

BBA- COURSE MATRIX- SEMESTER III

Paper Code	Subjects	IA	Exam	Total
3.1	Language	30	70	100
3.2	Soft skill for business	30	70	100
3.3	Corporate accounting	30	70	100
3.4	Human resource management	30	70	100
3.5	Business regulations	30	70	100
3.6	Corporate environment	30	70	100
3.7	Business ethics	30	70	100

3.2 SOFT SKILLS FOR BUSINESS

OBJECTIVE:

The objective is to develop both oral and written communication skills relating to organizational and Business issues

Unit 1: ELEMENTS OF COMMUNICATION

14Hrs

Meaning, Importance, Objectives & Principles of Communication, Process, impediments of effective communication, Strategies for effective communication. Types and forms of communication Nonverbal Communication- Body Language, Gestures, Postures, Facial Expressions, Dress codes, The Cross Cultural Dimensions of Business Communication, Listening & Speaking, Techniques of Eliciting Response, Probing Questions, Observation, Business and social etiquette.

Unit 2: PUBLIC SPEAKING

10Hrs

Importance of Public Speaking and Speech Composition - Principles of Effective Speaking& Presentations. Technical speeches & Non-technical presentations. Speech for introduction of a speaker - Speech for vote of thanks -Occasional speech - Theme speech. Moderating programs - Use of Technology

Unit 3: INTERVIEW TECHNIQUES

08Hrs

Importance of Interviews, Art of conducting and giving interviews, Placement interviews - discipline interviews - Appraisal interviews – Exit interviews.

Unit 4: MEETINGS

08Hrs

Importance of Meetings -Opening and Closing Meetings - Participating and Conducting Group discussions. Brain Storming, e– Meetings, preparing agenda and minutes of the meeting

Unit 5: BUSINESS COMMUNICATION

16Hrs

Business Letters: Inquiries, Circulars, Quotations, Orders, Acknowledgments Executions, Complaints, Claims & Adjustments, Collection letter, Banking correspondence, Agency correspondence, Bad news and persuading letters, Sales letters, Job application letters - Bio-data, Covering Letter, Interview Letters, Letter of Reference. Memos, Minutes, Circulars & Notices.

SKILL DEVELOPMENT

- Conduct a mock meeting and draft minutes of the meeting.
- Draft a letter of enquiry to purchase a laptop.
- Draft your biodata.
- Prepare your Career Plan.

BOOKS FOR REFERENCE

1. Rai & Rai – Soft Skill for Business, HPH
2. Santhosh Kumar – Soft Skill for Business, VBH.
3. C.G.G Krishnamacharyulu&Lalitha :Soft Skills of Personality Development, HPH.
4. Lesikar, R.V. &Flatley, M.E. (2005). Basic Business Communication Skills for Empowering the Internet Generation. Tata McGraw Hill Publishing Company Ltd.,New Delhi.
5. Rai&Rai: Business Communication Himalaya Publishing House
6. Rajkumar, Basic of Business Communication
7. Ludlow, R. & Panton, F. (1998). The Essence of Effective Communications. Prentice Hall of India Pvt.Ltd.
8. M.S. Rao : Soft Skills – Enhancing Employability I.K. International PH.
9. Rao& Das : Communication Skills, I.K. International PH.
10. Adair, J. (2003). Effective Communication. Pan McMillan.
11. Thill, J. V. &Bovee, G. L. (1993). Excellence in Business Communication. McGrawHill, New York.
12. Bowman, J.P. &Branchaw, P.P. (1987). Business Communications: From Process to Product. Dryden Press, Chicago.
13. Sharma S.P. & Others, Business Communication, VBH.
14. Banerjee : Soft Skills Business and Professional Communication, I.K. International

3.3 CORPORATE ACCOUNTING

OBJECTIVE

The objective of this subject is to enable the students to have a comprehensive understanding about the provisions of the Company's Act and Corporate Accounts.

Unit 1: 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 (Theory only) – Transfer to Reserves – Preparation of Profit and Loss Account and Balance Sheet as per Section 219(1)(b) (IV) and form 23AB. Abridged Profit and Loss Account – Abridged Balance Sheet (Vertical Form).

Unit 2: FINANCIAL STATEMENTS ANALYSIS

10Hrs

Analysis of financial statements – comparative statements, comparative income statement, comparative Balance sheet – common size statements – Common size income statement, common size Balance Sheet – Trend percentages. Reporting to management – Management Decision and Analysis.

Unit 3: VALUATION OF GOODWILL

8Hrs

Meaning – Circumstances of Valuation of Goodwill – Factors influencing the value of Goodwill – Methods of Valuation of Goodwill - Average Profit Method – Super Profit Method – Capitalization of Super Profit Method –Annuity Method – Capitalization of Profit Method.

Unit 4: VALUATION OF SHARES

8Hrs

Meaning – Need for Valuation – Factors Affecting Valuation – Methods of Valuation – Asset Backing or Intrinsic Value Method – Yield Method – Earning Capacity Method – Fair Value Method - Rights Issue and Valuation of Rights Issue.

Unit 5: HOLDING COMPANY ACCOUNTS

10Hrs

Introduction – Meaning of Holding Company – Subsidiary Company – Steps – Pre Acquisition Profits – Post Acquisition Profits – Minority Interest – Cost of Control or Capital Reserve – Unrealized Profit – Mutual Indebtedness – Preparation of Consolidated Balance Sheet (As per AS21).

SKILL DEVELOPMENT

- Collect and fill the share application form of a limited Company.

- Collect a Prospectus of a company and identify the reasons to invest or not to invest in shares.
- List the various functions of underwriters.
- Collect annual report of a Company and List out its assets and Liabilities.
- Collection of latest final accounts of a company and find out the net Asset value of shares
- List out the conditions to be fulfilled for redemption of Preference shares.

BOOKS FOR REFERENCE

1. Anil Kumar - Marriappa – Corporate Accounting , HPH.
2. M.A.Arunachalam & K.S.Raman: Corporate Accounting – II, HPH.
3. Dr. S.N. Maheswari , Financial Accounting, Jain Book Depot.
4. V.K. Goyal: Corporate Accounting, PHI.
5. Soundrarajan A & K. Venkataramana, Corporate Accounting, SHBP.
6. S. P. Jain and K. L. Narang – Corporate Accounting, Kalyani Publishers.
7. SP Iyengar, Advanced Accountancy, Sultan Chand and Sons, New Delhi.
8. R L Gupta, Advanced Accountancy, Sultan Chand and Sons, New Delhi..

3.4 HUMAN RESOURCE MANAGEMENT

OBJECTIVE

The objective is to familiarize the students with concepts and principles of Human Resource Management.

Unit 1: HUMAN RESOURCE MANAGEMENT

10Hrs

Introduction – Meaning of HRM – Objectives of HRM – Importance of HRM – Functions and Process of HRM – HR Manager - Duties and Responsibilities – Recent trends in HRM.

Unit 2: HUMAN RESOURCE PLANNING, RECRUITMENT & SELECTION

14Hrs

Meaning – Importance of Human Resource Planning – Benefits of Human Resource Planning. Recruitment– Meaning – Methods of Recruitment. Selection – Meaning – Steps in Selection Process – Problems Involved in Placement.

Unit 3: INDUCTION AND TRAINING

08Hrs

Meaning, objective and purpose of Induction: Training- Need for training, benefits of training, Identification of training needs and methods of training.

Unit 4: PERFORMANCE APPRAISAL AND COMPENSATION

10Hrs

Introduction – Meaning and Definition – Objectives – Methods of Performance Appraisal – Uses and Limitations of Performance Appraisal. Compensation – Meaning of Compensation – Objectives of Compensation.

Unit 5: PROMOTION AND TRANSFERS

08Hrs

Meaning and Definition of Promotion - Purpose of promotion, basis of promotion, Meaning of transfer, reasons for transfer, types of transfer, right sizing of work force, need for right sizing.

Unit 6: HUMAN RESOURCE DEVELOPMENT

06Hrs

Meaning of HRD, Role of training in HRD, Knowledge Management, Knowledge Resources, Impact of Globalization on Human Resource Management, Problems in relation to transnational and multinationals.

SKILL DEVELOPMENT

- Prepare a Chart showing the functions of HRM and a brief explanation on the need for each function.
- Prepare an advertisement for recruitment / selection of candidates for any organization of your choice.
- Give observation report of industrial safety practices followed by any organization of your choice
- Develop a format for performance appraisal of an employee.
- Choose any MNC and present your observations on training programme.

BOOKS FOR REFERENCE

1. Aswathappa, Human Resource Management, Tat McGraw Hill.
2. Madhurimalall, Human Resource Management, HPH.
3. Reddy & Appanniah, Human Resource Management. HPH.
4. C.B.Mamoria, Personnel management, HPH.
5. Edwin Flippo, Personnel management, McGraw Hill.
6. SubbaRao, Personnel and Human Resources management, HPH.
7. S.Sadri & Others: Geometry of HR, HPH.
8. Rajkumar : Human Resource Management I.K. Intl
9. Michael Porter, HRM and human Relations, Juta & Co.Ltd.
10. Biswanath Ghosh, Human Resource Development and Management.
11. Rekha & Vibha – Human Resource Management, VBH.
12. K. Venkataramana, Human Resource Management, SHBP.
13. Dr. Alice Mani: Human Resource Management, SBH.

3.5 BUSINESS REGULATIONS

OBJECTIVE

The objective is to introduce the students to various regulations affecting business and to familiarize the students with such regulations.

Unit 1: INTRODUCTION TO BUSINESS LAWS

06Hrs

Introduction, Nature of Law, Meaning and Definition of Business Laws, Scope and Sources of Business Law, Fundamental Rights and Directive Principle of State Policies, Principles having economic significance, Overview of Business Laws in India.

Unit 2: CONTRACT LAWS

14Hrs

Indian Contract Act, 1872: Definition of Contract, essentials of a valid contract (all essentials need to be explained in great detail), classification of contracts, breach of contract and remedies for breach of contract. **Indian Sale of Goods Act, 1930:** Definition of contract of sale, essentials of contract of sale, conditions and warranties, rights and duties of buyer, rights of an unpaid seller.

Unit 3: INFORMATION LAWS AND RTE

10Hrs

Right to Information Act, 2005: Objectives of the RTI Act, Scope, SuoMoto disclosure, Method of seeking information, Eligibility to obtain information, Authorities under the Act, **Right to Education Act:** Objectives of the RTE Act – Salient Features.

Unit 4: COMPETITION AND CONSUMER LAWS

12Hrs

The Competition Act, 2002: Objectives of Competition Act, the features of Competition Act, components of Competition Act, CCI, CAT, offences and penalties under the Act.

Consumer Protection Act, 1986: Definition of the terms consumer, consumer dispute, defect, deficiency, unfair trade practices and services. Consumer Protection Act, Consumer Redressal Agencies – District Forum, State Commission, National Commission, any two landmark judgments of the Supreme Court.

Unit 5: ECONOMIC AND ENVIRONMENTAL LAWS

14Hrs

FEMA 1999: Objects of FEMA, definition of important terms – authorized dealer, currency, foreign Currency, foreign exchange, foreign security, Directorate of Enforcement, salient features of the FEMA, Offences and penalties,

Environment Protection Act, 1986: Objects of the Act, definitions of important terms – environment, environment pollutant, environment pollution, hazardous substance and occupier, types of pollution, global warming, causes for ozone layer depletion, carbon trade, rules and powers of central government to protect environment in India.

SKILL DEVELOPMENT

- Prepare a chart showing sources of business law and Indian Constitution Articles having economic significance.
- Draft an agreement on behalf of an MNC to purchase raw materials indicating therein terms and conditions and all the essentials of a valid contract.
- Draft an application to the Chief Information Officer of any government office seeking information about government spending.
- Draft digital signature certificate.
- Draft a complaint to District Consumer Forum on the deficiency of service in a reputed corporate hospital for medical negligence.
- Collect leading cyber crimes cases and form groups in the class room and conduct group discussion.
- Draft a constructive and innovative suggestions note on global warming reduction.

BOOKS FOR REFERENCE

1. K. Aswathappa, Business Laws, Himalaya Publishing House,
2. K.R. Bulchandni: Business Laws, HPH.
3. N.D. Kapoor, Business Laws, Sultan chand publications.
4. S.S. Gulshan, Business Law 3rd Edition, New Age International
5. S.C. Sharama & Monica : Business Law I.K. International
6. Tulsian Business Law , Tata McGraw-Hill Education
7. Dr. K. Venkataraman, SHB Publications.
8. Kamakshi P & Srikumari P, Business Regulation
9. Dr. Alice Mani: Business Regulations, SBH.

3.6 CORPORATE ENVIRONMENT

OBJECTIVE

The objective is to enable the students to get familiarized with the existing Company Law and Secretarial Procedure.

Unit 1: FORMATION OF COMPANY

14Hrs

Promotion of Company – Promotion – Incorporation – Capital Subscription and Certificate of Commencement of Business. **Memorandum of Association** – Definition – Clauses. **Articles of Association** – Definition – Contents – Distinction between Memorandum of Association and Articles of Association – Alteration of Memorandum of Association and Articles of Association. **Prospectus** – Meaning – Contents – Statement in Lieu of Prospectus. Corporate Social Responsibility initiatives under Companies Act 2013 (Section 135)

Unit 2: CAPITAL OF COMPANY**10Hrs**

Share Capital – Meaning of Shares – Kinds of Shares – Merits and Demerits of Shares. Debentures – Meaning – Features – Types – Merits and Demerits, Listing of Shares.

Unit 3: COMPANY MEETINGS**12Hrs**

Meaning and Definition – Types of Meeting – Statutory Meeting – Annual General Meeting – Extraordinary General Meeting – Board Meeting and Resolutions.

Unit 4: COMPANY SECRETARY**10Hrs**

Meaning and Definition – Position – Appointment – Rights – Duties – Liabilities – Qualification and Removal of Company Secretary.

Unit 5: WINDING UP OF COMPANIES**10 Hrs**

Modes of winding up – commencement of winding up – consequences – official liquidator – powers and duties of liquidator.

SKILL DEVELOPMENT

- Drafting of Memorandum of Association, Drafting of Articles of Association.
- Drafting Notice of Company Meetings – Annual, Special, Extraordinary and Board meetings.
- Drafting Resolutions of various meetings – different types.
- Chart showing Company's Organization Structure.
- Chart showing different types of Companies.
- A case study on CSR initiatives of any one company

BOOKS FOR REFERENCE

1. Maheshwari&Maheshwari, Elements of Corporate Laws, Himalaya Publishers
2. Dr. P.N. Reddy and H.R. Appanaiah, Essentials of Company Law and Secretarial Practice, Himalaya Publishers.
3. M.C. Shukla&Gulshan, Principles of Company Law, S. Chanda & Co.
4. Pradeep K. Shinde, Corporate Environment, VBH.
5. C.L. Bansal, Business & Corporate law, Excel Books.
6. N.D. Kapoor, Company Law and Secretarial Practice, Sultan Chand & Sons.
7. S.S Gulshan, Company Law, New Age International.
8. M.C. Bhandari, Guide to Company Law Procedures, Bhandari Publications.
9. S.C. Kuchal, Company Law and Secretarial Practice, Chaitanya Publishing.
10. K. Venkataramana, Service Management, SHBP.

3.7 BUSINESS ETHICS

OBJECTIVE

The objective is to provide basic knowledge of business ethics and values and its relevance in modern context.

Unit 1: BUSINESS ETHICS

12Hrs

Introduction – Meaning - Scope – Types of Ethics – Characteristics – Factors influencing Business Ethics – Importance of Business Ethics - Arguments for and against business ethics- Basics of business ethics - Corporate Social Responsibility – Issues of Management – Crisis Management.

Unit 2: PERSONAL ETHICS

10Hrs

Introduction – Meaning – Emotional Honesty – Virtue of humility – Promote happiness – karma yoga – proactive – flexibility and purity of mind.

Unit 3: ETHICS IN MANAGEMENT

12Hrs

Introduction – Ethics in HRM – Marketing Ethics – Ethical aspects of Financial Management – Technology Ethics and Professional ethics.

Unit 4: ROLE OF CORPORATE CULTURE IN BUSINESS

10Hrs

Meaning – Functions – Impact of corporate culture – cross cultural issues in ethics

Unit 5: CORPORATE GOVERNANCE

12Hrs

Meaning, scope, composition of BODs, Cadbury Committee, various committees, reports on corporate governance, scope of Corporate Governance, Benefits and Limitations of Corporate Governance with living examples.

SKILL DEVELOPMENT

- State the arguments for and against business ethics
- Make a list of unethical aspects of finance in any organization
- List out ethical problems faced by managers
- List out issues involved in Corporate Governance.
- List out unethical aspects of Advertising

BOOKS FOR REFERENCE

1. Murthy CSV: Business Ethics and Corporate Governance, HPH

2. Bholananth Dutta, S.K. Podder – Corporation Governance, VBH.
3. Dr. K. Nirmala, Karunakara Readdy : Business Ethics and Corporate Governance, HPH
4. H.R.Machiraju: Corporate Governance
5. K. Venkataramana, Corporate Governance, SHBP.
6. N.M.Khandelwal : Indian Ethos and Values for Managers
7. S Prabhakaran; Business ethics and Corporate Governance
8. C.V. Baxi: Corporate Governance
9. R. R. Gaur, R. Sanghal, G. P. Bagaria; Human Values and Professional ethics
10. B O B Tricker, Corporate Governance; Principles , Policies and Practices
11. Michael, Blowfield; Corporate Responsibility
12. Andrew Crane; Business Ethics
13. Ghosh; Ethics in Management and Indian ethos.