

BBA- COURSE MATRIX - SEMESTER I

Paper Code	Subjects	IA	Exam	Total
1.1	Language I: Kannada / Telugu /Additional English / Hindi	30	70	100
1.2	Language II: English	30	70	100
1.3	Financial Accounting	30	70	100
1.4	Principles of Management	30	70	100
1.5	Corporate Administration	30	70	100
1.6	Production and Operations Management	30	70	100

1.3 FINANCIAL ACCOUNTING

OBJECTIVES

- To enable the students to have a comprehensive understanding of Financial Accounting.
- To know the conceptual frame work of accounting cycle.
- To understand and prepare Final Accounts of Proprietary Concerns.

UNIT 1: INTRODUCTION TO ACCOUNTING

8Hrs

Accounting-meaning, definition, objectives, scope, basic terms, Accounting Principles, Concepts and Conventions, Accounting Equations, Accounting Standards-meaning, definition, objectives, role of ASB, List of Accounting Standards issued by ICAI.

UNIT 2: ACCOUNTING PROCEDURE

12Hrs

Double entry system –meaning, importance, rules of debit and credit; Journal –meaning, importance of journal entries, journalizing (Practical Problems); Ledger -meaning, importance, posting entries (Practical Problems).

Unit 3: CASH BOOK AND BANK RECONCILIATION**12Hrs**

Cashbook, Types of Cashbook-single column, double column and petty cashbook (Practical Problems); Bank Reconciliation -meaning, causes of differences, importance, preparation and presentation of BRS (Practical Problems).

Unit4: TRIAL BALANCE, FINAL ACCOUNTS OF PROPRIETARY CONCERN **6Hrs**

Trial Balance-objectives, preparation, errors and rectification (Theory only); Preparation of Profit and Loss Account and Balance Sheet (Vertical Form)

Unit 5: ACCOUNTING SOFTWARE**8Hrs**

Introduction to Tally -Company Creation, Safety of Accounts or Password, Characteristics, Making Ledger Accounts, writing vouchers, voucher entry, making different types of vouchers, correcting sundry debtors and sundry creditors accounts, preparation of Trail Balance; Accounts books-Cash Book, Bank Books, Ledger Accounts, Group Summary, Journal Register, Statement of Accounts and Balance Sheet.

SKILL DEVELOPMENT

- Maintaining practical record for the accounting exercises executed during tally classes.

BOOKS FOR REFERENCE

1. Jawaharlal and Seema Srivastava: Financial Accounting, HPH
2. Anil Kumar, Rajesh Kumar and Mariyappa, Financial Accounting, HPH
3. Bhupinder, Financial Accounting, Cengage
4. Dr. S.N. Maheswari, Financial Accounting, HPH
5. Dr. Venkataraman R. and others, Fundamentals of Accounting, VBH5.
6. Needles, Financial Accounting, Cengage
7. Grewal and Gupta, Advanced Accounting, Sultan Chand.
8. S. P Jain and K. L. Narang ; Financial Accounting, Kalyani Publishers.
9. Soundrarajan A and K. Venkataramana, Financial Accounting, SHB publishers.
10. Manjunath, Gundu Rao –Computer Business Applications, HPH.
11. Sudaimuthu and Anthony: Computer Applications in Business, HPH

1.4 PRINCIPLES OF MANAGEMENT**OBJECTIVE:**

To familiarize the students with concepts and principles of management

Unit1: INTRODUCTION TO MANAGEMENT **10Hrs**

Introduction –Meaning, Evolution of Management thought,pre-scientific management era, classical management era, neo-classical management era, modern management era; Nature and Characteristics of Management -Scope and functional areas of Management; Management as a Science, Art or Profession; Management and Administration; Principles of Management.

Unit2: PLANNING AND DECISION MAKING **08Hrs**

Nature, importance and purpose of planning -Planning Process; Objectives; Types of plans (Meaning only); Decision making-importance and steps; MBO and MBE (Meaning only)

Unit3: ORGANIZING AND STAFFING **12Hrs**

Nature and purpose of organization; Principles of organizing; Delegation of authority; Types of organization-Departmentation, Committees; Centralization vs Decentralization of authority and responsibility, Span of Control; Nature and importance of staffing.

Unit4: DIRECTING COMMUNICATING AND COORDINATING **10Hrs**

Meaning and nature of direction, Principles of direction; Communication -Meaning and importance, Communication process, Barriers to Communication, Steps to overcome communication barriers, Types of Communication; Coordination–Meaning, importance and Principles.

Unit5: CONTROLLING **10Hrs**

Meaning and steps in controlling, Essentials of Effective Control system, techniques of control (in brief).

Unit 6: BUSINESS SOCIAL RESPONSIBILITY AND MANAGERIAL ETHICS **4Hrs**

Business Social responsibility-meaning, arguments for and against business social responsibility; Green management-meaning, Green management actions; Managerial Ethics -Meaning-importance of ethics in business, factors that determine ethical or unethical behavior.

SKILL DEVELOPMENT

- Two cases on the above syllabus should be analyzed by the teacher in the classroom and same needs to be recorded by the student in the skill development book.
- Different types of Organization structure.
- Draft Control charts for different industries / business groups.

BOOKS FOR REFERENCE

1. Stephen P. Robbins,Management, Pearson

2. Koontz and O'Donnell, Management, McGrawHill.
3. Griffin, Nelson, Manjunath, MGMT and ORGB, Cengage
4. L M Prasad, Principles of management, Sultan Chand and Sons
5. V.S.P Rao/Bajaj, Management process and organization, ExcelBooks.
6. Appanniah and Reddy, Management, HPH. 7. T. Ramaswamy : Principles of Management, HPH

1.5 CORPORATE ADMINISTRATION

OBJECTIVE

To familiarize the students with the existing Company Law and Administration.

Unit 1: INTRODUCTION TO COMPANY

08Hrs

Meaning and Definition –Features –Steps in formation of Joint Stock Company, High Lights of Companies Act 2013 -Kinds of Companies –One Person Company, Private Company, Public Company, Company limited by Guarantee, Company limited by Shares, Holding Company, Subsidiary Company, Government Company, Associate Company, Small Company, Foreign Company, Global Company, Body of Corporate, Listed Company (Meaning only)

Unit 2: FORMATION OF A COMPANY

14Hrs

Promotion Stage-Meaning of Promoter, Position of Promoter and Functions of Promoter; Incorporation Stage –meaning and contents of Memorandum of Association and Articles of Association, Difference between Memorandum of Association and Articles of Association, Certificate of Incorporation; Subscription Stage –meaning and contents of Prospectus, Statement in lieu of Prospects and Book Building; Commencement Stage –Documents to be filed, e-filing, Registrar of Companies, Certificate of Commencement of Business.

Unit 3: COMPANY ADMINISTRATION

18Hrs

Key Managerial Personnel –Managing Director, Whole Time Directors, Company Secretary, Chief Financial Officer, Resident Director, Independent Director; Auditors–Appointment, Powers, Duties and Responsibilities; Managing Director–Appointment, Powers, Duties and Responsibilities; Audit Committee; CSR Committee; Company Secretary -Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities and Removal or dismissal.

Unit 4: CORPORATE MEETINGS

08 Hrs

Corporate Meetings -Types of Meetings, Annual General Meeting, Extraordinary General Meetings, Board Meeting; Requisites of a valid meeting; resolutions and kinds of resolution; preparation Agenda and minutes.

Unit 5: WINDING UP OF COMPANIES**08Hrs**

Meaning–Modes of Winding up; Official Liquidator-Powers and Duties; Consequences of Winding up

Unit 6: CSR LEGISLATION IN INDIA**04Hrs**

Meaning of CSR, Scope for CSR Activities under schedule VII of the Companies Act, 2013, Provisions of CSR mandate.

SKILL DEVELOPMENT

- Record specimen copy of Memorandum of Association and Articles of Association of any company.
- Drafting Notice of Company Meetings –Annual, Special, Extraordinary and Board meetings.
- Two cases related to corporate governance to be analyzed by the teacher in the classroom and same needs to be recorded by the student in the skill development record book.
- Write CSR summary of any two companies.

BOOKS FOR REFERENCE

- 1.N.D. Kapoor, Company Law and Secretarial Practice, Sultan Chand and Sons.
- 2.M.C. Shukla and Gulshan, Principles of Company Law, S. Chanda and Co.
- 3.C.L. Bansal, Business and Corporate law, Excel Books.
- 4.Chanda, Company Law, Cengage
- 5.S.S Gulshan, Company Law, New Age International.
- 6.Maheshwari and Maheshwari, Elements of Corporate Laws, Himalaya Publishers
7. Dr. P.N. Reddy and H.R. Appanaiah, Essentials of Company Law and Secretarial Practice, Himalaya Publishers.
8. Pradeep K. Shinde, Corporate Environment

1.6 PRODUCTION AND OPERATIONS MANAGEMENT**OBJECTIVE**

To make the students understand the concepts of production and operations management.

Unit 1: INTRODUCTION TO PRODUCTION AND OPERATIONS MANAGEMENT 2Hrs

Introduction -Meaning and Definition; Classification -Objectives and Scope of Production and Operation Management; Automation: Introduction, Meaning and Definition, Needs, Types, Advantages and Disadvantages.

Unit2: PLANT LOCATION AND LAYOUT**08Hrs**

Introduction –Meaning and Definition, Factors affecting location, theory and practices, cost factor in location-Plant layout principles, space requirement, Different types of facilities; Organization of physical facilities –building, sanitation, lighting, air conditioning and safety.

Unit3: MATERIALS MANAGEMENT**08Hrs**

Introduction –Meaning and Definition -Purchasing, Selection of Suppliers, Inventory Management, Material Handling Principles and Practices, Economic Consideration, Criteria for Selection of Materials Handling Equipment, Standardization, Codification, Simplification, Inventory Control, Techniques of inventory Control (Concept only).

Unit4: PRODUCTION PLANNING AND QUALITY CONTROL**16Hrs**

Objectives and Concepts, capacity planning, corresponding production planning, controlling, scheduling routing –Quality Control Production Planning/operations planning and control-role of production planning and control in operation management-scope of production planning and control-main functions of PPC-Level of Production Planning-Production planning functions-production control functions-benefits of production planning and control-productions planning and control in different productions and system. Meaning of ISO and TQM.

Unit5: MAINTENANCE AND WASTE MANAGEMENT**12Hrs**

Introduction –Meaning –Objectives -Types of maintenance, Break down, spares planning and control, preventive routine, relative advantages, maintenance scheduling, equipment reliability and modern scientific maintenance methods -Waste Management -Scrap and surplus disposal, salvage and recovery.

SKILL DEVELOPMENT

- Two cases on the above syllabus should be analyzed by the teacher in the classroom and same needs to be recorded by the student in the skill development book.
- 2. Draw a ISO specification chart 3. Draw any two quality control charts

BOOKS FOR REFERENCE

1. Ashwathappa. K and Sridhar Bhatt : Production and Operations Management, HPH.
2. Gondhalekar and Salunkhe : Productivity Techniques, HPH.
3. SN Chary, Production and Operations Management, McGrawHill.
4. Gaither, Operations Management, Cengage
5. U. Kachru, Production and Operations Management, ExcelBooks.

6. Alan Muhlemann, John Oaclank and Keith Lockyn, Production and Operations Management, PHI.
7. K K Ahuja, Production Management, CBS Publishers.
8. S. A. Chunawalla and Patel: Production and Operations Management, HPH.
9. Everett E Adam Jr., and Ronald J Ebert, Production and Operations Management, Sage Publishers.
10. Dr. L. N. Agarwal and Dr. K. C. Jain, Production Management
11. Thomas E. Morton, Production Operations Management, South Western College.
12. K. Venkataramana, Production Operations Management, SHBP.
13. Sridhara Bhatt - Production and Operation Management, HPH.
14. Ghousia Khaloon - Production and Operation Management, VBH.
15. Gngully, OM-A South Asian Perspective, Cengage