



Bachelor of Business Administration

SEMESTER I

1. English- I
2. Communicative English I
3. Environmental Studies
4. Indian Business Environment
5. Principles of Economics
6. Financial Accounting -I

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Communicative English I

Unit 1

Basics of Communication- Introduction, Process of Communication, Components of Communication, Factors of Communication.

Unit 2

Non-verbal Communication – Introduction, Personal Appearance, Facial Expressions, Movement, Posture, Gestures, Eye Contact, Vocal Communication Techniques.

Unit 3

Barriers to Communication - Introduction, Physical Barriers, Psychological Barriers, Semantic Barriers, Organisational Barriers, Interpersonal Barriers.

Unit 4

Letter Components and Layout -Introduction, Letterhead, Inside Address, Layout of a Business Letter, Forms of Layout of Letter.

Unit 5

Planning a Letter – Introduction, Select the Suitable Tone, State the Purpose, Assemble Relevant Information, Arrange the Material.

Unit 6

Process of Letter Writing – Introduction, Purposes of Business Letters, Write Naturally, Write Concisely and Directly, Write Precisely and Clearly, Write Positively and Courteously.

Unit 7

E-mail Communication -Introduction ,Popularity of E-Mails ,Problems in E - Mail communication, General Problems, Techniques for Writing Effective E-Mails, E-Mail Etiquette, Typography.

Unit 8

Memo and Memo Reports – Introduction, Usefulness of Memos, The Importance of Context in Memos, Structure for Memos.

Unit 9

Employment Communication Introduction -The Organisation Role, Goals of Interviews, Types of Interviews, Conducting Job Interviews, Evaluation of Applicants , Making Recommendations, The Applicant's Role, Elements of Resume, Selection of the Organisational Plan, Preparation of the Final Copy, Writing Job Application Letter, Interview Process.

Unit 10

Notice, Agenda and Minutes of Meeting -Introduction, Meeting, Notice of Meeting, Agenda of Meeting, Minutes of Meeting, Structure of Minutes, Delivery of Minutes.

Unit 11

Brochures – Introduction, Purpose, Audience, Qualities of Well-Designed Brochures.

Suggested Readings

1. Professional Communication by Aruna Koneru.

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Environmental Studies

1. The Multidisciplinary nature of Environmental Resources

Definition, Scope and Importance, Need for Public awareness.

II. Natural Resources and associated problems

a) **Forest Resources:** Use and over-exploitation, deforestation, case studies. Timber extraction, mining dams and their effects on forests and tribal people.

b) **Water Resources:** Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.

c) **Mineral Resources:** Use and exploitation, environmental effects of extracting and using mineral resources, case studies.

d) **Food Resources:** World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case study.

e) **Energy Resources:** Growing energy needs, renewable and non-renewable energy resources use of alternate energy sources. Case studies.

f) **Land Resources:** land as a resource, land degradation, man induced landslides, soil erosion and desertification.

III. Ecosystems: concept, structure and function, producers, consumers, decomposers, Energy flow, Ecological succession, Food chains, food webs and ecological pyramids. Introduction, types, characteristics, structure and function of following ecosystems:

a) Forest Ecosystem

b) Grassland Ecosystem

c) Desert Ecosystem

d) Aquatic Ecosystems (pond, streams, lakes, rivers, oceans, estuaries)

IV. Biodiversity and its conservation: Introduction, Definition: genetic, species and ecosystem diversity, Biogeographical classification of India, value of Biodiversity, Biodiversity at Global, National and local levels. India as a mega-diversity nation. Hot-spots of biodiversity. Threat to biodiversity, Endangered and endemic species of India. Conservation of bio-diversity.

V. Environmental Pollution: Definition, causes, effects and control measures of Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution, Nuclear hazards.

VI. Social Issues and the Environment: From Unsustainable to sustainable development, Urban problems related to energy, Water conservation, rain water harvesting, watershed management, Resettlement and rehabilitation of people; its problems and concerns. Case studies.

Environmental Ethics: Issues and possible solutions. Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust, case studies. Wasteland reclamation, Consumerism and waste products, Environment protection Act, Air (prevention and control of pollution) Act, Water (Prevention and control of pollution) Act, Wildlife protection Act, Forest Conservation Act. Issues involved in enforcement of environmental legislation. Public awareness.

VII. Human population and Environment: Population growth, variation among nations. Population explosion- Family Welfare Programme. Environment and human health. Human Rights. Value Education. HIV/AIDS, Women and Child Welfare, Role of Information Technology in Environment and human health. Case studies.

VIII. Field work: visit to a local area to document environmental assets river/forest/grassland/hill/mountain. Visit to locate polluted site, study of common plants, insects, birds, study of simple ecosystems.

References:

1. Agarwal, K.C.2001 Environmental Biology, Nidi publications Ltd.Bikaner.
2. Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt.Ltd.,Ahmedabad-380013
3. Brunner R.c>,1989,Hazardous Waste Incineration,k McGraw Hill Inc.480 p.
4. Trivedi R.K. and P.K.Goel, Introduction to Air pollution. Techno-science publications.
5. Wagner K.D.1998. Environmental Management, W.B.Saunders Co.Philadelphia, USA.

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English - I

UNIT-1

1. Grammar and Vocabulary: Review of elements of grammar & usage for effective communication – Parts of speech, Phrases, Clauses, Sentences – Pattern, Complex and Compound sentences, Transformation of sentences, Direct and Indirect speech; Synonyms, Antonyms.

UNIT-2

2. Reading & Writing Skills: Reading passages from Books, News Papers, Journals and writing them in concise forms. Exercises on Reading and Writing skills.

UNIT-3

3. Personality Development: Exercises focusing on vocabulary and communication skills, art of public speaking, preparation of Resume, facing of interviews, group discussion.

Reference Books:

1. Current English for colleges by N. Krishnaswamy.

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Financial Accounting – I

1. Meaning of Accounting, Accounting Principles – Concepts & Conventions. Systems of Book-keeping - rules of double entry - Preparation of Journal and Ledger (Personal Accounts only). Subsidiary books – Purchases, purchase Returns, Sales, Sales returns, Cash Book, Petty Cash Book, Journal Proper, Bills Receivable and Bills Payable book (Format & Theory only). Problems on three column cash book.
2. Bill of Exchange - Meaning, Characteristics, Parties to Bill of Exchange (Drawer, Drawee, payee, Endorsee & Endorser) – Noting & Protest – Discounting – Endorsement – Renewals of Bills – Dishonor of Bills. Simple problems on Trade bills.
3. Preparation of Trial Balance, Preparation of Final Accounts of Sole-Trading Concern – Trading Account, Profit & Loss Account and Balance Sheet.
4. Depreciation – Meaning, Causes, Depreciation V/s Fluctuations, Methods of Depreciation – Problems on Straight line method, written down value method and Depreciation fund Method.
5. Consignment – Meaning – Difference between Sales and Consignment – Pro-forma invoice – Account Sale. Problems on Consignment (at cost and Invoice price) – Normal loss and abnormal loss.

References:

1. Advanced Accountancy - R.L. Gupta
2. Advanced Accountancy - S.N. Maheshwari
3. Advanced Accountancy - M.C Shukla
4. Advanced Accountancy - B.S Raman
5. Advanced Accountancy - Jain and Narang

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Indian Business Environment

1. Objectives of business, business, as an organ of society, the internal and external environment of business; business, society and government-interface.
2. Forms of Business Organisations -Sole Proprietorship, Partnership, joint-stock company. Private and public, government companies, co-operatives, public sector companies, corporatisation of departmental undertakings, utilities, boards, port trusts, statutory corporations(a study of salient features)
3. External Factors - Social, cultural, political, and technological factors influencing business in India.
4. Economic Environment - salient features of Indian economy – sectoral developments – agriculture, industry and service sectors – sectoral and regional imbalance.
5. Business Ethics and Corporate Social Responsibility.

References:

1. Essential of Business environment - Bisht and Sharma
2. Business Environment - Francis Cherunilam
3. Business policy - Bomel
4. Business Environment - Ashwathappa

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Principles of Economics

1. Introduction to economics: Definition. Problem of choice. Fundamental economic concepts: opportunity cost, trade-off, time value of money, Cost-benefit analysis, division of labor, and specialization. Nature and scope of economics. Micro- and Macro-Economics: Features, merits and demerits, and differences.

2. Economic Systems: Capitalism, Socialism, Mixed Economy, Transitional and Emerging economics - salient features, merits and demerits. Market Types (Structure): Area, Time Competition based classifications – Perfect and Imperfect competition (Monopoly, Duopoly, Oligopoly and Monopolistic): Features, Merits and demerits

3. Demand Analysis: Law of demand and supply, features. Meaning of utility, satisfaction. Measurement of utility: Cardinal measurement: Law of diminishing marginal utility, consumer surplus. Ordinal measurement: Indifference curves (features and properties), Complements and Substitutes. Consumer equilibrium.

4. Production Analysis: Production function inputs and output. Total, average and marginal products and Law of diminishing marginal returns. Returns to scale. Profits, revenue and costs. Isoquant, isocost and producers equilibrium.

5. Macroeconomics: (GDP GNP) Measurement of national income. Role of government and economic activities. Savings, investment and the financial system (RBI, Public and Private banks). Money and inflation. Business cycle and its phases. Macroeconomic policies: Fiscal and Monetary policies.

References:

1. Economics – P.A.Samuelson
2. Fundamentals of Economics – Sankaran
3. Principals of Economics-Ahuja
4. Micro Economics -Robert Pyndick
5. Managerial Economics - Dominic Salvatore



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SEMESTER II

1. English- II
2. Communicative English II
3. Constitution of India
4. Managerial Economics
5. Business Mathematics
6. Financial Accounting -II

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Business Mathematics

1. Progression – Arithmetic progression and Geometric Progression – Business Application Problems
2. Commercial Arithmetic – Simple Interest, Compound Interest and Bills discounting
3. Permutations and Combinations – Linear and circular
4. Matrices and Determinants – Meaning, definition and types of matrices – Operations on matrices - Meaning of Determination of a square matrix –Solving simultaneous equations by using determinants.
5. Calculus – Meaning and Definition, Tools of calculus - Differential and integral calculus. Application of calculus in total cost function, total revenue function, marginal cost function, marginal revenue function, level of output and profit function.

References:

1. Business Mathematics – Late Madappa & Sridar Rao
2. Business Mathematics – Dr. B.H.Suresh
3. Business Mathematics – Dr. S.M.Shukla
4. Business Mathematics – Padmalochan Hazarika
5. Business Mathematics – T.Ramachandraiah & T. Praveenkumar

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Communicative English II

Unit 1

Effective Writing -Introduction, Diction, Effective Sentences, Effective Paragraphs.

Unit 2

Business Report: Its Types – Introduction, features of a report, Process of Writing Reports, Importance of Reports, Types of Reports.

Unit 3

Structure of Reports: Introduction, Front Matter (Report Preliminaries), Main Body, Back Matter (Report Supplements), Front Matter (Report Preliminaries).

Unit 4

Gathering Information: Introduction, conducting Surveys, Selection of Sampling Methods, Development of Questionnaire For Survey, Types of Questions, The Covering Letter, The Process of the Personal Interview, Telephone Interview.

Unit 5

Organisation of the Material: Introduction, Principles of Organisation, Types of outline, Format.

Unit 6

Writing Abstracts and Summaries: Introduction, Digest brief, Synopsis and Abridgement, Abstract, Summary, Suggestions for Writing Abstracts, Procedure for Writing Abstracts, Two Forms of Abstracts, Differences Between Abstract and Summary.

Unit 7

Writing Definitions: Introduction, Importance and Explanation of Definitions, What to Define, Word Selection Methods, How to Define, Techniques to Define, Placement of Definitions.

Unit 8

Visual Aids: Introduction, Guidelines for Preparing Visual Aids, The Placement of Visual Aids, Types of Visual Aids.

Unit 9

User Instruction Manual Introduction, Title, Discussion steps, Writing style, Target audience, Conclusion for instructions.

Suggested Readings

1. Professional Communication by Aruna Koneru.

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Constitution of India

I. Meaning of the term - Constitution-Its importance-making of the Indian Constitution 1946-49 Dr. Ambedkar's contribution-Preamble-Method of amending the constitution and its limitation-An over view of constitutional developments.

II. The democratic institutions created by the Constitution-bicameral system of legislature and cabinet form of government at the Center and States-Role and Position of President and Prime Minister-Adult Franchise System-Election Commission, Panchayat Raj System.

III. Fundamental Rights and Duties- Their content and significance-Special, rights created in the constitution for Dalits, Backwards, Women, Children and the Religious and Linguistic Minorities.

IV. Enforcing rights through writs: Certiorari, Mandamus, Quo Warranto and Habeas Corpus-public interest Litigation-Directive Principles of State Policy-The need to balance Fundamental Rights with Directive Principles-Constitution and sustainable development.

V. Doctrine of Separation of Powers-Legislative, Executive and Judicial and their composition and functioning in India-Features of Indian Federalism-Center State relations. Measures for national Unit -Public Service Commissions.

References Books:

1. J.C. Johari, The constitution of India- A Politico-Legal Study-Sterling Publications, Pvt.Ltd.New Delhi.
2. J.N.Pandey:Constitutional Law of India, Allahabad, Central Law Agency, 2002.
3. Granville Austin:The Indian Constitution-Corner Stone of a Nation-Oxford, NewDelhi.2000.

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English II

UNIT-1

1. Technical Report Writing: Collection of data, planning and organization. Technical paper writing, project preparation and project report.

UNIT-2

2. Introduction to Communication: Principles of communication, Objectives of communication, media of communication, types of communication, barriers of communication.

UNIT-3

3. Business Communication: Kinds of business letters, Layout of business letters, Letters enquiries & replies, orders & execution credit, status inquiries, complaint and adjustment, collection letters, circular letters, sales letters, bank correspondence, application letters, E-mail, On-line marketing.

Reference Books:

1. Essentials of Business Communication by Rajendra Pal & Korla.

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Financial Accounting - II

1. Joint Venture: Meaning, Objectives, Methods of preparing accounts-with separate books and without separate books. Difference between Consignment & Joint Venture.
2. Branch Accounts: Objectives and Types – Dependent Branches – Problems on Debtors System only at Cost and Invoice Price.
3. Hire Purchase: Meaning, Features, Sale V/s Hire Purchase - Problems on hire purchase (including Re-possession). Installment System: Difference between Hire Purchase and Installment Purchase – Problem on Installment system.
4. Partnership Accounts – Fixed Capital System V/s Fluctuating Capital System Accounting treatment on – Admission, Retirement and death of a partner. Treatment of Goodwill. Sacrificing Ratio and Gain Ratio. Problems on Admission, Retirement and death of a partner.
5. Dissolution of Partnership firm - Preparation of Accounts including Garner Vs Murray case.

References:

1. Advanced Accountancy : R.L. Gupta
2. Advanced Accountancy : S.N. Maheshwari
3. Advanced Accountancy : M.C Shukla
4. Advanced Accountancy : B.S Raman
5. Advanced Accountancy : Jain and Narang

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Managerial Economics

1. Managerial economics: Definition, nature and scope. Roles and responsibilities of a managerial economist. Relationship to economic theory, decision sciences, statistics, accounting and functional areas of business.
2. Theory of the firm: objectives, alternative objectives, and value of the firm. Constraints to the operation of the firm, limitations of the theory of the firm, the nature and functions of profits, business sources of economic profits, theory and functions of profits. Economic forecasting. The virtual corporation. Competition in the age of liberalization, privatization and globalization.
3. Individual demand v. market demand. Elasticity: price elasticity of demand, and income elasticity of demand.
4. Production and cost analysis. Production function, ridge lines, expansion path. Law of variable proportion. Types of costs. Short-run and long-run costs.
5. Importance of prices. Pricing and profit analysis. Pricing under perfect competition, monopoly, monopolistic competition and oligopoly. Different pricing strategies. Price discrimination.

References:

1. Managerial economics- Gupta
2. Managerial Economics- concepts and cases- V L Mote, S Paul and G S Gupta.
3. Managerial Economics- M Craig Peterson and W C Luis
4. Managerial Economics- Mithani
5. Managerial Economics by Dominic Salvatore
6. Managerial Economics- Varshney & Maheshwari
7. Managerial Economics- Joel Dean



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SEMESTER III

1. English- III
2. Communicative English III
3. Computer Applications
4. Cost Accounting
5. Principle and Practice of Management
6. Financial Accounting -III

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Communicative English III

Unit 1-

Reading Skill -Introduction, Mechanics of Reading, Undesirable Reading Habits, Guidelines for Improving Reading Skill, Types of Reading, Reading Speed, Techniques for Comprehension.

Unit 2-

Listening Skill -Introduction, Purpose of Listening, Cognitive Process of Listening, Barriers to Listening, Overcoming Listening Barriers, Guidelines for Improving Listening Skill.

Unit 3-

Note-making Introduction, A Worked Out Sample.

Unit 4

Précis Writing Introduction, Principles of a Good Précis, Steps for Writing a Good Précis, Methods for Abridging Sentences.

Unit 5

Audiovisual Aids Introduction, TVDes of Visuals,Use of Audiovisuals, Principles to Use Audiovisuals, Use of Audiovisual Equipment: Applications.

Unit 6

Oral Communication – Introduction, Preparing for the Presentation, Structure of Your Presentation, Plan Your Presentation,Mastering the Techniques of Delivery, Impromptu Speaking Rehearsing the Presentation,Guidelines for Final Speech,Handling Question-and Answer Session.

Suggested Readings-

1. Professional Communication by Aruna Koneru.

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Computer Applications

1. Introduction to computer, uses of computers in business- overview of technology and organisation- Computer hardware-types, parts and their functions; Software: system software and application software.
2. Office productivity tools-word processing –electronic spreadsheets- business project management and presentation tools. Familiarization with access, PowerPoint , excel etc.
3. Data Processing-Techniques of data processing: online, batch mode, real time-processing software tools - Accounting packages (tally) and applicability to organisational setup.
4. Database structure- Type and comparison-data access control software- methods and structures of database management, data storage and retrieval-current and most frequently used reporting systems, management systems and languages.
5. Telecommunication and Networking-Network design, LAN/WAN/SAN/network structures needed for a business organisation-data transmission methods-internet and E-mail, WEB based tools.

References:

1. Computer Fundamentals- Rajaram (PHI)
2. Computer Fundamentals-Shiva (BPB)
3. Computer Fundamentals –Ram (new Age)
4. Data Base Management and Architecture- Kothari (McGraw Hill)
5. Computer Networks – Tenevaum(PHI)

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Cost Accounting

- 1. Cost Accounting:** Meaning, Definition, Objectives, Advantages & limitations of Cost Accounting - Differences between Cost Accounting & Financial Accounting - Cost Centre and Cost Unit - Elements of Cost – Cost Classifications – Cost Sheet and Cost Estimations.
- 2. Materials:** Procurement Procedure, Stores Procedures – Bin Card and Stores ledger. Inventory Control – Stock levels. Methods of Pricing Materials Issues – Problems on FIFO & LIFO Methods.
- 3. Labour:** Time-keeping and Time-booking – Methods of remunerating labour – Time Rate – Piece Rate – Treatment of Idle Time & Overtime – Methods of Incentive Plans – Halsey and Rowan Plan.
- 4. Overheads:** Meaning, Classifications, Allocation – Apportionment and Absorption of Overheads – Problems on Primary Distribution of Overheads and Machine Hour Rate-Concept of Activity Based Costing.
- 5. Methods of Costing:** Contract Costing – Process Costing (Excluding inter process profits and valuation of Work-in-progress).

References:

1. Cost Accountancy - Agarwal
2. Cost Accountancy - S.N. Maheshwari
3. Cost Accountancy - Nigam and Sharma
4. Accounting Principles - Anthony and Reece
5. Cost and Management Accounting - Duncan Williamson

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English - III

UNIT - I

Voice (5 Marks)

Direct and Indirect Speech (5 Marks)

Verbs: Linking Verbs; Auxiliaries

Transitive and Intransitive Verbs

Negative Verbs and Infinitives (10 Marks)

UNIT - II

Reading and Writing Skills:

Reading aloud passages from Books, Newspapers, Journals etc.,

Precise Writing (10 Marks)

Paraphrasing (5 Marks)

Expansion (5 Marks)

UNIT - III

Facing Interviews (Including preparation necessary)

Interviewing skills

Group Discussion (4 Marks)

Conversation Skills in specific situations: (8x2=16)

Fixing an appointment

a) At a Bank; Post-office

b) At an Airport, Bus Stand, Railway Station

c) At a Travel Agency, At the Hospital

d) At the Doctor's

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Financial Accounting III

1. Joint Stock Companies- Meaning-Essential features. Shares & Debentures – Right Issue – Employees Stock Options – Sweat Equity Shares – Buy-back of Shares (Theory only).
2. Issues of Shares and Debentures (excluding underwriting of shares and debentures) – At par, at a Premium and at a discount. Forfeiture and Re-issue of forfeited shares. Issue of Bonus shares – problems on bonus shares (SEBI guidelines only).
3. Financial Statements of Joint Stock Companies – Manufacturing and Trading Companies – Preparation of Financial Statements as per new regulations (in vertical format).
4. Redemption of preference shares – conditions and problems. Methods of Redemption of debentures (Theory only).
5. Liquidation of Companies – Preparation of Liquidators final statement of Account.

References:

1. Advanced Accountancy - R.L. Gupta
2. Advanced Accountancy - S.N. Maheshwari
3. Advanced Accountancy - Dr. M.A. Arulanandar & K.S. Raman
4. Advanced Accountancy - B.S Raman
5. Advanced Accountancy - M.C. Shukla

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Principles and Practice of Management

1. Management- Definition and Levels, Nature, Scope and –Evolution of Management thought- Taylor's Scientific Management-Fayol's theory-Elton Mayo and Hawthorne experiments-Contribution of Peter F. Drucker-Management as a profession.
2. Planning-Concept and Significance-planning process-types of plans-Different approaches to planning-strategies, objectives and policies –Decision making Process and forecasting techniques.
3. Authority and responsibility-Delegation and Decentralization, Departmentalization-span of Control-Chain of Command- line staff relationships, Coordination.
4. Organization: Types of organization structures- product, functional, matrix, project and team - Merits and demerits.
5. Managerial control-Need for control-steps in control-features of effective control system- controlling tools and techniques-Budgeting-MIS, Brief idea of Modern Management Techniques- MBO, MBE, TQM, JIT & MIS.

References:

1. Essentials of Management – Koontz & O' Donnel
2. Principles of Management-Sherlekar and Sherlekar
3. Management- James A.F. Stoner, R. Edward Freeman & Daniel R. Gilbert, Jr
4. Management – Tasks and Responsibilities -Peter F. Drucker
5. Professional Management- Theo Haimann
6. Management – Richard Daft



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SEMESTER IV

1. English- IV
2. Communicative English IV
3. Management Accounting
4. Marketing Management
5. Financial Management
6. Human Resource Management

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Communicative English IV

Unit 1

Transitions - Introduction, Transition: Its Interpretation, Use of Transition in Written Work, Uses of Transitions.

Unit 2

Spelling Rules -Introduction ,Spelling Rules ,Different Spellings for the Same Sound, Silent Consonant Letters in Some Words ,Variant Spellings.

Unit 3

Hyphenation- Introduction,Compound Words with Hyphens,Use Hyphens with Numbers ,Use Hyphens with Prefixes ,Compound Words without Hyphens, Prefixes without Hyphens.

Unit 4

Transcribing Numbers -Introduction ,Numbers Spelled Out, Numbers Expressed in Figures, Large Numbers.

Unit 5

Abbreviating Technical and Nam-technical Terms -Introduction

Unit 6

Proofreading -Introduction

Suggested Readings

1. Professional Communication by Aruna Koneru.

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English- IV

Poetry:

1. "Character of a Happy Life" – Henry Wotton
2. "The Dead Fox Hunter"- Robert Graves
3. "Refugee Blues" – W. H. Auden
4. "Bazaars of Hyderabad" – Sarojini Naidu
5. "Money Madness" – D. H. Lawrence

Short Stories:

1. "The Fly" – Katherine Mansfield
2. "Moonlight" (Clair de Lune) – Guy de Maupassant

Essays:

1. "Science and Tradition" – Bertrand Russell
2. "Stay Hungry, Stay Foolish" – Steve Jobs

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Financial Management

1. Financial Management – Nature, Scope & Definition – Financial goals – Functions of a Finance Manager – Financial risk.
2. Time Value of Money – Present Value and Future Value – Discounted Cash Flows – Compounding of Interest – Amortization and EMI.
3. Financial Statement Analysis – Techniques – Inter-firm and Intra-firm comparisons – Common size balance sheets – Trend Analysis – Ratio analysis (Liquidity, Profitability, Activity and Capital Structure ratios)
4. Sources of finance – Long term funds (Equity, Preference, Debt, Term Loan, Leases, Venture Capital) – Determinants of sources of long term capital – Short term sources of finance (Trade credit, Commercial papers & Bill of Exchange).
5. Leverages: Operating, Financial & Combined – EBIT-EPS analysis – ROE and ROI.

References

1. Financial Management - I.M. Pandey
2. Financial Management – N.R.Parasuraman
3. Financial Management – M.Y. Khan & Jain
4. Financial Management – Prasanna Chandra
5. Financial Management – Maheshwari
6. Fundamentals of Financial Management – James C. Van Horne & John M. Wachowicz on Material and Labour Variances.

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Human Resource Management

1. Comparison of the Concept and Scope of PM, HRM and HRD, Role of HR managers, Structure of the HR department, HR policies, Objectives of HR function.
2. Manpower planning process, job Analysis, job Description, job specification, succession planning and career planning.
3. Recruitment and Selection - Sources of recruitment, selection process, methods of selection, types of tests and interviews.
4. Training and Development- Identification of Training Needs, Training & Development Methods, Management Development, Training evaluation and training effectiveness.
5. Performance appraisal and Compensation - Methods of Appraisal, Potential appraisal, Job evaluation Methods. Objectives of Compensation, factors influencing compensation and Incentive Methods.

References:

1. Human Resource Management- –T.V. Rao
2. Human Resource Management- -V.S.P. Rao
3. Human Resource Management- Gary Dessler
4. Human Resource Management- K.S. Ashwathappa
5. Human Resource Management- Micheal Armstrong

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Management Accounting

1. **Management Accounting – Nature, Scope, definition and objectives of Management Accounting and Financial Accounting – Differences between Cost Accounting and Management Accounting – Limitations of Management Accounting.**
2. **Marginal Costing – Basic Concepts, Definition, assumptions – Distinguish between Marginal Costing and Absorption Costing – Contribution, P/V ratio, BEP Margin & Safety, Graphical Analysis.**
3. **Relevant Costs – Distribution between Incremental Cost and Opportunity Cost. Simple problems on relevant costs in decision making.**
4. **Budget and Budgetary Control – Definition, Objectives, Basic Concepts, Key Factors, Types of Budgets- Functional and Behavioral, Zero based Budgeting (Theory only) – Problems on Flexible Budget. Production and Sales Budget.**
5. **Standard Costing – Definition, Difference between Standard Costing and Budgetary Control – Advantages – Variance Analysis – Simple Problems on Material and Labour Variances.**

References:

1. **Management Accountancy - Sharma and Gupta**
2. **Management Accountancy - S.N. Maheshwari**
3. **Management Accountancy - Khan and Jain**
4. **Management Accountancy - Ravi M. Kishore**
5. **Accounting Principles - Anthony and Reece**
6. **Cost and Management Accounting -Duncan Williamson**

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Marketing Management

1. The nature & Scope of Marketing: Definition, Marketing, Markets and Marketing Managements- Marketing Philosophies – Importance – Functions of Marketing Management.
2. Marketing Environment: Micro-Environment and Macro Environment-Business Markets.
3. Marketing Mix Strategy: Elements of Marketing mix strategy – A company's marketing program – Marketing Planning – Implementation and analysis.
4. Understanding the Customer behavior: Factors affecting consumer behavior – Economic Model, Social Model, Psychological Model, learning, Motivation, attitude & Personality.
5. Market Segmentation: Basics for Market Segmentation – Evaluating and selecting target market strategy –Marketing Strategy -segmentation, target market, positioning.

References:

1. Principles of Marketing – Philip Kotler
2. Marketing – William J Stanton & others
3. Basic Marketing Management – Rajan Saxena
4. Marketing Management – Ramaswamy & Namakumari
5. Marketing Management – S A Sherlekar



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SEMESTER V

1. Small Business Management & Entrepreneurship
2. Income Tax
3. Business Statistics-I
4. Commercial Law
5. Advertising and Sales Management
6. Working Capital Management

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Semester V

Advertising and Sales Management

- 1. Advertising:** Meaning, Definition, Importance – Objectives – Classification of Advertising – Socio-Economic effects of advertising – Publicity-nature and importance.
- 2. Advertising Campaign Planning** – Advertising Copy design-Advertisement – layout and its Components – essentials of a good copy – Advertising agency.
- 3. Advertising Media** – Types, Merits and Demerits-Media planning and selection – Determining Advertising Budget.
- 4. Sales Management** – Nature and importance – Organization for Sales Management – Sales force Management – Qualities of good salesman.
- 5. Customer Relationship Management** – Meaning, Custom Value and Satisfaction – Customer Loyalty– Online Marketing – Ethical issues in Direct Marketing.

References:

1. Advertising Management – Chuawalla & Sethia
2. Advertising and Salesmanship – K.S. Davar
3. Advertising and Sales Promotion – Debri Datta & others
4. Advertising – B.S. Rathore
5. Advertising Management – Rajiv Batra & Others

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Business Statistics – I

1. Meaning and Scope of Statistics in Business and Industry. Sources of Statistical data – Methods of Data Collection, Summerization and Presentation.
2. Measures of Central Tendency – Mean, Median & Mode. G M & H M (Individual Series only). Partition Values – Quartiles and Percentiles.
3. Measures of Dispersion – Quartiles Deviation & Standard Deviation (Absolute and Relative Measures) – Skewness, Coefficient of Variation.
4. Correlation – Meaning – Types – Methods – Karlpearson's & Charles Spearman's Probable Error, Linear Regression Analysis – Regression Co-efficient -Regression equations, Estimation using the Regression Equation. Properties of Correlation and Regression Co-efficient between two variables.
5. Time Series Analysis – Meaning – Components – Moving average Method – Method of least squares.

References:

1. Business Statistics – D.N. Ethance
2. Business Statistics – Sancheti & Kapoor
3. Business Statistics – S.P.Gupta
4. Business Statistics – J.K.Sharma

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Commercial Law

1. Concept of Law-General Principles of law of contract-Essentials of a valid contract-classification of Contract - offer –Rules of a valid offer, acceptance and consideration.
2. Capacity of parties-Minor only, free consent-coercion, undue-influence, misrepresentation, fraud, mistake, lawful objects.
3. Contingent Contracts- Quasi-Contracts, Discharge of a contract-Remedies for a breach of contract.
4. Contract of Indemnity and guarantee- Bailment and pledge, contract of Agency.
5. Negotiable Instruments Act- Cheques, promissory notes ,Bill of Exchange- Definition and meaning, Feature differences. Crossing and endorsement of cheque – Dishonor of a cheque, reasons and consequences.

References:

1. Mercantile Law - Avtarsingh
2. Mercantile Law -M.C.Kuchal
3. Commercial Law -Sen and Mithra
4. Commercial Law -N.D. Kapoor

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Income Tax

1. Basic Concept of income tax act of 1961- Person, Income, Assessment Year, Previous Year, Assessee, Gross Total Income, total Income Residential status and incidence of tax (Individuals only) Exempted income.
2. Heads of Income- Income from salary (Excluding retirement benefits problems).
3. Income from house property.
4. Income from business and profession.
5. Income from capital gains and income from other sources.

References:

1. Bhagawathi Prasad
2. Mehrotra S.M
3. Taxman Publications

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Small Business Management & Entrepreneurship

1. Small Business – Definition and Characteristics, Small, Ancillary, Tiny sector, Village industries - Role of Small Scale business in India's economic development.
2. Management problems of Small Scale Industry – Production – Finance – Personnel – Marketing. A study of sickness in small scale sectors.
3. Role of Central & State Governments in promoting Small Scale Industry – Financial and fiscal Incentives. Institutional Framework for Small Scale Industry – SIDBI – NISIET – SISI – DICs – NSIC – SSICs and commercial banks. Government policy towards small scale sector in the context of economic liberalization.
4. Concept of Entrepreneurship, Characteristics, Role and Traits of entrepreneurs, Factors influencing entrepreneurship, Classification of Entrepreneurial types —Success factors for entrepreneurs.
5. Evolution of entrepreneurship in India, a study of business houses – Tatas, Birlas, Thapars, Singhanias, etc. The new generation entrepreneurs –Developing entrepreneurs, Rewards & Hazards in entrepreneurship. Emergence of Women in Small Business. Women entrepreneurs in India - Case studies.

References:

1. Small Business Management & Entrepreneurship : Renu Arora
2. Small Business Management & Entrepreneurship : Vasant Desai
3. Small Business Management & Entrepreneurship : C.B. Gupta & K.L. Srinivasan
4. Entrepreneurship & Small Business : S.P. Singh
5. Business Maharajas : Gita piramal
6. Entrepreneurship & Small Business Management : Siropolis
7. Entrepreneurship Development : David H Holt

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Semester V

Working Capital Management

- 1. Working Capital Management** – Meaning – Concepts – Importance – Types – Factors determining working capital requirements – Estimation of working capital requirements.
- 2. Management of Inventory** – Meaning – Nature – Objectives – Inventory control techniques: EOQ, ABC, FSN, VED, HML, SDE & JIT – Determining stock levels & safety stock - Ageing Schedule of Inventories – Optimum investment in inventories.
- 3. Management of Receivables** – Meaning – Factors affecting size of receivables - Ageing schedule - Credit policy – Features – Credit terms – Credit standards – Credit evaluation - Collection policy – Factoring.
- 4. Management of Cash** – Nature – Motives for holding cash - Cash flows - Cash planning and budgeting – Optimum cash balance –Cash Management Models (Boumal & Miller-Orr).
5. Fund Flow and Cash Flow Statements (AS3)

References

1. Financial Management - I.M. Pandey
2. Financial Management – M.Y. Khan & Jain
3. Financial Management – Prasanna Chandra
4. Financial Management – Maheshwari
5. Financial Management – James C. Van Horne



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SEMESTER VI

1. Business Statistics-II
2. International Business
3. Company Law*
4. Law and Practice of Banking
5. Marketing Strategies
6. Foundations of Individual Behaviour

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Semester VI

Business Statistics II

- 1. Probability** – Concepts and definitions – Probabilities under the conditions of statistical independence and dependence. Additive and Multiplicative Rules – Applications.
- 2. Probability Distributions** – Binominal, Poisson and Normal distribution – Problems and applications.
- 3. Sampling Theory** – Law of Large numbers – Law of Inertia – Sampling Techniques – Probability and Non probability sampling – census v/s sampling – Errors in sampling and measures to minimize them.
- 4. Statistical Decision Theory** – Decision Making Process – Decision under certainty and uncertainty – Expected Opportunity loss Criterion – Minimax – Maximin-Hurwicz's & Laplace criteria.
- 5. Optimization Techniques** – Introduction to Linear Programming (L.P) – Features of Linear Programming Problems - Business Applications and Solutions for two variable cases by Graphical Method.

References:

1. Statistics for Managers – Levin Stubin
2. Quantitative Methods – Anderson, ...
3. Statistics for Management – Sancheth & Kapoor

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Semester VI

Company Law

1. Company - Definition –Types of companies – Private & Public company-. Government company- Foreign company- Holding and Subsidiary companies. Characteristics – The concept of lifting of corporate veil.

2. Incorporation of a company – Memorandum of Association & Articles of Association – meaning – importance – form and contents – distinctions. Prospectus and statement in lieu of prospectus – meaning – definition- contents- Statutory requirements in relation to a prospectus.

3. Share and Share capital: kinds of shares- public issue of shares – Allotment of shares - Definition of a member – member V/s shareholder, Rights and liabilities of a member.

4. Company management – Directors, company secretary- Qualification –Appointment Rights, Duties and liabilities. Company meetings - kinds of meetings. Requisites of a valid meeting- Resolutions, minutes – Annual General Body Meeting, Extra-ordinary General Body Meeting and Statutory meetings.

5. Auditing and accounts: Requirements as to preparation of final accounts , filing returns, Appointment of auditors, duties & responsibilities, remuneration, professional ethics of auditors.

References:

1. Company Law – M.C. Kuchal.
2. Company Law – N.D.Kapoor.
3. Company Law – Avtar singh.
4. Company Law- Bulchandini

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Semester VI

Foundations of Individual Behaviour

1. Definition & Scope of Organizational Behavior-Models of Organizational behavior, Contributing disciplines to Organizational behavior.

2. Individual differences, Aptitude, Interests, Attitudes and it's components, functions. Learning Principles, Learning Theories and Behaviour Modification.

3. Personality theories, personality tests and determinants, perceptions, Influencing Factors, Perceptual Distortions.

4. **Motivation-**Theories of Motivation-Maslow's, Mc-Gregor's Theory X and Theory Y, Herzberg Theory- Achievement Motivation Theory, ERG Theory.

5. **Leadership-** Qualities, Traits Theory, Styles, Managerial grid, Transformation and Transactional Leadership.

References:

1. Organisation Behaviour-Stephen P Robbins
2. Organisation Behaviour - Fred Luthans
3. Organisation Behaviour -K.S.Aashwathappa
4. Organisation Behaviour- Keith Davis
5. Organisation Behaviour - Jerald Greenberg

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Semester VI

International Business

- 1. International Business Environment-** International Business Orientation- Ethnocentric, Polycentric, Region centric and Geocentric. Globalisation and Liberalisation. Liberalization in India. The new Economic Policy of 1991.
- 2. Regional Trade Blocks-** EU, ASEAN, OPEC, OECD, SAARC and NAFTA. Impact of Regional Trade blocks on globalization.
- 3. WTO:** Origin, membership, structure and its role. Dispute settlement machinery, TRIPS and TRIMS, GATTs.
- 4. Multinational Corporations:** meaning, mode of operations- Foreign collaborations- Joint Ventures, Franchising and Strategic Alliances. International Channels of Distribution- Overseas Production- Free Trade Area.
5. Foreign Direct Investment in India, trends, Govt policy towards FDI.

References:

1. International Marketing: C.A. Francis
2. Business Environment: C.A. Francis
3. International Business: P. Subba Rao

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Semester VI

Law and Practice of Banking

- 1. Banking**-meaning and definition – role of banks-types of banks – banking structure – unit and branch banking.
- 2. Commercial banks**-functions including modern services and Hi-tech banking (Internet banking, mobile banking, ATM, Debit card, credit card).
- 3. Central banking**-evolution of central bank-functions of central bank monetary policy, credit control methods.
- 4. Banker and customer**-relationship-debtor creditor-relationship-general precautions for opening account. Special type of account-minor, joint accounts partnership firm.
- 5. Paying banker**-precautions before honoring a cheque-dishonor of a cheque statutory protection to paying banker. Collecting banker-banker as a holder for value. Banker as an agent. Statutory protection-duties of a collecting banker.

References

1. Law and Practice of Banking – K.C.Shekar
2. Banking in India – Pai Panandikar
3. Theory of banking – Varshney and Maheshwary

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Semester VI

Marketing Strategies

- 1. Product Planning and development:** Meaning, Characteristics, classification Product mix strategy, New Product development process, Product life cycle, Branding-types-brand equity – Packaging, labeling.
- 2. Pricing Strategy:** Factors affecting pricing decisions, - pricing objectives – pricing policies- New product pricing strategies.
- 3. Marketing Channel Decision:** Nature and importance channel levels – factors affecting channel selection - wholesaler and retail marketing-Marketing logics.
- 4. Promotion Mix Strategy:** Meaning and importance – types of promotion mix – selecting a promotion mix strategy – personal selling – importance.
- 5. Social Responsibility of Marketing:** Marketing ethics – consumerism – environmentalism, societal marketing.

References:

1. Marketing Management – Philip Kotler
2. Fundamentals of Marketing – William J Stanton
3. Marketing Management – Ramaswamy & Namakumari
4. Principles of Marketing – Philip Kotler & Gary Armstrong
5. Marketing Management – Neelameghashyama