

BBA- COURSE MATRIX- SEMESTER II

Paper Code	Subjects	IA	Exam	Total
2.1	Language I: Kannada / Telugu /Additional English / Hindi	30	70	100
2.2	Language II: English	30	70	100
2.3	Corporate Accounting & Reporting	30	70	100
2.4	Business Analytics - 1	30	70	100
2.5	Organizational Behavior	30	70	100
2.6	Marketing Management	30	70	100

2.3 CORPORATE ACCOUNTING AND REPORTING

OBJECTIVE

- To enable the students to have a comprehensive understanding about the provisions of the Company's Act and Corporate Accounts and Reporting.
- To analyse the Financial statements for economic decision at corporate level.
- To enable the students to read annual report.

Unit 1: ISSUE OF SHARES

8Hrs

Meaning of Share, Types of Shares –Preference shares and Equity shares –Issue of Shares at par, at Premium, at Discount: Pro-Rata Allotment; Journal Entries relating to issue of shares; Preparation of respective ledger accounts; Preparation of Balance Sheet in the Vertical form (Practical Problems).

Unit 2: COMPANY FINAL ACCOUNTS

20Hrs

Statutory Provisions regarding preparation of Company Final Accounts –Treatment of Special Items, Managerial Remuneration, Tax deducted at source, Advance payment of Tax, Provision for

Tax, Depreciation, Interest on debentures, Dividends, Rules regarding payment of dividends, Transfer to Reserves, Preparation of Profit and Loss Account and Balance Sheet (Vertical Form Schedule -III) (Practical Problems).

Unit 3: FINANCIAL STATEMENTS ANALYSIS **10Hrs**

Comparative Statements -Comparative Income Statement, Comparative Balance Sheet; Common size Statements –Common Size Income Statement, Common Size Balance Sheet –Trend Percentages. (Analysis and Interpretation)

Unit 4: INTERNATIONAL FINANCIAL REPORTING STANDARDS **10Hrs**

International Financial Reporting Standards-meaning of IFRS, relevance of IFRS in India, merits and limitations of IFRS; Process of setting IFRS-practical challenges in implementing IFRS; Convergence of IFRS in India; List of International Financial Reporting Standards issued by IASB.

Unit 5: CORPORATE REPORTING (ANNUAL REPORTING) **8Hrs**

Corporate Reporting -meaning, types, characteristics of financial report, users of corporate report; Components corporate report–general corporate information, financial highlights, letter to the shareholders from the CEO, management's discussion and analysis; Financial Statements-balance sheet, income statement, and cash flow statement, notes to the financial statements; Auditor's report; Accounting Policies; Corporate Governance Report; Corporate Social Responsibility Report (Discuss only Role and Significance of above components of corporate report).

SKILL DEVELOPMENT

- Collect financial statement of a company and analyse the same and write a summary for management decision making.
- Write a summary of two companies' annual report.
- List out the accounting policies in annual report of the company.
- List 20 IFRSs.

BOOKS FOR REFERENCE

1. Anil Kumar, Rajesh Kumar & Mariyappa –Corporate Accounting , HPH.
2. Soundrarajan A and K. Venkataramana, Corporate Accounting, SHBP.
3. Sah, Concept Building Approach to Corporate Accounting, Cengage
4. S. P. Jain and K. L. Narang –Corporate Accounting, Kalyani Publishers.
5. SP Iyengar, Advanced Accountancy, Sultan Chand and Sons, New Delhi.
6. Tulsian and Tulsian, “ Financial Reporting”, S.Chand
7. Ramachandran, and Kakani, “How to Analyze Financial Statements”, Tata McGraw Hill
8. Palat, Raghu, “How to Read Annual Reports and Balance Sheets”, JAICO Publishing House
9. Dash A.P., “Financial Wisdom –Finance for Non-Finance Executives””, Biztantr

2.4 BUSINESS ANALYTICS -1

OBJECTIVE

To provide basic knowledge of mathematics and their application to commercial situations.

Unit 1: NUMBER SYSTEM

04Hrs

Introduction –Natural Numbers -Even Numbers –Odd Numbers –Integers –Prime Numbers –Rational and Irrational numbers, Real Numbers, HCF and LCM (Simple problems).

Unit 2: THEORY OF EQUATIONS

10Hrs

Introduction –Meaning -Types of Equations –Simple/ Linear Equations and Simultaneous Equations (only two variables), Elimination and Substitution Methods only. Quadratic Equation - Factorization and Formula Method ($ax^2 + bx + c = 0$ form only). Simple problems

Unit 3: INDICES, MATRICES AND LOGARITHMS

16Hrs

Meaning –types –operation on matrices –additions –subtractions and multiplication of two matrices –transpose –determinants –minor of an element –co-factor of an element –inverse –crammers rule in two variables –problems. Indices and Logarithms: Meaning-Basic Laws of Indices and their application for simplification. Laws of Logarithms –Common Logarithm, Application of Log Table for Simplification.

Unit 4: COMMERCIAL ARITHMETIC

16Hrs

Simple Interest, Compound Interest including yearly and half yearly calculations, Annuities, Percentages, Bills Discounting, Ratios and proportions, duplicate-triplicate and sub-duplicate of a ratio. Proportions: third, fourth and inverse proportion -problems.

Unit 5: PROGRESSIONS

10Hrs

PROGRESSIONS: Arithmetic Progression -Finding the 'nth'term of AP and Sum to nth term of AP. Insertion of Arithmetic Mean Geometric Progression –Finding the 'nth'term of GP and sum to 'nth'term of GP and insertion of Geometric Mean .

SKILL DEVELOPMENT:

- Develop an Amortization Table for Loan Amount –EMI Calculation.
- Secondary overhead distribution summary using Simultaneous Equations Method.
- Preparation of Bank Statement.
- Application of Matrix In Business Problems

BOOKS FOR REFERENCE:

1. Saha: Mathematics for Cost Accountants, Central Publishers
2. Albright, Business Analytics, Cengage

3. R.G. Saha and Others –Methods and Techniques for Business Decisions, VBH
4. Dr. Sancheti and Kapoor: Business Mathematics and Statistics, Sultan Chand
5. Zamarudeen: Business Mathematics, Vikas
6. R.S Bhardwaj :Mathematics for Economics and Business
7. Anderson, Sweeny, Essentials of Business Analytics, Cengage
8. Madappa, Mahadi Hassan, M. Iqbal Taiyab –Business Mathematics, Subhash
9. G.R. Veena and Seema : Business Mathematics and Statistics I.K. Intl Publishers
10. Raju, Business Analytics, Cengage

2.5 ORGANIZATIONAL BEHAVIOR

OBJECTIVE:

- To enable the students to learn the basics of individual behaviour and group behaviour.
- To understand the organizational dynamics

Unit1: ORGANIZATIONAL BEHAVIOUR

04Hrs

Organization Behaviour–Meaning, Definition of OB, Importance of OB, Foundations of OB.

Unit2: FOUNDATIONS OF INDIVIDUAL BEHAVIOUR

22Hrs

Personal Factors, Environmental Factors, organization systems and resources Personality-Meaning, Nature, Determinants and Traits of Personality Perception-Meaning, Factors influencing perception, Perceptual Process, Perceptual Errors, Managing Perceptions. Learning-Nature, Theories of Learning-classical conditioning theory, Operant conditioning theory, Cognitive learning theory, Social learning theory, Principles of Learning. Attitude -Nature, Formation, Barriers to change in attitude and ways to overcome barriers.

Unit 3: MOTIVATION AND LEADERSHIP

10Hrs

Motivation theories-Maslow's Need hierarchy theory, Herzberg's Two factor theory, McGregor's X and Y theory; Leadership –Meaning, Formal and Informal Leadership, Characteristics of leadership; Leadership Styles –Autocratic style, Democratic style, Participative style, Laissez faire Leadership Styles, Transition Leadership, Transformative Leadership, Charismatic Leadership Style.

Unit4: GROUP AND TEAM DYNAMICS**16Hrs**

Group Dynamics-meaning, Types of Group, Development of Groups-Stages of Group Development, Determinants of Group Behavior, Team Dynamics-meaning, Types of Teams: Conflict-sources of conflict and ways of resolving conflict, managing interpersonal relationships

Unit5: ORGANIZATIONAL CHANGE**04Hrs**

Meaning, Nature of change, Factors influencing change, Resistance to change, Overcoming resistance.

SKILL DEVELOPMENT

- Two cases on the above syllabus should be analyzed and record in the skill development
- Draw Blake and Mouton managerial grid
- List the determinants of personality

BOOKS FOR REFERENCE

- 1.Fred Luthans, Organizational Behaviour. McGrawHill
- 2.Robbins, Organizational Behaviour, International BookHouse.
- 3.John W. Newstrom and Kieth Davis, Organizational Behaviour, McGrawHill.
- 4.K. Aswathappa, Organizational Behaviour,HPH.
- 5.Nelson, ORGB:A South Asian Perspectives, Cengage
- 6.Appanniah and, Management and Behavioural Process, HPH
- 7.Sharma R.K and Gupta S.K, Management and Behaviour Process, Kalyani Publishers.
- 8.Rekha and Vibha –Organizational Behavioural,VBH.
- 9.P.G. Aquinas Organizational Behavior, ExcelBooks.
10. M. Gangadhar. V.S.P.Rao and P.S.Narayan, Organizational Behaviour

2.6 MARKETING MANAGEMENT**OBJECTIVE**

The objective is to enable students to understand the concept of marketing and its applications and the recent trends in Marketing.

Unit1: INTRODUCTION TO MARKETING**10Hrs**

Meaning and Definition, Concepts of Marketing, Approaches to Marketing, Functions of Marketing. Recent trends in Marketing-E-business, Tele-marketing, M-Business, Green

Marketing, Relationship Marketing, Concept Marketing, Digital Marketing, social media marketing and E-tailing (Meaning only).

Unit2: MARKETING ENVIRONMENT (MACRO)

10Hrs

Meaning, Demographic, Economic, Natural, Technological, Political, Legal, Socio-Cultural Environment.

Unit3: MARKET SEGMENTATION AND CONSUMER BEHAVIOUR

10Hrs

Meaning and Definition, Bases of Market Segmentation, Requisites of Sound Market Segmentation; Consumer Behavior-Factors influencing Consumer Behavior; Buying Decision Process.

Unit4: MARKETING MIX

20Hrs

Meaning, Elements of Marketing Mix (Four P's) –Product, Price, Place, Promotion. Product-Product Mix, Product Line, Product Lifecycle, New Product Development, Reasons for Failure of New Product, Branding, Packing and Packaging, Labeling, Pricing –Objectives, Factors influencing Pricing Policy, Methods of Pricing; Physical Distribution–Meaning, Factors affecting Channel Selection, Types of Marketing Channels. Promotion –Meaning and Significance of Promotion, Personal Selling and Advertising (Meaning Only).

Unit5: SERVICES MARKETING

06Hrs

Meaning and definition of services, difference between goods and services, features of services, seven P's of services marketing (concepts only).

SKILL DEVELOPMENT

- Two cases on the above syllabus should be analyzed and recorded in the skill development
- Design a logo and tagline for a product of your choice
- Develop an advertisement copy for a product.
- Prepare a chart for distribution network for different products.

BOOKS FOR REFERENCE

1. Philip Kotler, Marketing Management, Prentice Hall.
2. Lamb and Hair, MKTG -A South Asian Perspective
3. Lovelock Christopher, Services Marketing: People, Technology, Strategy, PHI
4. William J. Stanton, Michael J. Etzel, Bruce J. Walker, Fundamentals of Marketing, McGraw Hill Education.
5. Bose Biplab, Marketing Management, Himalaya Publishers.
6. J.C. Gandhi, Marketing Management, Tata McGraw Hill.

7.Ramesh and Jayanti Prasad: Marketing Management, I.K. International

8.Sontakki, Marketing Management, Kalyani Publishers.

9.P N Reddy and Appanniah, Marketing Management, HPH