

RANI CHANNAMMA UNIVERSITY

BELAGAVI



SYLLABUS FOR

**BACHULOR OF BUSINESS ADMINISTRATION
(BBA)**

V Semester

FROM

Academic Year 2013 – 14 and ONWARDS

Human Resource Management

Subject Code: 501
Contact Hours: 50 Hours
Semester-end Examination Marks-80

Work Load: 4 hours/week
Credit Point: 04
Internal Marks-20

OBJECTIVES:

1. To acquaint students with basic concepts of Human Resources Management.
2. To make the students aware of importance of practical application.

MODULE-I : NATURE & SCOPE (10 Hours)
Meaning of HRM, Nature, Objectives and functions. Process of HRM. FIRM Vs Personnel Management. HRM Vs Human Resource Development. Role of Human Resource manager-duties and responsibilities. Organizational set up of HR Dept, Importance of HRM
MODULE-II: HUMAN RESOURCE PLANNING (14 Hours)
Meaning and importance of human resource planning. Need for human resource planning, Process of human resource planning, Job analysis-meaning and methods of analysis, Job design-meaning and approaches, Job description-meaning and contents, Job specification and job evaluation, Job classification-meaning and need, Job enlargement-meaning and need, Job enrichment-meaning and need, Job rotation-meaning and need.
MODULE-III : SELECTION PROCESS & TRAINING (10 Hours)
Meaning of selection, Recruitment and placement, Method of recruitment and selection, Placement and induction, Training-meaning, Need and importance, Training methods. Promotion, Demotion, Transfers and separation.
MODULE-IV: PERFORMANCE APPRAISAL & COMPENSATION (10 Hours)
Performance appraisal-Meaning, Objectives and importance. Appraisal methods. Limitations of performance appraisal. Wage & salary administration-nature and purpose, Wage determination process, Factors influencing wage and salary structure and administration, Principles of wage and salary administration, Wage incentives-definition, Objectives of incentive plans, Merits and demerits Fringe benefits-meaning and types.
MODULE-V: WORK ENVIRONMENT (6 Hours)
Meaning of work environment, Need for good work environment, Fatigue, Boredom, etc. Industrial accidents, Employee welfare and safety, Morale. Grievance and grievance handling

BOOKS FOR REFERENCE

1. Essentials of Human Resource Management, By P.Subba Rao
2. Human Resource Management, By K.Ashwatappa
3. Human Resource Management, By L.M.Prasad

Business Laws

Subject Code: 502
Contact Hours: 50 Hours
Semester-end Examination Marks-80

Work Load: 4 hours/week
Credit Point: 04
Internal Marks-20

OBJECTIVES:

1. To acquaint the students basic principles of Contract laws and to apply basic principles to solve practical problems.
2. To acquaint the students with Laws like consumer protection, IT related Laws enabling the students to have a competitive edge in the modern business world.

MODULE-I :GENERAL PRINCIPLES	(10 Hours)
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| <ul style="list-style-type: none">a) General Principles:- Definition, Scope and Sources of Business Laws, Law of Contract - Definition of Contract - Valid contract, Definition and essentials, Kinds of contractb) Offer and Acceptance:- Essentials of valid offer and acceptancec) Capacity and contract- Rules related to minors agreement, Disqualified personsd) Consideration- rules related to consideratione) e)Free Consent- Vitiating element coercion, Undue influence, Fraud, misrepresentation and mistake. |
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MODULE-II: LEGALITY & DISCHARGE OF CONTRACTS	(10 Hours)
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| <p>a)Legality of object- agreements opposed to public policy- void agreements-Contingent Contract-wager b)Discharge of Contract, modes of discharge of contract, performance of contract. c) Breach of Contract and Remedies for breach of contract, quasi contract.</p> |
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MODULE-III : SPECIAL CONTRACTS	(10 Hours)
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| <ul style="list-style-type: none">a) Specific Contracts, Contract of indemnity and Contract of Guarantee, Kinds of guarantee, Modes of discharge of surety.b) Contract of bailment, Contract of pledge, Rights and duties of bailor and bailee, Finder of lost goodsc) Contract of agency- Definition, Agent, Principle, creation of agency, Rights and duties of parties |
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MODULE-IV: CONSUMER PROTECTION ACT	(10 Hours)
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| <ul style="list-style-type: none">a) Consumers Protection Act 1986- Objectives of the Act, Definitions, Consumers Councils, Consumers Disputes Redressal agencies b) Rules related to packaged commodities. |
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MODULE-V: MISCELLANEOUS	(10 Hours)
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Essential Commodities Act 1995
Limited liability partnerships
Basic Concepts of Right to Information
Act Basic Concepts of Cyber Laws
IT Act 2000, Patents and copy rights

BOOKS FOR REFERENCES:

1. N.D.Kappor Business Laws S. Chand & Sons New Delhi
2. S.S.Guishan Business Laws
3. Business Laws b^y Garg, Chawla, Sarin Sharma Kalyani Publihsers

Business Taxation

Subject Code: 503

Contact Hours: 50 Hours

Semester-end Examination Marks-80

Work Load: 4 hours/week

Credit Point: 04

Internal Marks-20

OBJECTIVES:

1. To introduce to the students the basic concept of taxation in business.
2. To provide the knowledge of computation of income for taxation Purposes.

MODULE 1: INTRODUCTION (8 hours) Meaning of income, Agricultural income, Previous year, Assessment year, Gross total income, Tax free income-Sec. 10. Residential status and tax liability.
MODULE II: COMPUTATION OF INCOME (16 hours) Computation of income under various heads: Salaries (simple problems), House property, Profits & gains from business and profession, Capital gains (only theory) and other sources (only theory).
MODULE III: DEDUCTION FROM GROSS TOTAL INCOME (6 Hours) Deductions under Section 80, 80C, 80D, 80DD, 800, 80GGA, & 80U. Computation of taxable income
MODULE IV: ASSESSMENT OF TAX (10 hours) Assessment of individual and partnership firms.

MODULE V: INDIRECT TAXES**(10 Hours)**

Meaning, nature, Difference between direct and indirect taxes. Central excise-meaning, features, Concept of manufacture, Excisable goods. Customs-meaning, and features. Salient features of CST & VAT.

(only theory and no problems)

BOOKS FOR REFERENCE

1. Direct tax laws by Dr. V.K. Singhania, Taxmann Publications, New Delhi
2. Business taxation by M. B. Kadkol , Rcnuka Prakashan,
3. Business taxation by Dr. R. V. Diwan
4. Indirect Taxes, By Taxmarm Publications, New Delh
5. Indirect Taxes,By Dinkar Pagre, S.Chand,New Delhi

Stock Exchange Market

Subject Code: 504**Contact Hours: 50 Hours****Semester-end Examination Marks-80****Work Load: 4 hours/week****Credit Point: 04****Internal Marks-20****OBJECTIVES:**

1. To acquaint the students with basic knowledge of stock exchanges
2. To acquaint the students as to procedure of trading on a stock Exchange.

MODULE-I : INTRODUCTION**(15 Hours1)**

Stock exchange-meaning, Characteristics, Relationship with new issue market, And functions. Recognition of stock exchange-procedure, Renewal and withdrawal. List of recognized stock exchanges in India. Organization of stock exchanges in India- Management and membership. Listing of securities-procedure, advantages, Listing agreement, listing obligations

MODULE-II : TRADING IN STOCK EXCHANGE**(10 Hours)**

Steps involved in trading on a stock exchange. Stock brokers-eligibility, registration, Code of conduct. Sub-brokers. Kinds of brokers. Jobber Vs. Broker. Settlement procedure. Online trading. Speculative transactions and speculators.

MODULE-III: DEMATERIALIZATION**(10 Hours1)**

Depository system, Characteristics. Process of dematerialization. Depository participant. Benefits & drawbacks of depository system, Trading and settlement in demat securities NSDL & CDSL. SEBI regulations.

MODULE-IV: BSE, MCX, NCDEX & NSE**(10 Hours)**

Bombay Stock Exchange-historical note, objectives, characteristics. MCX Meaning trading System in MCX Meaning NCDEX, Advantages. NSF-features, objectives, Trading, Indices-BSE index, NIFTY, etc.

MODULE-V: SEBI**(5 Hours)**

Objectives, Functions, Powers, and organization. Guidelines for secondary market. Investor protection measures for secondary market.

BOOKS FOR REFERENCE

1. Financial Markets & Services

E.Gordon & Dr.K.Natarajan, Himalaya Publishing House.

2. Financial Services by M.Y.Khan, Tata McGraw Hill, New Delhi.

3. Indian Financial System by P.N.Varshney & D.K.Mittal, Sultan Chand & Sons, New Delhi.

4. Indian Financial System By: V.A.Patil, Dr. R. V .Di wan &

Dr, A.B.Kalkundrikar, R.Chand & Company

Marketing-II**Subject Code: 505****Contact Hours: 50 Hours****Semester-end Examination Marks-80****Work Load: 4 hours/week****Credit Point: 04****Internal Marks-20****OBJECTIVES:**

1. To enable students understand consumers in market
2. To acquaint students with modern concepts of marketing

<p>MODULE-I : CONSUMER BUYING BEHAVIOUR (10 hours)</p> <p>Meaning, Factors affecting consumer buying behaviour, Types of consumer buying behaviour, Buyer decision process, Buyer adoption process, Industrial buying process.</p>
<p>MODULE-II: MARKET SEGMENTATION (10 hours)</p> <p>Meaning, Levels, Basis for segmenting consumer markets, Requirements for effective segmentation, Evaluating and selecting the market segments, Selection of a suitable marketing strategy.</p>
<p>MODULE-III : DIRECT MARKETING (10 hours)</p> <p>Meaning and methods of direct marketing: Direct mail, Catalogue marketing, Telemarketing, Online marketing.,</p>
<p>MODULE-IV: RETAIL MARKETING (10 hours)</p> <p>Retailers-meaning, kinds, functions. Distinction between retailer and wholesaler, Departmental Store, Chain Stores and Super Market.</p>
<p>MODULE-V: INTERNATIONAL MARKETING (10 hours)</p> <p>Meaning, Factors, Globalization, Deciding how to enter the market, Programmes and Marketing organization.</p>

BOOKS FOR REFERENCE

- 1 .Principles of Marketing, By Philip Kotler
- 2.Modern Marketing-Principles & Practices, By R.S.N.Pillai
3. Principles of Marketing, By Jyoti Rana
4. Marketing Management, By S.A.Sherlekar
5. Sales Management, By G.S.Sudlia

Management Accounting

Subject Code: 506
Contact Hours: 50 Hours
Semester-end Examination Marks-80

Work Load: 4 hours/week
Credit Point: 04
Internal Marks-20

OBJECTIVES:

1. To acquaint students with basic concepts of Management Accounting.
2. To enable students to understand application of accounting concepts to Management decisions.

MODULE-I INTRODUCTION (8 hours)

Management Accounting — Definition, nature and scope. Management Accounting Vs Financial Accounting, Management Accounting Vs Financial Management, Cost Accounting Vs Management Accounting, Management Accountant and his functions. Tools of management accounting. Importance of Management Accounting, Installation of Management Accounting System.

MODULE-II: FINANCIAL STATEMENT ANALYSIS (10 hours)

Meaning, Nature, Types and limitations of financial statements. Key terms, Financial analysis, Balance sheet, Income statement, Profit and loss appropriation account. Interpretation, Statement of charges in financial position. Techniques of financial statement analysis- Comparative Statement, Common Size and Trend Analysis- Meaning, Advantages and disadvantages. Problems

MODULE-III : RATIO ANALYSIS (10 hours)

Ratio- meaning, Interpretation and guidelines or precautions for use of ratios. Ratio analysis-meaning, managerial uses and limitations. Meaning, significance and calculation of : Current ratio, Liquid ratio, Debt Equity ratio, Debtor Turnover Ratio, Average collection period, Creditor Turnover Ratio, Gross Profit Ratio, Net Profit Ratio, Operating Profit Ratio, Return on Investment, Earning Per share

MODULE-IV: FUNDS FLOW & CASH FLOW STATEMENT (12 hours)

Meaning of funds and fund flow statement, Objectives, Importance and limitations. Funds Flow Statement V/s Income Statement. Preparation of Funds Flow Statement- Schedule of changes in working capital, Funds from operations and accounting treatment of certain items (dividend, income tax and sale of plant and machinery only) Meanin^g of cash and cash flow statement, objectives, importance & limitations. Funds flow statement Vs Cash flow statement. Preparation of cash flow statement- As per Revised AS-3 (only direct method)

MODULE-V: CAPITAL BUDGETING (10 hours)

Meaning and nature of capital budgeting, Need and importance, Process, Criteria for evaluation of investment proposals - Payback period, NPV, PL IRR & ARR.

BOOKS FOR REFERENCE

1. Management Accounting, By S.N.IVlaheshwari, S.Chand, New Delhi
2. Cost & Management Accounting, By Ravi Kishore, Taxmann, New Delhi
3. Financial Management, By Gupta & Sharma, Kalyani Publishers
4. Management Accounting, By Dr.R.V.Diwan
