

Name of the Program: Bachelor of Business Administration (BBA.)		
Course Code: BBA. 3.1		
Name of the Course: COST ACCOUNTING		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	56 Hrs.
<b>Pedagogy:</b> Classroom lectures, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the students will be able to <ul style="list-style-type: none"> <li>a. Demonstrate an understanding of the concepts of costing and cost accounting.</li> <li>b. Classify, allocate apportion overheads and calculate overhead absorption rates.</li> <li>c. Demonstrate the ability to calculate labour cost</li> <li>d. Demonstrate the ability to prepare a cost sheet.</li> <li>e. Prepare material related documents, understand the management of stores and issue procedures.</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Cost Accounting</b>		<b>08</b>
Introduction- Meaning and definition- Objectives, Importance and Uses of Cost Accounting, Difference between Cost Accounting and Financial Accounting; Various Elements of Cost and Classification of Cost; Cost object, Cost unit, Cost Centre; Cost reduction and Cost control. Limitations of Cost Accounting.		
<b>Module No. 2: Material Cost</b>		<b>12</b>
<b>Materials:</b> Meaning, Importance and Types of Materials – Direct and Indirect Materials <b>Procurement-</b> Procedure for procurement of materials and documentation involved in materials accounting; <b>Material Storage:</b> Duties of Store keeper; <b>Pricing of material issues-</b> Preparation of Stores Ledger Account under FIFO, LIFO, Simple Average Price and Weighted Average Price Methods – Problems. <b>Materials control.</b> - Technique of Inventory Control - Problems on Level Setting and EOQ.		
<b>Module No. 3: Labour Cost</b>		<b>08</b>
<b>Labour Cost:</b> Meaning and Types of labour cost – <b>Attendance procedure</b> -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). - <b>Labour Turnover</b> - Meaning, Reasons and Effects of labour turnover <b>Methods of Wage Payment:</b> Time rate system and piece rate system, and the Incentive schemes - Halsey plan, Rowan plan and Taylor differential piece rate system – <b>problems based on calculation of wages and earnings only.</b>		
<b>Module No. 4: Overheads</b>		<b>14</b>
<b>Overheads:</b> - Meaning and Classification of Overheads; Accounting and Control of Manufacturing Overheads: Collection, Allocation, Apportionment, Re-apportionment and Absorption of Manufacturing Overheads; Problems on Primary and Secondary overheads distribution using Reciprocal Service Methods (Repeated Distribution Method and Simultaneous Equation Method); <b>Absorption of Overheads:</b> Meaning and Methods of Absorption of Overheads (Concept only); Problems on calculation of Machine Hour Rate.		
<b>Module No. 5: Cost Sheet</b> <i>BBA - Regular</i>		<b>14</b>

Cost Sheet - Meaning and Cost heads in a Cost Sheet, Presentation of Cost Information in Cost Sheet. Problems on Cost Sheet, Tenders and Quotations.

**Skill Developments Activities:**

1. Mention the causes of labour turn over in manufacturing organisations.
2. Name any five documents used for material accounting
3. Prepare dummy Payroll with imaginary figures.
4. List out the various overhead items under Factory, administrative, Selling & distribution overheads (six items each).
5. Prepare a cost sheet with imaginary figures.

**Books for Reference:**

1. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers
2. Arora, M.N. Cost Accounting – Principles and Practice, Vikas Publishing House, New Delhi.
3. Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahavir Book Depot, New Delhi.
4. Iyengar, S.P. Cost Accounting, Sultan Chand & Sons
5. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, Cost Accounting: A Managerial Emphasis, Pearson Education.
6. Jawahar Lal, Cost Accounting., McGraw Hill Education
7. Madegowda J, Cost Accounting, HPH.
8. Rajiv Goel, Cost Accounting, International Book House
9. Mariyappa B Cost Accounting, HPH

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

**Course Code:** BBA 3.2

**Name of the Course:** ORGANIZATIONAL BEHAVIOUR

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

**Pedagogy:** Classroom lectures, Tutorials, Role Plays and Case study method.

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

- Demonstrate an understanding of the role of OB in business organization.
- Demonstrate an ability to understand individual and group behavior in an organization.
- Be able to explain the effectiveness of organizational change and development of organisation.
- Demonstrate an understanding of the process of organizational development and OD Interventions.

**Syllabus:**

Syllabus:	Hours
<b>Module No. 1: Organizational Behaviour and Foundations Of Individual Behaviour</b>	<b>16</b>

**Organization Behaviour**- Meaning, Definition of OB, Importance of OB, Foundations of OB. **Individual behaviour** - Personal Factors, Environmental Factors, organization systems and resources. **Personality**-Meaning, Determinants and Traits of Personality. **Perception**- Meaning, Factors influencing perception, Perceptual Process, Perceptual Errors.

<b>Module No. 2: Group and Team Dynamics</b>	<b>10</b>
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**Group Dynamics**-Meaning, Types of Group, Development of Groups- Stages of Group Development, Determinants of Group Behaviour.

**Team Dynamics**- Meaning, Types of Teams: Conflict-sources of conflict and ways of resolving conflict.

<b>Module No. 3: Change Management</b>	<b>8</b>
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**Introduction to Change Management:** Meaning of Change, Importance and Nature of Planned Change, Factors Influencing Change - Resistance to Change, Overcoming Resistance to Change.

<b>Module No. 4: Organizational Development</b>	<b>12</b>
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**Organizational Development:** Meaning and Nature of Organizational Development (OD), Process of Organizational Development: Overview of Entering and Contracting, **Diagnosing:** Meaning of Diagnosing, Comprehensive Model for Diagnosing Organizational Systems (Organizational Level, Group Level and Individual Level).

<b>Module No. 5: OD Interventions</b>	<b>10</b>
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Designing Effective OD Interventions: How to Design Effective Interventions, Overview of OD interventions - Human Process Interventions, Techno Structural Interventions, HRM Interventions and Strategic Change Interventions, Conditions for optimal success of OD.

**Skill Developments Activities:**

- Two cases on the above syllabus should be analyzed and recorded.
- Draw Blake and Mouton managerial grid
- List the Personality Traits of Successful Business Leaders.
- List the sources of conflict in organisations.

**Books for References:**

1. Fred Luthans, Organizational Behaviour. McGraw Hill
2. Robbins, Organizational Behaviour, International Book House.
3. John W. Newstrom and Kieth Davis, Organizational Behaviour, McGraw Hill.
4. K. Aswathappa, Organizational Behaviour, HPH.
5. Appanniah and, Management and Behavioural Process, HPH
6. Sharma R.K and Gupta S.K, Management and Behaviour Process, Kalyani Publishers.
7. Rekha and Vibha - Organizational Behavioural, VBH.
8. P.G. Aquinas Organizational Behaviour, Excel Books.
9. M. Gangadhar. V.S.P.Rao and P.S.Narayan, Organizational Behaviour



Name of the Program: Bachelor of Business Administration (BBA)		
Course Code: BBA 3.3		
Name of the Course: STATISTICS FOR BUSINESS DECISIONS		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	56 Hrs.
<b>Pedagogy:</b> Classroom lectures, Tutorials, and Problem Solving.		
<b>Course Outcomes: On successful completion of the course, the students will be able:</b>		
<ul style="list-style-type: none"> <li>• To understand the basic concepts in statistics.</li> <li>• To classify and construct statistical tables.</li> <li>• To understand and construct various measures of central tendency, dispersion and skewness.</li> <li>• To apply correlation and regression for data analysis.</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Statistics</b>		<b>12</b>
<b>Introduction</b> – Meaning, Functions and Uses of Statistics; Collection of Data - Techniques of Data Collection – Census Technique and Sampling Technique (Concepts). <b>Classification:</b> Meaning, and Methods of Classification of Data, <b>Tabulation:</b> Meaning, Parts of a Table – Simple problems on Tabulation; <b>Diagrammatic Presentation:</b> Bar Diagrams – Simple Bars, Multiple Bars, Percentage Sub-divided Bar Diagram; Two Dimensional Diagrams – Pie Diagram.		
<b>Module No. 2: Measures of Central Tendency</b>		<b>10</b>
<b>Measures of Central Tendency:</b> Calculation of Arithmetic Mean, Median and Mode for Individual, Discrete and Continuous Series – Problems; Empirical relation between Mean, Median and Mode.		
<b>Module No. 3: Measures of Dispersion and Skewness</b>		<b>12</b>
<b>Measures of Dispersion:</b> Absolute and Relative measures of dispersion - Standard Deviation in Individual, Discrete and Continuous Series – Problems <b>Measures of Skewness:</b> Calculation of Karl Pearson’s Co-efficient of Skewness (Uni-modal) – Problems.		
<b>Module No. 4: Correlation and Regression Analysis</b>		<b>14</b>
<b>Correlation Analysis</b> - Meaning, Types of Correlation, Calculation of Karl Pearson’s Coefficient of Correlation, Computation of Probable Error, <b>Regression Analysis</b> – Concept of Regression, Regression equations- Problems.		
<b>Module No. 5: Time Series Analysis</b>		<b>08</b>
Meaning, Components, fitting a straight-line trend using Least Square Method (Problems where $\Sigma X=0$ only), calculation and estimation of trend values.		
<b>Skill Developments Activities:</b>		
<ol style="list-style-type: none"> <li>1. Preparation of Charts and Diagram</li> <li>2. Preparation of Time Series Graph showing actual and trend values.</li> <li>3. Preparation of blank tables mentioning the parts of the tables.</li> <li>4. Calculation of Mode using histogram.</li> </ol>		

**Books for References:**

1. S P Gupta: Statistical Methods- Sultan Chand
2. Dr. B N Gupta: Statistics, Sahithya Bhavan
3. S.C Gupta: Business Statistics, HPH
4. N.V.R Naidu: Operation Research I.K. International Publishers
5. Elhance: Statistical Methods, Kitab Mahal
6. Sanchethi and Kapoor: Business Mathematics, Sultan Chand
7. Veerachamy: Operation Research I.K. International Publishers
8. S. Jayashankar: Quantitative Techniques for Management
9. D.P Apte; Statistical Tools for Managers
10. Chikkodi & Satya Prasad: Quantitative Analysis for Business Decision, HPH
11. Dr. Alice Mani: Quantitative Analysis for Business Decisions - I, SBH

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

**Course Code:** BBA 3.5 a

**Name of the Course:** SOCIAL MEDIA MARKETING (OEC)

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs.	42 Hrs.

**Pedagogy:** Classroom lectures, Tutorials, and Case study method.

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

- Understand social media marketing goals for successful online campaigns.
- Analyze the effective social media marketing strategies for various types of industries and businesses.
- Design social media content and create strategies to optimize the content's reach to the target audience.
- Appraise the reach and track progress in achieving social media objectives with a variety of measurement tools and metrics.
- Design a suitable social media campaign for the business goals.

**Syllabus:**

**Hours**

**Module No. 1: Social Media Introduction** **12**

Introduction to social media, how to build a successful Social Media Strategy, Goal setting, Overview of Global E-Marketing Issues, Country and Market Opportunity Analysis, User engagement on social networks; Social advertising; Social, media analytics; Impact of online reputation; Social Technology and its marketing influence in India.

**Module No. 2: Search Engine Optimization** **10**

Search Engine Optimisation (SEO) Introduction, Understanding SEO, User Insights, Benefits and Challenges, Content Marketing, Traditional Media v/s Social Media, Recent trends and challenges in Social Media marketing.

**Module No.3: Facebook -Instagram Marketing** **10**

Exploring the use of a Facebook page, Facebook Ad campaign, Facebook groups, Hashtags, Instagram, creating automation for Instagram, Audience Insights, page Insights, exploring the various IG content types, setting a theme and flow on Instagram, and generating Leads.

**Module No.4: YouTube Marketing** **10**

YouTube marketing, creating a YouTube channel, posting content, YouTube analytics, Google Pages for YouTube Channels, Video Flow, Verify Channel, Webmaster Tool - Adding Asset.

**Skill Developments Activities:**

- a) Prepare Facebook Page in your name.
- b) Open a YouTube channel.
- c) Create a blog and write an article on Climate change.
- d) Create a search engine optimization (SEO) dashboard.

**Books for References:**

- Annmarie Hanlon (2022), Digital Marketing Strategic Planning & Integration, 2nd Edition, SAGE Publications Ltd.
- Matt Golden (2022), Social Media Marketing, 1<sup>st</sup> Edition, Bravex Publications.
- Simon Kingsnorth (2022), The Digital Marketing Handbook: Deliver Powerful Digital Campaigns, 1st Edition, Kogan Page.
- **Melissa Barker, Donald I. Barker, Nicholas F. Bormann and Debra Zahay (2016), Social Media Marketing: A Strategic Approach, 2nd Edition, Cengage Learning.**
- Tracy L. Tuten and Michael R. Solomon, (2016), Social Media Marketing, 2nd Edition, Sage Publications India Private Limited.

**Name of the Program:** Bachelor of Business Administration (BBA)  
**Course Code:** BBA 3.5b  
**Name of the Course:** BUSINESS CORRESPONDENCE (OEC)

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs.	42 Hrs.
<b>Pedagogy:</b> Classroom lectures, Tutorials, and Case study method.		
<b>Course Outcomes: On successful completion of the course, the students will demonstrate</b>		
a) Identify the importance of Business correspondence b) Know the rights, duties and responsibilities of Directors. c) Analyse the legal & regulatory framework of corporate governance. d) Outline the importance and role of board committee. e) Understand the major expert committees' Reports on corporate governance.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Business Correspondence</b>		<b>10</b>
Introduction, Meaning, Importance, Objective and Function of Business Correspondence; Essential Parts of Business Letters- Physical appearance- Meaning and aspects covered, Layout- Meaning and types, Structure- various parts of a business letter- specimen business letters.		
<b>Module No. 2: Kinds of Business letters</b>		<b>10</b>
Principal Types of Business Letters- Enquiries& replies, Offers and Quotation, Orders and their execution, Claims, complaints & adjustments, Remittance letters, Sales letters, Follow-up Letters, Circular letters, Agency Letters, Status enquiries, Collection Letters.		
<b>Module No. 3: Bank Correspondence</b>		<b>12</b>
<b>Bank Correspondence:</b> Types of Bank correspondence- Letter from customer to Banker (Letter for opening accounts, Request to stop payment, complaint on any issue, standing instruction, enquiry on dishonour of cheques, availability of safe custody facilities, Issue of letter of credit, loan against collateral); Banker's replies to the above.		
<b>Module No. 4: Business reports</b>		<b>10</b>
Meaning of Report and Reporting, Importance of Business reports; Classification of Business reports- Based on nature and number of people entrusted with writing the report; Other types- Analytical, survey and feasibility reports; Market reports- Meaning, types, function, uses and essentials; Structure of Market report- Specimens of market reports; Characteristics of a good report.		
<b>Skill Developments Activities:</b>		
1. Draft a Quotation with imaginary content. 2. List out the various parts of Business Letter. 3. Draft a letter to bank manager related to any specific issue with the bank. 4. List out the characteristics of good report.		
Books for reference		
1. B S Raman; Commercial Correspondence, UP 2. Reddy, Appannaiah, Nagaraja, Rajarao- Essential of Business Correspondence, HPH		

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

**Course Code:** BBA 4.1

**Name of the Course:** MANAGEMENT ACCOUNTING