

Education to Excel

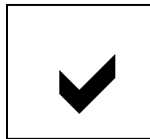
SBRR Mahajana First Grade College (Autonomous)

Jayalakshmipuram, Mysore - 570012 Karnataka, INDIA

Affiliated to University of Mysore,

Re-Accredited by NAAC with 'A' Grade, College with Potential for Excellence

UG



PG



SYLLABI OF I & II SEMESTER

DEPARTMENT OF BUSINESS ADMINISTRATION

Choice Based Credit System – 2019

Credit Pattern for Courses

L: Lecture; T: Tutorial; P: Practicals

DETAILS OF BBA SUBJECTS AND SYLLABUS					
Sl No.	COURSE S Type	Course	Credits	L:T:P Pattern	Work hours per week
I Semester					
1.1	AECC	Kannada-1/Sanskrit/Urdu/Tamil/ Telugu//Marathi/Hindi	3	2:1:0	4
1.2	AECC	English-1	3	2:1:0	4
1.3	DSC-1	Financial Accounting -I	5	4:1:0	6
1.4	DSC-2	Principles of Management	4	3:1:0	5
1.5	DSC-3	Business Environment	4	3:1:0	5
1.6	AECC	Environmental studies	3	2:1:0	4
			22		28hrs
II Semester					
2.1	AECC	Kannada- 2/Sanskrit/Urdu/Tamil/Telugu/Marathi/Hindi	3	2:1:0	4
2.2	AECC	English-2	3	2:1:0	4
2.3	DSC-4	Business Decision Theories	4	3:1:0	5
2.4	DSC-5	Management of Services	4	3:1:0	5
2.5	DSC-6	Financial Accounting - II	5	4:1:0	6
2.6	AECC	Constitution of India	3	2:1:0	4
			22		28hrs
III Semester					
3.1	AECC	Kannada-3/Sanskrit/Urdu/Tamil/ Telugu/ /Marathi/Hindi	3	2:1:0	4
3.2	AECC	Business Communication-I(English – 3)	3	2:1:0	4
3.3	DSC-7	Management Information System	4	2:0:2	6
3.4	DSC-8	Financial Accounting-III	5	4:1:0	6
3.5	DSC-9	Cost Accounting	5	4:1:0	6
3.6	AECC	Disaster Management	2	2:0:0	2
			22		28hrs
IV Semester					
4.1	AECC	Kannad-4/Sanskrit/Urdu/Tamil/ Telugu//Marathi/Hindi	3	2:1:0	4
4.2	AECC	Business Communication-II (English – 4)	3	2:1:0	4
4.3	DSC-10	Quantitative Techniques	5	4:1:0	6
4.4	DSC-11	Commercial Law	4	3:1:0	5
4.5	DSC-12	Organizational Behavior	4	3:1:0	5
4.6	DSC-13	Management Accounting	5	4:1:0	6
			24		30hrs

BBA CBCS Syllabus 2019-20

V Semester						
5.1	DSC-14	Company Law	4	3:1:0	5	
5.2	DSC-15	Business Statistics-I	5	4:1:0	6	
5.3	DSC-16	Tax Management-I	5	4:1:0	6	
5.4	SEC-1	Business Research Methods / Project Management 1	4	3:1:0	5	
	SEC-1			3:1:0	5	
5.5	DSE-1	Elective-I(MM/HRM/FM/B&I/TM)	5	4:1:0	6	
5.6	DSE-2	Elective-II (MM/HRM/FM/B&I/TM)	5	4:1:0	6	
			28		39hrs	
VI Semester						
6.1	DSC-17	Entrepreneurship and Small Business Management	4	3:1:0	5	
6.2	DSC-18	Business Statistics-II	5	4:1:0	6	
6.3	DSC-19	Tax Management-II	5	4:1:0	6	
6.4	SEC-2	Business Policy /	4	3:1:0	5	
A	SEC-2	Project Report2				
6.4	B			0:2:2	8	
6.5	DSE-3	Electives-III(MM/HRM/FM/B&I/TM)	5	4:1:0	6	
6.6	DSE-4	Elective-IV(MM/HRM/FM/B&I/TM)	5	4:1:0	6	
			28		42hrs	
Total: 146 credits						
DSC = Discipline Specific Course			SEC = Skill Enhancement Courses			
Specific Elective			DSE = Discipline			
			AECC = Ability Enhancement Compulsory Courses			
* Any one of the languages from Kannada/Sanskrit/Urdu/Tamil/Telugu/Marathi/Hindi/French/German/Persian/Arabic						

FINANCIAL ACCOUNTING-I

Unit 1 - Meaning of Accounting – Accounting Principles – Concepts and Conventions-Distinction between capital and Revenue-Accounting Standards - Meaning – objectives – Indian Accounting Standards – IFRS. Systems of Book- Keeping – Rules of double entry -Preparation of Journal and Ledger.

Unit 2- Subsidiary Books – Purchase, Purchase Returns, Sales, Sales Returns, Cash Book, Petty Cash Book, Journal proper, Bills Receivable and Bills Payable Book (Format and Theory only). Problems on Three Column Cash Book.

Unit 3-Preparation of Trial Balance- Preparation of Final Accounts of Sole - Trading Concern, Trading Account, Profit and Loss Account and Balance Sheet.

Unit 4- Depreciation – Meaning, Causes, Methods of Depreciation. Problems on Straight - line method, Written down value method.

Unit 5- Consignment- Meaning- Differences between Sales and Consignment – Proforma Invoice – Account Sales- Problems on consignment (at cost and Invoice price)- Normal loss and Abnormal loss.

Unit 6 - Bills of Exchange- meaning, Features- parties to Bill of Exchange- Noting and Protest – Discounting – Endorsement – Renewals of Bills - Dishonor of Bills, Simple problems on Trade Bills.

References:

1. Financial Accounting- B S Raman
2. Financial Accounting -I &II G.H. Mahadevaswamy & B H Suresh
3. Advanced accounting -M C Shukla and T S Grewal
4. Financial Accounting- S P jain and Narang K L
5. Advanced accounting- P C Tulsian
6. WWW.accountingcoach.com
7. WWW.mbacrystalball.com
8. WWW.profitbooka.net
9. <https://businessjargons.com>

PRINCIPLES OF MANAGEMENT

Unit 1: Introduction to Management: Meaning and Definition – Nature - Management Process – Management Functions – Levels of Management and Skills – Importance - Management Thinkers: F W Taylor - Henry Fayol – Elton Mayo - Peter F.Druker and Prahalad. Recent trends in Management-Introduction to KAIZEN and TQM.

Unit 2: Planning & Decision Making : Meaning & Definition of Planning – Planning Process Purposes of Planning – Features and Importance Benefits of Planning - Types of Plans - Short

Range & Long Range Plans - Strategic and Operational Plans, Policies & Procedures, Budgets and Projects - Decision Making : Meaning - Decision Making Process – Individual Vs Group Decision Making - Advantages & Disadvantages of Group Decision Making

Unit 3: Organising & Staffing : Meaning & Definition of organization - Nature - Principles of Organisation - Formal & Informal Organisations – Functional Organisation- Unity of Command, Span of Control – Delegation of Authority & Responsibility – Advantages of Delegation, Barriers to Delegation - Centralisation and Decentralization. Recruitment- Staffing: Meaning, Process, Importance, Functions- Sources of Recruitment- Selection-Procedure.

Unit 4 : Directing & Communication-

Meaning and Definition of Communication - Nature, Objectives and Importance of Communication - Forms of Communication: Oral, Written and Body Language. Types of Communication: Upward, Downward, Horizontal, Vertical, Diagonal- Formal & Informal Communication- Barriers to Communication- Measures to Overcome Barriers to Communication .

Unit 5: Controlling: Meaning & Definition of Controlling- Control Process – Types of Control : Feed forward, Concurrent and Feedback Controls –MBO – MBE – Control Techniques: PERT – CPM – JIT, Budgetary Control – Auditing : Internal and external Auditing

References:

- 1.Principles of Management- Prasad L.M
2. Principles of Management-. Koontz andn O’Donnel
- 3.Business Organisation and Management- Bhooshan Y.K.
4. Practice of Management- Peter F. Druckar
5. Principles of Management- T.N. Chabbra
6. WWW.toolshero.com
7. WWW.12manage.com
8. WWW.skillsyouneed.com
9. WWW.edx.org

BUSINESS ENVIRONMENT

Unit 1- Introduction and characteristics– Concepts of Vision, Mission & Strategy Statements– Types of Environment:– Internal to the Enterprise– Value System, Management Structure and Nature, Human Resource, Company Image and Brand Value– Digital Economic Environment,

Unit 2- External environment to the Enterprise: Micro Environment-Suppliers, Competitors, Lenders, Macro Factors- Demographic, Political, Economic- Financial Institutions and Markets. - Legal, Technological, Socio-Cultural, Ecological & global.

Unit 3- Forms of Business Organization- Concept and characteristics in relation to following business models:–Sole Proprietorship– Partnership& LLP— HUF and Family Business– Cooperatives, Societies and Trusts-Company – Statutory Bodies and Corporations–PSU– MNCs. TNC, Universal companies.

Unit 4- Global business environment- -International economic environment - International political environment- cultural environment - WTO-IMF-World Bank- Functions- Roles

Unit 5-Emerging Trends in Business& Business foundation skills Concepts, Network Marketing– Franchising– Business Process Management (BPM), Knowledge Process management (KPO) –E-Business– M-Commerce- Business foundation skills-Business Concept Development-Introduction to Innovation and Design thinking-Critical thinking-Crisis management – Start up initiative-Incubation- Government initiatives.

References:

1. Indian Business Environment : Role of Micro and Macro Environment of Business Decisions: RanjithPappachan.
2. Business Environment: Indian and Global Perspectives- Faisal Ahmed, M. Absar Alam
3. Essentials of business environment K Ashwathappa
4. Business Environment Text and cases Francis Cherunilam
5. 4. International business , Text and cases Sundaram & Black
6. WWW.economicdiscussion.net
7. WWW.icmrindia.org
8. WWW.investopedia.com
9. <https://businessjargons.com>

SEMESTER II

BUSINESS DECISION THEORIES

UNIT-I

Introduction to Business Economics-Basic concepts- Consumption- Utility Analysis - Law of Diminishing Marginal Utility.

UNIT-II

Basic concepts—Demand analysis: Meaning of demand—Law of demand—Classification of demand—Demand function—Measure of demand—Methods of measurement of demand. Supply analysis: Law of supply—Determinants of supply—Supply function—Elasticity of supply—Equilibrium.

UNIT-III

Market structure—Monopoly—Duopoly—Oligopoly and Perfect competition

UNIT- IV

Consumer Behaviour: Meaning—factors influencing consumer behavior. Indifference curve analysis: Assumptions of indifference curve analysis—Properties of indifference curve.

UNIT- V

National Income: Definitions—Concepts of national income—GDP—Methods o of

measurement of GDP—NDP— NNP- GNP—considerations for measuring GNP—Income method--Expenditure method and Value added method. Methods of measuring National Income—Limitations of each method.

Reference:

1. Managerial Economics-Varshini and Maheshwari
2. Managerial Economics-Mithani D M
3. Managerial Economics-Dwivedi D N
4. Managerial Economics-Joel Dean
5. Managerial Economics-Kaveri R Sudhanayak
6. WWW.economicdiscussion.net
7. WWW.yourarticlelibrary.com
8. WWW.simplilearn.com
9. <https://quickeconomics.com>

MANAGEMENT OF SERVICES

Unit 1- Introduction- Meaning of Services- Concept- Characteristics of Services- Classification of Services- Marketing Mix in Service Industry- Growth of Service Sector- Service Processes- Building Customer Loyalty – Managing the Service Sector.

Unit 2- Banking and Insurance Services- Introduction- Traditional Services- Recent Trends in Banking Services. Insurance- Introduction- Meaning and Definition of Insurance- Types of Insurance- Life Insurance-Products of Life Insurance-General Insurance- Types of General Insurance.

Unit 3- Management of Hotel Industry: Hotels- Facilities- The Guest Cycle- Classifications of Hotels-Marketing Mix of Hospitality Industry.

Unit 4- Hospital and Educational Service- Evolution of Hospital Industry- Nature of Service- Risk Involved in Health Care Services- Marketing of Medicinal Services – Hospital Extension Services- Pharmacy-, Nursing – Medical Transcription. Educational System- Issues in Education System- Modern trends in Education Service

Unit 5- Tourism Service : Introduction- Evolution of Tourism Industry – Concept and Nature of Tourism – Significance of Tourism Industry – Marketing Segmentation in Tourism – recent trends in Tourism and Travel Service-Wellness Tourism.

Unit 6- Event management Service: Introduction, Types of Event Management -Corporate Event Management, Private Events, Small Events, Grand Events, Musical Events, Sports Events, Fashion Shows, Children Events, Trade Fairs And Exhibitions, Conference Event Management, Product Launch Event Management-Event Management Software, Event Management Industry in India-an Overview.

Reference:

1. Management of banking and insurance services- K Ram murthy, - Sharadha - Anthony Samson -- M P Pavan Kumar
2. Management of services - - Cma Trinesh And Banu Prakash
3. Service Management- Sunil Rao
4. Service Management And Operation – Cengiz haksevertile – Pearson education
5. Service Management – K. Venkataramana-
6. Event Management – Ashuthosh Chaturvedi
7. Tourism Concepts, Theory and Practices –Dileep
8. WWW.universityofcalicut.info
9. <https://digitalcommons.fiu.edu/>
10. [2. www.ddegjust.ac.in/studymaterial/mba/mm-411.pdf](http://2.www.ddegjust.ac.in/studymaterial/mba/mm-411.pdf)
11. www.universityofcalicut.info/.../VI%20Sem.%20BBA%20-%20Marketing%20Speciali

FINANCIAL ACCOUNTING –II

Unit 1 -Joint-Venture: Meaning, objectives, Methods of preparing Accounts with separate books and without separate books.

Unit 2-Branch Accounts and Departmental Accounts: Meaning, objectives and Types-Dependent Branches – Problems on Debtors system only at Cost and Invoice price.

Unit 3-Hire purchase: Meaning, Features, Sale v/s Hire purchase - problems on Hire purchase (Excluding Repossession, Stock and Debtors).

Unit 4-Installment system: Meaning, Differences between and Installment purchase – problems on Installment system.

Unit 5-Partnership Accounts- Fixed Capital system v/s Fluctuating Capital system. Accounting treatment on Admission, Retirement and Death of a partner.Treatment of goodwill, Sacrificing Ratio and Gain Ratio.Problems on Admission, Retirement and Death of a partner.

Unit 6-Dissolution of partnership firm, Preparation of Accounts .

References:

1. Financial Accounting- B S Raman
2. Advanced accounting- RL Gupta & Radha swamy M
3. Advanced accounting- M C Shukla and T S Grewal
4. Financial Accounting- S P jain and Narang K L
5. Advanced accounting- P C Tulsian
6. WWW.tutorialspoints.com
7. WWW.accaglobal.com
8. <https://studylib.com>
9. WWW.accountingtools.com

SCHEME OF EXAMINATION AND EVALUATION:

There shall be university examination at the end of each semester for maximum marks of 80 for Theory examination and the Continuous Assessment will be for 20 marks. In case of courses less than 3 credits term end examination will be for 40 marks and Continuous Assessment is for 10 marks. All courses of this program except courses that are common to all other graduate program of the University of Mysore shall be set/valued/reviewed by BOE of Management for a maximum of 80 marks. The pattern of question paper will be as follows:

Part- A: Answer any two out of four questions. $2*15= 30$

Part-B : Answer any three out of five questions. $3*10= 30$

Part- C : Answer any four out of six questions. $4*05=20$

TOTAL **80**

Evaluation of each course is divided into continuous assessment (CA) and end term examination with marks allocated as shown in the table.

Scheme of Assessment

Course Type	C1	C2 (Including ABFR)	C3		Total
	Marks	Marks	Marks	Duration (Hrs)	
DSC	10	10	80	3	100
SDE	10	10	80	3	100
SEC	10	10	80	3	100
Project Work	30	30	40	3	100
AECC	10	10	80	3	100

Continuous Assessment shall be carried out in two stages: One, after eight weeks of instructions designated as C1, C2 is the preparation of Activity Based Field Report. In each semester, students shall carry out field/factory visits and collect data (primary/secondary) on an activity pertaining to the subject in consultation with the concerned teacher called Activity Based Field Report (ABFR). The ABFR shall be submitted before the sixteenth week of the semester to the concerned teacher, who in turn will evaluate and submit the marks list along with C1 and C2 marks. The end of term examination designated as C3 will be held between eighteenth and twentieth weeks of the semester.

Continuous assessment shall be through Activity Based Field Report, announced and surprise tests, term papers / seminars / quizzes / case discussions, viva, and practicals.

The breakup of marks will be as follows:

- | | |
|--|-------------------------|
| a. C1(Covering the first half of the syllabus) - | 10 Marks |
| b. C2(Activity Based Field Report and case studies) - | 10 Marks |
| c. C3 (Covering entire syllabus) - | 80 Marks |
| | Total =100 Marks |

Term end examination (C3) shall be of 3 hours duration for each course.