BAGALKOT UNIVERSITY

Mudhol Road, Jamkhandi – 587301 Dist. Bagalkote
The Draft
REGULATIONS AND COURSE STRUCTURE
Governing the Choice Based Credit System (CBCS) Semester
Scheme with multiple entry and exit options in
Bachelor of Business Administration-BBA
III Semester

As Per NEP – 2020 and Adapted from RCU Belagavi
Applicable from the Academic Year 2024-25

			Semester III (BBA)					
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
1	Language–5	---	L - 5	3+1+0	60	40	100	3
2	Language–6	---	L - 6	3+1+0	60	40	100	3
3	126BBA03XXXDSC07T	Cost Accounting	DSC 7	3+0+2	60	40	100	4
4	126BBA03XXXDSC08T	Organizational Behavior	DSC 8	4+0+0	60	40	100	4
5	126BBA03XXXDSC09T	Statistics for Business Decisions	DSC 9	3+0+2	60	40	100	4
6	126COM03XXXSEC02T	Financial Education and Investment Awareness	SEC 1	1+0+2	30	20	50	2
7	126COM03XXXSEC03T	Artificial Intelligence	SEC 1	1+0+2	30	20	50	2
8	126BBA03XXXOEC05T	Social Media Marketing/Rural Marketing	OEC 5	3+0+0	50	50	100	3
9	126COM03XXXVBC05B	Sports/NSS/NCC/Any Other	VBC 5	0+0+2	-	50	50	2
	Sub–Total(C)				410	340	750	27

T=THEORY,   B=THEORY & PRACTICAL,   L = PRACTICAL

Name of the Program: BBA
Course Code: 126BBA03XXXDSC07T
Name of the Course: COST ACCOUNTING

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

Pedagogy: Classroom lectures, Tutorials, and Problem Solving.

Course Outcomes: On successful completion of the course, the students will-

- Be able to demonstrate an understanding of the elements of cost and prepare a cost sheet.
- Be able to prepare material related documents, understand the management of stores and issue procedures.
- Develop the ability to calculate Employee costs.
- Able to classify, allocate apportion overheads and calculate overhead absorption rates.
- Understand and reconcile cost and financial accounts.

Syllabus:	Hours
Module No. 1:Introduction to Cost Accounting	12

Introduction: Meaning, Objectives, Importance and Uses of Cost Accounting, Functions of Cost Accounting Department in an Organization, Difference between Cost Accounting and Financial Accounting; Various elements of Cost and Classification of Cost; Cost Object, Cost Unit, Cost Driver, Responsibility Centers; Cost Reduction and Cost Control; Methods and Techniques of Costing(Meanings only); Use of IT in Cost Accounting; Limitations of Cost Accounting; **Cost Sheet**: Meaning and Cost Heads in a Cost Sheet, Presentation of Cost information in Cost Sheet/Statement-Problems on Cost Sheet, Tenders and Quotations.

Module No. 2:Materials Cost	12

Materials: Meaning, Importance and Types of Materials- Direct and Indirect Material.

Materials Procurement: Procedure for procurement of materials and documentation involved in the procurement of materials-(Bill of materials, Material requisition note, Purchase requisition note, Purchase order, Goods received note);

Materials Storage and Records: Duties of Store keeper, Store records-(Bin cards, Stores Ledger, Stock Control Cards);

Materials Issues and Valuation: Procedure for material issues, Documents used in material issues-(Material Requisition Note, Material Transfer Note, Materials Return

Note); Valuation of material issues-preparation of Stores Ledger/Account-FIFO, LIFO, Simple Average Price and Weighted Average Price Methods-problems.

Inventory Control: Inventory control techniques and determination of various stock levels-Problems on Level Setting and Computation of EOQ; ABC Analysis, FSN Inventory, VED Inventory, HML Inventory, Physical Control-Two-Bin system, KANBAN, JIT Inventory Management technique, Perpetual Inventory system (Concepts only).

Module No. 3:Employee Cost	10

Employee Cost: Meaning, Components, Classification and Importance of Employee (Labour) Cost in Organizations; Attendance Procedure-Time keeping and Time Booking, Idle Time-Causes and treatment of Normal and Abnormal Idle Time, Overtime- Causes and treatment (Theory only);

Methods of Remuneration (Payment of Wages and Incentives) Problems on calculation of earnings under Time Rate (Straight time rate, Halsey and Rowan Methods) and Piece rate systems(Straight piece rate and Taylor's differential piece rate); **Employee Turnover**- Meaning, Reasons and Effects of LTO/ETO.

Module No. 4:Overheads	12

Overheads: Meaning and Classification of Overheads; Accounting and Control of Manufacturing Overheads: Estimation and Collection, Cost allocation, Apportionment, Re-apportionment and Absorption of Manufacturing Overheads; Problems on Primary and Secondary distribution and Secondary distribution using Reciprocal Service Methods only (Repeated Distribution Method and Simultaneous Equation Method); Accounting and Control of Administrative, Selling and Distribution overheads; Absorption of overheads: Meaning and Methods of Absorption of overheads; Problems on Machine hour rate

Module No. 5:Reconciliation of Cost and Financial Accounts	10

Reasons for differences in Profits under Financial and Cost Accounts; Procedure for Reconciliation –Ascertainment of Profits as per Financial Accounts and Cost Accounts and Reconciliation of Profits of both sets of Accounts–Preparation of Reconciliation Statement
–Problems.

Skill Developments Activities:
- Prepare a Cost Sheet with imaginary figures.
- List the documents required in Inventory Management.
- Demonstrate the valuation of inventory using any one method of pricing material issues.
- Calculate the amount of Wages under Halsey/Rowan Plans, using imaginary data.

Text Books:

1. Jainand Narang, Cost Accounting, Kalyani PublicationHouse.

2. M. N Arora, Cost Accounting, HPH

3. N. K. Prasad, Cost Accounting, Books Syndicate Pvt. Ltd.

4. Dr. V Rajeshkumar, Dr. R K Srikanth, Cost Accounting, M H India

5. P V Ratnam, Cost Accounting, Kitab Mahal

6. P C Tulsian, Cost Accounting, M H E India

7. Nigam&Sharma,CostAccounting,HPH

8. Dr. B. Mariyappa, Cost Accounting, HPH

9. Khanna, Ahuja & Pandey, Practical Costing, S Chand & Co. Ltd.

10. B.S. Raman, Cost Accounting, United Publisher

11. Ravi M. Kishore, Cost Management, Taxmann

Note: Latest edition of textbooks may be used.

Name of the Program: BBA
Course Code: 126BBA03XXXDSC08T
Name of the Course: ORGANIZATIONALBEHAVIOUR

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

Pedagogy: Classroom lectures, Tutorials, Role Plays and Case study method.

CourseOutcomes:Onsuccessfulcompletionofthecourse,theStudentswill:

- Demonstrate an understanding of the role of OB in business organization.
- Demonstrate an ability to understand individual and group behavior in an organization.
- Be able to explain the effectiveness of organizational change and development of organization.
- Demonstrate an understanding of the process of organizational development and OD Interventions.

Syllabus:	Hours
Module No.1:Organizational Behaviour and Foundations Of Individual Behaviours	16

Organization Behaviour– Meaning, Definition of OB, Importance of OB, Foundations of OB. **Individual behaviour**-Personal Factors, Environmental Factors, organization systems and resources. **Personality**: Meaning, Determinants and Traits of Personality.
Perception-Meaning, Factors influencing perception, Perceptual Process, Perceptual Errors.

Module No. 2:Group and Team Dynamics	10

Group Dynamics-Meaning, Types of Group, Development of Groups-Stages of Group Development, Determinants of Group Behaviour.

Team Dynamics-Meaning, Types of Teams: Conflict-sources of conflict and ways of resolving conflict.

Module No. 3:ChangeManagement	8

Introduction to Change Management: Meaning of Change, Importance and Nature of Planned Change, Factors Influencing Change- Resistance to Change, Overcoming Resistance to Change.

Module No. 4:Organizational Development	12

Organizational Development: Meaning and Nature of Organizational Development (OD),Process of Organizational Development: Overview of Entering and Contracting, **Diagnosing:**MeaningofDiagnosing,ComprehensiveModelforDiagnosingOrganizationalSystems(OrganizationalLevel,GroupLevelandIndividualLevel).

Module No. 5:OD Interventions	10
Designing Effective OD Interventions: How to Design Effective Interventions, Overview of OD interventions-Human Process Interventions, Techno-Structural Interventions, HRM Interventions and Strategic Change Interventions, Conditions for optimal success of OD.	

Skill Developments Activities:

- Two cases on the above syllabus should be analyzed and record in the skill development

- Draw Blake and Mouton managerial grid

- List the Personality Traits of Successful Business Leaders.

SAMPLECASES FORREFERENCE:

Module 1

For business continuity, during Covid-19, XYZ organization has encouraged the employees' to Work From Home (WFH). But Post lock down, when the employees are called back to office, they resisted. Majority of the employees prefer WFH. Few employees have resigned the job too.

If you are the manager of XYZ, can you justify the employee behavior? Draw up a list of all the strategies you incorporate in bringing employees back to office

Module 2

You are heading a global team, which consist of employees from various culture and background. The diversity and lack of inclusion is negatively impacting the functioning of this heterogeneous team. Dysfunctional conflict is common among the members.

Chart a plan of action to resolve the conflict within the global team. Suggest remedies for a long-term solution

Module 3

The ABC Bank is planning to introduce Finale digital banking platform for competitive advantage. Majority of the employees' have more than 15 years work experience in the bank. They do not want to change from their comfort zone.

As a manager, design the methods of overcoming employee resistance to change in order to achieve the objectives of ABC Bank in the best possible manner.

Module 4

Owing to the rapid expansion, the XYZ start-up's transition from a "one-man show 'to a 'professionally run" set-up was initiated. The aim was to develop the strengths of each member of the team and to channel them towards autonomous decision making. Chart

The steps in the OD process that can be followed by XYZ firm. Identify the four target of change-Human Resources, Functional Resources, Technological Capabilities and Organizational Capabilities.

Module 5

Employee retention is a critical issue in your E-Commerce organization. The talented employees are moving to competitive firms. Chart an organizational development intervention plan to maximize effectiveness and minimize organizational strain.

Name of the Program: BBA
Course Code:126BBA03XXXDSC09T
Name of the Course: STATISTICS FOR BUSINESS DECISIONS

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

Pedagogy: Classroom lectures, Tutorials, and Problem Solving.

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

- To understand the basic concepts in statistics.
- To classify and construct statistical tables.
- To understand and construct various measures of central tendency, dispersion and skewness.
- To apply correlation and regression for data analysis.

Syllabus:	Hours
Module No. 1:Introduction to Statistics	12

Introduction–Meaning, Functions and Uses of Statistics ; Collection of Data-Techniques Of Data Collection – Census Technique and Sampling Technique (Concepts). **Classification**: Meaning, and Methods of Classification of Data, **Tabulation**: Meaning, Parts Of a Table–Simple problem on Tabulation; **Diagrammatic Presentation**: Bar Diagrams – Simple Bars, Multiple Bars, Percentage Sub-divided Bar Diagram; Two Dimensional Diagrams–Pie Diagram.

Module No. 2:Measures of Central Tendency and Dispersion	14

Measures of Central Tendency: Calculation of Arithmetic Mean, Median and Mode for Individual, Discrete and Continuous Series – Problems; Empirical relation between Mean, Median and Mode.

Measures of Dispersion: Absolute and Relative measures of dispersion-Standard Deviation in Individual, Discrete and Continuous Series –Problems

Measures of Skewness: Calculation of Karl Pearson's Co-efficient of Skewness (Uni-modal)–Problems.

Module No.3:Correlation and Regression Analysis	10

Correlation Analysis - Meaning, Types of Correlation, Calculation of Karl Pearson's Coefficient of Correlation, Computation of Probable Error,

Regression Analysis–Concept of Regression, Regression equations-Problems.

Module No. 4: Time Series Analysis	12

Meaning, Components, fitting a straight-line trend using Least Square Method (Problems where $\Sigma X=0$ only),calculation and estimation of trend values.

Module No. 5: Index Numbers	12

Index number, Construction of Index number, Methods of Index number- simple aggregate method, Weighted method-Fishers Ideal Index Number-Problems. Tests of Adequacy (Unit test, TRT, FRT, and Circular test).Consumer Price Index Number-Problems.

Skill Developments Activities:

a) Data Visualization practical session Using Table u / Power BI.

b) Execute Average, Variance, Standard Deviation, CV and Covariance using Excel.

c) Execute and Analyse Regression Model using Excel,

d) Practical session on Time series models using GRETL

e) Collect past years' Indian consumer price index data (as of the current base year) and analyse its impacton any macro economic indicator.

Text Books:

1. S P Gupta: Statistical Methods-Sultan Chand

2. Dr. B N Gupta: Statistics, Sahithya Bhavan

3. S.C Gupta: Business Statistics, HPH

4. N.V. R Naidu: Operation Research I. K. International Publishers

5. Elhance: Statistical Methods, Kitab Mahal

6. Sanchethiand Kapoor: Business Mathematics, Sultan Chand

7. Veerachamy: Operation Research I. K. International Publishers

8. S. Jayashankar: Quantitative Techniques for Management

9. D. P Apte; Statistical Tools for Managers

10. Chikoddi&SatyaPrasad:QuantitativeAnalysisforBusinessDecision,HPH

11. Dr. Alice Mani: Quantitative Analysis for Business Decisions-I,SBH

   Note: Latest edition of textbooks may be used.

Name of the Program: BBA Course		
Code: 126COM03XXXSEC02T		
Name of the Course: FINANCIAL EDUCATION AND INVESTMENT AWARENESS		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
2 Credits	**3 Hrs.**	**42 Hrs.**

Pedagogy: Classroom lectures and Tutorials		
Course Outcomes: On successful completion of the course, the Students will able to:		
- Provide the foundation for financial decision making. - List out various savings and investment alternatives for a common man. - Give a detailed overview of stock market and stock selection - Orient the learners about mutual funds and the criteria for selection		
Syllabus:		**Hours**
ModuleNo.1:FoundationforFinance		
Understand the need for financial planning- basic concepts –life goals and financial goals-form of a sample financial plan for young adults. **Economics-**Meaning-scope-key concepts influencing decisions making both micro and macro. Banking in India-Types of Bank Deposits, Deposit Insurance (PMJDY), Traditional and New Banking Models. Debit and Credit Cards. Digital Payment System-Internet Banking (NEFT, RTGS and IMPS) Mobile Banking, Mobile Wallets, AEPS,UPI. Orientation to Financial Statements-financial terms and concepts, model for reading financial statements, basic ratios for evaluating companies while investing-Time Value of Money-Concept of Compounding and Discounting.		**04 Hours**
Module No.2:Investment Management		
Investment Goals-Basic investment objectives-investment goals-time framing- assessing risk profile-concept of diversification-risk measurement tools. **Investment and Saving Alternatives for a Common Investor:** Insurance-Health, Life and Other General Insurance (Vehicle Insurance, Property Insurance etc). Retirement and Pension Plans-National Pension System, Atal Pension Yojana, PM-SYM Yojana, PMLVMY, PMKMDY etc., stocks, bonds, mutual funds. Investor Protection and Grievance Redressal.		**08 Hours**

Stock Markets: Primary Market and Secondary Market, Stock Exchanges, Stock Exchange Operations-Trading and Settlement, Demat Account, Depository and Depository Participants. **Stock Selection:** Fundamental Analysis-Economy Analysis, Industry Analysis and Company Analysis. Technical Analysis-Graphical Patterns, Candle-Stick Patterns, Indicator and Oscillators. Stock Return and Risk: Analyzing risk and returns trade off-relationship-investment risk.	
ModuleNo.3:MutualFundsandFinancialPlanningEssentials	
Mutuals Funds: Features of Mutual Funds, Mutual Fund History in India, Major funds houses in India and Mutual Fund Schemes. Types of Mutual Funds Plan. Net Asset Value. Criteria for Selection of Mutual Funds: Returns, Performance Measures-Sharpe, Trey nor, Alpha, Beta and R Square. Financial Planning-Sample formats-integrating all the concepts learnt with a personal financial plan. Giving and Supporting-Family Support-Charitable giving-crowd sourcing for needs.	**03 Hours**
PRACTICAL COMPONENT:	

Unit 1:Foundation of Finance
 	
- Spread sheet Modeling
  - IF Function
  - SUM Function
  - AVERAGE Function: INDEX, MATCH and VLOOK UP Function:
  - RANK Function
  - SUM PRODUCT Function
  - MAX & MIN Function
  - ERROR Sin Modeling(#VALUE!, #NAME?,#DIV/O!,#REF!,#NUM!,#NA)
  - PRESENT VALUE Functions
  - FUTURE VALUE Functions
  - ANNUITY Functions
  - PERPETUITY Functions
- Statistical Functions in Excel
- Financial Statements in Excel
	06 Hours

Unit 2: Investment Management • Administering Risk Tolerance Tool • Group Presentations on Investment Alternatives (Advantages, Suitability and Limitations) • Demonstration of Stock Trading • Economy Analysis(www.tradingeconomics.com) • Industry Analysis(www.ibef.org) • Company Analysis(www.valueresearchonline.com) • Spreadsheet Modeling for Stock Valuation(Dividend Discount • Model, Free Cash Flow Model and Relative Valuation) • Demonstration of Technical Analysis and Exercises(NSE- • TAME) • Spreadsheet Modeling for calculating Stock Return, Risk and Beta	**15 Hours**
Unit 3:MutualFunds and FinancialPlanningEssentials • Identification of Fund Houses in India, Schemes and Plans of each Mutual Fund House(www.amfiindia.in,www.valueresearchonline.com) • Exercises on Calculation of Net Asset Value • Demonstration of Mutual Fund Fact Sheet • Exercises on reading performance measures and selection of mutual funds. • Preparation of Financial Plan.	**06 hours**

Skill Developments Activities:

- Prepare a Spreadsheet modeling using financial functions.
- Prepare a group presentation on investment alternatives (advantages, sustainability and limitations)
- Prepare a exercise on calculation of net asset value of mutual fund scheme.

Reference:

1. RBI Financial Education Handbook

2. NSE Knowledge Hub, AI-powered Learning Experience Platform for BFSI

3. NSE Academy Certification in Financial Markets(NCFM)Modules:

   a. Macroeconomics for Financial Markets

   b. Financial Markets (Beginners Module)

c. Mutual Funds(Beginners Module)

d. Technical Analysis

Note: Latest edition of textbooks may be used.

Text Books:

Prasanna Chandra, Financial Management, McGrawHill. Aswath Damodaran, Corporate

Finance, John Wiley & SonsInc.

Pitabas Mohanty, Spreadsheet Skills for Finance Professionals, Taxmann Publications. Fischer & Jordan,

Security Analysis and Portfolio Management, Prentice Hall.

Websites:

1. www.sebi.gov.in
2. www.nseindia.com
3. www.amfiindia.com

Semester: III/IV Course Code : 126COM03XXXSEC03T

Course Title: **Artificial Intelligence**	Course Credits: 2
Total Contact Hours: 13 hours of theory and 26 hours of practical	Duration of ESA: 01 Hour
Formative Assessment Marks: 2**0 marks**	Summative Assessment Marks: 30 marks

Course Outcomes (COs):

At the end of the course, students will be able to:
- Appraise the theory of Artificial intelligence and list the significance of AI.
- Discuss the various components that are involved in solving an AI problem.
- Illustrate the working of AI Algorithms in the given contrast.
- Analyze the various knowledge representation schemes, Reasoning and Learning techniques of AI.
- Apply the AI concepts to build an expert system to solve the real-world problems.

Course Content (Artificial Intelligence)

	Details of topic	Duration
Course – 1 - Azure AI Fundamentals (AI-900)	AI-900 pathway consists of 5 courses and 2 reading material: i. Introduction to AI on Azure ii. Use visual tools to create machine learning models with Azure Machine Learning iii. Explore computer vision in Microsoft Azure iv. Explore natural language processing v. Explore conversational AI vi. Tune Model Hyperparameters - Azure Machine Learning (Reading) vii. Neural Network Regression: Module Reference - Azure Machine Learning (Reading	05 hours
Practical	1. Prepare the data 2. Model the data 3. Visualize the data 4. Analyse the data 5. Deploy and maintain deliverables	13 hours

Course – 2 - Data Analyst Associate (DA-100)	DA-100 pathway consists of 5 courses and 2 reading material: 1. Get started with Microsoft data analytics 2. Prepare data for analysis 3. Model data in Power BI 4. Visualize data in Power BI 5. Data analysis in Power BI 6. Manage workspaces and datasets in Power BI 7. Key Influencers Visualizations Tutorial - Power BI 8. Smart Narratives Tutorial - Power BI	Microsoft Docs	08 hours
Practical	1. Describe Artificial Intelligence workloads and considerations 2. Describe fundamental principles of machine learning on Azure 3. Describe features of computer vision workloads on Azure 4. Describe features of Natural Language Processing (NLP) workloads on Azure	13 hours

References to learning resources:
1. The learning resources made available for the course titled "Azure AI Fundamentals (AI-900) and Data Analyst Associate (DA-100)." on Future Skills Prime Platform of NASSCOM.

Pedagogy
Flipped classroom pedagogy is recommended for the delivery of this course.
For every class:
1. All the faculty who takes this class should go for a Faculty Development Program on these before starting the session.
2. Faculty needs to introduce this course to the students then students need to start learning from Future Skills PRIME platform.
3. Faculty also needs to explain the course outcomes and needs of the course and why it is needed for the students.
4. Then students need to start learning online after registering on the platform.
5. Classroom activities are designed around the topic of the session towards developing better understanding, clearing doubts and discussions of high order thinking skills like application, analysis, evaluation, and design.
6. Every theory class ends with announcement of exercise for practical activity of the week.

Exercises:

Practical Exercises	Weightage in marks
After each chapter students' needs to complete exercises based on the learning in Azure environment.	No Weightage (But students need to complete it to move to next chapter) .

Assessment:

Formative Assessment	
Assessment Occasion	**Weightage in Marks**
1. Summative Assessment: After completion of both the courses, the student can optionally give Assessment for each of the courses on Future Skills Prime platform. Students will have two attempts and those who score at least 50% marks per course will get certificate from NASSCOM-MeitY.	This assessment may be given 50% weight in computing the final grade of the students.

BBA LANGUAGES - III

SEMESTER-III			
SL NO	Category of the Course	Course Code	Title of the Course
1	L5	126BBA03LANAEC017T	Kannada
		126COM03LANAEC18T	Functional Kannada
		126BBA03LANAEC19T	English
		126BBA03LANAEC20T	Hindi
		126BBA03LANAEC21T	Sanskrit
		126BBA03LANAEC22T	Marathi
		126BBA03LANAEC23T	Urdu
		126BBA03LANAEC24T	Arabic

SEMESTER-III			
SL NO	Category of the Course	Course Code	Title of the Course
2	L6	126BBA03LANAEC017T	Kannada
		126COM03LANAEC18T	Functional Kannada
		126BBA03LANAEC19T	English
		126BBA03LANAEC20T	Hindi
		126BBA03LANAEC21T	Sanskrit
		126BBA03LANAEC22T	Marathi
		126BBA03LANAEC23T	Urdu
		126BBA03LANAEC24T	Arabic