



**BANGALORE UNIVERSITY**  
**Jnanabharathi, Bengaluru- 560056**

**(According to NEP - 2020 Regulations)**  
**Syllabus of 2nd Semester**  
**Bachelor of Business Administration (BBA)**

**2021-22 Onwards**

**DEPARTMENT OF COMMERCE**  
**Jnanabharathi Campus, Bangalore University, Bengaluru- 560056**  
**[www.bangaloreuniversity.ac.in](http://www.bangaloreuniversity.ac.in)**

## BBA Programme Structure

### SEMESTER II

Sl No.	Course Code	Title of the Course	Category of courses	Teaching hours per week (L+T+P)	SEE	CIE	Total Marks	Credits
1	Lang.2.1	Language – I	AECC	3+1+0	60	40	100	3
2	Lang.2.2	Language – II	AECC	3+1+0	60	40	100	3
3	BBA 2.1	Financial Accounting and Reporting	DSC	3+0+2	60	40	100	4
4	BBA 2.2	Human Resource Management	DSC	4+0+0	60	40	100	4
5	BBA 2.3	Business Environment	DSC	4+0+0	60	40	100	4
6	BBA 2.4	Retail Management/ Management of Non Government Organizations	OEC	3+0+0	60	40	100	3
7	BBA 2.5.1	A) Digital Fluency / Spreadsheet for Business.	SEC - SB	1+0+2	30	20	50	2
		or B) Environmental Studies.	AECC	2+0+0	30	20	50	2
8	BBA 2.5.2	Sports	SEC-VB	0+0+2	-	25	25	1
9	BBA 2.5.3	NCC/NSS/R&R (S&G)/Cultural	SEC-VB	0+0+2	-	25	25	1
<b>Sub - Total ( B)</b>					<b>390</b>	<b>310</b>	<b>700</b>	<b>25</b>

#### Notes:

- ∅ One Hour of Lecture is equal to 1 Credit.
- ∅ One Hour of Tutorial is equal to 1 Credit (Except Languages).
- ∅ Two Hours of Practical is equal to 1 Credit

#### Acronyms Expanded

- ∅ AECC : Ability Enhancement Compulsory Course
- ∅ DSC © : Discipline Specific Core (Course)

Ø SEC-SB/VB	: Skill Enhancement Course-Skill Based/Value Based
Ø OEC	: Open Elective Course
Ø DSE	: Discipline Specific Elective
Ø SEE	: Semester End Examination
Ø CIE	: Continuous Internal Evaluation
Ø L+T+P	: Lecture+Tutorial+Practical(s)

**Note:** Practical Classes may be conducted in the Business Lab or in Computer Lab or in Class room depending on the requirement. One batch of students should not exceed half (i.e., 50 or less than 50 students) of the number of students in each class/section. 2 Hours of Practical Class is equal to 1 Hour of Teaching, however, whenever it is conducted for the entire class (i.e., more than 50 students) 2 Hours of Practical Class is equal to 2 Hours of Teaching

**Name of the Program:** Bachelor of Business Administration (BBA)

**Course Code:** BBA 2.1 DSC

**Name of the Course:** Financial Accounting and Reporting

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

**Pedagogy:** Classroom lecture, Tutorials, Group discussion, Seminar, Case studies, Fieldwork etc.,

**Course Outcomes: On successful completion of the course, the students will be able to**

- Exercise the accounting treatments for departmental undertaking, and the accounting treatments in inter departmental transfers.
- Demonstrate various accounting treatments for dependent branches
- Learn various methods of accounting for hire purchase transactions.
- Learn the methods and accounting procedures of fire insurance claims
- Understand the Basic Concepts of international Reporting Standards

### Syllabus

**Module No. 1: ACCOUNTING FOR DEPARTMENTAL UNDERTAKINGS (12 Hrs)**

Meaning and Features of Departmental Undertaking-Examples of Department Specific Expenses and Common Expenses -Need and Basis of Apportionment of Common Expenses. Preparation of Trading and Profit and Loss Account in Columnar Form and General Profit and Loss Account. Simple problems involving adjustment on Closing Stock, Depreciation and Inter Departmental Transfers at Cost Price. (Problems may contain information for a maximum of three departments).

**Module No. 2: BRANCH ACCOUNTING (12 Hrs )**

Meaning – Objectives – Types of Branches –Meaning and features of Branches - Dependent Branches – Independent Branches – Foreign Branches. Methods of maintaining books of accounts by Head office - Debtor System, Stock & Debtors System, Wholesale Branch System and Final Account system. Problems on preparation of Dependent Branch A/c in the books of Head Office under Debtors System only when the goods are supplied at (a) Cost Price and (b) Invoice Price

**Module No. 3: HIRE PURCHASE ACCOUNTING ( 14 Hrs )**

Hire Purchase - Meaning and Features of Hire Purchase and Installment Purchase System. Differences between Hire Purchase and Installment Purchase System. Important Definitions – Hire Purchase Agreement – Hire Purchase Price – Cash Price – Hire Purchase Charges, Down Payment. Problems on calculation of interest and segregation of each installment amount into interest component and principal component. Problems on ascertainment of Cash Price under Reverse Calculation Method. Methods of maintaining books of accounts by Hire Purchaser. Problems on passing of Journal Entries and preparation of Ledger Accounts in the books of Hire Purchaser under Asset Accrual Method only.

**Module No. 4: INSURANCE CLAIMS FOR LOSS OF STOCK AND PROFIT ( 12 Hrs )**

Meaning, Features and Principles of Fire Insurance. Meaning of Fire Claim. Procedure for making a Fire Insurance Claim. Concept of Loss of Stock, Salvage, Loss of Profit and Average Clause. Problems on ascertainment of claim amount covering the adjustments for overvaluation and under-valuation of stock and abnormal line of items.

**Module No. 5: INTRODUCTION TO IFRS ( 06 Hrs )**

Meaning and Need for Accounting Standards. Meaning, features, importance and applicability of IFRS. List of IND - AS and List of IFRS.

### **Skill Developments Activities:**

- List out 2 Departmental Undertakings with the following details: Name & Address of the Departmental Undertaking. List of departments.
- Visit any two Departmental organizations, collect details of common expenses and specific expenses.
- Collect Hire Purchase agreements and draft Hire Purchase agreements with imaginary figures.
- Download Insurance claim form and fill the necessary details to claim Fire Insurance
- List out the countries that adopted and converged with IFRS around the world
- Using spreadsheet, Prepare Statement of Insurance claims, Columnar Departmental Trading and Profit and Loss account and Balance sheet.
- Any other activities, which are relevant to the course.

### **Reference Books:**

- Anil Kumar, Rajesh Kumar and Mariyappa, "Financial Accounting", HPH
- Dr. S.N. Maheswari: Financial Accounting, Vikas Publications New Delhi
- S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers
- Radhaswamy and R.L. Gupta: Advanced Accounting , Sultan Chand
- Dr.Janardhanan: Financial Accounting, Kalyani Publishers
- Srinivas putty Advanced financial Accounting-HPH
- M.C. Shukla and Grewal, Advanced Accounting

**Note: Latest edition of textbooks and reference Books may be used**

**Name of the Program:** Bachelor of Business Administration (BBA)

**Course Code:** BBA 2.2 DSC

**Name of the Course:** Human Resource Management

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs	56 Hrs

**Pedagogy:** Classroom lecture, Tutorials, Group discussion, Seminar, Case studies, Fieldwork etc.,

**Course Outcomes: On successful completion of the course, the students will be able to**

- Describe the role and responsibility of Human resources manager.
- Describe HRP, Recruitment, Selection and retention process.
- Describe induction, training, and compensation aspects.
- Explain performance appraisal and its process.
- Demonstrate Employee Engagement.

### **Syllabus**

#### **Module No. 1: Introduction to Human Resource Management (10 Hrs)**

Meaning and Definition of HRM – Features, Objectives, Importance, Functions and Challenges of HRM. Role and Responsibilities of HR Manager. Recent trends in HR. Meaning and Role of HR Analytics.

#### **Module No. 2: Manpower Planning (14 Hrs )**

Meaning and Importance of Manpower Planning. Meaning and need of Succession planning. Meaning, need and features of Job analysis, Job description, Job specification, Job enlargement, Job rotation and Job enrichment. Meaning, importance and sources of Recruitment. Meaning and benefits of E-recruitment. Meaning of recruitment matrix. Meaning and Definitions of Selection and Selection Process. Steps of Selection Process. Essentials of Effective Selection. Hurdles to Effective Selection. Meaning and Features of Placement and Gamification.

#### **Module No. 3: Induction, Training and Compensation ( 12 Hrs )**

Meaning, Need, Features and Process of Induction. Problems faced during induction. Essentials of successful induction. Meaning of induction manual and checklist. Meaning, need, features, objectives and significance of training. Differences between training and induction. Steps in training. Methods of Training. A brief discussion of Kirkpatrick Model. Meaning and significance of Career Development. Meaning, need and types of Compensation. Differences between compensation and remuneration. Meaning and components of CTC. Motivation - Meaning, Importance, Theories of Motivation.

#### **Module No. 4: Performance Appraisal ( 12 Hrs )**

Meaning, Definitions, Objectives and Methods of Performance Appraisal. Benefits and Limitations of Performance Appraisal. Meaning, Definitions, Purposes and Basis of Promotion. Meaning of Open Promotion, Closed Promotion and Dry Promotion Systems. Meaning and need for Transfer. Differences between Promotion and Transfer. Reasons for transfer. Types of transfer. Meaning and need of rightsizing and downsizing of the workforce. Meaning and Definitions of Attrition. Reasons for attrition. Types of attrition. Measures to overcome high rate of attrition.

#### **Module No. 5: Employee Engagement ( 08 Hrs )**

Meaning and Types of Employee Engagement. Drivers of Employee Engagement. Benefits and Challenges of Employee Engagement. Models of Employee Engagement – A brief discussion of Deloitte Model and Zinger Model.

### **Skill Developments Activities:**

- Meet the HR Manager of any company and state his/her role and responsibilities.
- Choose any MNC and present your observations on training program
- Develop a format for performance appraisal of an employee.
- List out key features of any two Employee Engagement models.
- Analysis of components of pay structure based on the CTC sent by the Corporate to the candidate for the various jobs of different sectors.
- Any other activities, which are relevant to the course.

### **Reference Books:**

- H .R.Appannaiah , PN Reddy , K Aparna Rao
- HRM, P Subba Rao
- HRM, Shashi K Gupta
- HRM, C B Mamoria , S.V. Gankar
- Managing Human Resources, Wayne F. Cascio
- Managing Human Resources, Bohlander, Snell, Sherman

**Note: Latest edition of textbooks and reference Books may be used**

**Name of the Program:** Bachelor of Business Administration (BBA)

**Course Code:** BBA 2.3 DSC

**Name of the Course:** Business Environment

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

**Pedagogy:** Classroom lecture, Tutorials, Group discussion, Seminar, Case studies, Fieldwork etc.,

**Course Outcomes: On successful completion of the course, the students will be able to**

- Understanding of components of the business environment.
- Analyze the environmental factors influencing business organizations.
- Demonstrate Competitive structure analysis for select industries.
- Explain the impact of fiscal policy and monetary policy on business.
- Analyze the impact of economic environmental factors on business.

### Syllabus

**Module No. 1: BUSINESS ENVIRONMENT (10 Hrs)**

Meaning, definitions and nature of business environment. Elements of business environment. Impact of macro environmental factors on business decision making. Meaning and need of environmental analysis. Meaning and features of competitive structure analysis. Levels of competition. A brief discussion of the five competitive analysis frameworks - SWOC analysis, Porter's Five forces, Strategic group analysis, Growth share matrix and Perceptual mapping.

**Module No. 2: GOVERNMENT AND LEGAL ENVIRONMENT IN INDIA (14 Hrs )**

Role of Central and State Governments in business. Causes for State intervention in business - Benefits and limitations. Role of legal environment in business. Need and objectives of Environmental Protection Act 1986. Need and objectives Consumer Protection Act 2019. Rights of consumers under Consumer Protection Act, 2019. Need and objectives of National Competition Policy in India. Meaning of Intellectual Property Right. Types of Intellectual Properties.

**Module No. 3: ECONOMIC AND POLITICAL ENVIRONMENT ( 12 Hrs )**

Meaning and significance of economic environment. Economic policies of India – Meaning and impact of Monetary Policy, Fiscal Policy, Exim Policy and New Industrial Policy business in India. Recent economic reforms. Meaning and types of political environment. Impact of political environment on business in India.

**Module No. 4: TECHNOLOGICAL ENVIRONMENT AND NATURAL ENVIRONMENT(10 Hrs)**

Meaning and significance of technological environment. Impact of technological environment on business. Impact of changes in technology on business. Technology and Society. Modes of acquiring technology. IT revolution and its impact on business. Digital transformation in Indian business. Meaning and principles of technology transfer. Meaning and nature of the physical environment. Impact of the natural environment on business.

**Module No. 5: GLOBAL ENVIRONMENT ( 10 Hrs )**

Meaning and dimensions of the global environment. Stages and essential conditions of globalization. Foreign market entry strategies. Merits and demerits of globalization of business. Impact of globalization on Indian businesses. Different forms of globalization of businesses – MNCs, TNCs, Etc.,

### Skill Developments Activities:



- List out key features of recent Monetary policy published by RBI impacting businesses.
- Give your observation as to how technology has helped society.
- Draft Five Forces Model for Imaginary business.
- Identify the benefits of Digital transformation in India.
- List out various laws affecting Indian business.

**Any other activities, which are relevant to the course.**

**Reference Books:**

- Essentials of Business Environment - Aswathappa K
- Rangarajan, C.A.; Perspective in Economics, S.Chand & Sons, New Delhi
- Cherunilam, Francis; Business Environment - Text and Cases, Himalaya Publishing House.
- Essentials of Business Environment, Himalaya Publishing House, New Delhi.

**Note: Latest edition of textbooks and reference Books may be used**

**Name of the Program:** Bachelor of Business Administration (BBA)

**Course Code:** BBA 2.4 (OEC)

**Name of the Course:** Retail Management

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3 Hrs	42 Hrs

**Pedagogy:** Classroom lecture, Tutorials, Group discussion, Seminar, Case studies, Fieldwork etc.,

**Course Outcomes: On successful completion of the course, the Students will be able to**

- Understand the Retail Business
- Understand the business operations in Retailing
- Have an overview of structure and formulate the retail strategies of Retail Business
- Apply the Retailing principles and Theories
- Explore the career opportunities in the Retail sector .

### Syllabus

**Module No. 1: Overview of Retail Business ( 10 Hours )**

Retail Business: Introduction, Meaning, Definition, Evolution ,Scope, Retailer: Meaning Characteristics and Functions, Forms of Retail Business Ownership, Influencing factors of Retail Business in India, Principles of Retailing, Retail Theories, Ethical issues in Retailing , Retail Scenario in India , FDI in Indian organized retail Sector.

**Module No. 2: Retail Organization and Functional Management ( 10 Hours )**

Business Models in Retailing, Classification of Retailing Formats, Operational Stages in Retailing, Factors influencing Location of stores, Stores Designing, Space planning , Inventory Management, Merchandising Management ,Selection and optimization of WorkForce. Retail Accounting and Cash Management

**Module No. 3: Retail Marketing Mix and Strategies (12 Hrs)**

Retail Product ,Product Assortment and Display, New Product Launch, Product Life cycle in Retailing, Retail Pricing strategies , Retail Distribution -In store and online store , Factors influencing Location of stores, Retail Promotion Programme , Promotional Budget, Understanding Customer, Consumer shopping Behaviour, Customer Service and satisfaction, Customer Relationship Management.

**Module No. 4: Recent Trends and career opportunities (10 Hrs)**

E-Tailing, Critical Analysis of E-tailing Strategies, Omni Channel Marketing ,Shopping Campaigns, Social Media Promotions, Email Campaign ,Guerrilla Marketing, Retail Information system, Database Management, Career opportunities and Top Recruiters

### Skill Developments Activities:

- Analyze and Report Case Studies of any 2 E-Tailing Enterprises
- Identify the Products and Service Retailing in the Present Scenario
- Conduct a Survey on Buying Behaviour of Retail Products
- Observe and Report the strategies of different types of Retail shops
- Presentation on 10 Indian Retail Companies and their Operations
- Any other activities, which are relevant to the course.

**Reference Books:**

- Berman B and Evans J R., Retail Management (Pearson Edition)
- Michael Levi M and Weitz B W- Retailing Management (Tata Mc Graw Hill)
- Cox Roger and Brittain Paul- Retailing : An Introduction (Pearson Edition )
- Sinha Uniyal- Managing Retailing, Oxford University press, Delhi

**Note: Latest edition of textbooks and reference Books may be used**

**Name of the Program:** Bachelor of Business Administration (BBA)

**Course Code:** BBA 2.4 (OEC)

**Name of the Course:** Management of Non Government Organizations

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3 Hrs	42 Hrs

**Pedagogy:** Classroom lecture, Tutorials, Group discussion, Seminar, Case studies, Fieldwork etc.,

**Course Outcomes: On successful completion of the course, the Students will be able to**

- Understand the Fundamental concept of NGO.
- An overview of strategy, structure of NGO.
- Understand the managerial skill of NGO
- Analyze and understand the challenges faced by NGO
- Find career opportunities.

### Syllabus

**Module No. 1: FUNDAMENTALS OF NON GOVERNMENT ORGANIZATION (NGO) (10 Hrs)**

Introduction, Definitions, Evolution of NGO, Vision & Mission, Goals of NGO, Objectives, Characteristics, Functions, Scope, Classifications of NGO's , Pros and Cons of NGO, Approaches and Models, Challenges of NGO in India, NGO's in Developing Countries.

**Module No. 2: LEGAL AND ACCOUNTING ASPECTS OF NGO (10 Hrs )**

Statutory obligation, Legal Procedure for establishment of NGO, Online & Offline. NGO Registration process, Documentation, Eligibility to start an NGO. Foreign Contribution and Regulations Act (FCRA), Trust and Society Registration Act. Formation and Registration of Section- 8 Companies, Basic Accounting Concepts of NGO.

**Module No. 3: HUMAN RESOURCE MANAGEMENT AND CAREER IN NGO ( 12 Hrs )**

Skills set for NGO, Human Resource Management in NGO, Leadership & Staff Development, Role of creating Staff Agents- Recruiting, Training and Induction.

Career in NGO : Top Recruiters, CSR Activities, Role of Companies in Community Development, Role of Social workers in CSR activities. Job Profile in NGO. Impact Manager, Voluntary Workers, Accountant, Trust Manager.

**Module No. 4: PROJECT MANAGEMENT ( 10 Hrs )**

Concepts, Meaning, Principles, Types of projects, Planning & Designing a project, Project Cycle Management, Resource Mobilization, Government schemes & supporting Agencies, Funding Assistance, Tax Reliefs. Coordinating Agencies (NABARD & Human Rights Commission).

### Skill Developments Activities:

- Visit an NGO and Prepare a Report.
- List out various types of NGO's with examples.
- Plan any 2 Community Service Activities for Rural Development.
- Collect any 3 NGO's By-laws.
- List out 10 companies and their CSR activities.

Any other activities, which are relevant to the course.

**Reference Books:**

- Administration And Management Of NGOs: Text And Case Studies Paperback – 2005 by R. Kumar (Author), S. L. Goel (Author)
- Non-governmental Organizations: Management and Development, 3rd Edition. David Lewis. Routledge. 2015.
- Guidelines for NGOs Management in India by Snehlata

**Note: Latest edition of textbooks and reference Books may be used**