. Collect financial statement of a company for five years and analyse the same using trend analysis.
2. Refer annual reports of two companies and list out the components.
3. Draft a partnership deed as per Partnership Act.
4. List out the accounting policies in annual report of the company

Text Books:

1. Stephen P. Robbins, Management, Pearson
2. Koontz and O'Donnell, Management, McGraw Hill.
3. L M Prasad, Principles of management, Sultan Chand and Sons
4. V.S.P Rao/Bajaj, Management process and organization, Excel Books.GH25
5. Appanniah and Reddy, Management, HPH.
6. T. Ramaswamy : Principles of Management, HPH.

Note: Latest edition of text books may be used.



Name of the Program: Bachelor of Business Administration (BBA)
Course Code: BBA 2.2

Name of the Course: Human Resource Management

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

Pedagogy: Classroom's lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,

Course Outcomes: On successful completion of the course, the students will be able to demonstrate

- Ability to describe the role and responsibility of Human resources management functions on business
- Ability to describe HRP, Recruitment and Selection process
- Ability to describe to induction, training, and compensation aspects.
- Ability to explain performance appraisal and its process.
- Ability to demonstrate Employee Engagement and Psychological Contract.

Syllabus:	Hours
Module No. 1: Introduction to Human Resource Management	10
Meaning and Definition of HRM - Features Objectives, Differences between Human Resource Management and Personnel Management, Importance, Functions and Process of HRM, Role of HR Manager, Trends influencing HR practices	
Module No. 2: Human Resource Planning, Recruitment & Selection	14
Human Resource Planning: Meaning and Importance of Human Resource Planning, Process of HRP HR Demand Forecasting- Meaning and Techniques (Meanings Only) and HR supply forecasting. Succession Planning - Meaning and Features Job Analysis: Meaning and Uses of Job Analysis, Process of Job Analysis - Job Description, Job Specification, Job Enlargement, Job Rotation, Job Enrichment (Meanings Only) Recruitment - Meaning, Methods of Recruitment, Factors affecting Recruitment, Sources of Recruitment Selection - Meaning, Steps in Selection Process, Psychometric tests for Selection, Barriers to effective Selection, Making Selection effective; Placement, Gamification - Meaning and Features	
Module No. 3: Induction, Training and Compensation	10
Induction: Meaning, Objectives and Purpose of Induction, Problems faced during Induction, Induction Program Planning. Training: Need for training, Benefits of training, Assessment of Training Needs and Methods of Training and Development; Kirkpatrick Model; Career Development. Compensation: Direct and Indirect forms of Compensation (Meaning Only), Compensation Structure.	
Module No. 4: Performance Appraisal, Promotion & Transfers	14
Performance appraisal: Meaning and Definition, Objectives and Methods of Performance Appraisal - Uses and Limitations of Performance Appraisal, Process of Performance Appraisal Promotion: Meaning and Definition of Promotion, Purpose of Promotion, Basis of promotion	

Transfer: Meaning of Transfer, Reasons for Transfer, Types of Transfer, Right Sizing of Work Force, Need for Right Sizing

Module No. 5: Employee Engagement and Psychological Contract

08

Employee Engagement (EE): Meaning and Types of EE, Drivers of Engagement - Measurement of EE, Benefits of EE.

Psychological contract: Meaning and features

Skill Developments Activities:

1. Preparation of Job Descriptions and Job specifications for a Job profile
2. Choose any MNC and present your observations on training program
3. Develop a format for performance appraisal of an employee.
4. Discussion of any two Employee Engagement models.
5. Analysis of components of pay structure based on the CTC sent by the Corporate to the institute for the various jobs of different sectors.

Textbooks:

Aswathappa, Human Resource Management, McGraw Hill

Edwin Flippo, Personnel Management, McGraw Hill

C.B.Mamoria, Personnel Management, HPH

Subba Rao, Personnel and Human Resources Management, HPH

Reddy & Appanniah, Human Resource Management, HPH

Madhurimalal, Human Resource Management, HPH

S.Sadri & Others: Geometry of HR, HPH

Rajkumar: Human Resource Management I.K. Intl

Michael Porter, HRM and Human Relations, Juta & Co.Ltd.

K. Venkataramana, Human Resource Management, SHBP

Chartered Accountants of India, New Delhi.

Note: Latest edition of textbooks may be used.

Name of the Program: Bachelor of Business Administration (BBA)

Course Code: BBA 2.3

Name of the Course: BUSINESS ENVIRONMENT

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies.

Course Outcomes: On successful completion Student will demonstrate

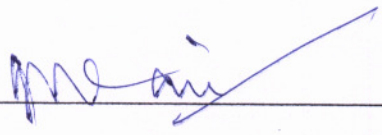
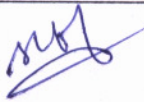
- An Understanding of components of business environment.
- Ability to analyse the environmental factors influencing business organisation.
- Ability to demonstrate Competitive structure analysis for select industry.
- Ability to explain the impact of fiscal policy and monetary policy on business.
- Ability to analyse the impact of economic environmental factors on business.

Syllabus:	Hours
Module No. 1: INTRODUCTION BUSINESS ENVIRONMENT	12
Meaning of business, scope and objectives Business, business environment, Micro and Macro-environment of business (social, cultural, economic, political, legal technological and natural) Impact of these factors on decision making in business, Environmental analysis, and Competitive structure analysis of Business.	
Module No. 2: GOVERNMENT AND LEGAL ENVIRONMENT	16
Government Functions of the State, Economic role of government, State intervention in business- reasons for and types of state intervention in business. Impact of Monetary policy, Fiscal policy, Exim policy and industrial policy on business. Legal environment - Various laws affecting Indian businesses	
Module No. 3: ECONOMIC ENVIRONMENT AND GLOBAL ENVIRONMENT	13
An overview of economic environment, nature of the economy, structure of economy, factors affecting economic environment. Globalisation of business; meaning and dimensions, stages, essential conditions of globalisation, foreign market entry strategies, merits and demerits of globalisation of business, Impact of Globalisation on Indian businesses, Forms of globalisation of businesses - MNCs, TNCs etc..	
Module No. 4: TECHNOLOGICAL ENVIRONMENT	10
Meaning and features; types of innovation, Impact of Technological changes on business, Technology and Society, Technological Acquisition modes, IT revolution and business, Management of Technology.	
Module No. 5: NATURAL ENVIRONMENT	05
Meaning and nature of physical environment. Impact of Natural environment on business.	
Skill Developments Activities: <ol style="list-style-type: none">List out key features of recent Monetary policy published by RBI impacting businesses.Give your observation as to how technology has helped society.Draft Five Forces Model for Imaginary business.Identify the benefits of Digital transformation in India.	

Text Books:

1. Dr. K Ashwatappa: Essentials Of Business Environment
2. Sundaram & Black: The International Business Environment; Prentice Hall
3. Chidambaram: Business Environment; Vikas Publishing
4. Upadhyay, S: Business Environment, Asia Books
5. Chopra, BK: Business Environment in India, Everest Publishing
6. Suresh Bedi: Business Environment, Excel Books
7. Economic Environment of Business by M. Ashikary.
8. Business Environment by Francis Cherrinulam

Note: Latest edition of text books may be used.



Name of the Program: Bachelor of Business Administration (BBA)

Course Code: BBA 2.3

Name of the Course: Business Mathematics

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

Pedagogy: Classroom's lecture, tutorials, Problem solving.

Course Outcomes: On successful completion of the course, the students will demonstrate

- The Understanding of the basic concepts of business maths and apply them to create solve and interpret application problems in business
- Ability to solve problems on various types of equation.
- Ability to solve problems on Matrices and execute the laws of indices, law of logarithm and evaluate them.
- Ability to apply the concept of simple interest and compound interest bills discounted etc. and apply them in day-to-day life.
- Ability to solve problems on Arithmetic progression, Geometric progression and construct logical application of these concepts.

Syllabus:	Hours
Module No. 1: NUMBER SYSTEM	04

Introduction - Natural Numbers - Even Numbers - Odd Numbers - Integers - Prime Numbers - Rational and Irrational numbers, Real Numbers, HCF and LCM (Simple problems).

Module No. 2: THEORY OF EQUATIONS	10
--	-----------

Introduction - Meaning - Types of Equations - Simple/ Linear Equations and Simultaneous Equations (only two variables), Elimination and Substitution Methods only. Quadratic Equation - Factorization and Formula Method ($ax^2 + bx + c = 0$ form only). Simple problems.

Module No.3: INDICIES, MATRICES AND LOGARITHMS	16
---	-----------

Meaning - types - operation on matrices - additions - subtractions and multiplication of two matrices - transpose - determinants - minor of an element - co-factor of an element - inverse - crammers rule in two variables - problems.

Indices and Logarithms: Meaning- Basic Laws of Indices and their application for simplification. Laws of Logarithms -Common Logarithm, Application of Log Table for Simplification.

Module No. 4: COMMERCIAL ARITHMETIC	16
--	-----------

Simple Interest, Compound Interest including yearly and half yearly calculations, Annuities, Percentages, Bills Discounting, Ratios and proportions, duplicate-triplicate and sub-duplicate of a ratio. Proportions: third, fourth and inverse proportion - problems.

Module No. 5: PROGRESSIONS	10
-----------------------------------	-----------

PROGRESSIONS: Arithmetic Progression - Finding the ' n^{th} ' term of AP and Sum to n^{th} term of AP. Insertion of Arithmetic Mean Geometric Progression - Finding the ' n^{th} ' term of GP and sum to ' n^{th} ' term of GP and insertion of Geometric Mean.

Skill Developments Activities:

- Develop an Amortization Table for Loan Amount - EMI Calculation.
- Secondary overhead distribution summary using Simultaneous Equations Method.
- Application of Matrix In Business Problems

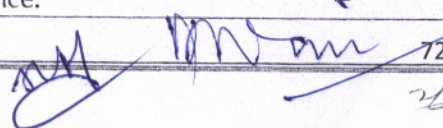
Text Books:

1. Saha: Mathematics for Cost Accountants, Central Publishers
2. R.G. Saha and Others - Methods and Techniques for Business Decisions, VBH
3. Dr. Sancheti and Kapoor: Business Mathematics and Statistics, Sultan Chand
4. Zamarudeen: Business Mathematics, Vikas
5. R.S Bhardwaj :Mathematics for Economics and Business
6. Madappa, mahadi Hassan, M. Iqbal Taiyab - Business Mathematics, Subhash
7. G.R. Veena and Seema : Business Mathematics and Statistics I.K. Intl Publishers

Note: Latest edition of text books may be used.

ms *mai*

Name of the Program: Bachelor Business Administration (BBA) Course Code: BBA.2.6 (OEC) Name of the Course: People Management		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs
Pedagogy: Classroom's lecture, tutorials, Group discussion, Seminar, Case studies.		
Course outcome: On successful completion of the course, student will demonstrate: <ol style="list-style-type: none"> 1. Ability to examine the difference between People Management with Human resource Management 2. Ability to explain the need for and importance of People Management. 3. Ability to explain role of manager in different stages of performance management process 4. Ability to list modern methods of performance and task assessment. 5. Ability to analyse the factors influencing the work life balance of an working individual. 		
Syllabus:		Hours
Module No. 1: Introduction to People Management		06
Diversity in organisation: age, gender, ethnicity, race, and ability. People Management: Meaning, Features, Significance of people management, Difference between People Management and Human Resource Management, impact of individual and organizational factors on people management.		
Module No. 2: Getting Work Done and Assessment and Evaluation		12
Getting work done: Challenges of getting work done, significance of prioritization and assigning work to team members. Performance Management: meaning, role of a manager in the different stages of the performance management process, Types of Performance assessment, Assessment and Evaluation Process of evaluation of tasks in the organisation. Modern tools of assessment and evaluation of tasks and performance.		
Module No. 3: Building Peer Networks and Essentials of Communication		12
Building Peer Networks: Understanding the importance of peer networks in an organization; being able to influence those on whom you have no authority; challenges Peer networking and different types of people networking in the workplace. Essentials of Communication: Concept of the communication process with reflection on various barriers to effective communication and ways to overcome, Types of Communication and Channels of Communication.		
Module No. 4: Motivation		08
Meaning, Importance and need for motivation, team motivation- meaning, importance team motivation, types of Motivators and Modern methods of motivation		
Module No. 5: Managing Self		07
Reflection on what does it mean to be a people manager; building a personal development plan for oneself, Self-Stress Management: Causes for stress, work life Balance, Importance of Work life balance, Factors influencing Work life Balance.		

 72

Skill Developments Activities:

1. Analyse two cases on any of the above content indicated above.
2. List out the modern tools to performance assessment and evaluation.
3. Conduct a survey of work life balance of working individuals
4. Draft a Career development of working individual in the middle level management.

Text Books:

1. McShane, Steven L. and Mary Ann Von Glinow, Organizational Behavior: Emerging Knowledge and Practice for the Real World. McGraw-Hill, latest edition, ISBN: 0-07-115113-3.
 2. Bernardin, H. John and Joyce E. A. Russell. Human Resource Management: An Experiential Approach. McGraw-Hill, 6/e. ISBN: 0078029163
 3. Argyris, C. (1974). Personality vs. Organization. Organizational Dynamics. Vol. 3. No. 2, Autumn.
 4. Blume, B. Baldwin, T. and Ryan, K. (2013). Communication Apprehension. A barrier to students leadership, adaptability and multicultural appreciation. Academy of Management Learning & Education, Jun, Vol. 12 Issue 2, p158-172.
 5. Colquitt, J.A., LePine, J.A., & Wesson, M.J. (2009) Organizational Behavior: Improving Performance and Commitment in the Workplace (International edition). New York: McGraw-Hill.
 6. Goleman, D. (1998). Working with Emotional Intelligence. Bantam Books,
- Note: Latest edition of text books may be used.
- [Handwritten signature]*

Name of the Program: Bachelor of Business Administration (BBA)		
Course Code: BBA 2.6 (OEC)		
Name of the Course: RETAIL MANAGEMENT		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs
Pedagogy: Classroom's lecture, tutorials, Group discussion, Seminar, Case studies.		
Course Outcomes: On successful completion Student will demonstrate ; <ol style="list-style-type: none"> An understanding of the types and forms of Retail business. Ability to examine Consumer Behaviour in various environment. Ability to analyse various Retail operations and evaluate them. Ability to analyse various marketing mix elements in retail operations. An understanding of Information Technology in retail business. 		
Syllabus:		Hours
Module No. 1: INTRODUCTION TO RETAIL BUSINESS		08
Definition - functions of retailing - types of retailing - forms of retail business ownership. Retail theories - Wheel of Retailing - Retail life cycle. Retail business in India: Influencing factors - present Indian retail scenario.		
Module No. 2: CONSUMER BEHAVIOUR IN RETAIL BUSINESS		08
Buying decision process and its implication on retailing - Influence of group and individual factors, Customer shopping behaviour, Customer service and customer satisfaction.		
Module No. 3: RETAIL OPERATIONS		08
Factors influencing location of Store - Market area analysis - Trade area analysis - Rating Plan method - Site evaluation. Retail Operations: Stores Layout and visual merchandising, Stores designing, Space planning, Inventory management, Merchandise Management, Category Management.		
Module No. 4: RETAIL MARKETING MIX		14
Introduction -Product : Decisions related to selection of goods (Merchandise Management revisited) - Decisions related to delivery of service. Pricing : Influencing factors - approaches to pricing - price sensitivity - Value pricing - Markdown pricing. Place : Supply channel - SCM principles - Retail logistics - computerized replenishment system - corporate replenishment policies. Promotion : Setting objectives - communication effects - promotional mix.		
Module No. 5: INFORMATION TECHNOLOGY IN RETAILING		07
Non store retailing (e-retailing) - The impact of Information Technology in retailing - Integrated systems and networking - EDI - Bar coding - Electronic article surveillance - Electronic shelf labels - customer database management system.		
Skill Developments Activities: <ol style="list-style-type: none"> Draw a retail life cycle chart and list the stages Draw a chart showing a store operations List out the major functions of a store manager diagrammatically List out the current trends in e-retailing List out the Factors Influencing in the location of a New Retail outlet 		
Text Books:		

1. Suja Nair; Retail Management, HPH
 2. Karthic - Retail Management, HPH
 3. S.K. Poddar & others - Retail Management, VBH.
 4. R.S Tiwari ; Retail Management, HPH
- Note: Latest edition of text books may be used.**