

VIJAYA COLLEGE, R. V. ROAD, B-4
DEPARTMENT OF COMMERCE AND MANAGEMENT

ACADEMIC PLANNER UNITIZATION 2023-24

B.B.A-ODD SEM

NEP 2020 SYLLABUS

SUBJECT: MANAGEMENT PRINCIPLES & PRACTICE

SEMESTER: I SEM BBA

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
AUG 2023	I	MODULE-1: INTRODUCTION TO MANAGEMENT Introduction –Meaning, Evolution of management thought, Pre- Scientific Management Era,	VSK
	II	Classical Management Era, Neo-Classical Management Era, Modern Management Era;	
	III	Nature and Characteristics of Management - Scope and Functional areas of Management; Management as a Science, Art or Profession; Management and Administration; Principles of Management.	
	IV	MODULE-2: PLANNING AND DECISION MAKING Nature, Importance and Purpose of Planning - Planning Process; Objectives; Types of plans (Meaning only);	
SEPT 2023	I	Decision making- Importance and steps; MBO and MBE (Meaning only)	
	II	MODULE -3: ORGANIZING AND STAFFING Nature and purpose of Organization; Principles of Organizing; ;	
	III	Centralization vs Decentralization of Authority and Responsibility, Span of Control; Nature and importance of Staffing, Delegation of Authority; Types of Organization - Departmentation, Committees	
OCT 2023	I	MODULE-4: DIRECTING AND COMMUNICATING Meaning and Nature of Direction, Principles of Direction; Communication - Meaning and Importance, Communication Process, Barriers to Communication, Steps to overcome barriers, Types of Communication;	

	II	Motivation theories – Maslow's Need Hierarchy Theory, Herzberg's Two Factor Theory, McGregor's X and Y theory. Leadership – Meaning, Formal and Informal Leadership, Characteristics of Leadership;	
	III	Leadership Styles – Autocratic Style, Democratic Style, Participative Style, Laissez Faire Leadership Styles, Transition Leadership, Charismatic Leadership Style.	

NOV 2023	I	MODULE-5: COORDINATING AND CONTROLLING Coordination–Meaning, Importance and Principles. Controlling-Meaning and steps in controlling, Essentials of Effective Control system, Techniques of Control (in brief).	
	II	MODULE-6: BUSINESS SOCIAL RESPONSIBILITY AND MANAGERIAL ETHICS Business Social Responsibility - Meaning, Arguments for and against Business Social Responsibility;	
	III	Managerial Ethics – Meaning - Importance of Ethics in Business, Factors that determine Ethical or Unethical behaviour.	
	IV	Green management - Meaning, Green Management Actions; Revision	

SUBJECT: FUNDAMENTALS OF

ACCOUNTING SEMESTER: I SEM BBA

MONT H	WEE K	PORTIONS COVERED	TEACHER S HANDLIN G
NOV 2023	I	MODULE 1: INTRODUCTION TO FINANCIAL ACCOUNTING- meaning, definition, objectives functions, significance, users of accounting information, limitations, Accounting cycle. Accounting Principles, Concepts and Conventions, Accounting,	RSG
	II	Accounting Standards- objectives- significance of accounting standards. List of Indian Accounting Standards.(INDAS).	
	III	Module -2:Accounting Process- Meaning of Double entry system – Process of Accounting – Kinds of Accounts – Rules- Transaction Analysis – Journal	

	IV	Ledger – Balancing of Accounts – Trial Balance – Problems on Journal, Ledger Posting and Preparation of Trial Balance. (Practical Problems).	
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SEPT 2023	I	MODULE 3: SUBSIDIARY BOOKS- Meaning – Significance – Types of Subsidiary Books – Preparation of Purchases Book, Sales Book, Purchase Returns Book, Sales Return Book, Bills Receivable Book, Bills Payable Book.
	II	Types of Cash Book- Simple Cash Book, Double Column Cash Book, Three Column Cash Book, and Petty Cash Book -Problems.
	III	Bank Reconciliation - meaning, causes of differences, importance, preparation and presentation of BRS (Practical Problems).
O CT 20 23	I	MODULE 4: FINANCIAL ACCOUNTS OF PROPRIETARY CONCERN- special adjustments like depreciation, outstanding expenses and prepaid expenses, outstanding incomes and incomes received in advance
	II	provision for doubtful debts, interest on drawings and interest on capital.
	III	Problems on TRIAL BALANCE, FINAL ACCOUNTS OF PROPRIETARY CONCERN
	IV	MODULE 5: COMPUTERISED ACCOUNTING Introduction-Meaning of accounting software, types accounting software
NOV 2023	I	Accounting software Tally-Meaning of Tally software – Features – Advantages. Creating a New Company, Basic Currency information, other information, Company features and Inventory features. Configuring Tally - General Configuration, Numerical symbols accounts /inventory info – master configuration -voucher entry configuration.
	II	Working in Tally: Groups, Ledgers, writing voucher, different types of vouchers, voucher entry Problem on Voucher entry – Generating Basic Reports in Tally-Trail Balance, Accounts books, Cash Book, Bank Books, Ledger Accounts, Group Summary, Sales Register and Purchase Register, Journal register, Statement of Accounts, Trading and profit account and Balance Sheet.
	III	Accounts books- Cash Book, Bank Books, Ledger Accounts,

	IV	Group Summary, Journal Register, Statement of Accounts and Balance Sheet.	
DEC 2023	I	Journalizing (Practical Problems); Ledger (Practical Problems),	
	II	Revision	

SUBJECT: MARKETING MANAGEMENT

SEMESTER: I SEM BBA

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
AUG 2023	I	MODULE 1: INTRODUCTION TO MARKETING Meaning and Definition, Concepts of Marketing, Approaches to Marketing, Functions of Marketing.	KSMD
	II	Recent trends in Marketing-E- business, Tele-marketing, M- Business	
	III	Green Marketing, Relationship Marketing, Concept Marketing,	
	IV	Digital Marketing, social media marketing and E-tailing (Meaning only).	
SEP 2023	I	MODULE 2: MARKETING ENVIRONMENT Internal environment, and External environment	
	II	Microenvironment – The company, suppliers, marketing intermediaries’ competitors, public and customers; Macro Environment- Demographic, Economic,	
	III	Natural, Technological, Political, Legal, Socio-Cultural Environment.	
OCT 2023	I	MODULE 3: MARKET SEGMENTATION AND CONSUMER BEHAVIOUR Meaning and Definition	
	II	Bases of Market Segmentation, Requisites of Sound Market Segmentation	
	III	Consumer Behaviour - Factors influencing Consumer Behaviour;	
	IV	Buying Decision Process	
NOV 2023	I	MODULE 4: MARKETING MIX Meaning, Elements of Marketing Mix (Four P's) – Product, Price, Place, Promotion	
	II	Product-Product Mix, Product Line, Product Lifecycle, New Product Development, Reasons for	

		Failure of New Product, Branding, Packing and Packaging, Labelling,	
	III	Pricing – Objectives, Factors influencing Pricing Policy, Methods of Pricing;	
	IV	Physical Distribution–Meaning, Factors affecting Channel Selection, Types of Marketing Channels.	
DEC 2023	I	Promotion- Advertisement, Sales promotion	
	II	Public Relations, Publicity, Personnel Selling	
	III	MODULE 5: SERVICES MARKETING Meaning and definition of services, difference between goods and services, features of services, seven P's of services marketing (concepts only).	
	IV	Revision	

OPEN ELECTIVE

FROM ENGLISH DEPARTMENT

SUBJECT: CRITICAL THINKING AND ANALYSIS

SEMESTER: I SEM BBA

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
Nov 2023	I	Unit – 1 History and evolution of short stories	
	II	Unit – 2 components of short story	
	III	Unit – 3 Literary Devices & Narrative Styles	
	IV	Unit – 4 Short Stories – 1. Games at Twilight	
December 2023	I	2. The Luncheon	
	II	3. The Broker; 4. War,	
	III	5. Just Lather That's All	
	IV	Revision	

FROM STATISTICS DEPARTMENT

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
Nov 2023	I	Unit – 1 Statistical Data & Descriptive Statistics	
	II	Unit – 1 Statistical Data & Descriptive Statistics	
	III	Unit – 2 Simple Correlation & Regression Analysis	
	IV	Unit – 2 Simple Correlation & Regression Analysis	
Dec 2023	I	Unit – 3 Index Numbers	
	II	Unit – 3 Index Numbers	
	III	Unit – 4 Time Series	
	IV	Unit – 4 Time Series	

SUBJECT: COST ACCOUNTING

SEMESTER: III SEM BBA

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
OCT 2023	I	UNIT 1: INTRODUCTION TO COST ACCOUNTING Introduction: Meaning, Objectives, Importance and Uses of Cost Accounting, Difference between Cost Accounting and Financial Accounting;	RSG
	II	Various elements of Cost and Classification of Cost; Cost Object, Cost Unit, Cost Centres; Cost Reduction and Cost Control; Limitations of Cost Accounting;	
	III	UNIT 2: MATERIALS COST Materials: Meaning, Importance and Types of Materials - Direct and Indirect Material. Materials control: Technique of Inventory Control- Problems on Level setting and EOQ	
	IV	Procurement: Procedure for procurement of materials and documentation involved in procurement of materials	
NOV 2023	I	preparation of Stores Ledger/ Account - FIFO, LIFO, Simple Average Price and Weighted Average Price Methods- problems	

	II	Module No. 3: Labour Cost- Labour Cost: Meaning and Types of labour cost –Attendance procedure-Time keeping and Time booking and Payroll Procedure; Idle Time- Causes and Treatment of Normal and Abnormal Idle time, Over Time- Causes and Treatment (theory only). - Labour Turnover- Meaning, Reasons and Effects of labour turnover	
	III	Methods of Wage Payment: Time rate system and piece rate system, and the Incentive schemes - Halsey plan, Rowan plan and Taylor differential piece rate system –problems based on calculation of wages and earnings only.	
	IV	UNIT 4: OVERHEADS-Meaning and Classification of Overheads; Accounting and Control of Manufacturing	
DEC 2023	I	Overheads: Estimation and Collection, Cost allocation, Apportionment, Re-apportionment and Absorption of Manufacturing Overheads	
	II	Problems on Primary and Secondary distribution and Secondary distribution using Reciprocal Service Methods only (Repeated Distribution Method and Simultaneous Equation Method);	
	III	Absorption of overheads: Meaning and Methods of Absorption of overheads; Problems on Machine hour rate.	
	IV	Module No. 5: Cost Sheet - Cost Sheet - Meaning and Cost heads in a Cost Sheet, Presentation of Cost Information in Cost Sheet.	
JAN 2024	I	PROBLEMS ON COST SHEET	
	II	PREVIOUS YEAR QUESTION PAPER SOLVED	
	III	REVISION	

SUBJECT: ORGANIZATION BEHAVIOUR

SEMESTER: III SEM BBA

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
OCT 2023	I	Module No. 1: Organizational Behaviour and Foundations Of Individual Behaviour Organization Behaviour– Meaning, Definition of OB, Importance of OB, Foundations of OB	AP
	II	Individual behaviour - Personal Factors,	

		Environmental Factors, organization systems and resources.	
	III	Personality-Meaning, Determinants and Traits of Personality	
	IV	Perception- Meaning, Factors influencing perception, Perceptual Process, Perceptual Errors.	
NOV 2023	I	Module No. 2: Group and Team Dynamics: Group Dynamics-Meaning, Types of Group, Development of Groups- Stages of Group Development, Determinants of Group Behaviour.	
	II	Team Dynamics- Meaning, Types of Teams: Conflict-sources of conflict and ways of resolving conflict.	
	III	Module No. 3: Change Management- Introduction to Change Management: Meaning of Change, Importance and Nature of Planned Change, Factors Influencing Change	
	IV	Resistance to Change, Overcoming Resistance to Change.	
DEC 2023	I	Module No. 4: Organizational Development- Organizational Development: Meaning and Nature of Organizational Development (OD)	
	II	Process of Organizational Development: Overview of Entering and Contracting	
	III	Diagnosing: Meaning of Diagnosing, Comprehensive Model for Diagnosing Organizational Systems (Organizational Level, Group Level and Individual Level).	
	IV	Module No. 5: OD Interventions: How to Design Effective Interventions,	
JAN 2024	I	Overview of OD interventions - Human Process Interventions, Techno Structural Interventions,	
	II	HRM Interventions and Strategic Change Interventions, Conditions for optimal success of OD.	
	III	REVISION	

SUBJECT: STATISTICS FOR BUSINESS DECISIONS

SEMESTER: III SEM BBA

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
OCT 2023	I	UNIT 1: INTRODUCTION TO STATISTICS: Introduction – Meaning, Functions and Uses of Statistics; Collection of Data - Techniques of Data Collection – Census Technique and Sampling Technique	KSMD

		(Concepts).	
	II	Classification: Meaning, and Methods of Classification of Data, Tabulation: Meaning, Parts of a Table – Simple problems on Tabulation.	
	III	Diagrammatic Presentation: Bar Diagrams – Simple Bars, Multiple Bars, Percentage Sub-divided Bar Diagram; Two Dimensional Diagrams – Pie Diagram.	
NOV 2023	I	UNIT 2: MEASURES OF CENTRAL TENDENCY AND DISPERSION Arithmetic Mean: Calculation of Arithmetic Mean for Individual, Discrete and Continuous Series-Problems using Direct Method only.	
	II	Median: Calculation of Median for Individual, Discrete and Continuous Series.	
	III	Mode: Calculation of Mode for Individual, Discrete and Continuous Series using Inspection Method only (Excluding problems using Grouping Tables),	
	IV	Empirical relation between Mean, Median and Mode	
DEC 2023	I	UNIT 5: TIME SERIES ANALYSIS: Meaning, Components, fitting a straight-line trend using Least Square Method (Problems where $\Sigma X=0$ only), calculation and estimation of trend values.	
	II	Least Square Method (Problems where $\Sigma X=0$ only), calculation and estimation of trend values.	
	III	UNIT 3: MEASURES OF DISPERSION AND SKEWNESS: Measures of Dispersion: Absolute and Relative measures of dispersion - Standard Deviation in Individual, Discrete and Continuous Series – Problems	
	IV	Measures of Skewness: Calculation of Karl Pearson's Co-efficient of Skewness (Uni-modal) – Problems	
JAN 2024	I	UNIT 3: CORRELATION AND REGRESSION ANALYSIS: Correlation Analysis- Meaning, Types of Correlation, Calculation of Karl Pearson's coefficient of Correlation	
	II	Problems using Direct Method only, Probable error.	
	III	Regression Analysis - Obtaining the Regression coefficients, Formulating	

		Regression Equations and Estimations.	
	IV	REVISION	

SUBJECT: FINANCIAL EDUCATION & INVESTMENT AWARENESS [SEC]

SEMESTER: III SEM BBA

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
OCT 2023	I	Module 1: Foundation For Foundation: money and its need, meaning and need for financial planning; life goals and financial goals of an individual; format of a sample financial plan for a young adult	VSK,
	II	Time value of money: meaning, need, concepts of compounding-simple and compound interest and discounting-present value of single cash inflow, series of cash inflow, annuity, perpetuity- problem	
	III	Valuation of securities: meaning need for valuation of securities, valuation of fixed income securities-debentures and preference shares, valuation of equity shares, dividend capitalization approach, earnings capitalization approach-problems	
	IV	Module 2: Investment Avenues – introduction of investment: meaning, need essentials of investment; investment and speculation, basic investment, diversification-need for diversification	
NOV 2023	I	Investment avenues for a common investor: bank deposits; corporate securities- equity shares, preference shares, debentures, bonds company deposit; post office savings schemes, government securities, real estate, gold and bullion	
	II	Chit and Nidhi companies, life insurance,	

		retirement and pension plans-national pension system, Atal pension yojana etc. (features if all investment avenues with income tax benefits); risk and return relationship (theory only)	
	III	Stock markets: primary market and secondary market, stock exchanges, stock exchanges operations-trading and settlement, Demat account, depository and depository participants; investor protection	
	IV	Module 3: Mutual Funds- meaning and features; history, benefits & drawbacks of investment in mutual fund; major fund houses in India and types of schemes and plans; SIP, STP SWP.	
DEC 2023	I	Net asset value – simple problems	
	II	Practical lab hours- module 1: spreadsheet modelling: IF function, SUM , AVERAGE, INDEX, MATCH AND VLOOKUP, RANK, SUM PRODCUT, MAX& MIN, Present Value, Future Value, Annuity, Perpetuity, Statistical functions in excel – through data analysis; preparation of financial plan	
	III	Module 2: investment avenues: group presentations on investment avenues- (advantages, suitability and limitations)	
	IV	Module 3: mutual funds- identification of fund houses in India, schemes and plans of each mutual fund house; demonstration of mutual fund fact sheet; nav on excel sheet	

SUBJECT: INDIAN CONSTITUTION [AECC]

SEMESTER: III SEM BBA

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
OCT 2023	I	Chapter – 1 Making Of Indian Constitution: constituent assembly – composition, objectives, preamble and salient features of the Indian constitution.	GJL
	II	Chapter-2 Fundamental Rights: fundamental duties, directive principles	
	III	Chapter-3 Union Government- president, prime minister and council	

		of ministers
	IV	Chapter-4 State Government-Governor , chief minister and council of ministers
NOV 2023	I	Chapter-5 judiciary -supreme court and high court; composition, powers and functions and judicial review
	II	Chapter-6 Electoral Process ; election commission-composition, powers and functions, electoral reforms
	III	Exercise: department can debate on the role of constitution in the country's development. Students can empirically evidence the effectiveness of concept like – freedom, equality, justice, rights and duties by conduction surveys.
	IV	Provisions of constitution like working of election commission, art 246, 356 etc

SUBJECT: PRODUCTION & OPERATIONS MANAGEMENT

SEMESTER: V SEM BBA

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
OCT 2023	I	UNIT 1: INTRODUCTION TO PRODUCTION AND OPERATIONS MANAGEMENT Introduction - Meaning of Production and Operations, differences between Production and Operations Management, Scope of Production Management, Production System	VSK
	II	Types of Production, Benefits of Production Management, Responsibility of a Production Manager	
	III	Decisions of Production Management. Operations Management: Concept and Functions	
	IV	UNIT 2: PLANT LOCATION AND LAYOUT Introduction – Meaning and Definition, Factors affecting location, cost factor in location-	
NOV 2023	I	Plant layout principles, space requirement,	
	II	Different types of facilities; Organization of physical facilities – building, sanitation, lighting, air conditioning and safety	
	III	UNIT 3: PRODUCTION PLANNING AND CONTROL , Meaning and Definition, Characteristics Objectives Stages, Scope, and	

		Factors affecting Production Planning and Control.
	IV	Quality Management - Quality Concepts, Difference between Inspections, Quality Control, Quality Assurances
DEC 2023	I	Total Quality Management- Meaning and Principles of TQM. Quality Control Charts- Meaning and Types of Charts.
	II	UNIT 4: Inventory Management – Concepts, Classification, Objectives
	III	Factors Affecting Inventory Control Policy. Inventory handling principles and practice. Inventory Management Technique - EOQ Model, ABC Analysis.
	IV	UNIT 5: MAINTENANCE AND WASTE MANAGEMENT: Introduction – Meaning – Objectives - Types of maintenance, relative advantages, maintenance scheduling, equipment reliability and scientific maintenance methods
JAN 2024	I	Waste Management - Scrap and surplus disposal, salvage and recovery.
		REVISION

SUBJECT: INCOME TAX - I

SEMESTER: V SEM BBA

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
OCT 2023	I	UNIT 1: INTRODUCTION TO INCOME TAX Introduction –Meaning of tax– Types of Taxes - Cannons of Taxation	RSG
	II	Important Definitions: Assessment, Assessment Year, Previous Year Including Exceptions, Assessee, Person, Income, Casual Income, Gross Total Income, Total Income, Agricultural Income Tax Rates (Old and New Regimes). Exempted incomes of individuals under section 10.	
	III	UNIT 2: Assessment Procedure and Income Tax Authorities- Meaning of Assessment - Types of Assessment– Regular Assessment- Self Assessment – Best Judgement Assessment- Summary Assessment – Scrutiny Assessment – Income Escaping Assessment	
	IV	Permanent Account Number -Meaning, Procedure for obtaining PAN and transactions were quoting of PAN is compulsory. Income Tax Authorities their Powers and functions. CBDT, CIT and AO.	
NOV	I	UNIT 3: RESIDENTIAL STATUS AND INCIDENCE OF TAX - Introduction – Residential	

2023		status of an individual Determination of Residential Status of an individual & Incidence of Tax – Problems.
	II	Problems on Residential Status of an individual & Incidence of Tax
	III	UNIT 4: INCOME FROM SALARY Meaning – Definition – Basis of Charge –Salary-, Allowances, Perquisites – Provident Fund – Profits in Lieu of Salary – Gratuity – Computation of Pension –leave salary
	IV	Problems on Income from Salary
DEC 2023	I	Problems on Income from Salary.
	II	Problems on Income from Salary.
	III	UNIT 5: INCOME FROM HOUSE PROPERTY Basis of Charge – Deemed Owners – Exempted Incomes from House Property – Composite Rent – Annual Value – Determination of Annual Value – Treatment of Unrealized Rent – Loss due to Vacancy
	IV	Deductions from Annual Value. U/S 24 from Net Annual Value-Problems on Income from HP
JAN 2024	I	Problems on Income from House Property
	II	Revision

SUBJECT: BANKING LAW AND PRACTICE
SEMESTER: V SEM BBA

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
OCT 2023	I	UNIT 1: BANKER AND CUSTOMER A) Banker and Customer Relationship: Introduction – Meaning of Banker& Customer.	VM
	II	General and Special relationships between Banker & Customer, (Rights and Obligations of Banker & Customer)	
	III	B) Customers and Account Holders: Types of Customer and Account Holders – Procedure and Practice in opening and operating the accounts of different types of customers – Minor, Joint Account Holders	
NOV 2023	I	Partnership Firms, Joint Stock Companies, Clubs, Non-Resident Account – NRI & NRE Accounts.	
	II	UNIT 2: BANKING OPERATIONS Meaning – Duties and Responsibilities of Collecting Banker, Holder for Value,	

	III	Holder in Due Course; Statutory Protection to Collecting Banker.	
	IV	UNIT 3: PAYING BANKER Meaning – Precautions – Statutory Protection to the Paying Banker	
DEC 2023	I	Cheques – Crossing of Cheques – Types of Crossing;	
	II	Endorsements - Meaning, Essentials and Kinds of Endorsement; Dishonour of Cheque - Grounds for Dishonour of cheque	
	III	UNIT 4: LENDING OPERATION Principles of Bank Lending, Kinds of lending - Loans, Cash Credit, Overdraft, Bills Discounting, Letters of Credit.	
	IV	Types of securities and Methods of creation of charge, Secured and Unsecured Advances; Procedure - Housing, Education and Vehicle loan's	
JAN 2024	I	Non-Performing Asset (NPA): Meaning, circumstances & impact; Government Regulations on Priority lending for commercial banks	
	II	UNIT 5: BANKING INNOVATIONS New technology in Banking – E-services – plastic cards. Internet Banking, ATM based services, ECS, MICR, RTGS, NEFT, DEMAT, IMPS UPI, AADHAR enabled payment system, USSD, E-Valet and application-based payment systems,	
	III	Role of artificial intelligence in banks, Block Chain – Meaning and features.	
	IV	Revision	

SUBJECT: ADVANCED CORPORATE FINANCIAL MANAGEMENT
SEMESTER: V SEM BBA

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
OCT 2023	I	UNIT 1: Cost of Capital Meaning and Definition – Significance of Cost of Capital – Types of Capital Computation of Cost of Capital – Specific Cost – Cost of Debt	KSMD
	II	Cost of Preference Share Capital – Cost of Equity Share Capital	
	III	Weighted Average Cost of Capital (Book Value and Market Value Weights) – Problems.	

	IV	UNIT 2: Capital Structure Theories The Net Income Approach, The Net Operating Income Approach
NOV 2023	I	Traditional Approach and MM Hypothesis – Problems on all the approaches.
	II	UNIT 3: Risk Analysis in Capital Budgeting - Meaning of Risk and Risk Analysis – Types of Risks – Risk and Uncertainty – Techniques of Measuring Risks – Risk adjusted Discount Rate Approach
	III	Certainty Equivalent Approach –Probability Approach - Standard Deviation and Co-efficient of Variation- Theory and Problems
	IV	Sensitivity Analysis and Decision Tree Analysis (Theory only).
DEC 2023	I	UNIT 4: Management of Current Assets Introduction – Significance of Current Assets – Meaning of Cash and Cash Management – Objectives, Motives of Holding Cash
	II	Meaning and Definition of Receivables – Cost of Maintaining Receivables – Factors influencing the size of Receivables - Objectives of Receivables Management Problems on Debtors Turnover Ratio
	III	Average Collection Period, Creditors Turnover Ratio, Average Payment Period. Inventory Management – Meaning and Definition of Inventory – Elements of Inventory- Motives of holding the Inventory – Costs associated with Inventory – Techniques of Inventory Management (Concepts Only)
	IV	UNIT 5: Dividend Decision and Theories - Introduction - Dividend Decisions: Meaning - Types of Dividends – Types of Dividends Policies – Significance of Stable Dividend Policy - Determinants of Dividend Policy;
JAN 2024	I	Dividend Theories: Theories of Relevance – Walter’s Model and Gordon’s Model and Theory of Irrelevance – The Miller-Modigliani (MM) Hypothesis - Problems.
	II	Revision

SUBJECT: HUMAN RESOURCE DEVELOPMENT AND LEADERSHIP
SEMESTER: V SEM BBA

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
OCT	I	UNIT 1: Introduction to HRD;	PS, SM

2023		Introduction – Meaning and Definition of HRD, objectives of HRD, Need for HRD,
	II	Function of HRD – Development function Maintenance Function, control function. HRD strategies
	III	Roles & Responsibilities of HRD Manager, Qualities of HRD Manager
	IV	UNIT 2: Training and Development- Objectives, Assessing HRD needs, Difference between Training and Development,
NOV 2023	I	Method of training (on the job and off the job training),
	II	Training Process – Need Assessment, Deriving the instructional objectives, designing the training and development program
	III	Implementation of the Training Program, Evaluation of Training Program. Obstacles to effective training.
	IV	UNIT 3: Introduction – Models and Frame work of Evaluation, Purpose of HRD evaluation, Data Collection for HRD programs. Career Management & Development – defining career concept, stages of life and career development
DEC 2023	I	process of career management, career development practices and activities, Issues in career development.
	II	UNIT 4: Leadership from Managerial Perspective Leadership: Nature and Significance of leadership, Qualities of an effective leader, Leadership Skills
	III	Personal Values and Ethical behaviour in leadership Leader v/s Manager; Authority v/s Leadership; Formal v/s Informal leadership; Different roles of leaders; Different levels of leadership.
	IV	UNIT 5: Leadership Theories and Styles- Leadership Theories – Great man Theory, Trait Theory, Situational Leadership Theory, Transactional Leadership, Transformational Leadership Theory
JAN 2024	I	Blake and Mouton’s Managerial Grid. Leadership styles: a) Autocratic leadership, b) Bureaucratic leadership, c) Democratic leadership, d) Laissez faire leadership e) Transformational Leadership, f) Charismatic Leadership - merits and demerits of each leadership style.
	II	REVISION

VOCATIONAL OPTION A

SUBJECT: INFORMATION TECHNOLOGY FOR BUSINESS

SEMESTER: V SEM BBA

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
OCT 2023	I	UNIT 1: INFORMATION TECHNOLOGY AND INFORMATION SYSTEM: Introduction to IT, Introduction to IS, Difference between IS and IT, Need for Information System, Information Systems in the Enterprise, Impact of Information Technology on Business (Business Data Processing, Intra and Inter Organizational communication using network technology, Business process and Knowledge process outsourcing),	LMR
	II	Managers and Activities in IS, Importance of Information systems in decision making and strategy building, Information systems and subsystems.	
	III	UNIT 2: SUBSYSTEMS OF INFORMATION SYSTEM- Transaction Processing Systems (TPS), Management Information System (MIS), Decision Support Systems (DSS),	
	IV	Group Decision Support System (GDSS), Executive Information System (EIS), Expert System (ES)	
NOV 2023	I	Features, Process, advantages, and Disadvantages, Role of these systems in Decision making process	
	II	UNIT 3: DATABASE MANAGEMENT SYSTEM Introduction to Data and Information, Database, Types of Database models, Introduction to DBMS, Difference between file management systems and DBMS	
	III	Advantages and Disadvantages of DBMS, Data warehousing, Data mining	
	IV	Application of DBMS, Introduction to MS Access, Create Database, Create Table, Adding Data, Forms in MS Access, Reports in MS Access.	
DEC 2023	I	UNIT 4: MICROSOFT EXCEL IN BUSINESS: Introduction to MS Excel, features of MS Excel, Cell reference, Format cells, Data Validation, Protecting Sheets,	
	II	Data Analysis in Excel: Sort, Filter, Conditional Formatting, Preparing Charts, Pivot Table,	
	III	What if Analysis (Goal Seek, Scenario manager), Financial Functions: NPV, PMT, PV, FV, Rate, IRR, DB, SLN, SYD	
	IV	Logical Functions: IF, AND, OR, Lookup Functions: V Lookup, H Lookup, Mathematical Functions, Text Functions.	
JAN 2024	I	UNIT 5: RECENT TRENDS IN IT Virtualization, Cloud computing, Grid Computing,	

		Internet of Things, Green Marketing, Artificial Intelligence, Machine Learning.
	II	Revision

SKILL ENHANCEMENT COURSE
SUBJECT: EMPLOYABILITY SKILLS
SEMESTER: V SEM BBA

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
OCT 2023	I	UNIT 1: Soft Skills : Communication Skills: Verbal and Non-verbal communication, Oral and Written communication, Effective communication skills, Effective listening skills, Excellent writing skills and Presentation skills. Interpersonal Skills: Understanding the importance of teamwork, Conflict resolution, and Building positive relationships with team members.	VSK, CHL
	II	Leadership skills: Importance of leadership skills and Effective leadership. Practical: As a team leader write a draft appreciation letter to the team members for the completion of the project successfully.	
	III	UNIT 2: Quantitative aptitude, logical reasoning, and analytical ability	
	IV	Quantitative aptitude: Percentage, Profit, or loss calculation (Simple problems)	
NOV 2023	I	Logical Reasoning: Coding and Decoding, Blood Relations, Non-verbal reasoning (Simple problems)	
	II	Analytical Ability: Statement and assumptions and Data interpretation (Simple problems).	
	III	Practical: Conduct Mock competitive examination for quantitative aptitude, logical reasoning and analytical ability.	
	IV	UNIT 3: Career Development and Workplace Etiquette-- Career Development: SWOC analysis for self-assessment, setting career goals and creating a career plan, Job search strategies, resume preparation, Types of resumes and Points to consider for effective resume writing.	
DEC 2023	I	Workplace Etiquette: Time Management-Importance and strategies for effective time management, Dress code, Personal grooming aspects, Office and workplace manners, Meeting etiquette. Professional ethics- Meaning and features	
	II	Practical: 1. Prepare a resume with at least 2	

		references. 2. Conduct a mock interview based on the resume prepared by the students.
	III	UNIT 4: Interview skills -- Interviews -Types of Interviews, Decoding interviews – Basic interview skills, Stages of an interview, Parameters for scoring in an interview- Salutation, Voice clarity, Resume, Introduction, Strengths, Subject knowledge; Handling rejections and failure- ways to handle;
	IV	Group discussions: Steps; Professional networking - Meaning, importance and ways. Practical: Conduct mock group discussions and Interviews.
JAN 2024	I	Revision