

COURSE OF STUDIES

**BACHELOR OF
BUSINESS ADMINISTRATION
(BBA)**

(With effect from Session 2023-2024)

KHALLIKOTE UNITARY UNIVERSITY

BERHAMPUR (ODISHA)

SECOND YEAR (SEMESTER-IV)

Paper Code	Title of the Paper	Internal Marks	T.End Marks	Credit
BBA 401	Indian Society and Culture	20	80	6
BBA 402	Fundamentals of Marketing Management	20	80	6
BBA 403	Business Communication Skills	20	80	6
BBA 404	Human Resource Development	20	80	6
BBA 405	E-Business	20	80	6

THIRD YEAR (SEMESTER-V)

Paper Code	Title of the Paper	Internal Marks	T.End Marks	Credit
BBA 501	Advanced Accounts	20	80	6
BBA 502	Research Methodology	20	80	6
BBA 503	Insurance and Risk Management	20	80	6
BBA 504	Retail Management	20	80	6
BBA 505	Financial Management-II	20	80	6

THIRD YEAR (SEMESTER-VI)

Paper Code	Title of the Paper	Internal Marks	T.End Marks	Credit
BBA 601	Rural Marketing	20	80	6
BBA 602	Income Tax	20	80	6
BBA 603	Management of Financial Services	20	80	6
BBA 604	Project Report	100	6
BBA 605	Viva & Presentation on Dissertation	100	6

PRINCIPLES OF MANAGEMENT

BBA-102

Full Marks: 100 (Internal – 20, End Term – 80)

MODULE-1

Introduction: Management Concept; Characteristics and Importance of Management, Managerial Roles; Function of managers; Levels of management; Managerial skills. **Planning:** Nature; Signification; Process and Types; Decision Making: Process; Group decision making.

MODULE-II

Organization: Nature; Significance; Principles of organization;;Organization structure formal, Informal; Lne structure; Line and staff structure; **Staffing:** Importance and Process of staffing.

MODULE-III

Motivation: Concept; Need theory of motivation. **Leading:** Concept and leadership Styles;Likert's leadership style, leadership as a continuum, managerial grid and Fiedler's contingency model. **Effective Communication.**

MODULE-IV

Controlling: Concept and process; **Management of Change:** Concept, nature and process of planned change, Resistance of change, overcoming resistance to change.

Recommended Books:

1. Principles of Management: R.K.Shrma & S.K. Gupta (Kalyani)
2. Principles of Management: L.M.Prasad (S.Chand & Co.)

FINANCIAL ACCOUNTING

BBA-104

Full Marks: 100 (Internal – 20, End Term – 80)

MODULE-I

Introduction to Accounting: Meaning of Accounting: Book Keeping – The Basis of Accounting, Evolution of Accounting; Sub fields of Accounting; Users of Accounting information.

Accounting Cycle, Journal and Ledger: Accounting Cycle; Identification of Transactions; Recording of transactions in Journal; The Ledger. Accounting Concepts.

MODULE -II

Subsidiary Books of Account: Subdivision of Journal; Cash Book; Purchase Day Book; Sales Day Book; Purchase returns Book; Sales Return Book; Bills receivable and payable Book; Journal Proper.

The Trial Balance: Introduction; Objectives in Drawing up a Trial Balance; Construction of a Trail Balance; Errors disclosed and not disclosed by a Trial Balance; rectification of errors.

Capital and Revenue: Introduction; Capital and Revenue Expenditures; Deferred Revenue Expenditure; Capital and Revenue Receipts; Capital and Revenue Profits; Capital and Revenue Losses.

MODULE – III

Bank Reconciliation Statement

Final Accounts: Preparation of Trading and Profit and Loss Account and Balance Sheet of Non-Corporate entities with important adjustments

MODULE – IV

Accounting for Nonprofit Organization: Non-profit Entities; Characteristics of nonprofit organization; preparation of Receipts and Payments Account, Income and Expenditure Account and Balance Sheet with important adjustment.

Recommended Books:

1. Double Entry Book-keeping: C.Mohan Joneja, A.S.Arora, R.C.Chawla, K.K.Saxena (K.P)
 2. Financial Accounting: P.C. Tulsian (Pearson)
- Higher Secondary Accounting: Hanif, Mukherjee, Biswal and Sharma

SEMESTER-II

ENGLISH

BBA-201

Full Marks: 100 (Internal – 20, End Term – 80)

MODULE-I

Grammar-I: Parts of speech; Countable and Uncountable Nouns; Tense Patterns; Modal Verb patterns. Synonyms; Antonyms.

MODULE-II

Grammar-II: Prepositions; Imperatives; The Passive; Conditionals; Direct & Reported Speech.

MODULE-III

Pieces to be Studied: A couple of Misers; A Hero; The Submerged Valley.

MODULE-IV

Pieces to be Studied: The king who limped; Lal Bahadur Shastri : morning shows the day; Balraj Sahni : The Man behind the Star.

Books Recommended:

1. Invitation to English 2 (Orissa State Bureau of Text Book Preparation)
2. Invitation to English 4 (Orissa State Bureau of Text Book Preparation)

ORGANISATIONAL BEHAVIOUR

BBA-203

Full Marks: 100 (Internal – 20, End Term – 80)

MODULE-I

Introduction: Meaning & Definition; Importance of OB; Various schools of thought; **Perception:** Meaning; Factors affecting; Application of perception concepts of OB; Managerial application of perception; Distortion in perception

MODULE -II

Attitudes: Concept; Types; Attitude: types, Factors in attitude formation. **Personality:** Determinants; Theories – Psychoanalytical. **Learning:** Concept, conditioning theories.

MODULE -III

Work Stress: causes, Effects, Stress Management: Individual coping Strategies, Organizational Coping Strategies, Counseling **Motivation:** Concept; Vroom's expectancy theory, equity theory. **Leadership:** Meaning; Theories: Behavioral theory, transformation theory.

MODULE -IV

Conflict: Nature; Sources; Conflict resolution techniques; **Transactional Analysis:** Ego states, Types of Analysis,

RECOMMENDED BOOKS:

1. Organizational Behaviour: Stephen Robbins (PHI)
2. Organizational Behaviour: L.M. Prasad
3. Organizational Behaviour: K.Aswathappa (HPH)
4. Management Process and Organizational Behaviour: P.K.Agarwal

QUANTITATIVE METHODS

BBA-205

Full Marks: 100 (Internal – 20, End Term – 80)

MODULE-I

Theory of sets: Concept of a set, Types of set, Operation of sets, Union, Intersection, Symmetric difference, Demorgan's law, Venn Diagram, Cartesian product of sets.

Functions: Meanings, Definition & Characteristics, Different types of functions, Domain, Range of function.

MODULE-II

Limit: Limit of a function, Definition, Left hand limit, Right hand limit, Infinite limit and limit at infinity, Algebra of limits,

Differentiation: Definition of Derivatives and Rules of Differentiation. Derivatives of implicit function.

MODULE-III

Integration: Simple Indefinite integration, Integration by substitution, By parts, Partial fractions, definite integration and its properties.

MODULE-IV

Theory of probability: Distribution curve, Binomial and Poisson distribution.

Network Analysis: Meaning Network diagram, Techniques of Network analysis CPM & PERT,

Recommended Books:

1. Statistical Methods and Quantitative Techniques: Digambar Patri (KP)
2. Higher Secondary Mathematics (Part-1 & 2)
3. Quantitative Techniques – Theory and Problems : Tulsian and Pandey (Pearson)

COST AND MANAGEMENT ACCOUNTING

(BBA-302)

Full Marks: 100 (Internal – 20, End Term – 80)

MODULE -I

Nature and scope of cost accounting, objectives, importance, advantages and limitations of cost accounting, Financial Accounting Vs. Cost Accounting.

Cost Analysis and Classification: Elements of Cost, Classification of Cost, Cost Sheet.

MODULE -II

Nature and Scope of Management Accounting: Functions, Objectives of Management Accounting, Advantages and Limitations of Management Accounting, Management Accounting Vs. Financial Accounting, Management Accounting Vs. Cost Accounting, Role of Management Accountant.

Financial Statements: Meaning, nature, essentials of good financial statement, Importance and limitations of financial statements.

MODULE -III

Financial Statement Analysis: Meaning, Types and Procedure of Analysis and Interpretation, Objectives, Importance and Techniques of Analysis, Limitations of Financial Statements Analysis.

Ratio Analysis: Meaning and Utility of ratios, significance of ratio analysis, Limitations of ratios analysis, classification of ratios, significance of ratios and inter firm comparison.

MODULE -IV

Human Resource Accounting: Introduction, Meaning and definitions, Basic premises of HRA, Need or significance of HRA, Objectives of HRA, Advantages of HRA, Methods of HRA, objections against HRA, HRA in India.

Book:

1. Management Accounting: Sharma Gupta, Kalyani Publisher
2. Cost Accounting: Jain and Narang, Kalyani Publisher

FINANCIAL MANAGEMENT

(BBA-304)

Full Marks: 100 (Internal – 20, End Term – 80)

MODULE - I

Financial Management : An Overview, Evolution of Financial Management; Financial Decisions in a Firm; Goal of Financial Management; Risk – Return Trade off Emerging Role of The Finance Manager in India.

The Time value of Money: Time lines and Notation; Future value of a single amount; Present value of a single amount; Future value of Annuity; Present Value of An annuity; Intra Year compounding and discounting.

MODULE - II

Valuation of Bond and Stock: Bond Valuation: Bond Yields, Bond Market;

Stock Valuation; Relationship Between Earning – Price, Expected Return and Growth.

MODULE - III

Technique of Capital Budgeting: Capital Budgeting Process; Project Classification; Investment Criteria; Net Present Value; Benefit Cost Ratio; Internal Rate of Return; Pay Back Period; Accounting Rate of Return, Investment Appraisal in Practice.

MODULE -IV

Working Capital Policy: Characteristics of Current Assets; Factors influencing Working Capital Requirements; Level of Current Assets; Current Assets Financing Policies; Profit Criterion for Working Capital; Operating Cycle and Cash cycle; Cash Requirement for Working Capital.

Working Capital Financing: Accruals; Trade Credit; Working Capital Advance By Commercial Banks; Public Deposits; Intra Co-operate Deposits; Short term Loans From Financial Institutions; Rights Debentures for working capital; Commercial papers.

Book:

1. Financial Management: Prasanna Chandra
2. Financial Management: I.M.Pandey
3. Financial Management and Policy: Van Home (PHI)

(SEMESTER -IV)
INDIAN SOCIETY AND CULTURE
(BBA-401)

Full Marks: 100 (Internal – 20, End Term – 80)

MODULE-I

The Physical Features of India:

Chapter I - i) Main Geographical Divisions

ii) Influence of Geography on History

Chapter-II: General Features of Indian History

i) Diversities

ii) Unity

MODULE-II

Florescence of Indian Culture:

Chapter-I: Harappan Culture

i) Town Planning

ii) Social, Economics and Religious life

Chapter-II: Vedic Culture (Early & Later Vedic)

i) Literature

ii) Spiritual and Ethical thought

MODULE-III

Protestant Religious Movements in India:

Chapter – I:

i) Impact of Jainism on Indian Society

ii) Impact of Buddhism on Indian Society

Chapter – II:

i) Rise, growth and impact of Bhakti Movement

ii) British Impact on Indian Culture

MODULE-IV

Social reforms & Freedom Struggle:

Chapter – I:

i) Bramho Samaj

ii) Arya Samaj

Chapter – II:

i) Role of Mahatma Gandhi in the Freedom Struggle of India

ii) Role of Subhas Chandra Bose in the Freedom Struggle of India

Books Recommended:

1. Indian Society and Culture by Himansu Sekhar Patnaik, Kharavela Mahanti, Rabi Narayan Mahanti, Published by Kitab Mahal.
2. Evolution of Indian Culyure by B.N.Luniya.

BUSINESS COMMUNICATION SKILLS

(BBA-403)

(Full Marks: 100 (Internal – 20, End Term – 80))

UNIT-I

- Foundations of Business Communication
- Achieving success through effective business communication.
- Communicating in terms & mastering listening and non-verbal communication skills.

UNIT-II

- Applying the three-step writing process.
- Planning and writing business messages.
- Writing Letters, Memos, E-mail
- Writing routines, good-news & bad news messages.

UNIT-III

- Designing & Delivering Oral Presentations
- Planning, writing and completing oral presentations.
- Enhancing oral presentations with electronic slide shows and overhead transparencies.

UNIT-IV

- Writing employment messages and interviewing for jobs.
- Writing resumes and application letters.
- Interviewing for employment and following up.

Books:

1. Business Communication Today - Bovee Thill Schatzman.
2. Lesiker's Business Communication (TMH)

E-BUSINESS

(BBA-405)

Full Marks: 100 (Internal – 20, End Term – 80)

MODULE – I

From business to e-business, starting our site, Building the object model.

MODULE – II

Presenting our online store, structure the online store, Building product catalogue. The shopping basket. Hosting and deployment, Privacy, Customer service, Creating an online community.

MODULE – III

The checkout, Order processing. Secure Communications. Searching.

MODULE – IV

Up-sell, Cross sell and Recommendations, Integration with other systems, Marketing your site.

Reference:

1. Mathew Reynolds – Beginning E-Commerce, Shroff publishers and distributors Pvt. Ltd.
2. E-commerce- CSV Murthy – Himalaya Publishing House.
3. Ravi Kalakola and Andrew B. Whinston-Frontiers of electronic commerce, Addison Wisley.
4. Samantha Shurely – E-business with Net-Commece, Prentice Hall PTR.
5. Jason R Rich- The unofficial guide to starting and E-Commerce Business, IDG Books.

RESEARCH METHODOLOGY

BBA-502

Full Marks: 100 (Internal – 20, End Term – 80)

MODULE –I

Basic concepts: - Research and its objectives, types research, importance of research,

Research Process: - Steps, research problem, techniques involved in defining a problem, meaning, features, need of research design, types of research designs.

MODULE-II

Sampling Design:- Meaning and implications of sampling design, steps of Sampling, types of sampling design, types of sampling,

MODULE-III

Testing Of Hypothesis: - Meaning of hypothesis, basic concept of testing hypothesis, testing of means, Chi-square test as a test for comparing variance.

MODULE-IV

Processing Operations: - Editing, coding, concept of standard error, Sample size and its determination. Meaning and types of Report writing and their mechanics.

Books Recommended:-

1. Research Methodology by C.R.Kothari
2. Research Methodology (Vrinda Publication)

RETAIL MANAGEMENT

BBA-504

Full Marks: 100 (Internal – 20, End Term – 80)

MODULE-I

Retail Marketing: An introduction; retailing in India.

Shopper/ Shopping Behavior: the grocery shopper;; loyalty programs.

Retail Pricing & Planning: Price promotions; Price perceptions;

MODULE-II

Merchandise Management: Brand wars; Category management; Vendor collaboration; Assortment planning.

MODULE-III

Trading Area and Site Analysis: Shopping Trip and Parking; Retail Location as a Strategic decision.

Store Atmospherics: Retail atmospherics; Store design; Space valuation in a mall.

UNIT-IV

Retail promotion; Retail salesperson Specialty Retailing: Pharmacy retailing; Jewelry retailing; Furniture retailing; Consumer Electronics retailing.

Reference books:

Retail Marketing: A Siva Kumar - Excel Books

Retailing Environment & Operations: Newman & Cullen – Cengage learning

(SEMESTER -VI)
RURAL MARKETING

BBA-601

Full Marks: 100 (Internal – 20, End Term – 80)

Objective:

The objective of the course is to provide conceptual understanding on the Rural Marketing with special reference to Indian context and develop skills required for planning of Rural Products.

MODULE- I

Rural Economy: Introduction; Rural-Urban market disparities;

Rural Marketing: Introduction; concept & scope; nature of rural marketing; rural vs. urban marketing.

MODULE- II

Consumer Behavior: Introduction; Buyer characteristics; Buying decision process; Brand loyalty.

Selecting & Attracting marketing: Introduction; concepts & process; Segmentation; Bases of segmentation;

MODULE- III

Product Strategy: Introduction; scope; product mix decisions; competitive product strategies.

Price Strategies: Introduction; concepts; significance; pricing objectives; pricing strategy.

MODULE- IV

Promotion Strategy: Introduction; profiling target audience; designing right promotion strategy.

Distribution Strategy: Introduction; channels of distribution; new approaches.

Book Recommended:

Rural Marketing: C.S.G. Krishnamacharyulu, Lalitha Ramakrishna (Pearson)

MANAGEMENT OF FINANCIAL SERVICES

BBA-603

Full Marks: 100 (Internal – 20, End Term – 80)

MODULE -I

Introduction to financial services: Meaning and concept, Characteristics, kinds of financial services (asset based, fee based)

Development Banks: IFCI, IDBI.

MODULE -II

Merchant banking: Meaning and concept, evolution, function, recent development, code of conduct, regulations, merchant banking scenario in India.

Venture Capital: Meaning, features, types, modes of finance, selection of venture capitalist, procedure followed by venture capital, venture capital in India.

Lease Financing: Meaning, features, types leasing, Advantages and Disadvantages of leasing,

MODULE -III

Financial Market: Meaning and concept, Money market (function, constituents, institutions in money market, Indian money market)

Capital market- Objectives and importance, components, New issue market, Stock market, function of stock market, factors influencing prices of stock market.

Distinction between capital market and money market, marketing of securities, Method of marketing securities.

MODULE -IV

Consumer finance: Meaning and concept, parties to transaction, modes of consumer finance (Hire purchase, O/D, credit card, installment) procedure of granting finance, benefits of consumer finance, terms of financing credit.

Mutual funds: Meaning and concept, types, Advantages, problems of mutual funds in India, management of mutual funds in India. Designing and marketing of mutual funds schemes.

Books recommended:

Gupta & Agarwal: Financial institutions and market Kalyani Publishers

L.M.Bhole: Financial institutions and market.