



**Vivekanand Education Society's
College of Arts, Science and Commerce
(Autonomous)**

Sindhi Society, Chembur, Mumbai, Maharashtra – 400 071.

Accredited by NAAC "A Grade" in 3rd Cycle - 2017
Best College Award – Urban Area, University of Mumbai (2012-13)
Recipient of FIST Grant (DST) and STAR College Grant (DBT)

Affiliated to the
University of Mumbai
Since 1962

Syllabus for

Program: Bachelor of Business Administration (BBA)

(Program code: VESUCBBA)

**As per Choice Based Semester and Grading System (CBSGS)
with effect from Academic Year 2022 - 2023**

Program Outcomes (PO):

Setting up a new business or running an existing one or obtaining a Lucrative Corporate Career is not an easy task in this era of intense competition. With the passage of time and the development of new technology, corporate competitiveness has reached an all-time high. Pursuing a Bachelor of Business Administration degree course has always proven beneficial in meeting challenges and staying up to date with ever-changing technologies.

A bachelor's degree in business administration can offer you with the knowledge and skills you'll need to succeed. BBA is a three-year bachelor's undergraduate course that prepares students with conceptual, theoretical and practical knowledge in various aspects of business-like finance, economics, operations, marketing, and management, among other fields.

- PO1 To provide understanding of management's fundamental concepts, principles, and functions.
- PO2 To impart information and skills in several areas of management, such as human resource management, finance, operations, and marketing, in order to create a comprehensive grasp of a corporate system
- PO3 To instill a global perspective on industrial and Organisational setups and their functions in order to make an effective management decision in an international context.
- PO4 To provide students with understanding of qualitative and quantitative problem-solving and critical thinking approaches.
- PO5 To equip students to make effective oral business presentations using a variety of modern technologies and to excel in written communication.
- PO6 To provide students with practical industrial experience to improve their managerial skills and business acumen while gaining a comprehensive understanding of a business or industry.
- PO7 Ability to work in team, collate, collaborate, and resolve conflicts amicably
- PO8 Develop creativity, innovativeness, superior researching ability.

VES -BBA - SYLLABUS

F.Y.B.B.A

(SEMESTER I)

Course Code	Title	Credits & Lectures per Semester	Lectures per Week
VESUCBBA101	Principles of Management	03	04
	Unit I : Evolution of Management	15 Lectures	
	Unit II: Planning & Decision	15 Lectures	
	Unit III: Organization & Staffing	15 Lectures	
	Unit IV : Motivation & Leadership	15 Lectures	
VESUCBBA102	Business Communication	03	04
	Unit I: Meaning, Nature & Scope of Communication	15 Lectures	
	Unit II : Oral Communication	15 Lectures	
	Unit III : Report Writing	15 Lectures	
	Unit IV : Business and Social Etiquette	15 Lectures	
VESUCBBA103	Financial Accounting	03	04
	Unit I: Introduction	10 Lectures	
	Unit II : Conceptual Framework	10 Lectures	
	Unit III : Recording of transactions	10 Lectures	
	Unit IV : Preparation of final accounts	10 Lectures	
	Unit V : Introduction to Company Final Accounts	10 Lectures	
	Unit VI : Computerised Accounting	10 Lectures	

VE SUSBBA104	Business Law	03	
	Unit I: Contract Act, 1872 & Sale of Goods Act, 1930	15 Lectures	04
	Unit II : Negotiable Instrument Act, 1981 & Consumer Protection Act, 1986	15 Lectures	
	Unit III : Company Law	15 Lectures	
	Unit IV : Intellectual Property Rights (IPR)	15 Lectures	
VESUCBBA105	Business Finance	03	
	Unit I: Introduction	10 Lectures	04
	Unit II : Time Value of Money and other concepts	15 Lectures	
	Unit III : Leverage	15 Lectures	
	Unit IV : Types of Financing & Cost of Capital	20 Lectures	
VESUCBBA106	Business Economics -I	03	
	Unit I: Introduction	10 Lectures	04
	Unit II : Demand Analysis	12 Lectures	
	Unit III : Supply and Production Decisions	15 Lectures	
	Unit IV : Market Structure	15 Lectures	
	Unit IV : Pricing practices	08 Lectures	
VESUCBBA107	Principles of Marketing	03	
	Unit I: Introduction to Marketing	15 Lectures	04
	Unit II : Marketing Environment, Research and Consumer Behaviour	15 Lectures	
	Unit III : Marketing Mix	15 Lectures	

	Unit IV : Segmentation, Targeting and Positioning and Trends In Marketing	15 Lectures	

F.Y.B.B.A

(SEMESTER II)

Course Code	Title	Credits & Lectures per Semester	Lectures per Week
VESUCBBA201	Organisational Behaviour & HRM	03	04
	Unit I : Introduction to Organisational Behaviour	15 Lectures	
	Unit II : Strategies and Techniques of Organisational Behaviour	15 Lectures	
	Unit III : Introduction to Human Resource Management	15 Lectures	
	Unit IV : Compensation and Career Planning	15 Lectures	
VESUCBBA202	Business Environment	03	04
	Unit I : Introduction to Business Environment	15 Lectures	
	Unit II : Political and Legal environment	15 Lectures	
	Unit III : Social and Cultural Environment, Technological environment, and Competitive Environment	15 Lectures	
	Unit IV : International Environment	15 Lectures	
VESUCBBA203	Business Mathematics	03	

	Unit I: Elementary Financial Mathematics	15 Lectures	04
	Unit II : Algebra	15 Lectures	
	Unit III : Determinants and Matrices	15 Lectures	
	Unit IV : Derivatives and Applications of Derivatives	15 Lectures	
	Environmental Sustainability Management	03	
VESUCBBA204	Unit I: Introduction to Environmental Management	15 Lectures	04
	Unit II : Biodiversity & its Conservation	15 Lectures	
	Unit III : Social Issues in Environment	15 Lectures	
	Unit IV : Environment Laws & Sustainability Management	15 Lectures	
	Management Accounting	03	
VESUCBBA205	Unit I: Introduction to Management Accounting	5 Lectures	04
	Unit II : Analysis and Interpretation of Accounts	10 Lectures	
	Unit III : Financial Statement analysis: Ratio analysis	15 Lectures	
	Unit IV : Cash Flow Analysis	15 Lectures	
	Unit V : Working Capital Management	15 Lectures	
	Basics of Cost Accounting	03	
VESUCBBA206	Unit I: Introduction to Cost Accounting	15 Lectures	04
	Unit II : Classification of Costs and Cost Sheet	15 Lectures	
	Unit III : Reconciliation of cost and financial accounts	15 Lectures	

	Unit IV : Budgeting and Budgetary Control	15 Lectures	
	Unit V : Standard Costing and Variance Analysis	15 Lectures	
VESUCBBA207	Business Economics- II	03	04
	Unit I: Introduction to Macroeconomic Data and Theory	15 Lectures	
	Unit II : Money, Inflation and Monetary Policy	15 Lectures	
	Unit III : Constituents of Fiscal Policy	15 Lectures	
	Unit IV : Open Economy: Theory and Issues of International Trade	15 Lectures	

Detailed Syllabus: Unit wise / Module wise with number of lectures

Course title : Principles of Management

Course code: VESUCBBA101

Objective: The objective of the course is to provide an understanding of basic concepts, principles of management. The aim is to inculcate the ability to apply multifunctional approaches to organizational objectives

Learning Outcomes (LO):

On successful completion of this course students will be able to:

- LO1 The objective of the course is to provide an understanding of basic concepts, principles of management.
- LO2 The aim is to inculcate the ability to apply multifunctional approach to organizational objective
- LO3 To provide a basis of understanding to the students with reference to working of business organization through the process of management.

LO4 To provide adequate basic understanding about the managerial functions like planning, organizing, staffing, leading and controlling to students.

Unit no.	Details of topics	No of lectures
1	Evolution of Management Contribution of Taylor, Mayo & Fayol, Different approaches of management, role of manager, tasks of a professional manager, Management & its functions. Level of Management, managerial skills at various levels.	15 Lectures
2	Planning & Decision making Definition, Nature for planning, importance, Process of planning, decision making, nature importance & process, types of plans. Decision Making – Types of decision – Decision Making Process – Rational Decision Making	15 Lectures
3	Organization & staffing Definition, organizing process, importance of organizing, Departmentation manpower planning, Recruitment, Selection, Training & promotion. Communication & control, Definition, importance, process, types, factors, barriers & remedies.	15 Lectures
4	Motivation & Leadership Motivation : Meaning, Missions, Herzberg's theory, V Room's expectancy theory & Porter & Lawler model of Motivation. Leadership: - X Theory & Y Theory, Hawthorne & Tinstone studies Leadership, Managerial grid, Contingency approach.	15 Lectures

References:

Drucker, F. Peter - Management-Tasks, Responsibilities & Practices.
 Koontz "O" Donnel Wehrich - Elements of Management.
 Koontz H, "O" Donnel C - Management-A Book of Reading.
 Drucker, F. Peter - The Practice of Management.
 Terry and Franklin - Principles of Management
 Stoner - Principles of Management
 William H. Newman and E. Kirby Wassen - The Process of Management

Detailed Syllabus: Unit wise / Module wise with number of lectures

Course title : Business Communication

Course code: VESUCBBA102

Objective: To understand the concept, process, & importance of communication

Learning Outcomes (LO):

On successful completion of this course students will be able to:

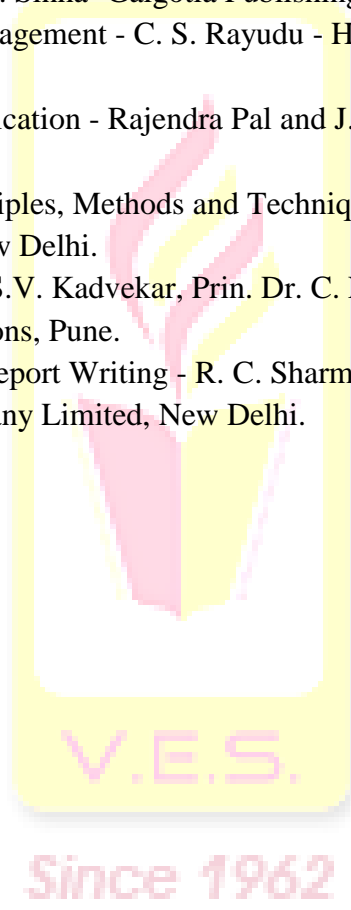
- LO1 To help students to acquaint themselves with application of communication skills in the business world
- LO2 To develop skills of effective communication both Oral and Written

Unit no.	Details of topics	No of lectures
1	Meaning, Nature & Scope of Communication Meaning, Nature, Scope, Definition of Communication, Types of Communication, Communication Barriers, Principles of Communication. Written Communication – Types of Letter, Letter layout, Essentials of an effective letter writing, Need and function of Business letter.	15 Lectures
2	Oral Communication – Types of oral communication, Barriers to oral communication, speedy – Introduction & Characteristics of good speech. Mass Communication – Nature & Scope of Mass Communication, function of mass communication – Media of mass communication, Role of Mass – Media in India.	15 Lectures
3	Report Writing – What is report, Importance of Reports, Types of reports, Characteristic of good report selecting suitable types of reports. Notices, Agenda & Memos.	15 Lectures

4	<p>Business and Social Etiquette- Professional conduct in a business setting: workplace hierarchy; the proper way to make introductions; Use of courteous phrases and language in the workplace. Professional Image: appropriate business attire; Telephone Etiquette; Table etiquette, Essential of professional communication. Language lab class for practicals in business communication.</p>	15 Lectures
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References:

Business Communication - K. K. Sinha- Galgotia Publishing Company, New Delhi.
Media and Communication Management - C. S. Rayudu - Himalaya Publishing House, Bombay.
Essentials of Business Communication - Rajendra Pal and J. S. Korlhalli - Sultan Chand & Sons, New Delhi.
Business Communication (Principles, Methods and Techniques) Nirmal Singh - Deep & Deep Publications Pvt. Ltd., New Delhi.
Business Communication - Dr. S.V. Kadvekar, Prin. Dr. C. N. Rawal and Prof. Ravindra Kothavade - Diamond Publications, Pune.
Business Correspondence and Report Writing - R. C. Sharma, Krishna Mohan - Tata McGraw-Hill Publishing Company Limited, New Delhi.



Detailed Syllabus: Unit wise / Module wise with number of lectures

Course title : Financial Accounting

Course code: VESUCBBA103

Objective: To learn Basic accounting procedures which are used in India as per the ICAI and will help them in understanding the basic accounting concepts

Learning Outcomes (LO):

On successful completion of this course students will be able to:

- LO1 To familiarize the students with the basic concepts, principles, and techniques of preparing and presenting the accounts for users of accounting information.
- LO2 To understand new developments in Accounting Standards
- LO3 To enable the students to understand the information contained in the published financial statements and other organizations.
- LO4 To create awareness about accounting in computerized environment

Unit no.	Details of topics	No of lectures
1	Introduction Financial Accounting-definition and Scope, objectives of Financial Accounting, Accounting v/s Bookkeeping Terms used in accounting, users of accounting information and limitations of Financial Accounting.	10 Lectures
2	Conceptual Framework Accounting Concepts, Principles and Conventions, Accounting Standards-concept, objectives, benefits, brief review of Accounting Standards in India, Accounting Policies, Accounting as a measurement discipline, valuation Principles, accounting estimates	10 Lectures

3	Recording of transactions: Voucher system; Accounting Process, Journals, Subsidiary Books, Ledger, Cash Book, Bank Reconciliation Statement, Trial Balance. Depreciation: Meaning, need & importance of depreciation, methods of charging depreciation.(WDV & SLM)	10 Lectures
4	Preparation of final accounts Statements Final Accounts – Meaning, need & objectives, types – Trading Account – Meaning, need & preparation, Profit & loss Account – meaning, Need & preparation, Balance Sheet- Meaning, need & Preparation, Final Accounts with adjustment entry.	10 Lectures
5	Introduction to Company Final Accounts Important provisions of Companies Act, 1956 in respect of preparation of Final Accounts. Understanding of final accounts of a Company.	10 Lectures
6	Computerised Accounting Computers and Financial application, Accounting Software packages.	10 Lectures

References:

Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi.

Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi.

Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi.

Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai.

Financial Accounting by Lesile Chandwick, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi.

Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai.



Detailed Syllabus: Unit wise / Module wise with number of lectures

Course title: Business Law

Course code: VESUCBBA104

Objective: To help in understanding of the business law of the land and having legal responsibility in managing an organization domestically and internationally

Learning Outcomes (LO):

On successful completion of this course students will be able to:

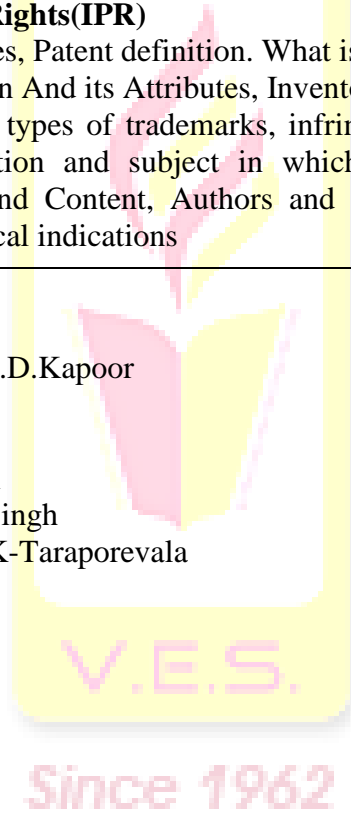
- LO1 To get an Overall Working Knowledge of Indian Judicial System.
- LO2 To understand the functioning of courts and their jurisdiction
- LO3 To understand the importance of various acts that are important aspects to conduct business in India

Unit no.	Details of topics	No of lectures
1	Contract Act, 1872 & Sale of Goods Act, 1930 Contract Act,1872: Essential elements of Contract; Agreement and Contract – Capacity to Contract, free consent, consideration, lawful objects/ consideration, Breach of contract. Remedies for breach of Contract. Sale of Goods Act,1930: Scope of Act, Sale and Agreement to sell, essential of a valid Sale Contract – Conditions and warranties – Implied Condition and warranties, Rights of an unpaid seller.	15 Lectures

2	<p>Negotiable Instrument Act, 1981 & Consumer Protection Act, 1986 Introduction of Negotiable Instruments – Characteristics of negotiable instruments, Promissory note, Bills of exchange, Cheque, Dishonour of Cheque. Consumer Protection Act, 1986: Objects of Consumer Protection- Introduction of Consumers,” Goods and services” “Defects and Deficiencies of goods and services”, Consumer disputes and Complaints.</p>	15 Lectures
3	<p>Company Law Incorporation of company – MOA, AOA, Prospectus, Meetings, Meaning of transfer and transmission of shares.</p>	15 Lectures
4	<p>Intellectual Property Rights(IPR) IPR definition/ objectives, Patent definition. What is patentable? What is not patentable? Invention And its Attributes, Inventors and Applications, Trademarks, definition, types of trademarks, infringement and passing off. Copy right definition and subject in which copy right exists, Originality, Meaning and Content, Authors and Owners, Rights and Restrictions, Geographical indications</p>	15 Lectures

References:

Elements of mercantile Law – N.D.Kapoor
Business Law – P.C. Tulsian
Business Law – SS Gulshan
Company Law – Dr.Avtar Singh
Indian contract Act – Dr.Avtar Singh
Law of Intellectual Property-V.K-Taraporevala



Detailed Syllabus: Unit wise / Module wise with number of lectures

Course title : Business Finance

Course code: VESUCBBA105

Objective: Knowledge of financial theories within the primary areas of finance; Utilization of problem-solving skills within the finance setting and Application of financial analysis tools and techniques to decision making

Learning Outcomes (LO):

On successful completion of this course students will be able to:

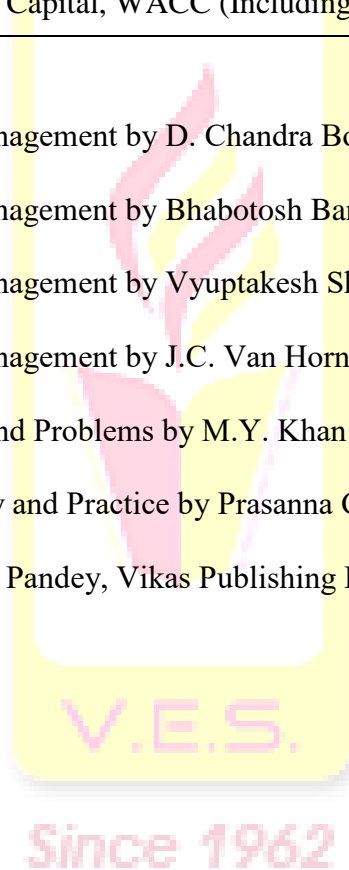
- LO1 To gain Knowledge of financial theories within the primary areas of Business finance
- LO2 To understand application of financial analysis tools and techniques to decision making
- LO3 An appreciation for socially responsible actions with respect to financial decisions
- LO4 To gain knowledge on Time Value of Money with is require in today's competitive time

Unit no.	Details of topics	No of lectures
1	Introduction Finance - Definition - Nature and scope of finance function. Financial Management - Meaning - Scope and Objectives Organisational framework of financial management- Relationship of finance Department with other department- Role of finance manager	10 Lectures
2	Time Value of Money and other concepts The Time Value of Money, Present Value, Internal Rate of Return, Bonds Returns, The Returns from Stocks Annuity, Techniques of Discounting, Techniques of Compounding	15 Lectures

3	Leverage Introduction EBIT and EPS Analysis, Types of Leverages: Operating Leverage, Financial Leverage & Composite Leverage, Relationship between Operating Leverage and Financial Leverage (Including Practical Problems)	15 Lectures
4	Types of Financing & Cost of Capital Introduction, Needs of Finance and Sources: Long Term, Medium Term, Short-Term Long-Term Sources of Finance, Short Term Sources of Finance Introduction, Definition and Importance of Cost of Capital, Measurement of Cost of Capital, WACC (Including Practical Problems)	20 Lectures

References:

- Fundamentals of Financial Management by D. Chandra Bose, PHI Learning Pvt. Ltd., New Delhi
- Fundamentals of Financial Management by Bhabotosh Banerjee, PHI Learning Pvt. Ltd., New Delhi
- Fundamentals of Financial Management by Vyuptakesh Sharma, Pearson Education, New Delhi
- Fundamentals of Financial Management by J.C. Van Horne, Prentice Hall of India, New Delhi
- Financial Management: Text and Problems by M.Y. Khan and P.K. Jain, Tata McGraw Hill, New Delhi
- Financial Management: Theory and Practice by Prasanna Chandra, Tata McGraw Hill, New Delhi
- Financial Management by I.M. Pandey, Vikas Publishing House, New Delhi



Detailed Syllabus: Unit wise / Module wise with number of lectures

Course title : Business Economics-I

Course code: VESUCBBA106

Objective: To introduce students to the basic elements of commerce and economics.

Learning Outcomes (LO):

On successful completion of this course students will be able to:

- LO1 Analyze economic problems and can relate scarcity with the requirements
- LO2 Evaluate demand and can analyze cost in order to optimize cost-production combination
- LO3 Recognize the existing market and can take appropriate decisions

Unit no.	Details of topics	No of lectures
1	Introduction Scope and Importance of Business Economics - basic tools Opportunity Cost Principle-Incremental and Marginal Concepts. Basic economic relations - functional relations: equations- Total, Average and Marginal relations- Use of Marginal analysis in decision making. The basics of market demand, market supply and equilibrium price- shifts in the demand and supply curves and equilibrium.	10 Lectures
2	Demand Analysis Demand Function - nature of demand curve under different markets Meaning, significance, types and measurement of elasticity of demand (Price, income cross and promotional) - relationship between price elasticity of demand and revenue concepts Demand Estimation and forecasting: Meaning and significance - methods of demand estimation-survey and statistical methods (numerical examples on trend analysis and simple linear regression)	12 Lectures

3	<p>Supply and Production Decisions Production function: short run analysis with Law of Variable Proportions- Production function with two variable inputs isoquants, ridge lines and least cost combination of inputs-long run production function and Laws of Returns to Scale - expansion path - Economies and diseconomies of Scale and economies of scope Cost of Production: Cost concepts: accounting cost and economic cost, implicit and explicit cost, social and private cost, historical cost and replacement cost, sunk cost and incremental cost -fixed and variable cost - total, average and marginal cost - Cost Output Relationship in the Short Run and Long Run- (hypothetical numerical problems to be discussed) Extension of cost analysis: Cost reduction through experience and Learning curve and Break-Even Analysis (with business application).</p>	15 Lectures
4	<p>Market Structure Perfect Competition and Monopoly Perfect competition and Monopoly models as two extreme cases - profit maximization and the competitive firm's supply curve - Short II run and long run equilibrium of a firm and of industry - Monopoly - Sources of monopoly power – short run and long run equilibrium of a firm under Monopoly , Pricing and Output Decisions under Imperfect Competition Monopolistic competition: Competitive and Monopolistic elements of monopolistic competition-equilibrium of firm under monopolistic competitions, monopolistic verses perfect competition, excess capacity and inefficiency, debate over role of advertising, (topics to be taught using case studies from real life examples) Oligopolistic Market: Key attributes of oligopoly- Collusive and non-collusive oligopoly market, Price rigidity, Cartels and price leadership models (with practical examples)</p>	15 Lectures
5	<p>Pricing practices Cost oriented pricing methods: cost –plus (full cost)/mark-up pricing, marginal cost pricing, Mark up pricing, discriminating pricing, multiple – product pricing - transfer pricing (case studies on how pricing methods are used in business world)</p>	08 Lectures

References:

- Mehta, P.L.: Managerial Economics – Analysis, Problem and Cases (S. Chand & Sons, N. Delhi, 2000).
- Hirchey .M., Managerial Economics, Thomson South western (2003).
- Salvatore, D.: Managerial Economics in a global economy (Thomson South Western Singapore, 2001).
- Frank Robert.H, Bernanke. Ben S., Principles of Economics (Tata McGraw Hill (ed.3)
- Gregory Mankiw., Principles of Economics, Thomson South western (2002 reprint)
- Samuelson & Nordhas.: Economics (Tata McGraw Hills, New Delhi, 2002).
- Pal Sumitra, Managerial Economics cases and concepts (Macmillan, New Delhi,2004).

Detailed Syllabus: Unit wise / Module wise with number of lectures

Course title : Principles of Marketing

Course code: VESUCBBA107

Objective: This course provides an introduction to basic marketing concepts and develop a comprehensive understanding of the subject.

Learning Outcomes (LO):

On successful completion of this course students will be able to:

- LO1 This course provides an introduction to basics marketing concepts.
- LO2 Students will develop a comprehensive understanding of the subject and will be able to apply course concepts to real or imaginary products.
- LO3 They will also appraise the opportunities and threats of conducting business in a world with fewer barriers

Unit no.	Details of topics	No of lectures
1	Introduction to Marketing Definition, features, advantages, and scope of marketing. The 4P's and 4C's of marketing. Marketing v/s Selling. Marketing as an activity and function Concepts of Marketing: Needs, wants, and demands, transactions, transfer, and exchanges. Orientations of a firm: Production concept; Product concept; selling concept and marketing concept, social relationship, Holistic marketing.	15 Lectures

2	<p>Marketing Environment, Research and Consumer Behaviour The microenvironment of business: Management structure; Marketing Channels; Markets in which a firm operates; competitors and stakeholders. Macro environment: Political Factors; Economic Factors; Socio Cultural Factors, Technological Factors (PEST Analysis) Marketing research: Meaning, features, Importance of marketing research. Types of marketing research: Product research; Sales research; consumer/customer research; production research MIS: Meaning, features and Importance Consumer Behaviour: Meaning, feature, importance, factors affecting Consumer Behaviour</p>	15 Lectures
3	<p>Marketing Mix Marketing mix: Meaning, elements of Marketing Mix. Product-product mix-product line lifecycle-product planning – New product development- failure of new product-levels of product. Branding –Packing and packaging – role and importance Pricing – objectives- factors influencing pricing policy and Pricing strategy. Physical distribution – meaning – factor affecting channel selection- types of marketing channels Promotion – meaning and significance of promotion. Promotion tools (brief)</p>	15 Lectures
4	<p>Segmentation, Targeting and Positioning and Trends In Marketing Segmentation – meaning, importance, basis Targeting – meaning, types Positioning – meaning – strategies New trends in marketing – E-marketing, Internet marketing and marketing using social network Social marketing/ Relationship marketing Green Marketing</p>	15 Lectures

References:

- Kotlar, Philip, Marketing Management, Prentice Hall, New Delhi.
Stanton, Etzel, Walker, Fundamentals of Marketing, Tata-McGraw Hill, New Delhi.
Saxena, Rajan, Marketing Management, Tata-McGraw Hill, New Delhi.
McCarthy, E.J., Basic Marketing: A managerial approach, Irwin, New York.
Pillai R S, Bagavathi, Modern Marketing

Detailed Syllabus: Unit wise / Module wise with number of lectures

Course title : Organisational Behaviour & HRM

Course code: VESUCBBA201

Objective: To understand the human interpersonal relations in an organization and integrating the personal objectives with the organisational objectives in attaining business goals with the help of HRM policies

Learning Outcomes (LO):

On successful completion of this course students will be able to:

- LO1 The objective of this course is to familiarize the student with the fundamental aspects of Various issues associated with Human Resource Management as a whole.
- LO2 The course aims to give a comprehensive overview of Organization Behaviour as a separate area of management
- LO3 To introduce the basic concepts, functions and processes & create an awareness of the role, functions and functioning of Human Resource Management & OB.

Unit no.	Details of topics	No of lectures
1	Introduction to Organisational Behaviour Introduction to Organizational Behaviour-Concept, definitions, Evolution of OB Importance of Organizational Behaviour-Cross Cultural Dynamics, Creating Ethical Organizational Culture & Climate Individual and Group Behaviour-OB models–Autocratic, Custodial, Supportive, Collegial & SOBC in context with Indian OB Human Relations and Organizational Behaviour	15 Lectures

2	<p>Strategies and Techniques of Organisational Behaviour Managing Communication: Conflict management techniques. Time management strategies. Learning Organization and Organizational Design Rewards and Punishments-Termination, layoffs, Attrition, Retrenchment, Separations, Downsizing</p>	15 Lectures
3	<p>Introduction to Human Resource Management HRM-Meaning, objectives, scope and functions HRP-Definition, objectives, importance, factors affecting HRP, Process of HRP, Strategies of HRM, Global HR Strategies HRD-Concept, meaning, objectives, HRD functions</p>	15 Lectures
4	<p>Compensation and Career Planning Performance Appraisal: concept, process, methods and problems, KRA'S Compensation-concept, components of Pay Structure, Wage and salary administration, Incentives and Employee benefits. Career planning-concept of career Planning, Career stages and carrier planning</p>	15 Lectures

References:

- Griffin, Ricky W: Organizational Behaviour, Houghton Mifflin Co., Boston.
Prasad L M, Organizational Behaviour, Sultan Chand
Khanka S. S., Organizational Behaviour, S. Chand
P.L. Rao-International Human Resource
Ivancevich; John and Micheol T. Matheson: Organizational Behaviour and Management, Business Publication Inc., Texas.
Koontz, Harold, Cyril O'Donnell, and Heinz Wehrich: Essentials of management, Tata McGraw-Hill, New Delhi.
Luthans, Fred: Organizational Behaviour, McGraw-Hill, New York.

Since 1962

Detailed Syllabus: Unit wise / Module wise with number of lectures

Course title : Business Environment

Course code: VESUCBBA202

Objective: To understand the different environment in the business climate and to know the different environment like, political, technological and economic environment in the business.

Learning Outcomes (LO):

On successful completion of this course students will be able to:

- LO1 To identify the key issue & perspectives to assess the impact of Business Environment on Business
- LO2 To examine how different factors and trends in the external environment are likely to impact upon a proposed business venture.
- LO3 To evaluate the role of Political, legal & Economic Environmental factors on Business Decision-making.
- LO4 To assess the essence of International Business Environment & its impact on Business Decisions.

Unit no.	Details of topics	No of lectures
1	Introduction to Business Environment Business: Meaning, Definition, Nature & Scope, Types of Business Organizations Business Environment: Meaning, Characteristics, Scope and Significance, Components of Business Environment Micro and Macro Environment: Definition, Differentiation, Analysis of Business Environment, SWOT Analysis. Introduction to Micro-Environment: Internal Environment: Value system, Mission, Objectives, Organizational Structure, Organizational Resources, Company Image, Brand Equity External Environment: Firm, customers, suppliers, distributors, Competitors, Society Introduction to Macro Components: Demographic, Natural, Political, Social, Cultural, Economic, Technological, International and Legal)	15 Lectures

2	<p>Political and Legal environment Political Institutions: Legislature, Executive, Judiciary, Role of government in Business, Legal framework in India. Economic environment: economic system and economic policies. Concept of Capitalism, Socialism and Mixed Economy Impact of business on Private sector, Public sector and Joint sector Sun-rise sectors of India Economy. Challenges of Indian economy.</p>	15 Lectures
3	<p>Social and Cultural Environment, Technological environment, and Competitive Environment Social and Cultural Environment: Nature, Impact of foreign culture on Business, Traditional Values and its Impact, Social Audit. Technological environment: Features, impact of technology on Business Competitive Environment: Meaning, Michael Porter's Five Forces Analysis, Competitive Strategies</p>	15 Lectures
4	<p>International Environment GATT/ WTO: Objective and Evolution of GATT, Uruguay round, GATT v/s WTO, Functions of WTO, Pros and Cons of WTO. Globalization: Meaning, Nature and stages of Globalization, features of Globalization, Foreign Market entry strategies, LPG model. MNCs: Definition, meaning, merits, demerits, MNCs in India FDI: Meaning, FDI concepts and functions, Need for FDI in developing countries, Factors influencing FDI, FDI operations in India, Challenges faced by International Business and Investment Opportunities for Indian Industry.</p>	15 Lectures

References:

Morrison J, The International Business Environment, Palgrave
Francis Cherunilam, Business Environment-Himalaya Publishing House, New Delhi
K. Aswathappa, Essentials of Business Environment, Himalaya Publishing House, New Delhi
MISHRA AND PURI, Indian Economy, Himalaya Publishing House, New Delhi
Business Environment Raj Aggarwal Excel Books, Delhi
Strategic Planning for Corporate Ramaswamy V McMillan, New Delhi
Business and society - Lokanathan and Lakshmi Rajan, Emerald Publishers.
Economic Environment of Business - M. Adhikary, Sultan Chand & Sons.

Detailed Syllabus: Unit wise / Module wise with number of lectures

Course title : Business Mathematics

Course code: VESUCBBA203

Objective: Demonstrate an understanding of basic marketing mathematics by solving relevant problems, including trade discounts, cash discounting, and markup and markdown calculations. Apply the principles of simple interest to solve relevant problems in financial applications such as simple-interest-based loans.

Learning Outcomes (LO):

On successful completion of this course students will be able to:

- LO1 To introduce tenets of mathematics applicable to make the students understand how to put numbers to work in a business environment
- LO2 To understand concept of Matrices and determinants
- LO3 To study the Probability & Decision Theory
- LO4 To understand the correlation Linear regression analysis
- LO5 To study the concept of Derivatives and application

Unit no.	Details of topics	No of lectures
1	Elementary Financial Mathematics Simple and Compound Interest: Interest compounded once a year, more than once a year, continuous, nominal, and effective rate of interest, Annuity-Present and future value-sinking funds Depreciation of Assets: Equated Monthly Installments (EMI)- using flat interest rate and reducing balance method.	15 Lectures

2	<p>Algebra Ratios and Proportions: Definition, Continued Ratio, Inverse Ratio, Proportion, Continued Proportion, Direct Proportion, Inverse Proportion, Variation, Inverse Variation, Joint Variation. Percentage : Meaning and Computations of Percentages Profit And Loss : Terms and Formulae, Trade discount, Cash discount, Problems involving cost price, Selling Price, Trade discount and Cash Discount. Introduction to Commission and brokerage, Problems on Commission, and brokerage.</p>	15 Lectures
3	<p>Determinants and Matrices Matrices: Some important definitions and some important results. Matrix operation (Addition, scalar multiplication, matrix multiplication, transpose of a matrix) Determinants of a matrix of order two or three: Properties and results of Determinants, solving a system of linear equations using Cramer's rule Inverse of a Matrix (up to order three) using ad-joint of a matrix and matrix inversion method</p>	15 Lectures
4	<p>Derivatives and Applications of Derivatives Introduction and Concept: Derivatives of constant function, logarithmic functions, polynomial, and exponential function Rules of derivatives: addition, multiplication, quotient, Second order derivatives</p>	15 Lectures

References:

- Mathematical Statistics by J.K. Goyal and J.N. Sharma, Krishna Prakashan Ltd., Meerut
- Business Mathematics and Statistics by R.K. Ghosh and S. Saha, New Central Agency Pvt. Ltd. Calcutta
 - Commerce Mathematics by Om P. Chug, etc., Anmol Publication Ltd., New Delhi
 - Mathematics for Economics and Business by J. Soper, Blackwell Publishing, U.S.A.
 - Business Mathematics & Statistics: B Aggarwal, Ane Book Pvt. Limited
 - Business Mathematics: D C Sancheti & V K Kapoor, Sultan Chand & Sons
 - Business Mathematics: A P Verma, Asian Books Pvt. :Limited.
 - Investments By J.C. Francis & R.W. Taylor, Schaum's Outlines, Tata Mc-Graw Hill Edition 2000, Chapters 2,4 & section 25.1.
 - Indian Mutual Funds Handbook : By Sundar Shankaran, Vision Books, 2006, Sections 1.7,1.8.1,6.5 & Annexures 1.1 to 1.3.

Detailed Syllabus: Unit wise / Module wise with number of lectures

Course title : Environmental Sustainability Management

Course code: VESUCBBA204

Objective: To sensitize students to the natural environment around them and reinforce the concept of sustainability.

Learning Outcomes (LO):

On successful completion of this course students will be able to:

- LO1 To sensitize students to the environment around them
- LO2 Developing a perspective towards issues related to Environment.
- LO3 To mobilize them to adopt environment conservation strategies as management professionals.

Unit no.	Details of topics	No of lectures
1	Introduction to Environmental Management Introduction to Environmental Management Multidisciplinary nature of environmental studies; Scope and importance; the need for environmental education. Renewable & Non Renewable Resources – Use & over utilization, Deforestation and its effects on forest & tibia people, Water Resources:- Use & over utilization of surface & ground water, flood, drought dams, benefits & problem, Mineral Resources:- Use & explanation, Food Resources:- World food problem, change causes by agriculture & over grazing effects of modern agriculture fertilizer, pesticide problem, change caused by Agriculture & over gazing effects of modern Agriculture fertilizers, pesticide problem. Energy Resources: - Growing energy needs use Alternate energy source, Land Resource: - Land as resource, land degradation, landside, soil erosion & desertification. Ecosystem: - concepts, function, structure, food chain, food webs, in following ecosystem, Forest Ecosystem, Grass land, Desert Land, Aquatic land.	15 Lectures

2	<p>Biodiversity & its Conservation Biodiversity & its Conservation: - Introduction, definition genetic species & ecosystem diversity, biodiversity it global, national & local levels, India as a mega diversity nation, threats to Biodiversity, Conservation of Biodiversity, Environmental pollution:- Definition , Causes, effect & control measure of Air pollution, Water, soil & marine, noise, thermal, nuclear hazards, Role of and Individual in prevention of pollution, Disaster management, Flood Earthquake land, Slide, Cyclone.</p>	15 Lectures
3	<p>Social Issues in Environment Social Issues in Environment:- From unstable to sustainable Development urban Problem related to energy, Resettlement & Rehabilitation of people, Environment ethics, Consumerism, Environment Protection Act, Climate change, global warming, acid rain, ozone-layer depletion & nuclear accidents, Air Act, Waters Act, wild life protection Act, Issues involved in enforcement of environmental legislation for public Awareness, Human population & Environmental:- Population growth, variations among national, population explosion-family welfare program, Environmental & Human health, Human Right, HIV/AIDS women's & child welfare, Role of Information Technology in environment.</p>	15 Lectures
4	<p>Environment Laws & Sustainability Management Environment Laws, Social Movements related to Environment, Swatch Bharat Abhiyan, Environmental Management systems & Environment Auditing. UN SDGs, Sustainability, Sustainability Management.</p>	15 Lectures

References:

1. Basu, M. and Xavier, S., Fundamentals of Environmental Studies, Cambridge University Press, 2016.
2. Mitra, A. K and Chakraborty, R., Introduction to Environmental Studies, Book Syndicate, 2016.
3. Enger, E. and Smith, B., Environmental Science: A Study of Interrelationships, Publisher: McGraw-Hill Higher Education; 12th edition, 2010.
4. Basu, R.N, Environment, University of Calcutta, 2000.

Detailed Syllabus: Unit wise / Module wise with number of lectures

Course title : Management Accounting

Course code: VESUCBBA205

Objective: The objective of the course is to enable students to acquire sound Knowledge of concepts, methods and techniques of management accounting and to make the students develop competence with their usage in managerial decision making and control.

Learning Outcomes (LO):

On successful completion of this course students will be able to:

- LO1 To acquaint management learners with basic accounting fundamentals
- LO2 To develop financial analysis skills among learners
- LO3 This course will help to aim at explaining the core concept of managerial Decision

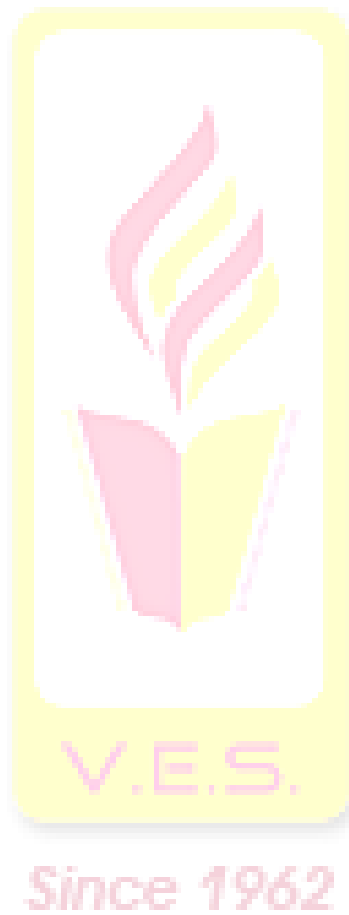
Unit no.	Details of topics	No of lectures
1	Introduction to Management Accounting Meaning, Features, Scope, Importance, Functions, role of Management Accounting, Management Accounting Framework, Tools, Management Accounting and Financial Accounting	05 Lectures
2	Analysis and Interpretation of Accounts a) Vertical Forms of Balance Sheet and Profit and Loss Account suitable for analysis, b) Trend Analysis., c) Comparative Statement., d) Common Size Statement. NOTE: Practical Problems based on the above (a) to (d)	10 Lectures

3	<p>Financial Statement analysis: Ratio analysis Meaning of financial Statement Analysis, steps, Objective and types of Analysis. Ratio analysis: Meaning, classification, Du Point Chart, advantages and Limitations. Balance Sheet Ratios: i) Current Ratio ii) Liquid Ratio iii) Stock Working Capital Ratio iv) Proprietary Ratio v) Debt Equity Ratio vi) Capital Gearing Ratio Revenue Statement Ratios: i) Gross Profit Ratio ii) Expenses Ratio iii) Operating Ratio iv) Net Profit Ratio v) Net Operating Profit Ratio vi) Stock Turnover Ratio Combined Ratio i) Return on Capital employed (Including Long Term Borrowings) ii) Return on proprietor's Fund (Shareholders Fund and Preference Capital) iii) Return on Equity Capital iv) Dividend Pay-out Ratio v) Debt Service Ratio vi) Debtors Turnover vii) Creditors Turnover</p>	15 Lectures
4	<p>Cash Flow Analysis Preparation of Cash Flow Statement with reference to Accounting Standard No. 3. (Indirect method only)</p>	15 Lectures
5	<p>Working Capital Management Concept, Nature of Working Capital, Planning of Working Capital Estimation / Projection of Working Capital Requirement in case of Trading and Manufacturing Organization Operating Cycle Practical Problems</p>	15 Lectures

References:

Cost Management by Saxena & Vashist
Cost & Management Accounting by Ravi N.Kishor ,Publication Taxmonth
Essential of Management Accounting by P.N.Reddy,Himalaye
Advanced Management Accounting by Robert S Kailar,Holl

Financial Of Management Accounting by S.R.Varshney,Wisdom
Introduction Of Management Accounting by Charbs T Horngram, PHI Learning
Management Accounting by I.m.Pandey, Vikas
Cost & Management Accounting by D.K.Mattal,Galgotia
Management Accounting by Khan & Jain,Tata Megaw
Management Accounting by R.P.Resstogi



Detailed Syllabus: Unit wise / Module wise with number of lectures

Course title : Basics of Cost Accounting

Course code: VESUCBBA206

Objective: Students learn about pricing, budgeting, and performance analysis to determine overall success based on predetermined objectives

Learning Outcomes (LO):

On successful completion of this course students will be able to:

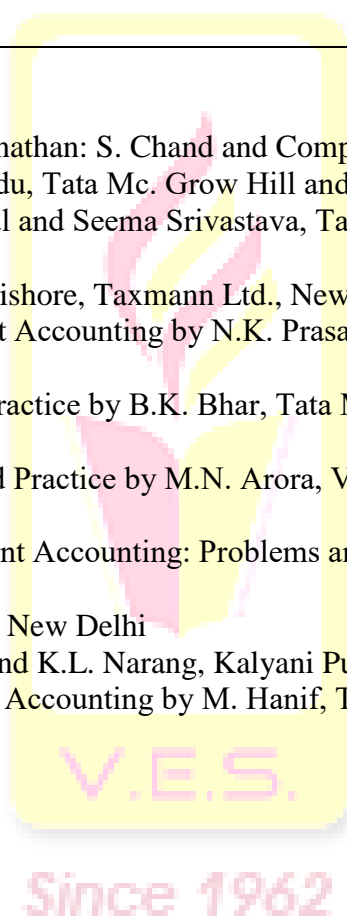
- LO1 This course exposes the students to the basic concepts and the tools used in Cost Accounting
- LO2 To enable the students to understand the principles and procedure of cost accounting and to apply them to different practical situations

Unit no.	Details of topics	No of lectures
1	Introduction to Cost Accounting Evolution, Objectives and Scope of Cost Accounting, Importance and Advantages of Cost Accounting, Difference between Cost Accounting and Financial Accounting, Limitations of Financial Accounting, Definitions: Cost, Costing and Cost Accounting, Classification of Cost on Different Bases, Cost Allocation and Apportionment, Coding System, Essentials of Good Costing System	10 Lectures
2	Classification of Costs and Cost Sheet Classification of costs, Cost of Sales, Cost Centre, Cost Unit, Profit Centre and Investment Centre Cost Sheet, Total Costs and Unit Costs, Different Costs for different purpose Problems on preparation of cost sheet & Estimated Cost sheet	12 Lectures
3	Reconciliation of cost and financial accounts Practical problems based on reconciliation of cost and financial accounts	08 Lectures

4	<p>Budgeting and Budgetary Control Meaning & objectives, Advantages and limitations of budgets, Functional budgets, fixed and flexible budgets, Zero based budgeting, performance budgeting, Practical problems of preparing flexible budgets and functional budgets</p>	15 Lectures
5	<p>Standard Costing and Variance Analysis Preliminaries in installing of a standard cost system, Material Cost variance, Labour cost variance, Variable overhead variances, Fixed Overhead variances, Sales variances, Profit variances, Practical problems</p>	15 Lectures

References:

- Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi
- Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Cost Accounting by JawaharLal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi
- Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta
- Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi
- Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi
- Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana
- Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi



Detailed Syllabus: Unit wise / Module wise with number of lectures

Course title : Business Economics - II

Course code: VESUCBBA207

Objective: To understand Macro aspect of Economics

Learning Outcomes (LO):

On successful completion of this course students will be able to:

- LO1 Defines concepts related to national income.
- LO2 Compares calculation methods of national income.
- LO3 Relates factors determine national income such as consumption, saving and investment.
- LO4 Interprets macroeconomic issues such as money, foreign exchange, inflation, unemployment, economic growth, and foreign trade.

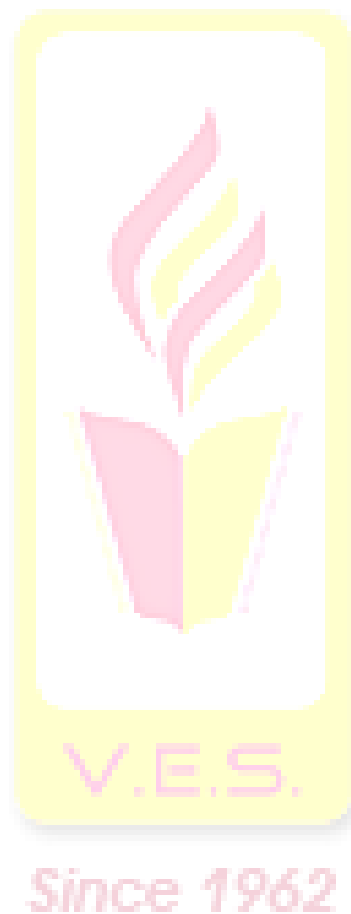
Unit no.	Details of topics	No of lectures
1	Introduction to Macroeconomic Data and Theory <ul style="list-style-type: none">•Macroeconomics: Meaning, Scope and Importance.•Circular flow of aggregate income and expenditure: closed and open economy models•The Measurement of national product: Meaning and Importance - conventional and Green GNP and NNP concepts - Relationship between National Income and Economic Welfare.•Short run economic fluctuations: Features and Phases of Trade Cycles•The Keynesian Principle of Effective Demand: Aggregate Demand and Aggregate Supply - Consumption Function - Investment function - effects of Investment Multiplier on Changes in Income and Output	15 Lectures

2	<p>Money, Inflation and Monetary Policy</p> <ul style="list-style-type: none"> •Money Supply: Determinants of Money Supply - Factors influencing Velocity of Circulation of Money •Demand for Money: Classical and Keynesian approaches and Keynes' liquidity preference theory of interest •Money and prices: Quantity theory of money - Fisher's equation of exchange - Cambridge cash balance approach •Inflation: Demand Pull Inflation and Cost Push Inflation - Effects of Inflation- Nature of inflation in a developing economy. •Monetary policy: Meaning, objectives and instruments, inflation targeting 	15 Lectures
3	<p>Constituents of Fiscal Policy</p> <ul style="list-style-type: none"> •Role of a Government to provide public goods- Principles of Sound and Functional Finance •Fiscal Policy: Meaning, Objectives - Contra cyclical Fiscal Policy and Discretionary Fiscal Policy •Instruments of Fiscal policy: Canons of taxation - Factors influencing incidence of taxation - Effects of taxation Significance of Public Expenditure - Social security contributions- Low Income Support and Social Insurance Programmes - Public Debt - Types, Public Debt and Fiscal Solvency, Burden of debt finance •Union budget -Structure- Deficit Concepts-Fiscal Responsibility and Budget Management Act. 	15 Lectures
4	<p>Open Economy: Theory and Issues of International Trade</p> <ul style="list-style-type: none"> •The basis of international trade: Ricardo's Theory of comparative cost advantage - The Heckscher – Ohlin theory of factor endowments- terms of trade - meaning and types- Factors determining terms of trade - Gains from trade - Free trade versus protection •Foreign Investment: Foreign Portfolio investment- Benefits of Portfolio capital flows-Foreign Direct Investment - Merits of Foreign Direct Investment - Role of Multinational corporations •Balance of Payments: Structure -Types of Disequilibrium - Measures to correct disequilibrium in BOP. •Foreign Exchange and foreign exchange market: Spot and Forward rate of Exchange - Hedging, Speculation and Arbitrage -Fixed and Flexible exchange rates- Managed flexibility 	15 Lectures

References:

- Mehta, P.L.: Managerial Economics – Analysis, Problem and Cases (S. Chand & Sons, N. Delhi, 2000).
- Hirchey .M., Managerial Economics, Thomson South western (2003).

Salvatore, D.: Managerial Economics in a global economy (Thomson South Western Singapore, 2001).
Frank Robert.H, Bernanke. Ben S., Principles of Economics (Tata McGraw Hill (ed.3)
Gregory Mankiw., Principles of Economics, Thomson South western (2002 reprint)
Samuelson & Nordhas.: Economics (Tata McGraw Hills, New Delhi, 2002).
Pal Sumitra, Managerial Economics cases and concepts (Macmillan, New Delhi,2004).



Bachelor of Business Administration (BBA)
Programme with effect from the Academic Year 2022-2023

The performance of the learners will be evaluated in two Components. One component will be the Internal Assessment component carrying 25% marks and the second component will be the Semester-wise End Examination component carrying 75% marks. The allocation of marks for the Internal Assessment and Semester End Examinations will be as shown below:-

A) Internal Assessment: 25 %

Question Paper Pattern

(Internal Assessment- Courses with and without Practical Courses)

Sr. No.	Particular	Marks
1	One class test (10 Marks)	
	Match the Column/ Fill in the Blanks/ Multiple Choice Questions	05 Marks
	Answer in One or Two Lines (Concept based Questions)	05 Marks
2	Attendance and class participation	05 Marks
2	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities / Presentations / Case Studies / Field Trip / Events / Research Projects/Journals & assignments completion (practical courses)	10 Marks

Question Paper Pattern ***(Practical Courses) & (Theoretical Courses)***

Maximum Marks: 75 Questions to be set: 05 Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1 (Unit 1)	Full Length Practical / Theoretical Question OR Full Length Practical / Theoretical Question	15 Marks
Q-2 (Unit-2) Q-2	Full Length Practical / Theoretical Question OR Full Length Practical / Theoretical Question	15 Marks 15 Marks
Q-3 (Unit - 3) Q-3	Full Length Practical / Theoretical Question OR Full Length Practical / Theoretical Question	15 Marks 15 Marks
Q-4 (Unit-4) Q-4	Full Length Practical / Theoretical Question OR Full Length Practical / Theoretical Question	15 Marks 15 Marks
Q-5 Q-5 Q.5	Practical / Theoretical questions Practical / Theoretical questions OR Short Notes To be asked 05 To be answered 03 OR Case Study	08 Marks 07 Marks 15 Marks 15 Marks

Note: In both Practical question and Theoretical question of 15 marks it may be divided into two sub questions of 7/8 and 10/5 Marks. If the topic demands, instead of practical questions, appropriate theory questions may be asked.