



BAGALKOTUNIVERSITY

Mudhol Road, Jamkhandi–587301 Dist. Bagalkote

Syllabus

Bachelor of Business Administration

(BBA PROGRAMME)

IV Semester

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

Semester IV(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	Lang.1.1	Language-I	AECC	3+1+0	60	40	100	3
2	Lang.1.2	Language- II	AECC	3+1+0	60	40	100	3
3	126BBA03XXXDSC10T	Management Accounting	DSC-10	3+0+2	60	40	100	4
4	126BBA03XXXDSC11T 126BBA03XXXDSC12T	Business Analytics/ Financial Markets & Services	DSC-11	4+0+0	60	40	100	4
5	126BBA03XXXDSC13T	Financial Management	DSC-12	3+0+2	60	40	100	4
6	126COM03XXXAEC03T	Constitution of India	AECC	2+0+0	30	20	50	2
7	126BCM03PHYVBC05L	Sports/NCC/NSS/Any others	SEC-VB	0+2+2	0	50	50	2
Sub-Total(D)					330	270	600	22

Name of the Program: BBA

Course Code: 126BBA03XXXDSC10T

Name of the Course: MANAGEMENT ACCOUNTING

CourseCredits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	56Hrs.
Pedagogy: Classroom lectures, Tutorials, and Problem Solving.		
Course Outcomes :On successful completion of the course ,the Students will demonstrate:		
<ul style="list-style-type: none">• Explain the application of management accounting and various tool used• Make inter-firm and inter-period comparison of financial statements• Analyse financial statements using various ratios for business decisions.• Preparefundflowandcashflowstatements• Preparedifferenttypesofbudgetsforthebusiness.		
Syllabus:		Hours
ModuleNo.1:Introduction to Management Accounting		8
Introduction- Meaning and Definition – Objectives – Nature and Scope–Functions- Role of Management Accountant, Relationship between Financial Accounting and Management Accounting, Relationship between Cost Accounting and Management Accounting, advantages and limitations of Management.		
ModuleNo.2:Ratio Analysis		14
Introduction-Meaning and Definition of ratio, Meaning of Accounting ratio, and Ratio Analysis – Uses and Limitations–Classification of ratios-Liquidity ratios, Profitability ratios and Solvency ratios. Problems on conversion of financial statements into ratios and ratios into financial statements.		
ModuleNo.3:Cash Flow Analysis		12
Meaning and Definition of Cash Flow Statement – Concept of Cash and Cash Equivalents - Uses of Cash Flow Statement – Limitations of Cash Flow Statement– Differences between Cash Flow Statement and Fund Flow Statement – Provisions of Ind. AS-7. Procedure for preparation of Cash Flow Statement – Cash Flow from Operating Activities–Cash Flow from Investing Activities and Cash Flow from Financing Activities–Preparation of Cash Flow Statement according to Ind.AS-7.		
ModuleNo.4:MarginalCosting		10
Introduction-Meaning and definition of marginal cost, marginal costing, features of marginal costing-terms used in marginal costing–P/V ratio, BEP, Margin of Safety , Angle of Incidence and Break-Even Chart .Break Even Analysis-assumption and uses-problems.		

ModuleNo.5:Budgetary Control**12**

Meaning and Definition of Budget and Budgetary Control, objectives of budgetary control, advantages and limitations of budgetary control, essentials of effective budgeting, Types of budget-Functional budgets, Master Budget, Fixed and Flexible Budget, Problems on Flexible budget and Cash Budget.

Skill Developments Activities:

- Collect the financial statement of a company and calculate important ratios.
- Collect the annual report of a company and prepare a cash flow statement.
- Prepare a Break-even-chart with imaginary figures.
- Prepare a flexible budget using imaginary figures.
- Prepare a Cash budget using imaginary figures

Text Books:

1. Dr. S.N.Maheswari, Management Accounting, MahavirPublications
2. T.S.Sexana, Advanced Cost and Management Accounting, SultanChand
3. JainandNarang, Cost and Management Accounting, KalyaniPublisher.
4. Dr.S.N. Goyaland Manmohan, Management Accounting,S.N.Publications.
5. B.S.Raman,Management Accounting,UnitedPublishers.
6. SharmaandGupta,Management Accounting,KalyaniPublishers.
7. MNArora, Accounting for Management, HimalayaPublisher
8. JawaharLal,Cost Accounting;McGraw-HillEducation(India)

Note: Latest edition of text books may be used.

Name of the Program : BBA

Course Code: 126BBA03XXXDSC11T

Name of the Course :BUSINESS ANALYTICS

Course Credits	No .of Hours per Week	Total No .of Teaching Hours
4 Credits	4 Hrs.	56Hrs.
Pedagogy: Classroom lecture , Tutorials ,and Problem Solving.		
Course Outcomes: On successful completion of the course, the Students will able to: <ul style="list-style-type: none">• Understand types of analytics and data models.• Understand the role of data in decision making, sources and types of Data.• Ability to analyse data using different data analytic tools and draw inferences.• Understand applied statistics for business problems.• Demonstrate visualization of data.		
Syllabus:		Hours
Module No. 1:Introduction to Business Analytics		12
Business Analytics, Terminologies used in Analytics: Business Analytics ,Business Intelligence ,Meaning ,Importance ,Scope ,Uses of Business Analytics ,Architecture of Business Analytics, Types of Analytics: Descriptive, Diagnostics, Predictive, Prescriptive, Application of Business analytics, Introduction to Data Science and Big Data.		
ModuleNo.2: Role of Data in The Organization		10
Sources of data, Use of Data in Decision making, Importance of data quality, dealing with missing or incomplete data, Types of Digital Data- Structured, Semi Structured, Unstructured Data. Data ware house, Data mining, Data Integration–What, need , advantages ,approaches of Data integration, Data profiling.		
ModuleNo.3:Tools Used for Data Analytics		11
Introduction to data analytics software–Types of data analytics software–open source and proprietary software. Lab sessions: R, JAMOVI, GRETL, Python: Installation of software–Installation of packages/library-Importing of data – Saving of data – Run descriptive Statistics – Interpret result – plotting of charts –inferences of chart.(Using all the four specified softwares).		
ModuleNo.4:DatabaseOrientation		12
Data base definition, types of structures, DBMs, RDBMS , Relational Data base Language, Introduction to SQL, Features of SQL,SQL Languages, DDL commands-Create, Add, Drop, Constraints in SQL, DML Commands–Insert, Delete, Update, Data Query		

Language–Where clause, Order by, Group by, DCL commands–Grant ,Revoke ,TCL Commands–Commit, Roll Back, Save point. Aggregate Functions, Relational Algebra.

ModuleNo.5:DataVisualization Using Tableau (Public Version)

10

Introduction to Dimensions and measures, Types of Charts, (Pie Chart, Column Chart, Line Chart, Bar Chart ,Area Chart ,Scatter Chart ,Bubble Chart ,Stock Chart),Basic understanding in dashboard and storyboard. (Explain using practical examples and students executes the examples using tableau.)

Skill Developments Activities:

1. Prepare tree map chart using Tableau.
2. Run a descriptive statistic using R and Python software.
3. Execute a summary chart in JAMOVl.
4. Execute DCL and TCL Command in SQL.

TextBooks:

1. Business Analytics: Text and Cases, Tanushri Banerjee, Arvindram Banerjee, Publisher: Sage Publication
2. Business Analytics, U Dinesh Kumar ,Publication :Wiley
3. Business Analytics ,R. Evans James ,Publisher :Pearson
4. FundamentalofBusinessAnalytics,SeemaAcharyaRNPrasad,Publisher:Wiley
5. Business Analytics: Data Analysis and Decision Making ,Albright and Winston published by Cengage Learning.
6. Swain Scheps, Business Intelligence for Dummies.
7. RickSherman,BusinessIntelligenceGuidebook:FromDataIntegrationtoAnalytics
8. CindiHowson.SuccessfulBusinessIntelligence,SecondEdition:UnlocktheValueofBI & Big Data
9. SeemaAcharyaRNPrasad,FundamentalsofBusinessAnalytics,2ed,Wile

Note: Latest edition of textbooks may be used.

Name of the Program :BBA
Course Code: 126BBA03XXXDSC12T

Name of the Course :FINANCIAL MARKETS & SERVICES

Course Credits	No. of Hours per Week	Total No .of Teaching Hours
4 Credits	4 Hrs.	56Hrs.
Pedagogy : Class room lectures and Tutorials		
Course Outcomes: On successful completion of the course ,the Students will be able to: <ul style="list-style-type: none">• Understand the financial system, Institutions, financial markets and services.• Analyze the concepts relevant to Indian financial market and relevance.• Understand concept of financial services, types and functions.• Understand the types of financial Instruments.• Demonstrate an understanding the functioning of stock markets.		
Syllabus:		Hours
ModuleNo.1:Overview of Financial System		08
Introduction to Financial System–Features, Constituents of Financial System; Financial Institutions; Financial Services; Financial Markets and Financial Instruments.		
ModuleNo.2:Financial Institutions		16
Characteristics of Financial Institutions, Broad Categories – Money Market Institutions and Capital Market Institutions. Objectives and Functions of Industrial Finance Corporation of India, Industrial Development Bank of India, State Financial Corporations, Industrial Credit and Investment Corporation of India, EXIM Bank of India, National Small Industrial Development Corporation, National Industrial Development Corporation, RBI Measures for NBFCs.		
ModuleNo.3:Financial Services		12
Financial Services – Meaning, Objectives, Functions, Characteristics; Types of Financial Services - Merchant Banking – Functions and Operations, Leasing, Mutual Funds, Venture Capital & Credit Rating.		
ModuleNo.4:Financial Markets and Instruments		10
Meaning and Definition, Role and Functions of Financial Markets, Constituents of Financial Markets; Money Market Instruments, Capital Market and Instruments; SEBI guidelines for Listing of Shares and Issue of Commercial Papers.		

Module No. 5: Stock Markets**10**

Meaning of Stock, Nature and Functions of Stock Exchange; Stock Market Operations- Trading, Settlement and Custody (Brief discussion on NSDL&CSDL); Brief discussion of BSE, NSE and OTCEI.

Skill Developments Activities:

- Visit any financial institution and prepare a report regarding its structure, functions and performance.
- Analyze the ratings given by any credit rating agency, for at least 5 companies.
- Collect information on NASDAQ, Nifty, Sensex and write brief report on the same.
- Identify a company of your choice and record its share prices for one month.

Text Books:

1. L.M.Bhole, Financial Institutions & Markets, Mc Graw Hill
2. Khan, M. Y., Indian Financial System, McGraw Hill
3. Sharma, Meera, Management of Financial Institutions, Eastern Economy Edition
4. Bhole and Mahakud, Financial Institutions and Markets – Structure, Growth and Innovations, McGraw Hill
5. Guruswamy, S., Financial Services and System, McGraw Hill
6. Edminister, R. O., Financial Institutions, Markets & Management, McGraw Hill
7. Khan, M. Y., Indian Financial System, Vikas Pub. House
8. H. R. Machiraju, Indian Financial System, Vikas Pub. House
9. E. Gorden & K. Nataraj, Financial Markets and Services, HPH

Note: Latest edition of textbooks may be used.

Name of the Program :BBA Course Code: 126BBA03XXXDSC13T

Name of the Course :FINANCIAL MANAGEMENT

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

Pedagogy: Class room lectures, Tutorials, and Problem Solving.

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

- To identify the goals of financial management.
- To apply the concepts of time value of money for financial decision making.
- To evaluate projects using capital budgeting techniques.
- To design optimum capital structure using EBIT and EPS analysis.
- To evaluate working capital effectiveness in an organization.

Syllabus:

ModuleNo.1:Introduction to Financial Management

Hours

12

Introduction – Meaning of Finance, Business Finance, Finance Functions, Organization structure of Finance Department; Financial Management–Goals of Financial Management, **Financial Decisions**-Types of Financial Decisions, Role of a Financial Manager; Financial Planning– Principles of Sound Financial Planning, Steps in Financial Planning, Factors influencing a Sound Financial Plan.

ModuleNo.2:TIME VALUE OFMONEY

12

Meaning, Need,FutureValue(SingleFlow,UnevenFlow&Annuity);PresentValue(Single Flow– Uneven Flow &Annuity);Doubling Period ;Concept of Valuation—Valuation of Bonds, Debentures and Shares (Simple Problems)

ModuleNo.3:FINANCING &DIVIDEND DECISIONS

12

Financing Decision: Sources of Long-Term Finance—Meaning of Capital Structure, Factors influencing Capital Structure, Optimum Capital Structure–EBIT, EPS Analysis, and Leverages – Problems.

Dividend Decision: Meaning & Determinants of Dividend Policy, Types of Dividends, Bonus Shares (Meaning only)

ModuleNo.4: INVESTMENT DECISION	12
Meaning and Scope of Capital Budgeting ,Features &Significance ,Techniques--Payback Period, Accounting Rate of Return ,Net Present Value, Internal Rate of Return and Profitability Index (Problems)	
ModuleNo.5:WORKING CAPITAL MANAGEMENT	12
Working Capital—Concept of Working Capital , Significance of Adequate Working Capital, Types of Working Capital, Problems of Excess or Inadequate Working Capital, Determinants of Working Capital, Sources of Working Capital, Estimation of Working Capital (Simple Problems)	
Skill Developments Activities:	
<ul style="list-style-type: none"> • Calculate Equated Installment and prepare Loan Repayment schedule using imaginary figures. • Identify capital structure practices followed in any firm/company of your choice. • Collect the information on various types of bonds offered by government and record the same. • Prepare a working capital statement using imaginary values. 	
Text Books:	
<ol style="list-style-type: none"> 1. IMPandey, Financial Management. VikasPublication. 2. PrasannaChandra, Financial Management, TMH 3. SNMaheshwari, Financial Management, SultanChand 4. KhanandJain, Financial Management, TMH 5. Dr.VRajeshkumarandNagarajuV, Financial management, MHIndia 6. Dr.Aswathanarayana.T, Financial Management, VBH 7. K.Venkataramana, FinancialManagement ,SHBP 8. G.SudarshanReddy, FinancialManagement, HPH 9. SharmaandShashiGupta, FinancialManagement, KalyaniPublication 	
Note:Latest edition of text books may be used.	

Name of the Program: BBA

Course Code: BBA 4.4

Name of the Course: CONSTITUTION OF INDIA

ASSESSMENT METHODS

Evaluation Scheme for Internal Assessment:

Theory:

Assessment Criteria		40marks
1 st Internal Assessment Test for 30 marks 1 hr after 8 weeks and 2 nd Internal Assessment Test for 30 marks 1hr after 15 weeks. Average of two tests Should be considered.	C1	30
Assignment 1	C2	05
Assignment 2/Attendance		05
Total		40