

## II SEMESTER

	Subjects	Paper	Instruction hrs./week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part 1 Languages	Language-I Kannada/Sanskrit/Urdu/Tamil/ Telugu/Malayalam/Additional English / Marathi/ Hindi		4	3	20	80	100	3
	Language – II: English		4	3	20	80	100	3
Part 2 DSC	Human Resource Management and Practices	2.1	4	3	20	80	100	4
	Indian Financial System	2.2	4	3	20	80	100	4
	Statistics for Business Decisions-II	2.3	4	3	20	80	100	4
	Corporate Accounting	2.4	4	3	20	80	100	4
Prt 3 CC	Constitutional Values-2		3	1½	10	40	50	2
<b>TOTAL</b>					<b>130</b>	<b>520</b>	<b>650</b>	<b>24</b>

**BBA (Regular)**

<b>Name of the Program: Bachelor of Business Administration</b> <b>Course Code: BBA 2.1</b> <b>Name of the Course: HUMAN RESOURCE MANAGEMENT PRACTICES</b>		
<b>COURSE CREDITS</b>	<b>NO. OF HOURS PER WEEK</b>	<b>TOTAL NO. OF TEACHING HOURS</b>
4 CREDITS	4 HOURS	56 HOURS
<b>Pedagogy:</b> Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, 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) Describe the role and responsibility of Human resources manager</li> <li>b) Understand the HRP process, Recruitment and Selection process</li> <li>c) Demonstrate the ability to understand the on-boarding process and Learning &amp; Development aspects.</li> <li>d) Analyse the criteria and methods of Employees' Performance Appraisal.</li> <li>e) Understand the compensation structure in organisations.</li> </ul>		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Unit-1: Introduction to Human Resource Management</b>		<b>10</b>
Meaning and Definition of HRM – Features, Objectives, Importance, Functions and Process of HRM; Role of HR Manager, Trends influencing HR practices.		
<b>Unit-2: Human Resource Planning, Recruitment &amp; Selection</b>		<b>14</b>
<b>Human Resource Planning:</b> Meaning and Importance of Human Resource Planning, Factors affecting HRP, Process of HRP; <b>Recruitment</b> –Meaning, Methods of Recruitment, Factors affecting Recruitment, Sources of Recruitment; <b>Selection</b> –Meaning, Process of Selection, Evaluation of Selection Process, Barriers to effective Selection, Steps for effective selection.		
<b>Unit-3: On-boarding, Training, Development and Career Planning</b>		<b>12</b>
<b>On-Boarding-</b> Meaning, Purpose of On-Boarding, Planning the On-Boarding program, Problems faced in On-boarding; <b>Training:</b> Need for training, Benefits of training, Methods of Training and Development; Evaluation of effectiveness of Training; <b>Career Planning and Development-</b> Need for Career Planning; Types -Horizontal and Vertical Progression, Technical, Managerial and Functional progression (Concepts only)		
<b>Unit-4: Performance Appraisal</b>		<b>12</b>
<b>Performance appraisal:</b> Meaning, Objectives and Process of Performance Appraisal; Methods of Performance Appraisal- Traditional and Modern methods of Performance Appraisal; Uses and Limitations of Performance Appraisal.		

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<p><b>Unit-5: Compensation Management</b></p> <p><b>Compensation Management-</b> Meaning and Components of compensation structure; Factors influencing employee compensation; <b>Incentives-</b> Meaning, types of incentives- Monetary and Non-monetary incentives, Individual and Group Incentives; Incentives as a component of CTC</p>	
<p><b>Skill Development Activities:</b></p> <ol style="list-style-type: none"> <li>1. Choose any MNC and present your observations on training programs conducted for employees.</li> <li>2. Draw a chart showing different methods of Performance appraisal.</li> <li>3. Draft a Pay structure based on the CTC of any Company.</li> <li>4. List out the latest trends in Human Resource practices followed in companies.</li> </ol>	
<p><b>Books for References:</b></p> <ol style="list-style-type: none"> <li>1. Aswathappa, Human Resource Management- Text and Cases (9<sup>th</sup> Edition), McGraw Hill Education (India) Private Ltd.</li> <li>2. Edwin Flippo, Personnel Management, McGraw Hill</li> <li>3. C. B. Mamoria, Personnel Management, HPH</li> <li>4. K. Venkataramana, Human Resource Management, SHBP</li> <li>5. Subba Rao, Personnel and Human Resources Management, HPH</li> <li>6. Reddy &amp; Appanaiah, Human Resource Management, HPH</li> <li>7. S. Sadri &amp; Others: Geometry of HR, HPH</li> <li>8. Michael Porter, HRM and Human Relations, Juta &amp; Co. Ltd.</li> </ol>	

**BBA (Regular)**

<b>Name of The Program: Bachelor of Business Administration</b> <b>Course Code: BBA 2.2</b> <b>Name of the Course: INDIAN FINANCIAL SYSTEM</b>		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
<b>Pedagogy :</b> Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
<b>Course Outcomes: On successful completion of the course, the Students will be able to:</b> <ol style="list-style-type: none"> <li>a. Understand the Indian Financial System and its role in economic development.</li> <li>b. Learn various Financial Markets and its contribution to the Financial Services Sector</li> <li>c. Understand the various types of Financial Instruments and its features</li> <li>d. Learn the types of financial intermediaries and their role in channelizing the funds from the place of its abundance to the place of its scarcity</li> <li>e. Acquire the knowledge of the financial service providers and their importance in financial services sectors.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Unit.1: INTRODUCTION TO INDIAN FINANCIAL SYSTEM</b>		<b>10</b>
Introduction – Meaning of Financial System., Features, Objectives, Components, Structure, Role of Financial System in Economic Development - SWOT of Indian Financial System – Recent trends in Financial Sector in India. Financial Regulators in India (a brief note on Regulators, RBI, SEBI, IRDAI, and PFRDAI)		
<b>Unit.2: FINANCIAL MARKETS</b>		<b>12</b>
Meaning, Structure, Importance, Functions and type of Financial Markets – Money Market – Meaning, importance and types of money market instruments - Capital Market – Meaning, importance, types of Capital Markets and types of capital market instruments – Primary Market – Meaning, importance and role of primary market in new issues market – Secondary market – meaning, features and role of stock market in stock trading		
<b>Unit.3: FINANCIAL INTERMEDIARIES</b>		<b>12</b>
Meaning, importance, structure, types, functions of Financial Intermediaries in India. Banks – Meaning, Functions and role of banking – Non Banking Financial Companies – Meaning, functions and role of NBFCs. Merchant Bankers – Meaning, functions and role of Merchant banker in Primary Market – Share brokers – Meaning, functions and role of Share brokers in Stock Exchanges		

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<b>Unit.4: FINANCIAL INSTRUMENTS</b>	<b>10</b>
Meaning, importance, types of Financial Instruments- Equity Shares – Meaning and features. Preference shares – Meaning, features and types – Debentures – Meaning, feature and types – Mutual Funds – Meaning, features and types of Mutual Funds,	
<b>Unit.5: FINANCIAL SERVICES</b>	<b>12</b>
Meaning, importance, and types of Financial Services – Fund based services and Fee based services – Meaning, features and -types. Leasing, Factoring, Forfeiting, Credit Rating and Venture Capital – Meaning, Features and types.	
<b>Skill Developments Activities:</b> <ol style="list-style-type: none"> <li>1. Prepare a list of Financial Regulators in India with their objectives</li> <li>2. Draw the structure of Indian Financial System</li> <li>3. Prepare a list of various types of Mutual Funds in India</li> <li>4. Draw the chart showing the process of Factoring</li> </ol>	
<b>Reference Books:</b> <ol style="list-style-type: none"> <li>1. Sudhindra Bhat, Financial Institutes and Markets, Excel Books.</li> <li>2. NitiBhasin; Banking and Financial Markets in India 1947 To2007; New Century.</li> <li>3. Khan M.Y, Indian Financial Systems, Tata McGraw Hill, New Delhi.</li> <li>4. E Gordon, K.Natarajan, Financial Markets and Services. Himalaya Publishing House, New Delhi</li> <li>5. Shashi K Gupta, Nisha Agarwal &amp; Neethi Gupta, Financial Markets, Kalyani Publishers, New Delhi.</li> <li>6. Vasanth Desai, Financial Markets and Services. Himalaya Publishing House.</li> </ol>	

**BBA (Regular)**

Name of The Program: Bachelor of Business Administration Course Code: BBA 2.3 Name of the Course: Statistics for Business Decisions-2		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
<b>Pedagogy :</b> Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
<b>Course Outcomes: On successful completion of the course, the Students will be able to:</b> <ol style="list-style-type: none"> <li>a. Develop Proficiency in Statistical Methods</li> <li>b. Understand and Apply Time Series Analysis</li> <li>c. Perform Interpolation and Extrapolation</li> <li>d. Evaluate Population Theories and Techniques</li> <li>e. Analyze Demographic and Vital Statistics</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Unit.1: CORRELATION, REGRESSION ANALYSIS</b>		<b>12</b>
<b>Coefficient of Correlation:</b> Covariance, Karl Pearson's Coefficient of Correlation. <b>Simple Linear Regression:</b> Introduction to Simple Linear regression, Determining Equation of Regression Line (x on y and y on x), Measure of Variation (Coefficient of Determination, Standard Error of the Estimate), Statistical Inference about the slope and Testing the Overall Regression Model.		
<b>Unit.2: TIME SERIES ANALYSIS</b>		<b>12</b>
Introduction, Components of a Time Series: Secular trend, Short term variation, Random or irregular variation. Components of Time series, Time Series Models (Additive, Multiplicative), Measurement of trend: Graphical or free hand curve fitting method, Semi-Average method, Least square method, Moving average method (2 yearly, 3yearly, 4yearly and 5yearly moving averages)		
<b>Unit.3: INTERPOLATION AND EXTRAPOLATION</b>		<b>10</b>
Introduction: Assumptions, uses of interpolation and extrapolation. Methods of Interpolation: Graphic Method, Newton's forward difference method, Newton's backward difference method, Introduction to Binomial expansion method (derivation only).		
<b>Unit.4: VITAL STATISTICS</b>		<b>12</b>
Meaning of demography and Vital statistics. Methods of collection of Vital Statistics and uses. Fertility, growth and mortality rates. Definition of fertility and fecundity. Fertility rates- CBR, ASFR, GFR and TFR (Problems). Growth rate- Gross reproduction rate and Net reproduction rate (Problems). Mortality rates- CDR, ASDR, S.T.D.R.(Problems) IMR, NMR and MMR (Theory Only).		

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<b>Unit.5: Statistical Quality Control</b>	<b>10</b>
Introduction to SQC, Uses of SQC, Process and Product Control, Control Charts: Upper Control Limit, Lower Control Limit, Central Line. Construction and Statistical basis of 3- $\sigma$ Control charts ( X-bar & R-chart, X-bar & s-chart np-chart, p-chart, c-chart and u-chart)[Theory Only], Rational Sub-grouping.	
<b>Skill Developments Activities:</b> <ol style="list-style-type: none"> <li>1. Calculate Regression for an imaginary dataset.</li> <li>2. Differentiate between additive and multiplicative time series models.</li> <li>3. Calculate Correlation for an imaginary dataset.</li> <li>4. List any five uses of Statistical Quality Control</li> </ol>	
<b>Textbooks:</b> <ul style="list-style-type: none"> <li>• S C Gupta: Fundamentals of Statistics – Himalaya Publishing House</li> <li>• Andrew F Siegel: Practical Business Statistics – Elsevier Inc.</li> <li>• Anderson: Statistics for Business &amp; Economics – Cengage.</li> <li>• Nathan Keyfitz , Hal Caswell: Applied Mathematical Demography</li> <li>• S P Gupta: Statistical Methods- Sultan Chand</li> <li>• Dr. B N Gupta: Statistics, Sahithya Bhavan</li> <li>• Elhance: Statistical Methods, Kitab Mahal</li> <li>• Sanchethi and Kapoor: Business Mathematics, Sultan Chand</li> <li>• Veerachamy: Operation Research I.K. International Publishers</li> <li>• S. Jayashankar: Quantitative Techniques for Management</li> <li>• D.P Apte; Statistical Tools for Managers.</li> </ul>	

**BBA (Regular)**

<b>Name of The Program: Bachelor of Business Administration</b> <b>Course Code: BBA 2.4</b> <b>Name of the Course: CORPORATE ACCOUNTING</b>		
<b>COURSE CREDITS</b>	<b>NO. OF HOURS PER WEEK</b>	<b>TOTAL NO. OF TEACHING HOURS</b>
4 CREDITS	4 HOURS	56 HOURS
<b>Pedagogy :</b> Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, 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) Understand Issue of Shares.</li> <li>b) Determine the Liability of underwriters as per underwriting agreement.</li> <li>c) Find out Capital and Revenue profits by preparing the Statement of P/L.</li> <li>d) Prepare Final Account of Companies as per Schedule – III of Companies Act, 2013.</li> <li>e) Prepare Liquidator’s Final Statement of Account</li> </ul>		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Unit.1: ISSUE OF SHARES</b>		<b>10</b>
Meaning of Share, Types of Shares – Preference shares and Equity shares – Issue of Shares at par, at Premium, at Discount: Journal Entries relating to issue of shares – Calls -in-arrears – Forfeiture and Re-issue of Shares.		
<b>Unit.2: UNDERWRITING OF SHARES</b>		<b>12</b>
Meaning of Underwriting – SEBI regulations regarding underwriting; Underwriting commission – Types of underwriting agreement – Conditional and Firm; Determination of Liability in respect of underwriting contract – fully underwritten and partially underwritten – with and without firm underwriting.		
<b>Unit.3: Profit Prior to Incorporation</b>		<b>10</b>
Introduction - Meaning – calculation of sales ratio – time ratio – weighted ratio – treatment of capital and revenue expenditure – Ascertainment of pre-incorporation and post-incorporation profits by preparing statement of Profit and Loss (Vertical Format) as per schedule III of Companies Act, 2013.		
<b>Unit.4: Final Accounts of Joint Stock Companies</b>		<b>12</b>
Statutory Provisions regarding preparation of Company's Financial Statements – Treatment of Special Items, Tax deducted at source, Advance payment of Tax, Provision for Tax, Depreciation, Interest on debentures, Dividends, Rules regarding payment of dividends, Transfer to Reserves (Theory) Problems on Preparation of Statement of Profit and Loss and Balance Sheet as per Schedule – III of Companies Act, 2013.		

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<b>Unit.5: Corporate Financial Reporting Practices</b>	<b>12</b>
<p>Corporate Financial Reporting - Meaning, Types, Objectives, Characteristics of Corporate Financial Report, Users of Corporate Financial Report, Components of Corporate Financial Report; General Corporate Information, Financial Highlights, Letter to the shareholders from the CEO, Management's Discussion and Analysis                  Financial Statements (Theory Only)- Balance sheet, Income Statement, Cash flow Statement and Notes to Accounts, Meaning and Contents of Auditors Report, Corporate Governance Report and CSR Report</p>	
<p><b>Skill Development Activities:</b></p> <ol style="list-style-type: none"> <li>1. Give Accounting Treatment in the form of Journal for Issue of Shares at par, at Premium and at Discount with imaginary figures.</li> <li>2. Prepare with imaginary figures computation of Unmarked Application at the time of Underwriting of Shares.</li> <li>3. List the contents of an Annual Report.</li> <li>4. Prepare Balance Sheet with imaginary figures as per Schedule – III of Companies Act,2013</li> </ol>	
<p><b>Books for References:</b></p> <ol style="list-style-type: none"> <li>1. Hanif and Mukherjee, Corporate Accounting, Mc. Graw Hill Publishers</li> <li>2. S P Jain and K. L. Narang, Financial Accounting, Kalyani Publication</li> <li>3. Dr. S Anil Kumar, Dr. V Rajesh Kumar and Dr. B Mariyappa, Corporate Accounting, HPH</li> <li>4. Dr. S.N. Maheswari, Financial Accounting, Vikas Publication</li> <li>5. Soundrajan &amp; K. Venkataramana, Financial Accounting, SHBP.</li> <li>6. A Bannerjee; Financial Accounting.</li> <li>7. Radhaswamy and R.L. Gupta, Advanced Accounting, Sultan Chand</li> <li>8. M.C. Shukla and Grewal, Advanced Accounting.</li> </ol>	