



ADIKAVI SRI MAHARSHI VALMIKI UNIVERSITY, RAICHUR

SYLLABUS

BBA

With Effect from 2024-25

**DISCIPLINE SPECIFIC CORE COURSE (DSC) FOR SEM I - VI, SKILL
ENHANCEMENT COURSE (SEC) FOR SEM IV/V/VI and ELECTIVE
COURSES FOR SEM V AND VI**

AS PER N E P (Revised): 2024

B.B.A. - Third Semester

Title: Financial Markets and Services

Code: D3BBA1T1

Credit Points: 04

Work Load: 4 Hours per week

Contact Hours: 60

Objective: to make students understand the role and function of the financial system and demonstrate an awareness of the current structure and regulation of the Indian financial services sector.

UNIT 1:

7 hours

Financial System: Introduction – Meaning – Classification of Financial System, Financial Markets – Functions and Significance of Primary Market, Secondary Market, Capital Market, & Money Market

UNIT 2:

17 hours

Financial Services: Meaning & Definition – Features – Importance, Types of Financial Services Merchant Banking- Definition, Services of Merchant Banks, Role of Merchant Bankers in Issue Management, Regulation/guidelines of Merchant Bankers in India. Hire purchase and instalment- meaning. Leasing- meaning, types of Lease, Evaluation of Leasing Option Vs. Buying option (problems) Venture capital – meaning, features, importance and Growth of Venture Capital in India Mutual Funds -Concept and Objectives.

UNIT 3:

17 hours

Factoring, Forfeiting, Discounting- meaning, difference between Factoring and Forfeiting, difference between Factoring and Discounting, types of factoring. Debt Securitisation- Concept, benefits of Securitisation. Credit Rating – Meaning & Functions, credit rate agencies in India. Credit cards meaning.

UNIT 4:

10 hours

Stock Exchanges In India: Concept of stock exchange, objectives, functions and economic importance; management and regulation of stock exchanges in India; major stock exchanges in India - BSE, NSE and OTCEI; SEBI establishment, objectives and functions; SEBI's regulations relating to stock markets. Listing Of Securities: Meaning – Merits and Demerits, Listing requirements, delisting- compulsory, voluntary

UNIT 5:

9 hours

Trading Mechanism on Indian Stock Exchanges: Open outcry system and screen based trading; settlement procedure - physical delivery v/s dematerialisation; rolling settlement - T+1, T+5, etc., transaction cost - trading cost, clearing costs and settlement costs; buying and selling shares - procedure; market order and limit order; internet trading; buying on margin and short sale; BSE – Share groups on BSE – BOLT System, NSE – Market segments.

References:

1. M Y Khan, “Financial Services”, TMH
2. E. Gordon and K. Natarajan, Financial Markets And Services, Himalaya publishing house
3. Bhole. L.M. and Jitendra Mahakud “Financial Institutions & Markets – Structure, Growth & Innovations”, TMH
4. Anthony Saunders & Marcia Millon Cornett, “ Financial Markets & Institutions”, TMH
5. Vinod Kumar Atul Gupta Manmeet Kaur Financial Markets Institutions & Financial Services, Taxmann

Paper: Cost And Management Accounting

Code: D3BBA1T2

Credit Points: 04

Work Load: 4 Hours per week

Contact Hours: 60

Objective: to enrich students with knowledge of techniques of Management and cost accounting for business management.

UNIT 1:

12 hours

Introduction – Meaning & Definition of Cost, Costing and Cost Accounting, Cost Concepts - Classification of Costs, Cost Unit, Cost Centre, Elements of Cost. Preparation of Cost Sheet. Meaning, scope, merits, tools and techniques of management accounting and need for analysing financial statements.

Unit – 2:

Standard Costing, Variance Analysis, Budgetary Control: Standard Costing Meaning, Variance analysis meaning and uses, Material variance, Direct labour variance, overheads variance problems. Meaning of a Budget, Budgetary control, Objectives of budgetary control, Types of Budgets, Materials budget, Production Budget, Master budget, Cash Budget, Fixed and Flexible Budget.

UNIT 3:

11 hours

Marginal costing: Concept of Marginal Costing Marginal Cost, variable cost, fixed cost, Contribution, BEP Analysis, Break Even Chart, Break Even Point, Profit Volume ratio, Application of Marginal cost: Target profit, Margin of Safety, Change in price, Make or buy, Add/ Drop product.

UNIT 4:

8 hours

Cash Flow Fund Flow Analysis: Meaning of cash and funds, uses of cash flow and fund flow analysis, preparation of cash flow statement (vertical form), preparation of fund flow statement (vertical form)

UNIT 5:

16 hours

Financial statement Analysis: Ratio analysis: Meaning of ratio analysis, importance of ratio analysis, types of ratios: liquidity ratios, leverage ratios, activity ratios and profitability ratios (problems on all types). Comparative Statement Analysis and Common Size Financial Statements: Meaning, Uses of Comparative and Common size financial statements, Comparative financial statement, Common size financial statement, Trend Analysis.

References:

1. Jain and Narang, Advanced Cost Accounting, Kalyani Publishers, Ludhiana.
2. Vanderbeck Edward, Principles of Cost Accounting, Cengage Learning, New Delhi.
3. Colin Drury, Cost and Management Accounting, Cengage Learning, New Delhi.
4. Bhabatosh Banerjee, Cost Accounting, PHI, New Delhi.
5. Khan and Jain, Cost Accounting, TMH, New Delhi.
6. Lanen, Anderson and Maher, Fundamentals of Cost Accounting, TMH, New Delhi.
7. Jawahar Lal and Srivastava, Cost Accounting, TMH, New Delhi.
8. M N Arora, Cost Accounting - Principles and Practice, Vikas Publications, New Delhi.
9. S N Maheswari, Cost and Management, Sultan Chand & Sons, New Delhi.
10. Kaplan and Atkinson, Advanced Management Accounting, PHI, New Delhi.

Title: Human Resource Management

Code: D3BBA1T3

Credit Points: 04

Work Load: 4 Hours per week

Contact Hours: 60

Objectives: to enable the students to understand Human Resource Management (HRM) function within an organization

UNIT I:

10hours

Human Resource Management – Concept, Meaning, and objectives of Human Resource Management. Process of Human Resource Management, Functions and Qualities of HR Manager, Difference between Human Resource Management and Personnel Management, Difference between HRM and HRD.

UNIT II:

8hours

Human Resource Planning – Meaning, Objectives of Human Resource Planning, and Process of Human Resource Planning, Job Analysis - Meaning and purpose of Job Analysis, Components of Job Analysis, Job Description & Job Specification - Meaning, Contents and Purpose of Job description and Job specification

UNIT III:

12hours

Recruitment & Selection – Meaning and difference between Recruitment and Selection, Objectives and sources of Recruitment, e-Recruitment and its advantages; Meaning and objectives of Selection, Steps or techniques in selection process. Employment Tests – Physical Ability test, Aptitude test, Personality test, Emotional Intelligence test. Hiring and Induction.

UNIT IV:

12hours

Training and Development – Meaning, Objectives of Training, Training Needs Analysis, Training Methods, Training Evaluation, Management Development Program – Meaning and objectives of MDP, Techniques of MDP, Differences between Training and Management Development, E-Learning: Computer-based Training, Web-based training, Tele or Video conferencing.

UNIT V:

8hours

Performance Appraisal – Concept, features, objective, Methods of appraisal: Traditional methods and Modern methods of Appraisal. Career planning, stages of career, Succession planning, Career development techniques.

References:

1. P Subba Roa, Essentials of Human Resource Management, Himalaya Publication
2. Monappa, Arun and Mirza S. Saiyadain; 'Personnel Management'; Tata McGraw-Hill Publishing Company Limited; New Delhi; Latest edition.
3. C B Gupta, Human Resource Management, Sultan Chand & Sons
4. K.Ashwatappa, Human Resource And Personnel Management, Tata McGraw-Hill Education
5. Human Resource Management, David A. Decenzo, Stephen Robbins, Susan L., Wiley
6. Human Resources Management, Mirza S. Saiyadain, Mcgraw Higher Ed

Paper: Entrepreneurship and Start-ups

Code: D3BBA2T1

Course Credits: 04

Total Contact Hours : 60

Course Objective: To develop conceptual and analytical skills and learn to work as an entrepreneur.

Unit – I: Introduction to Entrepreneurship: Introduction to Entrepreneurship, Definition of Entrepreneur, Entrepreneurial Traits, and Entrepreneur vs. Manager, Entrepreneur vs. Entrepreneur. The Entrepreneurial decision process. Role of Entrepreneurship in Economic Development, Ethics and Social responsibility of Entrepreneurs. Start-up Opportunities for Entrepreneurs in India and abroad. Types of Startups. Unicorn business in India. Process of Business startups, reasons for startup failures.

Unit – II: The Business Plan: Nature and scope of Business plan, Writing Business Plan, Evaluating Business plans, Using and implementing business plans. Marketing plan, financial plan and the organizational plan, Launching formalities. Start ups, procedure to establish new units. Concept of Unicorns.

Unit – III: Financing and Managing the new venture: Sources of capital, Record keeping, recruitment, motivating and leading teams, financial controls. Marketing and sales controls. E-commerce and Entrepreneurship, Internet advertising. Role of Directorate of Industries and Commerce, District Industries, Centers (DICs), Industrial Development Corporation (IDC), State Financial corporation (SFCs), Commercial banks Small Scale Industries Development Corporations (SSIDCs), Khadi and village Industries Commission (KVIC), National Small Industries Corporation (NSIC), Small Industries Development Bank of India (SIDBI) Karnataka State Industrial Investment Development Corporation (KSIIDC). Funding with Equity, Financing with Debt, Funding startups with bootstrapping, crowd funding, strategic alliances. The Legal Environment- Approval for New Ventures-Taxes or duties payable for new ventures.

Unit IV : Incubation support and Government Initiatives for Startups 12 hours

Meaning, objectives and functions of Incubation centre, major startups incubations in India. Government initiatives - Seed fund, MUDRA yojana, ATAL Innovation mission, MSME multiplier grants scheme, Self-Employment and Talent Utilization.

Unit-V: Stages of growth in a new venture- Growing with the market - Growing within the industry- Venture life patterns- Reasons for new venture failures- Scaling Ventures – preparing for change - Leadership succession. Support for growth and sustainability of the venture. Dealing with Failure: Bankruptcy, Exit Strategies-Selling the business - Cashing out but staying in-being acquired- Going Public (IPO) –Liquidation.

Books for Reference:

1. Mark. J. Dollinger: Entrepreneurship, Strategies and Resources, Pearson Edition.
2. P. C. Jain: Handbook for Entrepreneurs, Entrepreneurship Development of India, Oxford Publications.
5. Robert D. Hisrich, Michael P. Peters & Dean A. Shepherd: Entrepreneurship, Sixth edition, Tata McGraw Hill Publications.
- 6 S. S. Khanka: Entrepreneurship Development, S. Chand Publications.
- 7.S. V. S. Sharma: Developing Entrepreneurship - Issues and Problems.
8. Udai Pareek & T. V. Rao : Developing Entrepreneurship.
- 9 . Kathleen R Allen, Launching New Ventures, An Entrepreneurial Approach, CengageLearning, 2016.
10. AnjanRaichaudhuri, Managing New Ventures Concepts and Cases, Prentice Hall International, 2010.
3. S. R. Bhowmik& M. Bhowmik, Entrepreneurship, New Age International, 2007.
4. Steven Fisher, Ja-nae' Duane, The Startup Equation -A Visual Guidebook for BuildingYour Startup, Indian Edition, Mc Graw Hill Education India Pvt. Ltd, 2016.
5. Donald F Kuratko, Jeffrey S. Hornsby, New Venture Management: The Entrepreneur'sRoad Map, 2e, Routledge, 2017.
6. Vijay Sathe, Corporate Entrepreneurship, 1e, Cambridge, 2009