

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>		
<ul style="list-style-type: none"> <li>a) Identify the importance of Business correspondence</li> <li>b) Know the rights, duties and responsibilities of Directors.</li> <li>c) Analyse the legal &amp; regulatory framework of corporate governance.</li> <li>d) Outline the importance and role of board committee.</li> <li>e) Understand the major expert committees' Reports on corporate governance.</li> </ul>		
<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>		
<ul style="list-style-type: none"> <li>1. Draft a Quotation with imaginary content.</li> <li>2. List out the various parts of Business Letter.</li> <li>3. Draft a letter to bank manager related to any specific issue with the bank.</li> <li>4. List out the characteristics of good report.</li> </ul>		
Books for reference		
<ul style="list-style-type: none"> <li>1. B S Raman; Commercial Correspondence, UP</li> <li>2. Reddy, Appannaiah, Nagaraja, Rajarao- Essential of Business Correspondence, HPH</li> </ul>		

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

**Course Code:** BBA 4.1

**Name of the Course:** MANAGEMENT ACCOUNTING

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 demonstrate:</b>		
<ul style="list-style-type: none"> <li>a) Explain the application of management accounting and various tool used</li> <li>b) Make inter - firm and inter- period comparison of financial statements</li> <li>c) Analyse financial statements using various ratios for business decisions.</li> <li>d) Prepare fund flow and cash flow statements</li> <li>e) Prepare different types of budgets for the business.</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Management Accounting</b>		<b>8</b>
Introduction- Meaning and Definition - Objectives - Nature and Scope-Functions- Role of Management Accountant, Relationship between Financial Accounting and Management Accounting, Relationship between Cost Accounting and Management Accounting, advantages and limitations of Management, Technique of Management Accounting (Concept Only).		
<b>Module No. 2: Ratio Analysis</b>		<b>14</b>
Introduction-Meaning and Definition of ratio, Meaning of Accounting ratio, and Ratio Analysis - Uses and Limitations -Classification of ratios- Liquidity ratios, Profitability ratios and Solvency ratios. Problems on conversion of financial statements into ratios and ratios into financial statements.		
<b>Module No. 3: Cash Flow Analysis</b>		<b>12</b>
Meaning and Definition of Cash Flow Statement - Concept of Cash and Cash Equivalents - Uses of Cash Flow Statement - Limitations of Cash Flow Statement- Provisions of Ind.AS-7. Procedure for preparation of Cash Flow Statement - Cash Flow from Operating Activities - Cash Flow from Investing Activities and Cash Flow from Financing Activities - Preparation of Cash Flow Statement according to Ind. AS-7.		
<b>Module No. 4: Marginal Costing</b>		<b>10</b>
Introduction-Meaning and definition of marginal cost, marginal costing, features of marginal costing- terms used in marginal costing - P/V ratio, BEP, Margin of Safety, Angle of Incidence and Break-Even Chart. Break Even Analysis- assumption and uses-problems.		
<b>Module No. 5: Budgetary Control</b>		<b>12</b>
Meaning and Definition of Budget and Budgetary Control, objectives of budgetary control, advantages and limitations of budgetary control, essentials of effective budgeting, Types of budget-Functional budgets, Master Budget, Fixed and Flexible Budget, Problems on Flexible budget and Cash Budget.		
<b>Skill Developments Activities:</b>		
<ul style="list-style-type: none"> <li>a. Collect the financial statement of a company and calculate important ratios.</li> <li>b. Collect the annual report of a company and prepare a cash flow statement.</li> <li>c. Prepare a Break-even-chart with imaginary figures.</li> <li>d. Prepare a flexible budget using imaginary figures.</li> <li>e. Prepare a Cash budget using imaginary figures</li> </ul>		

### **Books for References:**

1. Dr. S.N. Maheswari, Management Accounting, Mahavir Publications
2. T.S.Sexana, Advanced Cost and Management Accounting, Sultan Chand
3. Jain and Narang, Cost and Management Accounting, Kalyani Publisher.
4. Dr. S.N. Goyal and Manmohan, Management Accounting, S.N. Publications.
5. B.S. Raman, Management Accounting, United Publishers.
6. Sharma and Gupta, Management Accounting, Kalyani Publishers.
7. M N Arora, Accounting for Management, Himalaya Publisher
8. Jawahar Lal, Cost Accounting; McGraw-Hill Education (India)

<b>Name of the Program: Bachelor of Business Administration (BBA)</b>		
<b>Course Code: BBA 4.2</b>		
<b>Name of the Course: BUSINESS ANALYTICS</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs.</b>	<b>56 Hrs.</b>
<b>Pedagogy:</b> Classroom lectures, Tutorials, and Problem Solving.		
<b>Course Outcomes: On successful completion of the course, the students will able to:</b>		
<ul style="list-style-type: none"> <li>a) Understand types of analytics and data models</li> <li>b) Understand the role of data indecision making, sources and types of Data.</li> <li>c) Ability to analyse data using different data analytic tools and draw inferences.</li> <li>d) Understand applied statistics for business problems.</li> <li>e) Demonstrate visualization of data.</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Business Analytics</b>		<b>12</b>
Business Analytics, Terminologies used in Analytics: Business Analytics, Business Intelligence, Meaning, Importance, Scope, Uses of Business Analytics, Architecture of Business Analytics, Types of Analytics: Descriptive, Diagnostics, Predictive, Prescriptive, Areas of Application of Business analytics, Introduction to Data Science and Big Data.		
<b>Module No. 2: Role of Data in The Organization</b>		<b>10</b>
Sources of data, Use of Data in Decision making, Importance of data quality, dealing with missing or incomplete data, Types of Digital Data- Structured, Semi Structured, Unstructured Data. Data warehouse, Data mining, Data Integration - What, need, advantages, approaches of Data integration, Data profiling.		
<b>Module No. 3: Tools Used for Data Analytics</b>		<b>11</b>
Introduction to data analytics software - Types of data analytics software - open source and proprietary software. <b>Lab sessions(Using R software):</b> Installation of software / library - Importing of data - Saving of data - Run descriptive Statistics - Interpret result - plotting of charts - inferences of chart.		
<b>Module No. 4: Database Orientation</b>		<b>12</b>
Database definition, Types of structures, DBMs, RDBMS, Relational Database Language, Introduction to SQL, Features of SQL, SQL Languages, DDL commands- Create, Add, Drop, Constraints in SQL, DML Commands - Insert, Delete, Update, Data Query Language - Where clause, Order by, Group by, DCL commands - Grant, Revoke, TCL Commands - Commit, Roll Back, Save point. Aggregate Functions, Relational Algebra.		
<b>Module No. 5: Data Visualization Using Tableau (Public Version)</b>		<b>10</b>
Introduction to Dimensions and measures, Types of Charts, (Pie Chart, Column Chart, Line Chart, Bar Chart, Area Chart, Scatter Chart, Bubble Chart, Stock Chart), Basic understanding in dashboard and storyboard. (Explain using practical examples and students executes the examples using tableau.)		
<b>Skill Developments Activities:</b>		
<ul style="list-style-type: none"> <li>1. Prepare tree map chart using Tableau.</li> <li>2. Run a descriptive statistic using R software.</li> <li>3. Execute DCL and TCL Command in SQL.</li> <li>4. List out the areas of application of Business analytics</li> </ul>		

### **Books for References:**

1. Business Analytics: Text and Cases, Tanushri Banerjee, Arvindram Banerjee, Publisher: Sage Publication
2. Business Analytics, U Dinesh Kumar, Publication: Wiley
3. Business Analytics, R. Evans James, Publisher: Pearson
4. Fundamental of Business Analytics, Seema Acharya R N Prasad, Publisher: Wiley
5. Business Analytics: Data Analysis and Decision Making, Albright and Winston published by Cengage Learning.
6. Swain Scheps, Business Intelligence for Dummies.
7. Rick Sherman, Business Intelligence Guidebook: From Data Integration to Analytics
8. Cindi Howson. Successful Business Intelligence, Second Edition: Unlock the Value of BI & Big Data
9. Seema Acharya R N Prasad, Fundamentals of Business Analytics, 2ed, Wile

<b>Name of the Program: Bachelor of Business Administration (BBA)</b>		
<b>Course Code: BBA 4.2</b>		
<b>Name of the Course: FINANCIAL MARKETS &amp; SERVICES</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs.</b>	<b>56 Hrs.</b>
<b>Pedagogy:</b> Classroom lectures and Tutorials		
<b>Course Outcomes: On successful completion of the course, the students will be able to:</b>		
<ul style="list-style-type: none"> <li>a) Understand the Overview of Indian financial system.</li> <li>b) Understand the different types of financial institutions and their role.</li> <li>c) Understand concept of financial services, types and functions.</li> <li>d) Understand the different types of financial Instruments and its features.</li> <li>e) Understand the different types of financial market and its role.</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Overview of Indian Financial System</b>		<b>08</b>
Introduction to Financial System - Features, Constituents of Financial System; Financial Institutions; Financial Services; Financial Markets and Financial Instruments, Financial Regulators (a brief profile of RBI, SEBI, IRDAI).		
<b>Module No. 2: Financial Institutions</b>		<b>14</b>
Meaning, Need for Financial Institutions; <b>Banks</b> - Meaning, Types of Banks, Role of Banks, <b>Insurance Companies</b> - Meaning, Types of Insurance, Role of Insurance; <b>NBFC'S</b> - Meaning, Types of NBFC's , Role of NBFC's, <b>EXIM Bank</b> - Meaning, Role and Objectives; Asset Management Companies (AMC) - Meaning, Role of AMC in Mutual Funds.		
<b>Module No. 3: Financial Services</b>		<b>12</b>
Financial Services - Meaning, Objectives, Functions, Characteristics; Types of Financial Services - Merchant Banking - Functions and Operations, Leasing, Factoring, Bill Discounting, Credit Card, Debit Card, Loans and Advances - Meaning and Types, Venture Capital & Credit Rating.		
<b>Module No. 4: Financial Markets</b>		<b>12</b>
Meaning and Definition, Types of Financial Markets, Role and Functions of Financial Markets, Constituents of Financial Markets- Money Market , Capital Market - Primary and Secondary Market, Methods of Issue of shares in the primary market, -Stock Exchange - Role and Function of Stock Exchange.		
<b>Module No. 5: Financial Instruments</b>		<b>10</b>
Meaning, Types of Instruments-Money Market Instruments-Commercial Paper, CD's Treasury Bills, Promissory Notes, Bills of Exchange, Money at Call and Short Notice; Capital Market and Instruments- Equity Shares, Preference Shares, Debenture/ Bonds, Public Deposits.		
<b>Skill Developments Activities:</b>		
<ul style="list-style-type: none"> <li>1. Prepare a List of Private Banks in India</li> <li>2. Draft a specimen of Bills of Exchange with imaginary content</li> <li>3. Prepare a List of Fund Based and Fee Based Financial Services.</li> <li>4. Draft a Chart of Financial Markets.</li> </ul>		

**Books for References:**

1. L.M. Bhole, Financial Institutions & Markets, McGraw Hill
2. Khan, M.Y, Indian Financial System, McGraw Hill
3. Sharma, Meera, Management of Financial Institutions, Eastern Economy Edition
4. Bhole and Mahakud, Financial Institutions and Markets - Structure, Growth and Innovations, McGraw Hill
5. Guruswamy, S., Financial Services and System, McGraw Hill
6. Edminister. R.O, Financial Institutions, Markets & Management, McGraw Hill
7. Khan. M.Y, Indian Financial System, Vikas Pub. House
8. H.R Machiraju, Indian Financial System, Vikas Pub. House
9. E.Gorden & K. Nataraj, Financial Markets and Services, HPH

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

**Course Code:** BBA 4.3

**Name of the Course:** FINANCIAL MANAGEMENT

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

**Pedagogy:** Classroom lectures, Tutorials, and Problem Solving.

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

- To identify the goals of financial management.
- To apply the concepts of time value of money for financial decision making.
- To evaluate projects using capital budgeting techniques.
- To design optimum capital structure using EBIT and EPS analysis.
- To evaluate working capital effectiveness in an organization.

**Syllabus:**

<b>Module No. 1: Introduction to Financial Management</b>	<b>12</b>
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**Introduction** - Meaning of Financial Management, Finance Functions, Organization structure of Finance Department; Goals of Financial Management,  
**Financial Decisions**-Types of Financial Decisions, Role of a Financial Manager;  
**Financial Planning** - Principles of Sound Financial Planning, Steps in Financial Planning, Factors influencing Financial Plan.

<b>Module No. 2: Time Value of Money</b>	<b>12</b>
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Meaning, Need, Future Value (Simple interest and compound interest); Present Value (Single Flow, series of cash flow, even and uneven Flow, Annuity and perpetuity); Doubling Period; Concept of Valuation -Valuation of Bonds, Debentures and Shares (Simple Problems)

<b>Module No. 3: Financing &amp; Dividend Decisions</b>	<b>12</b>
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**Financing Decision:** Sources of Long-term Finance - Meaning of Capital Structure, Factors influencing Capital Structure, Optimum Capital Structure - EBIT, EPS Analysis, Break-even level of EBIT (Problems), Leverages -Meaning, types, Problems.  
**Dividend Decision:** Meaning of Dividend, Types of Dividends, Determinants of Dividend, Bonus Shares (Meaning only), Dividend Policy - Meaning and types, Factors influencing dividend policy.

<b>Module No. 4: Investment Decision</b>	<b>12</b>
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Meaning, Scope, Features & Significance of Capital Budgeting, Techniques -Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and Profitability Index (Problems)

<b>Module No. 5: Working Capital Management</b>	<b>12</b>
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Meaning and need for Working Capital, Components of Working Capital, Types of Working Capital, Problems of Excess or Inadequate Working Capital, Significance of Adequate Working Capital, Determinants of Working Capital, Sources of Working Capital, Estimation of Working Capital (Simple Problems)

**Skill Developments Activities:**

- Identify capital structure practices followed in any firm/company of your choice.
- Collect the information on various types of bonds offered by government and record the same.
- Prepare a working capital statement using imaginary values.
- Prepare a chart showing Organization structure of Finance Department

**Books for References:**

1. I M Pandey, Financial Management. Vikas Publication.
2. Prasanna Chandra, Financial Management, TMH
3. S N Maheshwari, Financial Management, Sultan Chand
4. Khan and Jain, Financial Management, TMH
5. Dr. V Rajeshkumar and Nagaraju V, Financial management, MH India
6. Dr. Aswathanarayana.T ,Financial Management, VBH
7. K. Venkataramana, Financial Management, SHBP
8. G. Sudarshan Reddy, Financial Management, HPH
9. Sharma and Shashi Gupta, Financial Management, Kalyani Publication

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

**Course Code:** BBA 4.5 a

**Name of the Course:** BUSINESS LEADERSHIP SKILLS (OEC)

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

**Pedagogy:** Classroom lectures, Tutorials, Case study Analysis, Group Discussions etc.

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

- Understand the significance of leadership skills for effective people management.
- Increase the comprehension of leadership through various leadership theories.
- Analyse different leadership styles, types, patterns and functions.
- Demonstrate an understanding of various leadership approaches for effective management of people.
- Demonstrate an awareness of ethical leadership.

Syllabus:	Hours
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<b>Module No. 1: Introduction to Business Leadership</b>	<b>08</b>
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Introduction to business leadership, Meaning of leadership, Evolution and growth of leadership; Functions and characteristics of leadership; Latest trends in business leadership.

<b>Module No. 2: Leadership from Managerial Perspective</b>	<b>12</b>
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**Leadership:** Nature and Significance of leadership, Qualities of an effective leader, 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.

**Leadership Skills:** Communication Skills, Decision Making Skills, Emotional Management Skills, Public Relation Skills, Conflict Resolution Skills;

<b>Module No. 3: Leadership -Theoretical Perspectives.</b>	<b>12</b>
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Great man theory, Trait theory, Behavioural leadership theory, Situational leadership theory, Transactional leadership theory, Transformational leadership theory, Blake and Mouton's Managerial Grid.

<b>Module No. 4: Leadership Styles</b>	<b>10</b>
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**Leadership styles:** a) Autocratic leadership, b) Bureaucratic leadership, c) Democratic leadership, d) Laissez faire leadership e) Transformational Leadership, f) Charismatic Leadership - Features, merits and demerits of each leadership style.

**Skill Developments Activities:**

- Collect information about the real time corporate leaders with different leadership styles & discuss them in the class room.
- List the traits of an ethical leader.
- List out the traits of an autocratic leader.
- Analyze two cases related to leadership styles.
- "What if?" This practical activity identifies how members of a team solve their problems differently?

Present the students with a workplace problem, and have each student participant

write down what they would do to solve it. Then, have each participant read their response aloud. This can help the teacher to identify the types of leadership styles that are present among the student participants and thereby highlight and discuss them in the class.

**Books for References:**

1. Northouse, P. Leadership: Theory and Practice. Sage Publications.
2. Stephen, R. P. Organizational Behaviour - Concepts, controversies and Applications. New Delhi: Printice Hall of India Ltd.
3. Subba Rao. Organizational Behaviour Himalaya Publishing House.
4. Subba Rao Personnel and Human Resource Management Bangalore: Himalaya Publishing House.
5. Daloz Parks, S., Leadership can be taught: A Bold Approach for a Complex World, Boston: Harvard Business School Press.
6. Drucker Foundation (Ed.), Leading Beyond the Walls, San Francisco: Jossey Bass.
7. Al Gini and Ronald M. Green, Virtues of Outstanding Leaders: Leadership and Character, John Wiley & Sons Inc.
8. S Balasubramanian, The Art of Business Leadership – Indian Experiences, Sage Publications

<b>Name of the Program:</b> Bachelor of Business Administration (BBA) <b>Course Code:</b> BBA 4.5 b (OEC) <b>Name of the Course:</b> TOURISM MANAGEMENT		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs.</b>	<b>42 Hrs.</b>
<b>Pedagogy:</b> Classroom lectures and Tutorials		
<b>Course Outcomes: On successful completion of the course, the students will able to:</b>		
a) Interpret and evaluate tourism as a phenomenon and as a business system. b) Explain the diverse nature of tourism, including culture and place, global/local perspectives, and experience design and provision. c) Understand the tourist resources and evaluate their potential. d) Promote Entrepreneurial activity in Tourism		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Tourism Industry</b>		<b>12</b>
Tourism - Concept and Definition; Meaning of Traveler and Tourist; Classification of Tourism; Components of tourism; Origin, Growth and Development of Tourism, Types of Tourists - Visitor, Traveller and Excursionist (Meaning and differences); Mediators of Tourism, Changing Trends in Tourism; Careers in the Tourism Industry.		
<b>Module No. 2: Tourism Products</b>		<b>12</b>
Tourism Products - Meaning, Characteristic of Tourism Product, Classification of Tourism Products, Natural , Man-Made, Symbiotic , Event Based , Site Based, and Others (Health, Eco tourism, Ethnic, Rural tourism, Spiritual tourism, Golf Tourism,		
<b>Module No. 3: Travel Formalities</b>		<b>12</b>
Role and Importance of different Modes of Travel; Travel Formalities: Passport, Visa, Health Requirements, Taxes, Customs, Currency, Travel Insurance, Baggage and Airport Information, BIO Cards.		
<b>Module No. 4: Sustainable Tourism</b>		<b>08</b>
Meaning and Definition of Sustainability; Dimensions of Sustainability - Social, Economic and Environmental; Importance of Sustainable Tourism; Principles of Sustainable Tourism; Challenges of implementing Sustainable Tourism.		
<b>Skill Developments Activities:</b>		
1. Prepare a chart showing different forms of tourism. 2. List out six tourist places of historical importance in Karnataka. 3. List out any 5 fairs and festivals of tourist attraction in India. 4. List out the documents required to obtain passport. 5. List out principles of sustainable tourism.		

**Books for References:**

1. Tourism: Principles, Practices, Philosophies – Charles Goeldner & Brent Ritchie
2. Tourism and Cultural Heritage of India – Ram Acharya
3. Tourism Planning, Policies, Processes and Relationships – Michael Hall
4. An Introduction to Hospitality – Dennis Foster
5. Tourism Planning: An Integrated and Sustainable Development Approach \_ Inskeep E, Van Nostrand Reinhold
6. Profiles of Indian Tourism – Shalini Singh
7. Tourism Today – Ratnadeep Singh
8. Dynamics of Tourism – Pushpinder Gill
9. Hotels for Tourism Development – Dr. Jagmohan Negi
10. The Competitive Destination – A sustainable Tourism perspective – Ritchie J R and Crouch I G.