II SEMESTER

Name of the Program: Bachelor of Business Administration (B.B.A)
Course Code: BBA-2.1
Name of the Course: FINANCIAL ACCOUNTING

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	**4 Hrs**	**60 Hrs**

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

Course Objective:
The Subject Financial Accounting aims to essential skills and knowledge needed to succeed inthe field of accounting and to support broader business management roles.

Course Outcomes: On successful completion of the course, the students are well - prepared to learn and handle accounting tasks in a business environment and contribute to decision-making processes within the organisation.

1. Understand the Basic Concepts of Ind AS and its applicability.
2. Exercise the accounting treatments for Departmental Undertaking
3. Demonstrate various accounting treatments between Branches.
4. Learn the methods and accounting procedures of fire insurance claims
5. Learn and understand concepts and applications of Bill of Exchange transactions

Syllabus:	Hours
Module No. 1: ACCOUNTING STANDARDS	**8**
Meaning and Objectives of Accounting Standards – importance and benefits – Standard setting Bodies (IASB, FASB, ICAI) – Indian Accounting Standards Vs. International Financial Reporting System (IFRS)- Procedure for issuing Standards in India – Need for IFRS Convergence into Ind AS –Opportunities and Challenges– Role of Institute of Chartered Accountants of India (ICAI) in issuance of Standards.	
Module No. 2: DEPARTMENTAL ACCOUNTING	**16**
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. Illustrations on inter- departments in vertical form involving adjustment on Closing Stock, Depreciation and Inter Departmental Transfers at Cost Price.	
Module No. 3: BRANCH ACCOUNTING	**16**

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. Illustrations on preparation of Dependent Branch A/c in the books of Head Office under Debtors System only when thegoods are supplied at (a) Cost Price and (b) Invoice Price.	
MODULE NO. 4: ACCOUNTING FOR FIRE INSURANCE CLAIMS	**10**
Meaning, Features and Principles of Fire Insurance. Meaning of Fire Claim. Procedure for making a Fire Insurance Claim. Concept of Loss of Stock, Salvage and Average Clause. Illustrations on ascertainment of claim amount covering the adjustments for over-valuation and under-valuation of stock and abnormal line of items.	
MODULE NO. 5: ACCOUNTING FOR BILLS OF EXCHANGE	**10**
Introduction to Bills of Exchange – Definition and characteristics of bills of exchange - parties involved – drawer, drawee, acceptor, payee – Types of Bills of exchange – Documentary, Clean, Inland, Foreign, Trade and Accommodation bill – Essential elements in BOE, Types of Endorsement – Blank, Special and Restrictive endorsements – Discounting of Bills, Acceptance, Payments, Negotiability and Transferability, Dishonour and noting. Illustrations.	

SKILLS DEVELOPMENT

1. List out the countries that adopted and converged with IFRS around the world
2. List out 2 Departmental Undertakings with the following details: Name & Address of the Departmental Undertaking. List of departments.
3. Collect Insurance claim form and fill the necessary details to claim Fire Insurance
4. Using spreadsheet, Prepare Statement of Insurance claims, Columnar Departmental Trading and Profit and Loss account and Balance sheet.
5. Collect Bills of Exchange forms and Draw and Accept the bills.

BOOKS FOR REFERENCE:

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

Name of the Program: Bachelor of Business Administration (B.B.A) Course Code: BBA-2.2 Name of the Course: MARKETING DYNAMICS		
Course Credits	**No. of Hours Per Week**	**Total No. of Teaching Hours**
4	**4**	**60**

PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

COURSE OBJECTIVES:

- To provide a comprehensive understanding of marketing in the current competitive landscape, emphasizing its meaning, concepts, and strategic importance in business contexts.
- To empower students with the skills to identify, analyse, and leverage new trends in marketing, advertising, and technology for effective consumer engagement.

COURSE OUTCOMES:

Upon successful completion of the course, the students will be able to CO

CO 1: Understand the meaning and concept of Marketing in the present scenario of competitive world.

CO 2: Understand the evolution and growth of business with an approach to understand the value-based business activity

CO 3: insight to the students about the product planning and pricing based on various aspects in the market.

CO 4: Enhances the knowledge about the new trends in market, advertising and tech- based approach in reaching consumers.

CO 5: Possess the knowledge and skills to develop comprehensive and integrated marketing strategies that leverage emerging trends in marketing.

SYLLABUS

MODULE 1: INTRODUCTION TO MARKETING	10 Hrs

Marketing: Meaning and Definition – Importance, Functions, Concept and Approaches to Marketing - Classification of Markets – Societal Marketing, Holistic Marketing, Relationship, Marketing, Integrated Marketing, Internal Marketing and Performance Marketing.

MODULE 2: MARKETING ENVIRONMENT	12 Hrs

Meaning – Micro Environment & Macro Environment – Market Segmentation – Meaning and Definition – Importance – Bases of Market Segmentation. Target Marketing and Positioning. Niche Marketing.

MODULE 3: MARKETING MIX	12Hrs
Marketing Mix - the components (Ps) of Marketing mix -Meaning and Elements, Product Mix- Product Line, Product Life Cycle (PLC) - Product Planning - New Product Development - Branding, Packaging and Labelling –Product Positioning, Product Differentiation – Concept and Importance - Pricing – Factors Influencing Pricing - Methods of Pricing.	
MODULE 4: MARKETING RESEARCH	**12Hrs**
Marketing Research- Types, process – tools and techniques – application of marketing research – product launching, demand estimation, advertising, brand preferences, customer satisfaction, retail stores image, customer perception, distribution, customer relationship, competitor analysis and related aspects	
MODULE 5: E-MARKETING ENVIRONMENT & ETHICS IN MARKETING 14 HRS	
E-Marketing Environment– Digital Media Industry– Reaching Audience Through Digital Channels- Traditional and Digital Marketing -Introduction to Online Marketing Environment- Dotcom Evolution- Internet Relationships- Business in Modern Economy- Integrating E-Business to an Existing Business Model – concept of digital marketing- Online Marketing Mix–SoLoMo (Social-Local-Mobile)- Careers in Social Media Marketing. Ethics in Marketing-Meaning, Importance, Role of ethics in Marketing, Marketing Ethics in the digital age.	

SKILL DEVELOPMENT ACTIVITIES

1. Prepare a chart showing different types of Marketing Strategies.
2. Identify the product of your choice and describe in which stage of the product life cycle it is positioned.
3. Suggest strategies for development of a new product.
4. Develop an Advertisement copy for a product.
5. List out the areas where sensory marketing and neuro marketing is applicable and discuss your opinion on application of these marketing
6. Any other activities, which are relevant to the course.

REFERENCE BOOKS:

- Philip Kotler - Marketing Management, PHI
- Rekha. M.P. & Vibha V – Marketing & Services Mgt – VBH.
- Sunil B. Rao - Marketing & Services Mgt – HPH.
- Dr. Alice Mani: Marketing & Services Management, SBH.
- J.C. Gandhi - Marketing Management, TMH
- Stanton W.J. etzal Michael & Walker, Fundamentals of Management, TMH
- Jayachandran ; Marketing Management. Excel Books.
- K. Venkatramana, Marketing Management, SHBP.
- P N Reddy & Appanniah, Essentials of Marketing Management, HPH
- Sontakki, Marketing Management, HPH
- Cengiz Haksever etal – 'Service Management and Operations'; Pearson Education.
- Ramesh and Jayanthi Prasad : Marketing Management I.K. International Publishers
- K. Karunakaran; Marketing Management, HPH.
- Davar: Marketing Management

Name of the Program: Bachelor of Business Administration (B.B.A) Course Code: BBA-2.3 Name of the Course: ORGANIZATIONAL BEHAVIOUR		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
4 Credits	**4 Hrs**	**60 Hrs**

Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & Fieldwork etc.,

Course Objectives:

This course is designed to equip the students with the tools necessary to understanding the dynamics of individual and group behaviour for efficient and effective utilization of human resources in the organizations.

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

1. To understand the behaviour of individual and groups in the Organization.
2. To access the potential impact of organizational factors (such as change, culture, and structure) on organizational behaviour.
3. To Analyze and apply the practical experience in the field of Management and Organization Behaviour
4. To demonstrate the leadership styles and apply the concepts of personality, perception, attitude, and motivation.
5. To develop skills and ability to work as individual and in groups to achieve organizational goals.

SYLLABUS:	Hours
MODULE 1: INTRODUCTION TO ORGANIZATIONAL BEHAVIOUR	**12**
Introduction to organizational behaviour, overview of historical and current perspective of organizational behaviour, Significance of organizational behaviour, Foundations of Individual behaviour, fundamental principles of organizational behaviour, organizational behaviour models, emerging challenges and opportunities in organizational behaviour, Future of organizational behaviour.	
MODULE 2: PERSONALITY ATTITUDE AND PERCEPTION	**10**
Meaning & Definition, personality traits, determinants of personality, theories of personality. Meaning, types, components and formation of attitudes, change in attitude, barriers to change. Meaning and process of perception, need and factors influencing perception, link between perception and decision-making.	

MODULE 3: LEADERSHIP AND MOTIVATION	12
Meaning and concept of leadership, difference between leadership and management, types of leadership styles, Women as leaders. Concept and importance of organizational citizenship behaviour (OCB), difference between performance and OCB, transactional and transformational leadership, Meaning, nature, and importance of motivation, theories of motivation, motivating performance.	
MODULE 4: GROUP BEHAVIOUR AND GROUP DYNAMICS	**14**
Meaning and concept of leadership, difference between leadership and management, types of leadership styles, Women as leaders. Concept and importance of organizational	
citizenship behaviour (OCB), difference between performance and OCB, transactional and transformational leadership, Meaning, nature, and importance of motivation, theories of motivation, motivating performance.	
MODULE 5: CONTEMPORARY DYNAMICS IN ORGANIZATIONAL BEHAVIOUR	**12**
The role of artificial intelligence (AI) in change management, communication, data analysis, and training in the organization. Stress management, power and politics, conflict management, family and work life balance, role of ethics in organizational behaviour.	

SKILL DEVELOPMENT

- The simulation technique could be applied by making small groups of students as teams to select, analyze, and develop a plan for determine a key problem that an organization is facing and to examine and apply OB concepts in an organization.
- Students should prepare a structured questionnaire, interact with the employees of the organization to observe their organizational citizenship behaviour and analyze their personality.
- Students should conduct extensive literature survey to review the impact of AI on change management, communication, data analysis, and training in the organization and prepare report with findings and learning outcomes

BOOKS FOR REFERENCE

1. Fred Luthans: Organisational Behaviour – McGraw hill
2. Stephen Robins: Organisational Behaviour
3. Shashi.K.Gupta: Organisational Behaviour – Himalaya Publications
4. K.Ashwathappa: Organisational Behaviour – Himalaya Publications
5. Sharma, S Organizational Behaviour, Tata McGraw-Hill Education,
6. Hellriegel, Slocum and Woodman- Organisational Behaviour- South Western
7. Thomson Learning.
8. John W Newstrom- Organisational Behaviour

Name of the Programme: Bachelor of Commerce B.Com (Regular) Paper:Job Skill Name of the Course: COMPUTER ACCOUNTING WITH TALLY PRIME		
Course Credits	**No. of Hours Per Week**	**Total No. of Teaching Hours**
2	**3**	**45**

PEDAGOGY:

Classroom Lecture, Group Discussions, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

COURSE OBJECTIVES:

The Subject Computer Accounting- Tally Prime typically aims to introduce students to the fundamentals of computerized accounting skills with practical business applications, focusing on how accounting information is recorded in Tally prime.

COURSE OUTCOMES:

Upon successful completion of the course, the students will be able to

CO:1 Understand the basic concepts of computerized accounting

CO:2 Understanding payroll accounting through the usage of excel worksheet.

CO:3 Setting up new company profiles, configuring financial years, and managing multiple company data within Tally Prime.

CO:4 Entering various types of transactions such as sales, purchases, receipts, payments, journal entries, etc., accurately into Tally Prime

CO:5 Understanding how to configure and manage GST (Goods and Services Tax) compliance within Tally Prime for businesses operating in regions where GST is applicable.

SYLLABUS

Module 1: **Introduction to Computerized Accounting**	**5 Hrs**
Introduction to Computerized Accounting- Computerized Accounting Vs. Manual Accounting-need and Importance of Computerized Accounting. Components and limitations of Computerised Accounting.	
Module 2: Payroll Accounting using Excel	**10 Hrs**
Ms-Excel: Introduction to Excel interface -Understanding rows and columns, Naming Cells - Working with Excel workbook and sheets-Formatting Excel work book-New, Open, Close, Save, Save As -Formatting Text: Font Size, Font Style - Font Color, Use the Bold, Italic, and Underline - Modifying Columns, Rows & Cells- Sort and filtering data- Basic functions (Sum, Sumif, Count, Countif, If, Percentage, Max, Min, Average) **Payroll accounting**: Concept of payroll accounting, application of spread sheet for computing gross & net salaries	

Module 3: Introduction to Tally Prime and Transactions in Tally	**10 Hrs**
Introduction to Tally Prime – Downloading & Installation of Tally Prime -Company Creation - Getting Started with Tally Prime - Shut a Company - Select a Company -Alter Company Details - Company Features and Configurations- **Chart of Accounts** -Ledger Creation -Group Creation - Deletion of Ledgers and Group - Creating Inventory Masters- Creation of Stock Group -Creation of Units of Measure - Creation of Stock Item - Creation of Godown -Stock Category	
Module 4: Transactions in Tally & Reports	**20 Hrs**
a) Introduction to Vouchers in Tally Prime - Components of Voucher Entry Screen - Accounting Voucher - Basic Vouchers: Receipt, Payment, Contra, Sales, Purchase, Journal, - Credit Note, & Debit Note - Voucher Alteration & Deletion - Non-Accounting Vouchers - Voucher Type - Double & Single Mode Voucher Entry **Inventory Vouchers** - Basic Voucher: Stock Transfer, Manufacturing, Physical Stock Voucher - Accounts Voucher with Inventory Transactions -Invoice & Voucher Entry Mode - Inventory Linked Accounts Ledger **b) Reports** -Display financial statements (Display balance – sheet, configuring the balance sheet, Integrate accounts with inventory, setting closing- stock manually in the balance sheet with different stock valuation methods) - Display profit & loss A/c(configuring profit & loss A/c , income/expense statement instead of P&L) - Display trial balance (configuring in trial balance) - Display registers & ledgers (display sales register , purchase register, cash book , bank book, journal register, day book, statement of accounts	
Compulsory Lab Activities **1.** Prepare a payroll sheet in Excel to compute Gross Salary, Deductions, and Net Salary for at least 5 employees. **2.** Create a new company in Tally Prime, configure features, and prepare a Chart of Accounts by creating at least 5 ledgers under various groups (e.g., Sales, Purchases, Capital, and Expenses). **3.** Create Stock Groups, Units of Measure, Stock Items, and Godowns, then enter sample stock transactions. **4.** Basic and advanced voucher handling, including debit/credit note creation and voucher alteration. **5.** Generate and customize financial reports including Balance Sheet, Profit & Loss Account, Trial Balance, Sales/Purchase Registers, and Cash Book for a given period.	

Lab Record and Internal Assessment Guidelines
In addition to completing all practical lab activities, students are required to maintain a Lab Record Book to document each activity performed during the course. The Lab Record must be updated regularly, signed by the course instructor after each session, and submitted at the end of the practical sessions for internal assessment purposes.

BOOKS FOR REFERENCE:

1. Computer Fundamentals and Office Automation by Dr. Santosh Kumar Miri-I I P Iterative International Publishers
2. Computer Fundamentals and Office Tools : C. Divya, E. Murali Mohan Reddy,
   K.V.V. Murali Someswara Rao, Neelima Ramireddi, HPH
3. Learn Tally Prime With GST Book by Gaurav Agrawal
4. Tally Prime (Including GST) course By ACCA Amarjit Kaur
5. Learn Tally Prime with All New Features 4/E By Rajesh Chheda
6. Mastering Tally PRIME: Training, Certification & Job Paperback – by Asok K Nadhani
7. Tally Essentials from Tally Solutions