

**GANDHI INSTITUTE OF TECHNOLOGY AND MANAGEMENT  
(GITAM)**

**(Deemed to be University, Estd. u/s 3 of UGC Act 1956)**

**\*VISAKHAPATNAM\*HYDERABAD\*BENGALURU\***

**Accredited by NAAC with 'A' Grade**



**REGULATIONS & SYLLABUS**

**Bachelor of Business Administration  
(Management Accounting)**

**BBA (MA)**

**Program Code: MBH**

**A Three Year Full Time Semester Program**

*(w.e.f. 2016-17 Admitted Batch)*

**Website: [www.gitam.edu](http://www.gitam.edu)**

# **BBA (Management Accounting)**

**Program Code: MBH**

## **REGULATIONS**

**(w.e.f. 2016-17 admitted batch)**

### **1.0 ADMISSION**

Admission into BBA (Management Accounting) program of GITAM University is governed by GITAM University admission regulations.

### **2.0 ELIGIBILITY CRITERIA**

2.1 Minimum of 50% marks in Pre-University / Higher Secondary / 10+2 / Intermediate Examination in any discipline or equivalent from any recognized board or council

2.2 Qualified in UGAT or GAT (or) Qualified in GIM Online Test(GOT) conducted by GITAM Institute of Management, GITAM University

### **3.0 CHOICE BASED CREDIT SYSTEM**

Choice Based Credit System (CBCS) is introduced with effect from the admitted Batch of 2015-16 based on UGC guidelines in order to promote:

- Student centered learning
- Cafeteria approach
- Students to learn courses of their choice
- Students to Learn at their own pace
- Inter-disciplinary learning

Learning goals/ objectives and outcomes are specified leading to what a student should be able to do at the end of the program.

### **4.0 PROGRAMME EDUCATIONAL OBJECTIVES**

1. To deliver a strong understanding of all aspects of business to the students so that they can contribute in all the areas of organization.

2. To train and produce competent and qualified management accounting professionals who can guide and lead their organisations to sustainable success and growth.

3. To impart life skills to groom the student as confident individual to live in any part of the world.

#### **4.1. PROGRAMME OUTCOMES:**

1. To provide in-depth knowledge of the fundamentals of accounting, finance and management disciplines.
2. To impart the skills required by a student to become a Professional Management Accountant.
3. To develop the student into an ethical and responsible management accountant to serve for the betterment of the society.

#### **4.2. STRUCTURE OF THE PROGRAM**

##### **4.2.1 The Program Consists of**

- i) Foundation Courses (compulsory) which give general exposure to a Student in communication and subject related area.
- ii) Core Courses (compulsory).
- iii) Discipline centric electives which
  - a) re supportive to the discipline
  - b) give expanded scope of the subject
  - c) give inter disciplinary exposure
  - d) nurture the student skills

} Intra Departmental Electives  
} Inter Departmental Electives
- iv) Open electives - which are of general nature and unrelated to the discipline to expose the student in areas such as general knowledge, personality development, economy, civil society, governance etc.

4.2.2. Each course is assigned a certain number of credits depending upon the number of contact hours (lectures & tutorials) per week.

4.2.3. In general, credits are assigned to the courses based on the following contact hours per week per semester.

- One credit for each Lecture / Tutorial hour per week.
- One credit for two hours of practicals per week.
- Two credits for three (or more) hours of practicals per week.

#### 4.2.4. Range of Credits

Course	Range of Credits
Theory	2 to 6
Practical	2 or 3
Project Work	1 to 5
Professional Competency Development	1 or 2
Viva Voce	1 or 2
Seminar	1 or 2

4.2.5. The learning process comprises of six semesters spread across three academic years of study. As a pre-cursor to the six semesters, the medium of education, all through the curriculum is English. The BBA(MA) Program consists of total 159 credits, out of which the student has to earn a minimum of 130 credits out of which 34 credits for foundation courses, 78 credits for core courses and 18 credits for elective courses. The course structure of the six/semester BBA(MA) program is shown in Table 1.

**TABLE – 1**  
**COURSE STRUCTURE**

<b>Course Level</b>	<b>Total Credits</b>	<b>Minimum Credits required to be earned</b>	<b>Percentage</b>
Foundation Compulsory	26	26	20%
Foundation Elective	22	8	6%
Core	94	94	72%
Elective Open	6	3	2%
<b>Total</b>	<b>148</b>	<b>131</b>	<b>100%</b>

#### 4.2.6. Semester Wise Course Structure

##### SEMESTER – I

S. No.	Course Code	Course Levels	Name of the course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
1	MBG101	Foundation Compulsory	English	3	-	3	40	60	100	3
2	MBH101	Foundation Compulsory	Fundamentals of Business	3	-	3	40	60	100	3
3	MBG121	Foundation Compulsory	MS Office & IT	2	2	4	100	-	100	3
4	MBH103	Core	Management Accounting - I	5	2	7	40	60	100	6
5	MBH105	Core	Business Law	4	-	4	40	60	100	4
6	MBH191	Core Skill Based	Semester End Viva Voce						50	1
<b>Total</b>				<b>17</b>	<b>4</b>	<b>21</b>				<b>20</b>

##### Professional Competency Development Courses

S. No.	Course Code	Course Levels	Name of the course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
1	MBG342	Foundation Elective Skill Based	Out-Bound Training			-	50	-	50	1

## SEMESTER – II

S. No.	Course Code	Course Levels	Name of the course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
1	MBG102 /MBG104 /MBG106 /MBG108	Foundation Elective	Telugu/Sanskrit/ Hindi/Special English	3	-	3	40	60	100	3
2	MBG110	Foundation Compulsory	Principles and Practices of Management	3	-	3	40	60	100	3
3	MBH102	Core	Financial Accounting	6	-	6	40	60	100	6
4	MBH104	Core	Business Economics	5	-	5	40	60	100	5
5	MBH106	Core	Ethics and Corporate Governance	4	-	4	40	60	100	4
6	MBH192	Core Skill Based	Semester End Viva Voce						50	1
	<b>Total</b>			<b>21</b>	<b>0</b>	<b>21</b>				<b>22</b>

### Professional Competency Development Courses

S. No.	Course Code	Course Levels	Name of the course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
1	MBG344	Foundation Elective Value Based	Book Review	2	-	2	50	-	50	1
2	MBG346	Foundation Elective Value Based	Introduction to Gandhian Thoughts	2	-	2	50	-	50	1

### SEMESTER – III

S. No.	Course Code	Course Levels	Name of the Course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
1	MBG201	Foundation Compulsory	Indian Heritage and Culture	2	-	2	40	60	100	2
2	MBG203	Core Skill Based	Excel	2	2	4	100	-	100	3
3	MBH201	Core	Financial Reporting and Taxation	5	2	7	40	60	100	6
4	MBH203	Core	Organizational Management - I	4	-	4	40	60	100	4
5	MBH205	Core	Organizational Management - II	4	-	4	40	60	100	4
6	MBH 207	Core Skill Based	Practice School Report	-	-	-	50	-	50	2
7	MBH291	Core Skill Based	Semester End Viva Voce	-	-	-	-	-	50	1
<b>Total</b>				<b>17</b>	<b>4</b>	<b>21</b>				<b>22</b>

#### Professional Competency Development Courses

S. No.	Course Code	Course Levels	Name of the Course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
1	MBG348	Foundation Elective Skill Based	Public Speaking	2	-	2	50	-	50	1
2	MBG350	Foundation Elective Value Based	Yoga and Meditation	2	-	2	50	-	50	1



### SEMESTER – IV

S. No.	Course Code	Course Levels	Name of the course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
	MBG202	Foundation Compulsory	Environmental Science	3	-	3	40	60	100	3
2	MBG204	Foundation Compulsory	Business Communication	2	-	2	40	60	100	2
3	MBG222	Core Skill Based	Tally	2	2	4	100	-	100	3
4	MBH202	Core	Management Accounting - II	5	2	7	40	60	100	6
5	MBH204	Core	Case Study Analysis	4	-	4	100	-	100	4
6	MBH292	Core Skill Based	Semester End Viva Voce						50	1
	<b>Total</b>			<b>16</b>	<b>4</b>	<b>20</b>				<b>19</b>

#### Professional Competency Development Courses

S. No.	Course Code	Course Levels	Name of the course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
1	MBG352	Foundation Elective Skill Based	Business English Certificate (BEC)	-	2	2	50	-	50	1
2	MBG354	Foundation Elective Skill Based	Soft Skills	1	1	2	50	-	50	1

### SEMESTER – V

S. No.	Course Code	Course Levels	Name of the Course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
1	MBH391	Foundation Compulsory	Social Project	-	-	-	50	-	50	1
2	MBH301	Core	Banking Theory and Practice	3	-	3	40	60	100	3
3	MBH303	Core	Project and Relationship Management	6	-	6	40	60	100	6
4	MBH305	Core	Advanced Financial Reporting	6	-	6	40	60	100	6
5	MBG341	Elective Open	Disaster Management	3	-	3	40	60	100	3
6	MBG343	Elective Open	Introduction to Psychology	3	-	3	40	60	100	3
7	MBH393	Core Skill Based	Semester End Viva Voce						50	1
	<b>Total</b>			<b>21</b>	<b>-</b>	<b>21</b>				<b>23</b>

## SEMESTER – VI

S. No.	Course Code	Course Levels	Name of the course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
1	MBH302	Foundation Compulsory	Income Tax Law and Practice	3	-	3	40	60	100	3
2	MBG302	Foundation Compulsory	Entrepreneurship	3	-	3	40	60	100	3
3	MBH304	Core	Advanced Management Accounting – I	4	2	6	40	60	100	6
4	MBH306	Core	Advanced Management Accounting - II	4	2	6	40	60	100	6
5	MBH308	Core	Case Study Analysis	4	-	4	100	-	100	4
6	MBH392	Core Skill Based	Semester End Viva Voce						50	1
7	MBG342- MBG354	Foundation Elective	Professional Competency Development Courses							5
<b>Total</b>				<b>18</b>	<b>4</b>	<b>22</b>				<b>28</b>

### List of Professional Competency Development Courses

S. No.	Course Code	Course Levels	Name of the course	Credits
1	MBG342	Foundation Elective Skill Based	Out-Bound Training	1
2	MBG344	Foundation Elective Value Based	Book Review	1
3	MBG346	Foundation Elective Value Based	Introduction to Gandhian Thoughts	1
4	MBG348	Foundation Elective Skill Based	Public Speaking	1
5	MBG350	Foundation Elective Value Based	Yoga and Meditation	1
6	MBG352	Foundation Elective Skill Based	Business English Certificate (BEC)	1
7	MBG354	Foundation Elective Skill Based	Soft Skills	1
				7

Note : The student has to secure five credits out of seven foundation elective credits under professional competency development courses.

### 5.0 MEDIUM OF INSTRUCTION

The medium of instruction (including examinations and project reports) shall be English.

### 6.0 REGISTRATION

Every student has to register himself/herself for each semester individually at the time

specified by the Institute / University.

## **7.0 ATTENDANCE REQUIREMENTS**

7.1) A student whose attendance is less than 75% in all the courses put together in any semester will not be permitted to attend the end - semester examination and he/she will not be allowed to register for subsequent semester of study. He/she has to repeat the semester along with his / her juniors.

7.2) However, the Vice Chancellor on the recommendation of the Principal / Director of the University College / Institute may condone the shortage of attendance to the students whose attendance is between 66% and 74% on genuine medical grounds and on payment of prescribed fee.

## **8.0 EVALUATION**

8.1 The assessment of the student's performance in each course shall be based on continuous evaluation (40 Marks) and semester-end examination (60 Marks).

8.2 A student has to secure an aggregate of 40% in the course in the two components put together to be declared to have passed the course, subject to the condition that the candidate must have secured a minimum of 24 marks (i.e. 40%) in the theory component at the semester end examination.

8.3 MS Office & IT, Tally, Excel, Social Project and Case Study Analysis are completely assessed under continuous evaluation for a maximum of 100 marks, and a student has to obtain a minimum of 40% to secure pass grade.

Details of assessment procedure are furnished below in Table 2.

**TABLE 2**

**ASSESSMENT PROCEDURE**

S.No.	Component of assessment	Marks allotted	Type of Assessment	Scheme of Examination
1	Theory/ Praticals	40		(i) Quiz / Exam on Unit 1 : 5 Marks (ii) Quiz / Exam on Unit 2 : 5 Marks (iii) Quiz / Exam on Unit 3 : 5 Marks (iv) Quiz / Exam on Unit 4 : 5 Marks (v) Quiz / Exam on Unit 5 : 5 Marks (vi) Quiz on Unit 1-5 or Assignment or presentations : 10 Marks (vii) Group Task / Class Room Participation : 5 Marks
	Total	60	Semester-end Examination	The semester-end examination in theory subjects: Sixty (60) Marks.
		100		
2	Practicals (Ms Office and IT/ Tally / Excel)	100	Continuous Evaluation	i) Forty (40) marks for lab performance, record and Viva-Voce ii) Sixty (60) marks for two tests of 30 marks each (one at the mid-term and the other towards the end of the Semester) conducted by the concerned lab Teacher.
3.	Case Study Analysis	100	Continuous Evaluation	(i) Case Study Analysis - 1 : 10 Marks (ii) Case Study Analysis - 2 : 10 Marks (iii) Case Study Analysis- 3 : 10 Marks (iv) Case Study Analysis- 4 : 10 Marks (v) Comprehensive case Study Analysis : 60 Marks
4.	Semester End Viva Voce	50	Viva Voce	Viva at the end of each semester shall be on all courses of that semester and industries visited in that semester.
5	Practice School Report	50	Project Evaluation	Project Report: 20 marks. Project Presentation: 20 marks Project Guide Feedback: 10 marks

## **9.0 RETOTALLING, REVALUATION & REAPPEARANCE**

9.1 Re-totalling of the theory answer script of the end semester examination is permitted on request made by the student by paying the prescribed fee within ten days of the announcement of the result.

9.2 Revaluation of the theory answer script of the end semester examination is also permitted on a request made by the student by paying the prescribed fee within fifteen days of the announcement of the result.

9.3.1 A Student who has secured 'F' Grade in a theory course shall have to reappear at the subsequent semester end examinations held for that course.

9.3.2 A Student who has secured 'F' Grade in a practical course shall have to reappear at the subsequent semester end examinations held for that course.

9.3.3 A student who has secured 'F' Grade in project work shall have to improve his report and reappear for Viva – Voce of project work at the time of Special Examination.

## **10.0 SPECIAL EXAMINATION**

A student who has completed the stipulated periods of study for the BBA (MA) program and still has failure grade 'F' in not more than 4 theory courses, may be permitted to appear for special examinations, which shall be conducted during the summer vacation at the end of the last academic year.

## **11.0 BETTERMENT OF GRADES**

Students who secured second class or pass and who wish to improve their grades will be permitted to improve their grades at the end the program.

11.1 Candidates who have passed all the courses of the program within the stipulated period of study and who have obtained a Pass or Second Class only are eligible for Betterment of Grades.

11.2 Candidates who have already secured First Class or First Class with Distinction are not eligible for betterment of Grades.

- 11.3 Candidates who have completed the program of study beyond the stipulated period of study i.e. through Special examinations or subsequently, are not eligible for betterment of Grades
- 11.4 Betterment of Grades is permitted only through appearance of the theory examinations.
- 11.5 Betterment of Grades is permitted only once, at the end of the program of study, simultaneously along with Special examinations.
- 11.6 Candidates can appear for betterment at one course, across the semesters, for the number of semesters they have studied. i.e. a six semester B.B.A (MA) student can appear for betterment in any six courses of study.
- 11.7 The better Grade secured either in the first or betterment appearance shall be considered as the final Grade.
- 11.8 New Grade Card/PC shall be issued to candidates who have improved their Grades/Class after submitting the old Grade Card/PC.
- 11.9 The date, month and year of the declaration of betterment result shall be printed on the Grade Card/PC
- 11.10 Betterment marks shall not be taken into consideration for award of ranks, prizes, and medals.
- 11.11 Candidates have to pay a betterment fee as prescribed by the University.
- 11.12 The rules & regulations framed by the University from time to time shall be applicable.

## **12.0 GRADING SYSTEM**

- 12.1 Based on the student performance during a given semester, a final letter grade will be awarded at the end of the semester in each course. The letter grades and the corresponding grade points are as given in Table 3.

**TABLE 3: GRADES & GRADE POINTS**

S.No.	Grade	Grade Points	Absolute Marks
1	O (outstanding)	10	90 and above
2	A+ (Excellent)	9	80 to 89
3	A (Very Good)	8	70 to 79
4	B+ (Good)	7	60 to 69
5	B (Above Average)	6	55 to 59
6	C (Average)	5	45 to 54
7	P (Pass)	4	40 to 44
8	F (Fail)	0	Less than 40
9	Ab.(Absent)	0	--

12.2 A student who earns a minimum of 4 grade points (P grade) in a course is declared to have successfully completed the course, and is deemed to have earned the credits assigned to that course, subject to securing a GPA of 5 for a pass in the semester.

This is applicable to both theory and practical papers. In the case of project Report (dissertation) and Vice-Voce also, the minimum pass percentage shall be 40%.

### 13.0 GRADE POINT AVERAGE

13.1 A Grade Point Average (GPA) for the semester will be calculated according to the formula:

$$\text{GPA} = \frac{\sum [C \times G]}{\sum C}$$

Where

C = number of credits for the course,

G = grade points obtained by the student in the course.

13.2 GPA is awarded to those candidates who pass in all the subjects of the semester. To arrive at Cumulative Grade Point Average (CGPA), a similar formula is used considering the student's performance in all the courses taken, in all the semesters upto the particular point of time.

13.3 CGPA required for classification of class after the successful completion of



the program is shown in Table 4.

**Table 4: CGPA required for award of Class**

Distinction	$\geq 8.0^*$
First Class	$\geq 6.5$
Second Class	$\geq 5.5$
Pass	$\geq 5.0$

\* In addition to the required CGPA of 8.0, the student must have necessarily passed all the courses of every semester in first attempt.

#### **14.0 ELIGIBILITY FOR AWARD OF THE BBA (MA) DEGREE**

**14.1 Duration of the program:** A student is ordinarily expected to complete the BBA (MA) program in six semesters of three years. However a student may complete the program in not more than five years including study period.

14.2 However the above regulation may be relaxed by the Vice Chancellor in individual cases for cogent and sufficient reasons.

14.3 A student shall be eligible for award of the BBA (MA) Degree if he / she fulfills all the following conditions.

- a) Registered and successfully completed all the courses and projects.
- b) Successfully acquired the minimum required credits as specified in the curriculum corresponding to the branch of his/her study within the stipulated time.
- c) Has no dues to the Institute, hostels, Libraries, NCC / NSS etc, and
- d) No disciplinary action is pending against him / her.

14.4 The degree shall be awarded after approval by the Academic Council.

#### **15.0 PEDAGOGY**

The class room pedagogy is customised by individual faculty to enhance the learning experience, which is dependent on the course and the degree of absorption by students. It has been proven that the degree of absorption is directly proportional to self-learning or

preparedness before the classroom sessions and the interactions during the classes. Knowledge thus gained builds a strong long-lasting foundation. Typically class room pedagogy ranges from instructions, simulations, case discussions, role plays, etc. Simulations and case discussions are adopted extensively across the curriculum, to supplement class room instructions/lectures.

### **5.1 Medium and Method of Instruction**

The medium of instruction (including examinations and project reports) shall be English. The method of instruction shall comprise of lectures, guest lectures, presentations, role play, group discussions, seminars, quiz, situational analysis, debates, case analysis, etc.

### **5.2 Experiential Learning**

Rather than giving cut flowers to students, at GITAM Institute of Management we would prefer to teach them how to grow their own plants. Practical field-based experiential learning enhances class-room instructions and links theory to practice, which is highly emphasized in this curriculum.

#### ***Interaction with CEOs***

Classrooms can teach how a bee looks, but to taste honey one should venture into the fields. At GITAM Institute of Management we endorse this learning philosophy by inviting senior leaders from the business arena and by conducting industrial visits, which can help connect and reinforce class work with real world solutions.

#### ***Guest and Visiting Faculty***

Senior executives from the corporate arena are invited periodically to serve as guest and visiting faculty. Attendance for guest lectures is mandatory. Students are requested to submit a reflective report about each guest lecture to their respective faculty members.

#### ***Industrial Visits***

Industry visits are organised with an aim to simulate thought process and questions that help clarify the reasoning or justification of a particular style of doing things.

Students should have an eye-for-detail and ask questions in their area of

interest/discipline within the industry, and ensure they are answered by the executive. Students shall make no less than one industrial visit in each semester. A brief account of the visits shall be prepared and produced at the semester-end viva voce.

### ***Practice School Report***

This is the most value-adding, enriching learning process in BBA(Hons.) curriculum. Projects are designed with an aim that students will research and provide solutions to real-life problems that an industry/business is contemplating on, under the guidance of a faculty and an executive from the business. Candidates shall undergo summer practical training in an organisation for a minimum period of four weeks under a Chartered Accountant (Practice School) at the end of first year, providing enough time to research and develop individual project report. A project report incorporating observations, findings and suggestions related to the field of training shall be submitted within two-weeks after completion of the training. The project report shall be accompanied by a certificate of practical training obtained from the concerned organisation. During the industry based project work, the student is required to carry the assignment under a practitioner in the area of Accounting.

## **16.0 SEMESTER END EXAMINATION**

**16.1 Examinations:** Examinations are not the end, but a launching platform into a brighter future. The knowledge gained during the semester is tested through the semester end-examinations. Violation of norms regarding behavior in the examination hall will attract severe penalty. Students found copying in the examination halls will have one grade point less or asked to leave the programme based on the consequences.

**16.2 Examination Duration:** The duration of each examination shall be three hours.

### 16.3 Semester End Examination Pattern

The following shall be the structure of the question papers of different courses.

S.No.	Pattern	Marks
1.	<b>Section A</b> : Five questions (both theory / problems) ( Five out of Eight to be answered).	5X 2 = 10 marks
2.	<b>Section B</b> :Ten Questions(Problems/Theory) (Two out of three questions from each unit)	10X 5 = 50marks
	<b>Total</b>	<b>60 Marks</b>

### 16.4 Viva-Voce

The composition of Board of each Viva-Voce be held at the end of each of semester shall be as follows.

#### For semester end Viva:

Program Coordinator : Chairman

One Senior Faculty from the area of accounting : Member  
and finance from the Institute / Practitioner

#### For “Social Project and Practice School Report:

Program Coordinator : Chairman

One Senior Faculty from the Institute / Practitioner : Member

## SEMESTER – I

S. No.	Course Code	Course Levels	Name of the course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
1	MBG101	Foundation Compulsory	English	3	-	3	40	60	100	3
2	MBH101	Foundation Compulsory	Fundamentals of Business	3	-	3	40	60	100	3
3	MBG121	Foundation Compulsory	MS Office & IT	2	2	4	100	-	100	3
4	MBH103	Core	Management Accounting - I	5	2	7	40	60	100	6
5	MBH105	Core	Business Law	4	-	4	40	60	100	4
6	MBH191	Core Skill Based	Semester End Viva Voce						50	1
<b>Total</b>				<b>17</b>	<b>4</b>	<b>21</b>				<b>20</b>

### Professional Competency Development Courses

S. No.	Course Code	Course Levels	Name of the course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
1	MBG342	Foundation Elective Skill Based	Out-Bound Training	-	-	-	50	-	50	1

## BBA (MA) – I SEMESTER

### MBG101: ENGLISH

#### INTRODUCTION:

Literature is the study of human nature. Reading of Literature influences human emotions and behavior. There is more to a person than what is displayed on the exterior. Literature also allows one to question prominent beliefs and examine lives, giving them deeper meaning. Literature is said to be the mirror of a person's behavior. Reading literature sensitizes students to major issues facing society and the world through a critical reading of literary pieces in relation to their milieu.

#### OBJECTIVES:

The objectives of this course are:

1. To enable students to read and appreciate various forms of literature and to critically interact with them from different perspectives using appropriate literary strategies.
2. To read literature using appropriate literary strategies
3. To pinpoint how far literature or language deviates from ordinary language
4. To unravel the hidden meaning in a text.

#### LEARNING OUTCOMES:

On completion of this course, students should be able to:

1. Learn to employ basic English L,S,R,W skills more effectively in day-to-day life
2. Learn to identify various genres of prose and poetry
3. Learn the special use of language for various purposes
4. Realize the importance of literature in enabling self-expression, creating awareness about and finding solutions to personal, professional and societal problems (especially in the era of globalization), thus emerging as a well integrated individual.

#### COURSE SYLLABUS

##### UNIT-I: Poetry

- |                                 |                |
|---------------------------------|----------------|
| 1. Father Returning Home        | Dilip Chitre   |
| 2. The Walrus and the Carpenter | Lewis Carroll  |
| 3. One Day I wrote Her Name     | Edward Spenser |
| 4. On killing a Tree            | Gieve Patel    |
| 5. Ode to Autumn                | John Keats     |

## UNIT-II: Prose

- |  |                     |
|--|---------------------|
| 1. War Minus shooting                  | George Orwell       |
| 2. A Dilemma-A Layman Looks At Science | Raymond Fosdick     |
| 3. You and Your English                | G.B. Shaw           |
| 4. Humanities vs. Science              | Dr.S. Radhakrishnan |
| 5. Mother Teresa                       | Khushwant Singh     |

## UNIT-III: Short Stories

- |                              |                 |
|------------------------------|-----------------|
| 1. After Twenty Years        | O'Henry         |
| 2. Selvi                     | R K Narayan     |
| 3. A Spark Neglected         | Leo Tolstoy     |
| 4. The Beautiful white Horse | William Saroyan |
| 5. Snapshot of a Dog         | James Thurber   |

## UNIT-IV: Literature and Globalization

- |  |                   |
|--|-------------------|
| 1. Fighting Indiscriminate Globalization | Vandana Siva      |
| 2. Riches                                | RamachandraGuha   |
| 3. Sharing the World                     | Amartya Sen       |
| 4. Vinoba –A Portrait Sketch             | Hallam Tennyson   |
| 5. In Celebration of Being alive         | Christian Barnard |

## UNIT-V: Book Review

- |                          |                 |
|--------------------------|-----------------|
| 1. Diary of a Young girl | Anne Frank      |
| 2. Wings of Fire         | APJ Abdul Kalam |

## TEXT BOOK

Material Collected from Standard Books

## REFERENCE BOOKS

1. Gupta Nilanjana (2011), *English for All*, New Delhi: MacMillan Publishers India Limited.
2. Gunter Gerngross and Herbert Puchta (2013), *Playway to English*, Cambridge University Press.

## JOURNALS

1. Research journal of English Language and Literature KY Publications
2. GITAM Journal of Management, GITAM University, Visakhapatnam

## **BBA (MA) – I SEMESTER**

### **MBH101: FUNDAMENTALS OF BUSINESS**

#### **INTRODUCTION:**

Business organizations which were initially small and localized have assumed complex and global dimensions. Businesses have moved from individual owned to family-run and beyond. Hence it becomes imperative to have some understanding of the complex and dynamic structure of modern businesses along with the implications – positive and negative, in the form of combinations.

#### **OBJECTIVES:**

The objectives of this course are:

1. To provide basic understanding regarding the corporate form of organization
2. To understand different forms of business combinations.
3. To understand different sources of business finance available to the organisations.

#### **LEARNING OUTCOMES:**

On completion of this course, students should be able to:

1. Define the concept of a business and its institutional and legal framework.
2. Identify the different structures and describing their behaviour.
3. Analyse the functional areas in the business. Specifically, business finance and sources of finance.

#### **COURSE SYLLABUS**

##### **UNIT-I:**

Introduction - Concepts of Business, Industry, Commerce and Trade, Objectives of Business - Forms of Business Organizations and their salient features - Sole trader, Partnership, Joint Stock Companies and Co-operatives .

##### **UNIT-II:**

Structure & Size of the Industry - Industrial structures - Public, Private, Joint and definition of size of industrial unit - measurement of size - optimum size of the firm.

##### **UNIT-III:**

Business Combinations - Meaning - Causes - Advantages and disadvantages.

##### **UNIT-IV:**

Business Finance - Sources of Business Finance - Different types of business finance - Different types of shares and debentures - ploughing back of profits.



## **UNIT-V:**

Trade and Support Services: Trade: Internal Trade - Meaning and Importance. External Trade - Meaning, Importance and Complexities - Banking and Insurance: Functions of Banks; Life and Non-life Insurance.

### **TEXT BOOK**

P.C.Tulsian (2007), *Business Organization and Management*, New Delhi: Pearson Education.

### **REFERENCE BOOKS**

1. C.R. Basu(2002), *Business Organization and Management*, New Delhi: Tata Mc-Graw Hill.
2. M.E. Shukla (2002), *Business Organization and Management*, New Delhi: S.Chand& Co.
3. Reddy, P.N & Gulshan, S.S (2002), *Principles of Business Organization and Management*, New Delhi: S.Chand & Co.
4. Amitabha Ray (2002), *Business Organization & Principles of Management*, New Delhi: TataMc-GrawHill.

### **JOURNALS**

1. Chartered Secretary, ICSI, New Delhi.
2. Chartered Financial Analyst, ICFAI University, Hyderabad.
3. GITAM Journal of Management, GITAM Institute of Management, Visakhapatnam.

## BBA (MA) – I SEMESTER

### MBG121: MS OFFICE & IT

#### INTRODUCTION:

MS Office refers to all tools and methods that are applied to office activities which make it possible to process written, visual and sound data in a computer aided manner. MS Office is intended to provide elements which make it possible to simplify improve, and automate the organization of the activities of a company or a group of people.

#### OBJECTIVES:

The objectives of this course are:

1. To acquaint the students with the fundamentals of information technology
2. To give basic understanding of working with MS Office.

#### LEARNING OUTCOMES:

On completion of this course, students should be able to:

1. Understand the different elements of Information Technology
2. Understand the importance of MS Office in carrying out organizational activities.
3. Get hands on experience in working with MS Office

#### COURSE SYLLABUS

##### UNIT – I

**Introduction to Information Technology:** Definition, Elements of IT – Computer System – Characteristics, Classification of Computers, Components of Computer – Input Devices, Output Devices, Types of Memories, Software – System Software, Application Software, Networking – Definition, Types of Networks – LAN, MAN, WAN, Internet and its applications

##### UNIT – II

**Introduction to MS Office and MS Word:** Components of MS Office, Applications of MS Office, MS Word – Working with MS Word Documents, Text Formatting, Working with Tables, Spelling and Grammar, Adding Graphics to document, Mail Merge.

##### UNIT – III

**MS Excel:** Working with MS Excel Workbook, Worksheet Management, Formulae and Functions, Inserting Charts, Sorting, Filters, Printing in Excel

## UNIT – IV

**MS Access:** Basic database concepts – Definition, Advantages, Integrity Constraints and Keys, Creating database in MS Access, Creating Forms in MS Access, Creating Reports in MS Access, Working with Queries

## UNIT – V:

**MS PowerPoint:** MS PowerPoint – Creating Presentations, Working with Slides - Slide Design and Slide Layout, Working with Animation, Working with Graphics – Pictures, ClipArt, Audio Clips, Video Clips

### TEXT BOOK:

Gary B Shelly, Thomas J Cashman, Misty E Vermaat (2010), *Microsoft Office 2007*, New Delhi: Cengage Learning India Limited.

### REFERENCE BOOKS:

1. Bandari Vinod Babu (2012), *Fundamentals of Information Technology*, New Delhi: Pearson Education.
2. ITL ESL (2011), *Fundamentals of Computers*, New Delhi: Pearson Education.

### JOURNALS:

1. Information Technology, New Delhi,
2. Data Quest, New Delhi
3. Computers Today, New Delhi

**BBA (MA) – I SEMESTER**  
**MBH103: MANAGEMENT ACCOUNTING - I**

**INTRODUCTION:**

This paper deals with the basic techniques for the identification and control of costs and cost management. It introduces the context of management accounting in commercial and public sector bodies and its wider role in society. It identifies the position of the management accountant within organisations and the role of CIMA.

**OBJECTIVES:**

The objectives of this course are:

1. Understanding the various tools available for planning, control and decision making.
2. Using Investment appraisal, break-even analysis and profit maximising in both long and short-term decision making.

**LEARNING OUTCOMES:**

On completion of this course, students should be able to:

1. Explain the role of the management accountant.
2. Explain the role of CIMA as a professional body for management accountants.
3. Demonstrate cost behaviour.
4. Explain the responsibility accounting.
5. Prepare budgetary control statements.
6. Prepare statements of variance analysis.
7. Prepare integrated accounts in a costing environment.
8. Demonstrate the use of break-even analysis in making short-term decisions.
9. Demonstrate the use of investment appraisal techniques in making long-term decisions.

**COURSE SYLLABUS**

**UNIT I:**

**THE CONTEXT OF MANAGEMENT ACCOUNTING** - The Global Management Accounting - Characteristics of financial information - The CIMA definition of the role of the management accountant - The IFAC definition of the domain of the professional accountant in business - The positioning of management accounting within the organisation - The need for a professional body in management accounting - CIMA's role in relation to its members, students, the profession of management accounting and society.

## UNIT II:

**COSTING** - Direct and indirect costs - Variable, semi-variable, stepped and fixed costs - The use of 'high-low', graphical and regression analysis methods to establish and predict total cost - Relevant and irrelevant costs - Overhead cost statements: allocation, apportionment and reciprocal servicing - The repeated distribution and simultaneous equations methods will be used for reciprocal servicing - The treatment of direct and indirect costs in ascertaining the full cost of a "cost object" e.g. a product, service, activity, customer - Overhead absorption rates - Under or over absorbed overheads - The treatment of direct and indirect costs in ascertaining the full cost of a "cost object" e.g. a product, service, activity, customer - Overhead absorption rates - Under or over absorbed overheads - The treatment of direct and indirect costs in ascertaining the marginal cost of a "cost object" e.g. a product, service, activity, customer - The difference between marginal and absorption profits - Marginal cost pricing and full-cost pricing to achieve specified targets (return on sales, return on investment, mark-up and margins). **Note:** Students are not expected to have a detailed knowledge of activity-based costing (ABC).

## UNIT III:

**PLANNING AND CONTROL** - Budgeting for planning and control - Functional budgets - Master budget, including statements of profit and loss, financial position and cash flow - The importance of cash budgets - Fixed and flexible budgeting - Budget variances - Principles of standard costing - Standards for the selling price and variable costs of a product or service - Variances: materials (total, price and usage); labour (total, rate and efficiency); variable overhead (total, expenditure and efficiency); sales (sales price and sales volume contribution) - The use of variances to reconcile the budgeted and actual profits that have been calculated using marginal costing. Interpretation of variances.

## UNIT IV:

**RESPONSIBILITY ACCOUNTING** (authority, responsibility and controllability) - Characteristics of service industries - The use of appropriate financial and non financial performance measures in a variety of contexts (e.g. manufacturing and service sectors) - detailed knowledge of the balanced scorecard is not required. Manufacturing accounts including raw material, work-in-progress, finished goods and manufacturing overhead control accounts Integrated ledgers including accounting for over and under absorption of production overhead - The treatment of variances in integrated ledger systems - Job and batch costing - Cost accounting statements for management information in manufacturing, service and not-for-profit organisations.

## UNIT V:

**DECISION MAKING** - Risk and uncertainty Probability and its relationship with proportions and percentages - Expected values and expected values tables - Limitations of expected values Arithmetic mean, median, mode, range, variance, standard deviation and coefficient of variation for both ungrouped and grouped data - Graphs/diagrams and use of normal distribution tables.

Breakeven charts, profit volume graphs, breakeven point, target profit, margin of safety - Make or buy decisions - Limiting factor analysis for a multiproduct company that has one scarce resource.

The time value of money - Discounting, compounding, annuities and perpetuities - Net present value, internal rate of return and payback.

**TEXT BOOK:**

Fundamentals of Management Accounting, CIMA C01 Study Text, BPP Learning Media Ltd.

**REFERENCE BOOKS:**

1. S.N.Maheswari (2012), *Management Accounting*, New Delhi: S. Chand Publications.
2. Sharma & Shashi K. Gupta (2014), *Management Accounting*, New Delhi: Kalyani Publishers.
3. Khan & Jain (2012), *Cost Accounting*, New Delhi: Tata Mc-Graw Hill Publishing House.

## **BBA (MA) – I SEMESTER**

### **MBH 105: BUSINESS LAW**

#### **INTRODUCTION:**

Wherever business is conducted the legal and administrative framework underpins commercial activity. With this in mind the areas of contract law, employment law, administration and management of companies is considered. Judicial precedent is included in relation to professional negligence. The highest professional standards must be demonstrated for the benefit of all stakeholders.

#### **OBJECTIVES:**

The objectives of this course are:

1. Understanding the legal framework for business and provide the underpinning for commercial activity.
2. Understand the essential characteristics of different forms of business organizations and the implication of corporate personality.

#### **LEARNING OUTCOMES:**

On completion of this course, students should be able to:

1. Explain the legal and administrative frame work underpins commercial activity.
2. Explain how the law determines the point at which a contract is formed and the legal status of contractual terms.
3. Explain the essential elements of an employment contract and the remedies available following termination of the contract.
4. Explain the law relating to the financing and management of companies limited by shares.
5. Explain what work place policies and procedures are required either legally are recommended as best practices.
6. Explain the purpose and legal status of the Articles of association

#### **COURSE SYLLABUS**

##### **UNIT I:**

**GENERAL PRINCIPLES OF THE LEGAL SYSTEM** - The essential elements of a valid simple contract - The legal status of statements made by negotiating parties - Offers and acceptances and the application of the rules to standard form contracts using modern forms of communication.

##### **UNIT II:**

**CONTRACT** The principles for establishing that the parties intend their agreement to have contractual force and how a contract is affected by a misrepresentation -

Incorporation of express and implied terms, conditions and warranties - Corporate capacity to contract.

**UNIT III:**

**EMPLOYMENT LAW** - The express and implied terms of a contract of employment - The rights and duties of employers and employees - Diversity, discrimination, anti-bribery, gifts, conflicts of interest, whistle blowing, money laundering, disciplinary, data protection, social media, health and safety - Notice and dismissal, redundancy - Unfair and wrongful dismissal.

**UNIT IV:**

**COMPANY ADMINISTRATION** - The essential characteristics of sole traders, partnerships, companies limited by shares and corporate personality - 'Lifting the corporate veil' both at common law and by statute.

**UNIT V:**

The distinction between public and private companies - Company registration and the advantages of purchasing a company 'off the shelf' - The purpose and contents of the Articles of Association - The advantages and disadvantages of a company limited by shares.

**TEXT BOOK**

Larry Mead, David Sagar and Kevin Bampton, *Fundamentals of Ethics, Corporate Governance and Business Law*, CIMA Publishing.

**REFERENCE BOOKS:**

CIMA code of ethics and business law

**JOURNALS**

1. Financial Management, CIMA
2. Insight, e-magazine, CIMA
3. Velocity, CIMA
4. Thought leadership, CIMA
5. CGMA newsletter, CGMA



## BBA (MA) – I SEMESTER

### MBG342: OUT-BOUND TRAINING

#### INTRODUCTION:

*Alone we can do so little; together we can do so much. ~ Helen Keller*

In today's corporate world, developing teamwork skills in the workplace has become a necessity. Teamwork is the essence of a successful organization. Absence of teamwork can lead to a lot of problems in the organization. It has been observed by organizations and institutions that working as teams gives better results than working individually. Effective teamwork brings success to the entire team and organization as well. Henry Ford, - one of the legends of the automobile industry said, *"If everyone is moving forward together, then success takes care of itself"*.

Working as a team, to successfully achieve the goals and objectives, requires effective team communication strategies. Teamwork includes communication, understanding and coordination among team members along with mutual trust.

In a team, every individual's contribution is important. Everyone has something to contribute. But in a good team, every individual gives for the cause of the team. A team depends as much on individual creativity as it does on collective thought.

#### OBJECTIVES:

1. To appreciate the importance of working in teams
2. To be able to identify one's own strengths and weaknesses and use for self-development
3. Becoming an effective team member
4. Improving interpersonal communication skills

#### ACTIVITY STRUCTURE:

Team building activities make it possible for everyone in the team to participate and allow them to better understand each other's strengths and weaknesses. To enhance and appreciate teamwork, students would be divided into teams and various activities will be conducted. The activities will be conducted over a three day period at a location outside the Institute. An external agency will be deputed to conduct these activities and assess the student on various parameters.

The total assessment would be for 50 marks.

## SEMESTER – II

S. No.	Course Code	Course Levels	Name of the course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
1	MBG102 /MBG104 /MBG106 /MBG108	Foundation Elective	Telugu/Sanskrit/ Hindi/Special English	3	-	3	40	60	100	3
2	MBG110	Foundation Compulsory	Principles and Practices of Management	3	-	3	40	60	100	3
3	MBH102	Core	Financial Accounting	6	-	6	40	60	100	6
4	MBH104	Core	Business Economics	5	-	5	40	60	100	5
5	MBH106	Core	Ethics and Corporate Governance	4	-	4	40	60	100	4
6	MBH192	Core Skill Based	Semester End Viva Voce						50	1
	<b>Total</b>			<b>21</b>	<b>0</b>	<b>21</b>				<b>22</b>

### Professional Competency Development Courses

S. No.	Course Code	Course Levels	Name of the course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
1	MBG344	Foundation Elective Value Based	Book Review	2	-	2	50	-	50	1
2	MBG346	Foundation Elective Value Based	Introduction to Gandhian Thoughts	2	-	2	50	-	50	1

## BBA (MA) – II SEMESTER

### MBG102: TELUGU

#### INTRODUCTION:

This course contains a rich selection from Telugu language and literature.

#### OBJECTIVES:

The objectives of this course are:

- 1) To enlighten students about the richness and value of the regional language
- 2) To offer working knowledge of Telugu to the students.

#### LEARNING OUTCOMES:

On completion of this course, students should be able to:

- 1) learn reading and writing Telugu
- 2) Understand and learns proper use of Grammar
- 3) Develop communication Skills.

#### COURSE SYLLABUS

##### ప్రాచీన కవిత్వం

##### 1. నన్నయ

గంగాశతమల కథ

ఆంధ్ర మహాభారతం - అధ్యాయం - నాల్గవ అశ్వాసం ( 120-165)

" నరవరుడగు శంతనునకు " నుండి " దివ్యచూషణాలంకృత "

వరకు

##### 2. తిక్కన

మూసిక మాతాల వృత్తాంతం

ఆంధ్ర మహాభారతం - శాంతిపర్వం - మూడవ అశ్వాసం

(202 - 242) అడవిలో నాకమ్మట్టి

నుండి సోమము

బొందెన్.

##### 3. అల్లసానిపెద్దన

చాంపవక్రవాక సంవాదం

సునూపరిత్రము - ఆరవ అశ్వాసం ( 62 - 88)

" గంగాజరంగిణి " నుండి " జంబూరి తిరుత సంవంశంబు "

వరకు

##### 4. పరిగోండ వెంకమాణి

సెట్టకథ

శ్రీ వేంకటాచల మహాత్మ్యం - ఐదవ అశ్వాసం (4-51)

" నీకుగను నేనా వివాహ ప్రయత్నంబు " నుండి " అనయిట్లు "

వరకు

##### ఆధునిక కవిత్వం

##### 5. గొప్పిళ్ల శత్రుఘ్నార్యులు

పాక శ్రీ జిల్లదోరణనము

##### 6. టి.టి.

మహాత్మ్యము

##### 7. జాషువ

మొసాపిరులు

8. పుట్టపర్తి నారాయణాచార్యులు- మేఘదూతము

కథావికలు

9. సాలసుమ్మ నర్మదాజు - గాలివాన

10. కొలకలూరి ఇనాక్ - ఆకలి

11. కేతువిశ్వనాథ రెడ్డి - నమ్మకుళ్ళినేల

12. రాజనల్లరాహారావు - జైలు

వ్యాకరణం

1. పండులు - సప్తపదీర్ణ, గుణ, ఋణోదేశ, వృద్ధి, త్రిక, గ.సీ.ద.దవాదేశ, రుగాగమ, టుగాగమ, ఆమ్రేడిత, అత్సనంది మొదలైనవి.

2. నమాసాలు - తత్పురుష, కర్మధారయ, ద్వంద్వ, ద్విగు, బహువ్రీహి మొదలైనవి.

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## BBA(MA) – II SEMESTER

### MBG104: SANSKRIT

#### INTRODUCTION:

This course contains a rich selection from Sanskrit language and literature.

#### OBJECTIVES:

The objectives of this course are:

1. To enlighten students about the richness and value of the classical language
2. To offer working knowledge of Sanskrit to the students.

#### LEARNING OUTCOMES:

On completion of this course, students should be able to:

1. The student learns reading and writing Sanskrit
2. Understands and learns proper use of Grammar
3. Develops communication Skills.

#### COURSE SYLLABUS

##### POETRY :

Lesson No. 1 Saranagathi

From Valmiki Ramayanam Yuddhakanda  
17<sup>th</sup> Canto Slokas 11 – 68

Lesson No. 2 Ahimsa Paramodharmah

From Srimadbharatam, Adiparva 8<sup>th</sup> chapter  
Sloka 10 – to the end of 11 Chapter

Lesson No. 3 Raghoh Audaryam

From Raghuvamsa 5<sup>th</sup> Canto 1 – 35 Slokas

##### PROSE :

Lesson No. 4 Mitrasampraptih

From Pancatantra – Ist Story (Abridged)

Lesson No. 5 Modern prose Chikroda katha

Andhra Kavya Kathah

By Sannidhanam Suryanarayana Sastry

Lesson No. 6 Computer Yanthram

By Prof. K.V. Ramakrishnamacharyulu

## GRAMMAR

### DECLENSIONS:

#### Nouns ending in Vowels:

Deva, Kavi, Bhanu Dhatr, Pitr, Go, Rama, Mati, Nadee, Tanu, Vadho,  
Matr, Phala, Vari & Madhu

#### SANDHI:

Swara Sandhi: Savarnadeergha, Ayavayava, Guna, Vrddhi, Yanadesa

Vyanjana Sandhi : Scutva, Stutva, Anunasikadvitva, Anunasika, Latva,  
Jastva

Visarga Sandhi : Visarga Utva Sandhi, Visargalopa Sandhi, Visarga  
Repha Sandhi, Ooshma Sandhi

#### SAMASA:

- |                         |                         |
|-------------------------|-------------------------|
| (1) Dwandwa             | (2) Tatpurusha (Common) |
| (2a) Karmadharaya       | (2b) Dwigu              |
| (2c) Paradi Tatpurusha  | (2d) Gatitaturusha      |
| (2e) Upapada Tatpurusha | (3) Bahuvrihi           |
| (4) Avyayibhava         |                         |

#### CONJUGATIONS

Ist Conjugations – Bhoo, Gam, Shtha, Drhs Labh, Mud,

IInd Conjugation – As ( )

IIIrd Conjugation – Yudh,

IV th Conjugation – Ish

VIII Conjugation – Likh, Kri ( )

IXth Conjugation – Kreen ( )

Xth Conjugation – Kath, Bhash, Ram, Vand,

**BBA(MA) – II SEMESTER**  
**MBG106: HINDI**

**INTRODUCTION :**

This course contains a rich selection from Hindi poetry and prose. Grammar and translations from official language are also included.

**OBJECTIVES :**

The objectives of this course are :

1. To enlighten students about the richness and value of the national language
2. To offer working knowledge of Hindi to the students.

**LEARNING OUTCOMES:**

On completion of this course, students should be able to:

1. learn reading and writing Hindi
2. Understand and learn proper use of Grammar
3. Develop communication Skills.

**COURSE SYLLABUS**

**गद्य विभाग (Prose Detailed Text)**

- |                               |                                |
|-------------------------------|--------------------------------|
| 1. बाजार दर्शन                | - जैनेन्द्र कुमार              |
| 2. इध्या: तू न जयो मेरे सत से | - रामधारी सिंह 'दिगंबर'        |
| 3. आपने मेरी रचना पढ़ी?       | - आचार्य हजारी प्रसाद द्विवेदी |
| 4. भारतीय साहित्य की एकता     | - सुन्दरलाले वाजपेयी           |
| 5. अतिथि                      | - रामविलास शर्मा               |
| 6. मेरी रुमाल खों गई          | - विद्यानिवास मिश्र            |
| 7. कवि और कविता               | - महावीर प्रसाद द्विवेदी       |
| 8. सोना हिरणी                 | - महादेवी वर्मा                |
| 9. कफन                        | - प्रेमचंद                     |

**उपवाचक विभाग (Non-Detailed Text)**

- |                    |                              |
|--------------------|------------------------------|
| 1. पुरस्कार        | - जयशंकर प्रसाद              |
| 2. हार             | - श्रीमती मधु भण्डारी        |
| 3. सदाचार का ताबीज | - हरिशंकर परसाई              |
| 4. आदमी का बच्चा   | - यशपाल                      |
| 5. हार की जीत      | - सुदर्शन                    |
| 6. डाकुर का कुआँ   | - प्रेमचन्द                  |
| 7. उसने कहा था     | - श्री चन्द्रधर शर्मा गुलेरी |
| 8. रोज             | - श्री अज्ञेय                |
| 9. चीफ की दाबल     | - भीष्म साहनी                |

**व्याकरण भाग**

- I. निर्देश के अनुसार वाक्यों को बदलकर लिखिए।

(Rewriting of sentences as directed)

1. कारक (Case)

2. लिंग (Gender)
3. वचन (Number)
4. काल (Tense)
5. वाच्य (Voice)

II. शुद्ध कीजिए (Correction of Sentences)

- क) 'चाहिए' प्रयोग
- ख) लिंग और वचन संबंधी

III. वाक्य प्रयोग (Make your Own Sentences)

IV. कार्यालय हिन्दी : प्रशासनिक

शब्दावली / परनाम (Karyalay Hindi : Administrative terminology)

- क) कार्यालयों के नाम
- ख) पद नाम

V. संधि विच्छेद (Sandhi Vichchhed)

VI. विलोम शब्द (Antonyms)

VII. पत्र लेखन (Letter Writing)

VIII. गद्यांश के आधार पर दिये गये प्रश्नों का उत्तर देना चाहिए।

VIII. निबंध

**TEXT BOOK:**

1. Prose Text: Dr. Ajaya Kumar Patnaik, Gadya Gaurav, Sonam Prakashan, Badamdadi, Cuttak.
2. Non, Detailed Text: Dr. Gulam Moinuddin Khan, Charchit Kahaniyan, Shabnam Pustak Mahal, Badamdadi, Cuttak.
3. Poetry Text: Dr. T. Nirmala & Dr. S. Mohan, Padya Manjari, Rajkamal Prakashan, New Delhi.

\* Latest Editions



## BBA (MA) – II SEMESTER

### MBG108: SPECIAL ENGLISH

#### INTRODUCTION:

Linguistics is the scientific study of human language. It has got several branches. Phonetics is that branch of linguistics which deals with the study of speech sounds or phonemes in general. Phonemes are smallest units of speech sounds. They are not meaningful by themselves. But they can bring about change in meaning. Phonemes are combined into larger meaningful units called morphemes.

#### OBJECTIVES:

The objectives of this course are:

1. To enable students to get familiarized with the sounds and symbols of English.
2. To enable students to apply the basics of phonetics and grammar for effective conversation.

#### LEARNING OUTCOMES:

On completion of this course, students should be able to:

1. The student learns the basics of English phonetics and pronunciation, speech rhythm and intonation
2. The student also grasps the essentials of grammar and vocabulary, leading to effective communication skills.

#### COURSE SYLLABUS

##### UNIT - I

Basics of Phonetics

##### UNIT – II

Word Stress

##### UNIT – III

Intonation

##### UNIT - IV

Applied grammar and usage –Subject Verb agreement-Correct uses of tenses-types of clauses -Tag questions-Correct usage of punctuation marks

##### UNIT - V

Vocabulary – (1) The importance of vocabulary in language.-2)Word formation techniques (3) Technical words, phrasal verbs, idiomatic usages, one word substitutions, homonyms, homophones, eponyms .

**TEXT BOOK:**

Text Book will be prepared by GIM faculty

**REFERENCE BOOKS:**

1. Mark Hancock (2013), *English in use*, Cambridge University Press.
2. Gunter Gerngross and Herbert Puchta (2013), *Playway to English*, Cambridge University Press.

**JOURNALS:**

1. International Journal of English Linguistics, Canadian Center for Science and Education.
2. Journal of English Linguistics, Sage Journals

**MBG110: PRINCIPLES AND PRACTICE OF MANAGEMENT**

**INTRODUCTION:**

One of the most important human activities is managing. Management, in fact can be traced back to the ancient times whenever there was large scale endeavor like great pyramids in Egypt, Great Wall of China, Taj Mahal in India. All these required a large number of people working in groups in a better coordinated way to achieve a well defined target over a period of time.

In the present context, of globalization, because of increasing role of large and complex organizations for the development of economy, the concept of management has become very significant for managing the business efficiently.

**OBJECTIVES:**

The objectives of this course are:

1. To enable the students to understand the fundamental principles of management
2. To enable students to apply the practices of management

**LEARNING OUTCOMES:**

On completion of this course, students should be able to:

1. Understand and explain the concept of management and its managerial perspective.
2. Map complex managerial aspects arising due to ground realities of an organization.
3. Gain knowledge of contemporary issues in management and various approaches to resolve those issues

**COURSE SYLLABUS**

**UNIT-I**

Introduction to management: Nature and scope of Management, Management process, Management thoughts.

**UNIT-II**

Planning: Planning premises, types and steps in plans, decision making and forecasting, types of decision, steps in decision making.

**UNIT-III**

Organization: Structure, types of organizations, principles of organizing, Authority and span of control, delegation and decentralization, Line and staff relationship.

#### **UNIT-IV**

Leading: Nature and scope, styles of Leadership; Co-ordination, types of interdependence.

#### **UNIT-V**

Controlling: Process of controlling, making controlling effective, techniques of controlling.

#### **TEXT BOOK:**

Harold Koontz & Heinz Weirich (2012), *Management, a Global and Entrepreneurial Perspective*, New Delhi: Tata McGraw Hill Publishing company.

#### **REFERENCE BOOKS:**

1. Dipak Kumar Bhattacharyya (2012), *Principles of Management: Text and Cases*, New Delhi: Pearson Publications.
2. Balasubrahmanian. N. (2012), *Management Perspectives*, New Delhi: MacMillan India Ltd.
3. Charles Hill, Steven Mc Shane (2012), *Principles of Management*, New Delhi: Tata Mac Graw Hill
4. Ricky W. Griffin (2012), *Management*, New Delhi: Cengage Learning.
5. Terry and Franklin (2011), *Principles of Management*. New Delhi: AITBS Publishers.
6. Robert Kreitner (2012), *Principles of Management*. New Delhi: Cengage South-Western 12 E.

#### **JOURNALS**

1. GITAM Journal of Management, GITAM University, Visakhapatnam.
2. Indian Management, New Delhi.
3. Business Manager, Alwar.
4. Vikalpa, Ahemadabad.
5. Harward Business Review, Boston, USA.
6. Business today, New Delhi.
7. Business World, New Delhi.

## **BBA (MA) – II SEMESTER**

### **MBH102: FINANCIAL ACCOUNTING**

#### **INTRODUCTION:**

Accounting is aptly called the language of business. This designation is applied to accounting because it is the method of communicating business information. To enable the accounting language to convey the same meaning to all people as far as practicable it should be made standard. To make it a standard language certain accounting principles, concepts and standards have been developed over a period of time. Though accounting is generally associated with business, it is not only business people who make use of accounting but also many individuals in non-business areas that make use of accounting data and need to understand accounting principles and terminology.

#### **OBJECTIVES:**

The objectives of this course are:

1. Preparation of financial statements for single entities within a conceptual and regulatory framework requiring an understanding of the various valuation alternatives, the role of legislation and of accounting standards.
2. Measuring financial performance with the calculation of basic ratios.
3. Need to understand and apply necessary controls for accounting systems

#### **LEARNING OUTCOMES:**

On completion of this course, students should be able to:

1. explain the concepts of financial accounting
2. Explain the regulatory and legal framework for financial accounting.
3. Prepare financial statements for a single entity.
4. Explain the use of codes in accounting systems.
5. Demonstrate the use of basic ratios in financial performance.
6. Explain the need for external controls on a business.
7. Explain internal control techniques.

#### **COURSE SYLLABUS**

##### **UNIT I:**

**ACCOUNTING PRINCIPLES, CONCEPTS AND REGULATIONS** - Accounting records to be kept and their uses- concept of stewardship - Users of accounts and their information needs - Functions of financial and management accounts - purpose of accounting statements - Capital and revenue; cash and profit; income, expenditure, assets

and liabilities - Underlying assumptions, policies, accounting estimates; historical cost convention; qualitative characteristics of the Framework, elements of financial statements - The principles and elements of the Framework for integrated reporting - The accounting equation formula - Use of coding in record keeping - Regulatory influence of company law; role of accounting standards; IASs and IFRSs; formats for published accounts.

## **UNIT II:**

**RECORDING ACCOUNTING TRANSACTIONS** - Record sales, purchase, income and expense transactions in the sales day book, purchase day book, cash book, returns books, and sales/purchase ledger - The accounting equation; double-entry bookkeeping rules; journal entries. Record all types of business transactions in nominal ledger accounts completing the trial balance from given ledger account balances Errors including those of principle, omission, and commission - Journal entries and suspense accounts - In accordance with IAS 16 - acquisition, depreciation (straight line, reducing balance), revaluation, impairment and disposal of tangibles - In accordance with IAS 38 – intangibles and amortisation - Information to be recorded in a noncurrent asset register

## **UNIT III:**

**BANK RECONCILIATION** - Reconciliation of the cashbook to the bank statement - Using the imprest system for petty cash - Reconciliation of sales and purchase ledger control accounts to sales and purchase ledgers - Calculation of sales tax on all business transactions - Accounting entries for sales tax. **Note:** no knowledge of any specific tax systems/rules/rates will be required. Accounting entries for basic payroll information. Issue at full market price, rights issue and bonus issue.

## **UNIT IV:**

**PREPARATION OF ACCOUNTS FOR SINGLE ENTITIES** - **Calculations** and journals for accruals and prepayments (income and expenses) - Prepare journals for irrecoverable debts and allowances for receivables from given information - In accordance with IAS 2 – calculation of the figure for closing inventory for inclusion in the financial statements (FIFO, LIFO and average cost) and the journal entry to record it - Manufacturing accounts produced from given information. **Note:** No calculation of overheads and inventory balances is required - In accordance with IAS 1 - Statement of profit or loss and other comprehensive income; statement of financial position; statement of changes in equity - Calculate missing numbers using the accounting equation, profit margins and mark-ups, receivables and payables ledgers, and cash and bank ledgers In accordance with IAS 7 - operating, investing and financing sections.

## **UNIT V:**

**ANALYSIS OF FINANCIAL STATEMENTS** - Information provided by accounting ratios Reasons for the changes in accounting ratios. Ratios: return on capital employed; gross, operating and net profit margins; non-current asset turnover Trade receivables collection period and trade payables payment period; current and quick ratios; inventory turnover Gearing and interest cover.

## TEXT BOOK

*Fundamentals of Financial Accounting*, BPP Learning Media Ltd.

## REFERENCE BOOKS

1. Maheswari S.N & Maheswari S.K (2010), *Introduction to Financial Accounting*, New Delhi: Vikas Publishing House.
2. Tulsian P.C (2011), *Financial Accounting, Volume I and Volume II*, New Delhi: Pearson Education

## JOURNALS:

1. Financial Management, CIMA
2. Insight, e-magazine, CIMA
3. Velocity, CIMA
4. Thought leadership, CIMA

## **BBA (MA) – I SEMESTER**

### **MBH104: BUSINESS ECONOMICS**

#### **INTRODUCTION:**

This course primarily deals with the economic context of business and how competition, the behaviour of financial markets, and government economic policy can influence an organisation.

#### **OBJECTIVES:**

The objectives of this course are:

1. Providing the key micro and macroeconomic techniques underlying price determination and profit maximization decisions and growth of business.
2. Understanding of the areas of economic activity relevant to an organisation's decisions in line with management accounting.

#### **LEARNING OUTCOMES:**

On completion of this course, students should be able to:

1. Explain the factors affecting the level of a country's national income and the impact of changing growth rates on organisations.
2. Explain the influences on economic development of countries and its effect on business.
3. Distinguish between the economic goals of various stakeholders and organisations.
4. Demonstrate the determination of prices by market forces and the impact of price changes on revenue from sales.
5. Explain the functions of the main financial markets and institutions in facilitating commerce and development.

#### **COURSE SYLLABUS**

##### **UNIT I:**

**MICROECONOMIC CONTEXT OF BUSINESS** - The price mechanism: determinants of supply and demand and their interaction to form and change equilibrium price - The price elasticity of demand and supply. Influences on the price elasticities of demand and supply - Consequences of different price elasticities of demand for total revenue - Sources of internal and external economies of scale and their influence on market concentration - Impacts of changing transactions costs on the decision to outsource aspects of a business (including network organisations, shared service centres, and flexible staffing) - Data and information - Graphs, charts and diagrams: scatter diagrams, histograms, bar charts and ogives - Use of big data and analytics to identify customer value, customer behaviour, cost behaviour and to assist with logistics decisions.



## **UNIT II:**

**INFORMATIONAL CONTEXT OF BUSINESS** - Cross-sectional and time-series analysis - The correlation coefficient and the coefficient of determination between two variables- Correlation coefficient: Spearman's rank correlation coefficient and Pearson's correlation coefficient - Time series analysis – graphical analysis - Seasonal factors for both additive and multiplicative models - Predicted values given a time series model - Seasonal variations using both additive and multiplicative models - Time series analysis – graphical analysis - Seasonal factors for both additive and multiplicative models - Predicted values given a time series model - Seasonal variations using both additive and multiplicative models - Trends in time series – graphs, moving averages and linear regressions – The regression equation to predict the dependent variable, given a value of the independent variable - Forecasting and its limitations.

## **Unit III:**

**MARKET FAILURE, MACRO ECONOMIC CONTEXT OF BUSINESS** - Positive and negative externalities in goods markets and government responses to them including indirect taxes, subsidies, polluter pays policies, regulation and direct provision - Impact of minimum price (minimum wages) and maximum price policies in goods and factor markets. The causes of changes to the equilibrium level of national income using an aggregate demand and supply analysis and the elements in the circular flow of income - The trade cycle and the implications for unemployment, inflation and trade balance of each stage and government macroeconomic policy for each stage - The main principles of public finance: the central government budget and forms of direct and indirect taxation - The main principles of public finance: fiscal, monetary and supply side policies, including relative merits of each - The effects on business of changes in the economic growth rate, interest rates, government expenditure and taxation - Index numbers - The PESTEL framework (Political, Economic, Social, Technological, Environmental/Ecological, Legal).

## **UNIT IV:**

**MACRO ECONOMIC AND INSTITUTIONAL CONTEXT OF BUSINESS** - The causes and effects of fundamental imbalances in the balance of payments - Policies to encourage free, and protectionist instruments - The effect of changing exchange rates on the profits of business and international competitiveness - Nature of globalisation and factors driving it (improved communications, political realignments, growth of global industries and institutions, cost differentials)- Impacts of globalisation on business including off-shoring, industrial relocation, emergence of growth markets, and enhanced competition - Main trade agreements and trading blocks - Principal institutions encouraging international trade - Role of foreign exchange markets in facilitating international trade and in determining the exchange rate - Governmental and international policies on exchange rates (exchange rate management, fixed and floating rate systems, single currency zones) - The impact of a change in the exchange rate on assets and liabilities denominated in a foreign currency - The effect changing exchange rates has on measures of the economic performance of the business (costs, revenues, profits and asset values) - Forward contracts, futures and options as ways to manage the impact of changes.

## **UNIT –V:**

### **THE ORGANIZATIONAL, FINANCIAL AND MACRO ECONOMIC CONTEXT OF BUSINESS**

- Types of public, private and mutually owned organizations and their objectives - Types of not-for-profit organizations and their objectives - Concepts of returns to shareholder investment in the short run and long run (and the cost of capital) - The principal-agent problem, its impact on the decisions of organisations - Role and functions of financial intermediaries - Role of financial assets, markets and institutions in helping institutions regulate their liquidity position. Role and influence of commercial banks in credit creation - Role and common functions of central banks including their influence on yield rates and policies of quantitative easing - Simple and compound interest - Calculate an annual percentage rate of interest given a monthly or quarterly rate - Annuities and perpetuities - Discounting to find net present value (NPV) and internal rate of return (IRR). The impact of interest rates on discretionary spending, borrowing, saving, capital investment, and government borrowing and expenditure.

#### **TEXT BOOK**

Fundamentals of Business Economics, BPP Learning Media Ltd.

#### **REFERENCE BOOKS:**

1. Stefan Adams and Paul Periton, *Fundamentals of Business Economics*, CIMA Publishing.
2. Dunnett, A (1998), *The Macroeconomic Environment*, FT/Prentice Hall.
3. Dunnett, A (1997), *Understanding the Market: An Introduction to Microeconomics*, 3rd edition, FT Prentice Hall (except for chapter 17)
4. Griffiths, A and Wall, S (2001), *Applied Economics: An Introductory Course*, 9th edition, FT/Prentice Hall
5. Atkinson, B and Millar, R (1999), *Business Economics*, FT/Prentice Hall
6. S.P Gupta, (2010) *Business Statistics*, Tata McGraw Hill Education Private Limited, Third edition.

#### **JOURNALS**

1. Financial Management, CIMA
2. Insight, e-magazine, CIMA
3. Velocity, CIMA
4. Thought leadership, CIMA
5. CGMA newsletter, CGMA

## **BBA (MA) – II SEMESTER**

### **MBH106: ETHICS AND CORPORATE GOVERNANCE**

#### **INTRODUCTION:**

The globalisation of business is recognised by the inclusion of alternative legal systems, as well as the English legal system. Judicial precedent is included in relation to professional negligence. Wherever business is conducted, the highest professional standards must be demonstrated for the benefit of all stakeholders.

#### **OBJECTIVES:**

The objectives of this course are:

3. Understanding the legal framework for business and provide the underpinning for commercial activity.
4. Understand the role of corporate governance and its increasing impact in the management of organisations.

#### **LEARNING OUTCOMES:**

On completion of this course, students should be able to:

1. Demonstrate an understanding of the importance of ethics to business generally and to the professional accountant.
2. Explain the various means of regulating ethical behaviour.
3. Explain the development of corporate governance to meet public concern in relation to the management of companies
4. Explain the essential elements of the English legal system and the tort of negligence.
5. Explain how the law determines the point at which a contract is formed and the legal status of contractual terms.
6. Explain the essential elements of an employment contract and the remedies available following termination of the contract.
7. Explain the law relating to the financing and management of companies limited by shares.

#### **COURSE SYLLABUS**

##### **UNIT I:**

**BUSINESS ETHICS AND ETHICAL CONFLICT** - The importance of ethics - The nature of ethics and its relevance to society, business and the accountancy profession - Values and attitudes for professional accountants - Legal frameworks, regulations and standards for business - The role of national 'Professional Oversight Boards for Accountancy' and 'Auditing Practices Boards'

## **UNIT II:**

**THE ROLE OF INTERNATIONAL ACCOUNTING BODIES** e.g. IFAC - Rules-based and framework approaches to ethics - Managing responsible businesses - Organisational and personal values - The personal qualities of reliability, responsibility, timeliness, courtesy and respect - The fundamental ethical principles, and examples of their use for professional accountants in practice and professional accountants in business - Continual Professional Development (CPD), personal development and lifelong learning - Disclosure required by law (confidentiality) - The concepts of independence, scepticism, accountability and social responsibility - The threats and safeguards approach to resolving ethical issues, including whistle-blowing, grievance, regulations and laws.

## **UNIT III:**

**CIMA CODE OF ETHICS** - The relationship between the CIMA Code of Ethics and the law - The distinction between CIMA's Code of Ethics, contracts, and the responsibilities of students and members when they conflict The consequences of unethical behaviour: reputation, financial, legal and regulatory; and the benefits of good ethical behaviour - The concepts of corporate and personal ethical stances, in relation to multiple stakeholders - The nature of ethical dilemmas, tensions and synergies - Conflicts of interest and how they arise - Issues of corporate confidentiality - CIMA's Ethical Checklist.

## **UNIT IV:**

**CORPORATE GOVERNANCE, CONTROLS AND CORPORATE SOCIAL RESPONSIBILITY** - The role and key objectives of corporate governance, agency theory - Objectivity and independence The interaction of corporate governance, ethics and the law - The purpose, definition and status of the OECD Corporate Governance Code - IFAC's drivers for sustainable organisational success - CIMA's proposals for better reporting of corporate governance. Rules and principles based approaches to governance - The role of the board in establishing corporate governance standards - Types of board structures and the role of the board as independent, objective, sceptical and resourceful - The impact of corporate governance on directors' powers and duties - Policies and procedures for 'best practice' in companies - Audit committee - controls, monitoring and relationships - Appointments Committee - Remuneration Committee.

## **UNIT V:**

External audit - Fair presentation - Distinction between external and internal audit - Internal audit - Financial controls, audit checks and audit trails - The role of internal audit in providing a service to management - How internal audit plays an important and value added service throughout the corporation both in financial and nonfinancial processes - Errors including those of principle, omission, and commission. Types of fraud - Methods for prevention of fraud including levels of authorisation, documentation and staff organisation - Methods of detection of fraud including spot checks, comparison with external evidence, reconciliations and control accounts - The OECD general policies - The role of international frameworks - The demands of stakeholders, maximising shareholder return and enhancing the supply chain - Issues within the supply chain - Disclosure guidelines and sources of best practice - The link between CSR and a company's brand.

**TEXT BOOK**

Larry Mead, David Sagar and Kevin Bampton, *Fundamentals of Ethics, Corporate Governance and Business Law*, CIMA Publishing.

**REFERENCE BOOKS:**

CIMA code of ethics

**JOURNALS**

1. Financial Management, CIMA
2. Insight, e-magazine, CIMA
3. Velocity, CIMA
4. Thought leadership, CIMA
5. CGMA newsletter, CGMA

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## BBA (MA) – II SEMESTER

### MBG344: BOOK REVIEW

#### **INTRODUCTION:**

*Reading makes a full man; conference a ready man; and writing an exact man – Francis Bacon.*

Communication is the basis of our lives and we would in this day and age, be handicapped without it. Communication is a vital element for a successful career in the corporate world. Effective Communication is significant for managers in the organizations so as to perform the basic functions of management. Communication is one of the activities that managers devote a great part of their time to. Communication can be improved through extensive reading and writing.

Despite the deep penetrating reach of the visual media, books have a definite edge over other media of communication and entertainment. Reading is an activity that is both fun and enlightening. It can help us be more knowledgeable and successful. Reading as a habit has always nurtured a wholesome sense of well-being. Avid readers tend to have a better grasp on realities and are known to be better judges of people. However, it has been seen that, with the advent of technology, reading is an activity that many people don't engage in very much. A national survey in USA revealed that 50% of the population hasn't read a book in the last six months!

Reviewing a book after reading enhances the analytical writing which hones the critical thinking. It assesses the ability to articulate and support complex ideas, construct and evaluate arguments, and sustain a focused and coherent discussion. Written Communication involves expressing oneself clearly, using language with precision, constructing a logical argument, note taking, editing and summarizing and writing reports.

#### **OBJECTIVES**

1. Experience the pleasure and inculcate the habit of reading
2. Enhance the critical thinking ability of the students
3. Develop clarity in evaluating, assessing and arguing a thought
4. Master the art of communicating using good writing skills

#### **ACTIVITY STRUCTURE**

A general/management book would be given to the student to read. The student is expected to critically analyse, present his/her arguments leading to a conclusion of the writings through this review.

The assessment would be for a total of 50 marks.

**MBG346: INTRODUCTION TO GANDHIAN THOUGHT**

**INTRODUCTION:**

The course is designed to impart student with Gandhian Thought.

**OBJECTIVES :**

The objectives of this course are :

1. Impart the basic knowledge on Gandhi among the students.

**LEARNING OUTCOMES:**

On completion of this course, students should be able to:

1. Get a clear picture of the evolution of M K Gandhi to the “Mahatma”.
2. Understand the prominent role played by Gandhi in our freedom movement and how his methodologies are significant even today.

**COURSE SYLLABUS**

**UNIT I**

M K Gandhi, Formative Years (1869-1893): Early childhood - study in England - Indian influences, early Western influences

**UNIT II**

Gandhi in South Africa (1893-1914): South African Experiences - civil right movements in South Africa - invention of Satyagraha - Phoenix settlement- Tolstoy Farm - experiments in *sarvodaya*, education, and sustainable livelihood

**UNIT III**

Gandhi and Indian National Movement (1915-1947): Introduction of Satyagraha in Indian soil - non-cooperation movement - call for women’s participation - social boycott - Quit-India movement - fighting against un-Touchability - Partition of India - independence

**UNIT IV**

Application of basic philosophy of Gandhi in daily life: eleven vows – constructive programme – *sarvadharmasambhava*- *sarvodaya*

**UNIT V**

Gandhi and Modern day society: Political, moral and environmental challenges today- application of Gandhian ideologies to resolve these challenges.

**REFERENCE BOOKS:**

1. Gandhi, M K., *An Autobiography or The Story of My Experiments with Truth*. Ahmadabad: Navjivan Publishing House
2. Gandhi, M K., *Satyagraha in South Africa*. Ahmadabad: Navjivan Publishing House
3. Gandhi, M K., *Constructive Programmes*. Ahmadabad: Navjivan Publishing House
4. Kripalani, J B (1970). *Gandhi: His Life and Thought*. New Delhi: Publication Division- Ministry of Information and Broadcasting.
5. Chandra, Bipan (2009). *History of Modern India*. New Delhi: Orient Blackswan

**JOURNALS**

1. *Gandhimarg*, A journal of Gandhian studies from Gandhi Peace Foundation
2. *GITAM Journal of Gandhian studies*



### SEMESTER – III

S. No.	Course Code	Course Levels	Name of the Course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
1	MBG201	Foundation Compulsory	Indian Heritage and Culture	2	-	2	40	60	100	2
2	MBG203	Core Skill Based	Excel	2	2	4	100	-	100	3
3	MBH201	Core	Financial Reporting and Taxation	5	2	7	40	60	100	6
4	MBH203	Core	Organizational Management - I	4	-	4	40	60	100	4
5	MBH205	Core	Organizational Management - II	4	-	4	40	60	100	4
6	MBH207	Core Skill Based	Practice School Report	-	-	-	50	-	50	2
7	MBH291	Core Skill Based	Semester End Viva Voce	-	-	-	-	-	50	1
<b>Total</b>				<b>17</b>	<b>4</b>	<b>21</b>				<b>22</b>

#### Professional Competency Development Courses

S. No.	Course Code	Course Levels	Name of the Course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
1	MBG348	Foundation Elective Skill Based	Public Speaking	2	-	2	50	-	50	1
2	MBG350	Foundation Elective Value Based	Yoga and Meditation	2	-	2	50	-	50	1

**BBA (MA) – III SEMESTER**  
**MBG201: INDIAN HERITAGE AND CULTURE**

**INTRODUCTION:**

In a broad sense culture means anything physical or non-physical which we produce and cultivate. Heritage is something, which we receive from our ancestors. Culture is a product of great forces. This is the peculiarity of Indian culture. It is unique in the world and we Indians are proud of it.

**OBJECTIVES:**

The objectives of this course are:

1. To enable the students to have an insight into and understanding of the great heritage and culture of India.
2. To sensitize them towards preservation and progression of the same.

**LEARNING OUTCOMES:**

On completion of this course, students should be able to:

1. equip themselves with knowledge about the heritage and culture of India
2. apply the same to the managerial sphere.

**COURSE SYLLABUS**

**UNIT - I:**

Fundamental Unity of India-Harappan and Vedic Culture- Evolution of Caste System- Political unification of India under Mauryas and Guptas - Cultural achievements. Cultural conditions under the Satavahanas. Contribution of Pallavas and Cholas to art and letters.

**UNIT - II:**

Influence of Islam on Indian Culture- The Sufi, Bhakti and Vishnavite Movements. Cultural achievements of Vijayanagar rulers. Contribution of Shershah and Akbar to the evolution of administrative system in India-Cultural Developments under Mughals.

**UNIT - III:**

Western Impact on India- Introduction of Western Education- Social and Cultural awakening and Social reform movements- Raja Ram Mohan Roy- Dayanand Saraswati Theosophical Society- Ramakrishna Paramhansa and Vivekananda – Ishwarchander Vidyasagar and Veeresalingam. Rise of Indian Nationalism- Mahatma Gandhi- Non violence and satyagraha.

**UNIT - IV:**

Nature and meaning of Culture, the Vedic culture- Upanishadic Culture, Artha Sastra, Culture in Ramayana and Mahabharata.

## **UNIT -V:**

The culture of Jainism and Buddhism, Vedanta and Indian culture. Religion and ethical practices.

### **TEXT BOOK**

Madanlal Malpani & Shamsunder Malpani (2009), *Indian Heritage and Culture*, New Delhi: Kalyani Publishers.

### **JOURNALS**

1. GITAM Journal of Management, GITAM Institute of Management, Visakhapatnam.
2. International Journal of Cross Culture Management, Sage Publication, New Delhi.

## **BBA (MA) – III SEMESTER**

### **MBG203: MS EXCEL**

#### **INTRODUCTION:**

Excel is an electronic spreadsheet program that is used for storing, organizing and manipulating data. It is usually used in performing a large variety of computations on the data and thus helping the companies to maximise the value of their data. With features provided by Excel, many business firms see it as a vital tool for administration and effective running of a business.

#### **OBJECTIVES:**

The objectives of this course are:

1. To acquaint the students with Excel
2. To provide hands on experience with Excel skills related to business modeling.

#### **LEARNING OUTCOMES:**

On completion of this course, students should be able to:

1. Understand the concept of range and use it in building excel formulas
2. Understand the usage of different functions in MS Excel
3. Perform multidimensional and what-if analysis using MS Excel
4. Solve basic optimization problems with solver add-in

#### **COURSE SYLLABUS**

##### **UNIT – I**

**Excel Range and Formulas** -Range – Naming range, Building basic formulas, Creating advanced formulas, Using range names in formulas, Troubleshooting formulas

##### **UNIT – II**

**Functions:** Text Functions, Logical and Information Functions, Lookup Functions, Date and Time Functions, Math and Statistical Functions, Database Functions.

##### **UNIT – III**

**Pivot Tables and Charts:** Creating PivotTables, manipulating PivotTable, Changing calculated value fields, PivotTable Styles, Grouping, sorting and filtering PivotTables, Working with Pivot Charts

##### **UNIT- IV**

**What – IF Analysis:** Using Data Tables, Using Scenario Manager, Using Goal Seek

##### **UNIT- V**

**Solver and Building Financial Formulas:** Using Solver, Building loan formulas, Building Investment Formulas, Building Discount Formulas

## **TEXT BOOK**

Paul Mcfedries (2013), *Excel 2013 Formulas and Functions*, New Delhi: Pearson Education.

## **REFERENCE BOOKS**

1. Guy Hart Davis (2010), *How to do everything with Microsoft Office Excel*, New Delhi: Tata McGraw Hill.
2. Kathleen Stewart (2010), *Microsoft Excel: A Professional Approach*, New Delhi: Tata McGraw Hill.
3. Bill Jelen (2013), *Excel 2013 PivotTable Data Crunching*, New Delhi: Pearson Education.
4. Frey Curtis (2010), *Microsoft Excel 2007 Plain & Simple*, New Delhi: Prentice Hall of India.

## **JOURNALS:**

1. Information Technology, New Delhi,
2. Data Quest, New Delhi
3. Computers Today, New Delhi

## BBA (MA) – III SEMESTER

### MBH201: FINANCIAL REPORTING AND TAXATION

#### INTRODUCTION:

This paper covers the regulation and preparation of financial statements and how the information contained in them can be used. The competencies gained from this paper form the basis for developing further insights into producing and analysing complex group accounts and formulating and implementing financial strategy.

#### OBJECTIVES:

The objectives of this course are:

1. Preparation of financial statements for both individual entities and groups using appropriate international financial reporting standards.
2. How to effectively source and manage cash and working capital, which are essential for both the survival and success of organisations.

#### LEARNING OUTCOMES:

On completion of this course, students should be able to:

1. Explain the need for and the process of regulating the financial reporting information of incorporated entities
2. Explain the main elements of and key principles underpinning financial statements prepared in accordance with international financial reporting standards.
3. Produce the consolidated statement of financial position and consolidated statement of comprehensive income in accordance with relevant international financial reporting standards, in an ethical manner.
4. Evaluate the working capital position of an entity
5. Discuss the types of taxation that typically apply to an incorporated entity and the regulatory environment for taxation.

#### COURSE SYLLABUS

##### UNIT-I

**Regulation of Financial Reporting :** The need for the regulation of financial reporting information - Key elements of the regulatory environment for financial reporting including local corporate law, local and international conceptual frameworks, local and international financial reporting standards and other regulatory bodies. Sources of professional codes of ethics - Provisions of the CIMA Code of Ethics for Professional Accountants of particular relevance to the preparation of financial reporting information – Rules based versus principles-based approaches to accounting regulation. –

**Regulatory Bodies:** The IFRS Foundation – The International Accounting Standards Board (IASB) - IFRS Advisory Council - IFRS Interpretations Committee - International

Organisation of Securities Commissions (IOSCO). **Scope of IFRS** : Interaction of local GAAP bodies with the IASB - Scope of specific standards in specialised circumstances – IAS 26 Accounting and Reporting by Retirement Benefit Plans, IAS 41 Agriculture, IFRS4 Insurance Contracts, IFRS6 Exploration for and Evaluation of Mineral Resources and IFRS for SMEs - The standard setting process for IFRS.

## UNIT-II

**Role of External Auditor:** Powers and duties of external auditors - Content of the audit report - Types of audit report - Significance of the audit report - **Corporate Governance Regulation** : The need for corporate governance regulation - Scope of corporate governance regulation - Approach to corporate governance regulations in primary markets around the world, in particular the US and UK - Key differences in approach across these markets - **Elements of Financial Statements** : Content of financial statements as specified in: Preface to IFRS, IAS 1 Presentation of Financial Reporting, IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors, IAS 34 Interim Financial Reporting, IFRS 8 Operating Segments - Key principles of the Conceptual Framework for Financial Reporting - Broad principles of accounting for fair values (contained in IFRS13 Fair Value Measurement) - **Primary Financial Statements** : Production of the: Statement of financial position, Statement of comprehensive income, Statement of changes in equity, Statement of cash flows for a single incorporated entity in accordance with *IAS 1 Presentation of Financial Reporting* and *IAS7 Statement of Cash Flows*.

## UNIT-III

**Rules in IFRS:** Reporting performance – IFRS 5 Non-current Assets Held for Sale and Discontinued Operations and IAS21 The Effects of Changes in Foreign Exchange Rates (individual transactions only) - Accounting for taxation, IAS 12 Income Taxes (not deferred tax) - Employee benefits, IAS 19 Employee Benefits - Non-current assets, IAS 16 Property, Plant and Equipment, IAS 23 Borrowing Costs, IAS 38, Intangible Assets, IAS 40 Investment Property, and IFRS 5 Noncurrent Assets Held for Sales and Discontinued Operations - Accounting for government grants, IAS 20 Accounting for Government Grants and Disclosure of Government Assistance – Impairment, IAS 36 Impairment of Assets – Inventories, IAS 2 Inventories - Events after the reporting period, IAS 10 Events after the Reporting Period. **Ethics in Financial Reporting** :Ethics in financial reporting in respect of selection and adoption of accounting policies and estimates. **Consolidated Financial Statements** : Provisions of IFRS 10 Consolidated Financial Statements and IAS 28 Investments in Associates in respect of power to control and significant influence - Exemptions from preparing consolidated financial statements, in accordance with IFRS 10 Consolidated Financial Statements and the requirements of IAS 27 Separate Financial Statements - Principles of full consolidation and equity accounting in accordance with IFRS 3 Business Combinations and IAS 28 Investments in Associates - Production of consolidated statement of financial position and consolidated statement of comprehensive income -Including the adoption of both full consolidation and the principles of equity accounting, in accordance with the provisions of IAS 1 Presentation of Financial Statements, IAS 28 Investments in Associates, IFRS3 Business Combinations and IFRS 10 Consolidated Financial Statements. Note: fair value adjustments in respect of assets and liabilities at acquisition will not be tested, however non-controlling interests at either fair value or share of net assets will be tested.

## UNIT-IV

**Sources of Short-term Finance:** Types of short-term finance including trade payables, overdrafts, short-term loans and debt factoring - Types of cash investment include interest-bearing deposits, short-term treasury bills and other securities. **Evaluation of Working Capital Position** aggressive, moderate and conservative - Methods of trade receivables management, including credit control procedures - Methods of trade payables management and significance of trade payables as a source of finance and how this affects the relationship with suppliers - Methods of inventory management, including calculations of the economic order quantity (EOQ) - Financial impact of changing working capital policies - Impact and risks of overtrading - Identification of areas for improvement - Approaches to the financing of the investment in working capital - aggressive, moderate and conservative - **Managing Short-Term Cash Position** - Preparation of short-term cash flow forecasts - Identification of surpluses or deficits from cash flow forecasts - Selection of appropriate short-term solutions - Principles of investing short term including maturity, return, security and liquidity.

## UNIT-V

**Types of Indirect and Direct Taxation :** Definitions of direct taxation, indirect taxation, taxable person, incidence and competent jurisdiction - Types of taxation : progressive, proportional and regressive - Features of the following types of indirect taxation: unit taxes, ad valorem taxes, excise duties, property and wealth taxes, consumption taxes, mechanism of value added tax in the context of an incorporated entity - Features of the following types of direct taxation: tax on trading income, capital taxes - Impact of employee taxation. **Regulatory Environment for Taxation:** Sources of taxation rules such as domestic legislation, court rulings, domestic interpretations and guidelines, EU guidelines and taxation agreements between different countries - Administration of taxation including the principles of record keeping, deadlines and penalties - Powers of taxation authorities - Distinction between tax evasion and tax avoidance and the ethical considerations faced by an entity in respect of tax avoidance. **International Taxation Issues:** International taxation issues; the concept of corporate residence and the key bases of determining residence, types of overseas operations: subsidiary or branch and the implications of each on taxation, issue of double taxation and the methods of gaining relief, types of foreign taxation and the distinction between withholding tax and underlying tax - Transfer pricing and related, ethical and taxation issues. **Corporate Income Tax:** Distinction between accounting profit and taxable profit and the reconciliation between them - Identification and treatment of exempt income or income taxed under different rules - Identification and treatment of disallowable expenditure - Replacement of accounting depreciation with tax depreciation - Calculation of tax depreciation allowances - Calculation of corporate income tax liability - Relief for trading losses. **Capital Tax :** Principle of a capital tax computation on the sale of an asset, Allowable costs, Methods of relieving capital losses, Concept of rollover relief.

## TEXT BOOK:

*CIMA F1 Financial Reporting and Taxation Study Text* - CIMA publishing

## REFERENCES



1. *Fact or fiction?* The independent business partner
2. C. Thomas L. Wheelen and J. David Hunger (2011), *Concepts in Strategic Management and Business Policy*, New Delhi :, Pearson.
3. Barry J. Witcher& Vin Sum Chau (2010), *Strategic Management Principles & Practice*, UK : Cengage Learning

**JOURNALS:**

1. Financial Management, CIMA
2. Insight, e-magazine, CIMA
3. Velocity, CIMA
4. Thought leadership, CIMA
5. CGMA newsletter, CGMA

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## BBA (MA) – III SEMESTER

### MBH203: ORGANISATIONAL MANAGEMENT-I

#### INTRODUCTION:

This paper focuses on the structuring of organisations. It lays the foundation for gaining further insight into both the immediate operating environment and long-term strategic future of organisations.

#### OBJECTIVES:

The objectives of this course are:

1. Understanding the structure and principles underpinning the operational functions of the organization.
2. Managing the operational functions of the organization to achieve its strategic objectives.

#### LEARNING OUTCOMES:

On completion of this course, students should be able to:

1. Discuss the different types of structure that an organisation may adopt.
2. Discuss the purpose of the finance function and its relationships with other parts of the organisation.
3. Demonstrate the purpose of the technology and information function and its relationships with other parts of the organisation.
4. Demonstrate the purpose of the operations function and its relationships with other parts of the organisation.

#### COURSE SYLLABUS

##### UNIT-I

**Purposes of Organisations :** Ownership: private sector, public sector - Motive: for-profit, non-profit - Mission and vision: shared values and beliefs - Creating value for stakeholders: control and coordination of resources to achieve goals and outcomes, efficient production of goods and services facilitating innovation- **Organizational Structures :** Organisational configuration (Mintzberg): technical core, technical support, administrative support, top and middle management. - Organisational configuration, contextual dimensions, the effect of: technology, environment and culture - Structural dimensions, influence of: size, formalization, specialization, organisation type e.g. sole-trader, partnership, company, multinational - Structural organisation: Functional, divisional, matrix and geographical.

##### UNIT-II

**Forms of Organizations:** Closed and open systems - Vertical and horizontal structures - Outsourcing - Alliances - Virtual network structure. **Corporate Governance and Corporate Social Responsibility** - Corporate governance, including expectations of

stakeholders and the role of government - Creating an ethical organization - Principles of corporate social responsibility (CSR) - Developing business-government relations - The impact of regulation on the organization - Role of institutions and governance in economic growth - Personal business ethics and the fundamental principles (Part A) of the CIMA Code of Ethics for Professional Accountants. - **Contribution of Finance Function** : Stewardship and control of physical and financial resources within the organization - Interpreting and reporting the financial position of the organisation for external stakeholders (including statutory organization requirements) and internal management - Collating and providing information to enable efficient asset management and cost effective operation of the organization - Comparing the current position with forecast/budget expectations and indicating where and how differences have occurred. Providing this in a timely and accurate manner - Assisting and interacting with other functions in providing solutions to variances

### UNIT-III

**Components of Finance Function** : Financial accounting : ensuring accurate asset values, efficient working capital management, statutory reporting - Management accounting : operational reporting (profit and loss) cost control, variance analysis - Treasury management : sourcing finance, currency management, effective taxation administration - Company secretarial - Internal audit : ensuring compliance, fraud detection and avoidance – **Potential Conflicts within the role of Finance Function** : Potential conflicts: interdependence/independence, short-term/long-term, capital/revenue.

**Fundamental activities of Finance Function** : Preparation of statutory reports - Preparation of plans, forecasts, budgets - Working capital reporting and control, inventories, receivables, payables, cash - Provision of analysis to support decisions - Performance reporting, budget/actuals - Cost reporting, product/process - Ensuring systems in place to provide timely and accurate control information – **Contemporary transformation of Finance Function** : Reconfiguration: bureaucratic to market oriented - Shared services: outsourced market orientation - Business Process Re-engineering: roles of process working - Relocation: retained/near-shore/off-shore - Segregation of the finance function: transactional/transformational activities - Business partners: support involvement.

### UNIT-IV

**Information systems in Organisations**: The role of information systems in organisations - Emerging information system trends in organisations. The networked enterprise, organisational benefits, customer relationship management systems -

**Organizing and Managing Information Systems** : Information technology – enabling transformation; the emergence of new, more virtual forms of organisation, technology infrastructure - Geographically dispersed (virtual) teams; role of information systems in virtual teams and challenges for virtual collaboration - Managing knowledge, enhancing internal and external relationships - Ethical and social issues associated with information systems. **Technical Components and Options for Information Technology System**

**Design** : Evaluating costs and benefits of information systems - The internet, intranet, wireless technology, cloud technologies - Privacy and security - Overview of systems architecture and data flows - Big Data information management: large volumes of data, complexity and variety of data, velocity, real time data.

## UNIT-V

**Role of Big Data and Digitization :** Enhancing decision making support using Big Data and analytics: digitisation and their uses, identifying business value, relating to customer requirements , developing organisational blueprint, building capabilities on business priorities, ensuring measurable outcomes - Information system implementation as a change management process; avoiding problems of non-usage and resistance - System changeover methods (i.e. direct, parallel, pilot and phased) - Information system outsourcing (different types of sourcing strategies; client-vendor relationships) - E-commerce, digital markets, social media, digital goods - Remote working, hot desking - Big Data and digitisation: addressing customer needs, effective and speedy decisions.

### TEXT BOOK:

CIMA E1, Organizational Management Study Text - CIMA publishing

### REFERENCE BOOKS:

1. Charles W. L. Hill, Irwin, *International Business*, 3rd Edition, New Delhi : McGraw Hill.
2. Michael R. Czinkota, Iikka A. Ronkainen & Michael H Moffett, *International Business*, Cengage Learning.
3. Sundaram & Black, *International Business Environment, The Text and Cases*, New Delhi : Prentice Hall of India.

### JOURNALS:

1. Financial Management, CIMA
2. Insight, e-magazine, CIMA
3. Velocity, CIMA
4. Thought leadership, CIMA
5. CGMA newsletter, CGMA

## BBA (MA) – III SEMESTER

### MBH205: ORGANISATIONAL MANAGEMENT-II

#### INTRODUCTION:

This paper focuses on the overview of operations strategy with respect supply chain management and its importance to the firm. It also emphasizes on the concept of HRM and its influence on organizational processes and performance.

#### OBJECTIVES:

The objectives of this course are:

- Understanding the structure and principles underpinning the operational functions of the organization.
- Managing the operational functions of the organization to achieve its strategic objectives.

#### LEARNING OUTCOMES:

On completion of this course, students should be able to:

1. Demonstrate the purpose of the operations function and its relationships with other parts of the organisation.
2. Demonstrate the purpose of the marketing function and its relationships with other parts of the organisation.
3. Demonstrate the purpose of the HR function and its relationships with other parts of the organization.

#### UNIT I

**Operations Management** : Overview of operations strategy and its importance to the firm – **Supply Chains Establishment and Management** - Procurement as a strategic process in supply chain management - Development of relationships with suppliers, including the use of supply portfolios - Supply chains in competition with each other; role of supply networks; demand networks as an evolution of supply chains. Design of products/services and processes and how this relates to operations and supply - The concept of CSR and sustainability in operations management. **Tools and Concepts of Operations Management** : Process design - Product and service design - Supply network design – Forecasting - Layout and flow - Process technology: CNC, Robots, AGV, FMS, CIM, decision support systems, expert systems - Work study - Capacity planning and control, inventory control - **Supply chain planning and control**: lean synchronization, contractual/relational approaches, material requirement planning, quality planning and control, statistical process control, operational improvement, total quality management (TQM), Kaizen, Six Sigma, Lean thinking, reverse logistics

#### UNIT: II

**Marketing** : The marketing concept as a business philosophy – The marketing environment, including societal, economic, technological, political and legal factors affecting marketing (PESTEL) - • The role of marketing in the business plan of the

organization - Marketing in public sector and not-for-profit organisations e.g. charities, non-governmental organisations, etc. **Elements of Marketing Mix** : The 7 Ps: product, place, price, promotion, processes, people, physical evidence - Theories of consumer behaviour (e.g. social interaction theory), as well as factors affecting buying decisions, types of buying behaviour and stages in the buying process - Social marketing and CSR - Social media and its effect on the organisation.

#### **UNIT: III**

**Techniques of Marketing** : Market research, including data gathering techniques and methods of analysis - Segmentation and targeting of markets, and positioning of products within markets - How business to business (B2B) and business to government (B2G) marketing differs from business to consumer (B2C) marketing in its different forms: consumer marketing, services marketing, direct marketing, interactive marketing, E-marketing, internal marketing - Promotional tools and the promotion mix - The 'service extension' to the marketing mix, Devising and implementing a pricing strategy - Internal marketing as the process of training and motivating employees to support the firm's external marketing activities - Relationship marketing - Not-for-profit marketing - Experiential marketing - Postmodern marketing. **Role of Emerging Technologies and Media in Marketing** : Big Data analytics and its use in the marketing process: predicting customer demand, improving the customer experience, monitoring multi-channel transactions, identifying customer preferences - Marketing communications, including viral, guerrilla and other indirect forms of marketing - Distribution channels and methods for marketing campaigns, including digital marketing - Brand image and brand value - Product development and product/service life-cycles - The differences and similarities in the marketing of products, services and experiences - Product portfolios and the product mix - Marketing sustainability and ethics.

#### **UNIT: IV**

**Managing Human Resources**: The concept of HRM and its influence on organisational processes and performance - The psychological contract and its importance to retention - The relationship of the employee to other elements of the business - HR in different organisational forms, project based, virtual or networked firms and different organisational contexts. **Elements of HR Cycle**: Acquisition: identify staffing requirement, recruitment, selection - Development: training, evaluation, progression - Maintenance: monetary and non-monetary benefits - Separation: voluntary and involuntary. **HR activities** : Practices associated with recruiting and developing appropriate abilities including recruitment and selection of using different recruitment channels: interviews, assessment centres, intelligence tests, aptitude tests, psychometric tests, competency frameworks - Issues relating to fair and legal employment practices (e.g. recruitment, dismissal, redundancy, and ways of managing these) - The distinction between training and development, and the tools available to develop and train staff - The design and implementation of induction programmes

#### **UNIT: V**

**HR Practices**: Practices related to motivation including issues in the design of reward systems: the role of incentives, the utility of performance-related pay, arrangements for knowledge workers, flexible work arrangements. **Role of HR Manager** The importance of appraisals, their conduct and their relationship to the reward system - Practices related to the creation of opportunities for employees to contribute to the organisation including; job design, communications, involvement procedures and principles of negotiation -

Problems in implementing HR plans appropriate to a team and ways to manage this - Preparation of an HR plan. Forecasting personnel requirements: retention, absence and leave, employee turnover - Ethical code and the interface with HR practice.

**TEXT BOOK:**

CIMA E1, Organizational Management Study Text - CIMA publishing

**REFERENCE BOOKS:**

1. Charles W. L. Hill, Irwin, *International Business*, 3rd Edition, New Delhi : McGraw Hill.
2. Michael R. Czinkota, Iikka A. Ronkainen & Michael H Moffett, *International Business*, Cengage Learning.
3. Sundaram & Black, *International Business Environment, The Text and Cases*, New Delhi : Prentice Hall of India.

**JOURNALS:**

1. Financial Management, CIMA
2. Insight, e-magazine, CIMA
3. Velocity, CIMA
4. Thought leadership, CIMA
5. CGMA newsletter, CGMA

**BBA (MA) – III SEMESTER**  
**MBG348: PUBLIC SPEAKING**

**INTRODUCTION:**

Communication skills are indispensable to success in the corporate world. In the actual practice of business, one spends much more time in talking rather than in writing. Oral business communication skills are therefore crucial for students of commerce and management. Oral business communication may be formal or informal. Formal communication involves meetings, presentations and speeches etc., whereas informal communication covers all aspects of informal talking and listening. Public speaking is a vital skill which encompasses all the above aspects of oral business communication. The training imparted in public speaking ensures that the student is groomed into a successful business professional.

**OBJECTIVES:**

The objectives of this course are:

1. Select and organize a subject for effective formal presentation to a specific audience
2. Understand how personal aspects and audience analysis contribute to formal Presentations
3. Learn how to use verbal content with information based, linguistic and stylistic aspects
4. Learn how to use non-verbal content, visuals, graphics, voice quality and body language
5. Work effectively with a team for team presentations
6. Plan and deliver effective public speeches, virtual presentations and oral reports

**COURSE SYLLABUS**

**UNIT - I**

Basics of Business Communication – Definition, Types and Aspects, Basics of Communicating in the Workplace.

**UNIT - II**

Informal Oral business communication - talking, meetings, using the phone, using speech recognition, listening, role of nonverbal communication – Practical Exercises

**UNIT - III**

Formal Oral business communication – Making formal speeches – selection of the topic, preparation of the presentation – determination of the presentation method – consideration of personal aspects – audience analysis – Study of Great Speakers and Speeches - Practical Exercises



## UNIT - IV

Verbal and Non-Verbal Aspects – matter and linguistic style - appearance and physical actions - use of voice – use of visuals and graphics – Study of Great Speakers and Speeches - Practical Exercises

## UNIT - V

Team or Collaborative Presentations – Virtual presentations – Oral reports – Practical Exercises

### TEXTBOOK:

Lesikar Raymond V., et al (2010), *Business Communication – Making Connections in a Digital World*, New Delhi : Tata McGraw Hill.

### REFERENCE BOOKS:

1. Carnegie Dale(2014), *The Art of Public Speaking*, New Delhi : Tata McGraw Hill.
2. Express Series (2014), *English for Presentations*, New Delhi : Oxford University Press.
3. Express Series (2014), *English for Meetings*, New Delhi : Oxford University Press, 2014.

## **BBA (MA) – III SEMESTER**

### **MBG350: YOGA AND MEDITATION**

#### **INTRODUCTION:**

Stress management is the need of the hour. A recent survey showed that 70-90% of us feel stressed at work and outside. Today's fast paced lifestyle is taking its toll on everyone. Stress, either quick or constant, can induce risky body-mind disorders.

The corporate world is a new syndrome that man has coined for himself which brings with it a whole new lifestyle and existence. Odd working hours, irregular food habits and difficult work situations and inadequate coping resources are a part of the corporate world. To survive in the world of work and reach one's greatest potential, all the energy blockers in the body and mind need to be cleared so that one can function at one's highest level.

Yoga and meditation does more than just offer exercises for relaxation. Virtually everyone can see physical benefits from yoga, and its practice can also give psychological benefits, such as stress reduction and a sense of well-being. As yoga and meditation combines several techniques used for stress reduction, it can be said to provide the combined benefits of breathing exercises, stretching exercises, fitness programs, meditation practice, etc.

#### **OBJECTIVES:**

1. To master the technique of yoga and meditation
2. To create stress relief among the students
3. To enable the student to appreciate the physical and psychological relief it creates

#### **ACTIVITY STRUCTURE**

Practical and theory classes on Yoga and meditation will be conducted by a Yoga Master. 20 sessions will be scheduled. At the end of the Course the student would be evaluated both on his/her understanding of theoretical concepts, as well as the practical approach.

The assessment would be for 50 marks.

### SEMESTER – IV

S. No.	Course Code	Course Levels	Name of the course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
	MBG202	Foundation Compulsory	Environmental Science	3	-	3	40	60	100	3
2	MBG204	Foundation Compulsory	Business Communication	2	-	2	40	60	100	2
3	MBG222	Core Skill Based	Tally	2	2	4	100	-	100	3
4	MBH202	Core	Management Accounting - II	5	2	7	40	60	100	6
5	MBH204	Core	Case Study Analysis	4	-	4	100	-	100	4
6	MBH292	Core Skill Based	Semester End Viva Voce						50	1
	<b>Total</b>			<b>16</b>	<b>4</b>	<b>20</b>				<b>19</b>

#### Professional Competency Development Courses

S. No.	Course Code	Course Levels	Name of the course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
1	MBG352	Foundation Elective Skill Based	Business English Certificate (BEC)	-	2	2	50	-	50	1
2	MBG354	Foundation Elective Skill Based	Soft Skills	1	1	2	50	-	50	1

## BBA (MA) – IV SEMESTER

### MBG202: ENVIRONMENTAL SCIENCE

#### INTRODUCTION:

The importance of environmental science and environmental studies cannot be disputed. The need for sustainable development is a key to the future of mankind. Continuing problems of pollution, loss of forests, solid waste disposal, degradation of environment, issues like economic productivity and national security, Global warming, the depletion of ozone layer and loss of biodiversity have made everyone aware of environmental issues. It is clear that no citizen of the earth can afford to be ignorant of environment issues. Environmental management has captured the attention of health care managers. Managing environmental hazards has become very important.

#### OBJECTIVES:

The objectives of this course are:

1. To sensitize students to environmental issues
2. To mobilize them to adopt environment conservation strategies as management professionals.

#### LEARNING OUTCOMES:

On completion of this course, students should be able to:

1. Create environmental consciousness among students
2. Identify potential environmental hazards and to provide management solutions to such problems

#### COURSE SYLLABUS

##### UNIT-I

##### **Multidisciplinary Nature of Environmental Studies**

Definition, Scope and importance, need for public awareness

##### UNIT-II

##### **Natural Resources** and associated problems

- a) Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest 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 over-grazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.

- e) Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources. Case studies.
- f) Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification.

Role of an individual in conservation of natural resources

Equitable use of resources for sustainable lifestyles

### **UNIT-III**

**Ecosystems:** Concept of an ecosystem, Structure and function of an ecosystem, Producers, consumers and decomposers, Energy flow in the ecosystem, Ecological succession, Food chains, food webs and ecological pyramids.

Introduction, types, characteristic features, structure and function of the following ecosystems :-

- Forest ecosystem
- Grassland ecosystem
- Desert ecosystem
- Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

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. Environmental ethics: Issues and possible solutions Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust, 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

### **UNIT-IV**

**Biodiversity And Its Conservation:** Introduction – Definition: genetic, species and ecosystem diversity, Bio-geographical classification of India Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values, Biodiversity at global, National and local levels, India as a mega-diversity nation, Hot-spots of biodiversity. Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts, Endangered and endemic species of India Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

### **UNIT-V**

**Environmental Pollution:** Definition, Cause, effects and control measures of Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution, nuclear hazards Solid waste Management: Causes, effects and control measures of urban and industrial wastes Role of an individual in prevention of pollution Pollution case studies Disaster management: floods, earthquake, cyclone and landslides. Population growth, variation among nations, Population explosion – Family Welfare Programme, Environment and human health, Human Rights, Value Education, Women and Child Welfare, Role of Information Technology in Environment and human health.

### **Field Work**

Visit to a local area to document environmental assets river/  
forest/grassland/hill/mountain  
Visit to a local polluted site-Urban/Rural/Industrial/Agricultural  
Study of common plants, insects, birds.  
Study of simple ecosystems-pond, river, hill slopes, etc.

### **TEXT BOOK**

Erach Bharucha (2013), *Textbook of Environmental Studies for Undergraduate Courses*  
Second Edition, Hyderabad: Universities Press.

### **REFERENCE BOOKS:**

1. Townsend C.R., Begon, M & Harper J.L (2008), *Essentials of Ecology* Third Edition, United Kingdom, Oxford: Blackwell Publishing.
2. Jadhav H.V & Bhosale V.M (2006); *Environmental Protection & Laws*, Mumbai: Himalaya Publishing House.

### **JOURNALS**

1. GITAM Journal of Management, GITAM Univeristy, Visakhapatnam
2. The ICFAI Journal of environmental economics
3. The ICFAI Journal of Environmental Law
4. Indian Journal of Environmental Protection
5. Journal of Environmental Research and Development
6. Down to Earth magazine, Society for Environmental Communications, New Delhi

**BBA (MA) – III SEMESTER**  
**MBG204: BUSINESS COMMUNICATION**

**INTRODUCTION**

Communication plays an important role in the personal as well as professional life of an individual. This is especially true in the case of corporate and management spheres wherein good business communication skills are indispensable. Globalization and information technology have led to paradigm shifts in the pattern and frequency of communication. Hence, this course is designed to enable students to know and apply the varied aspects of communication and to develop in them the required oral and written business communication skills.

**OBJECTIVES**

- 1) To give the student a thorough conceptual and theoretical understanding of the foundations of business communication
- 2) To guide him/her in the quest for becoming an efficient and effective communicator.

**LEARNING OUTCOMES**

On completion of this course students will

- 1) Acquire knowledge of concepts pertaining to effective communication
- 2) Learn to apply this knowledge in a business context.

**UNIT I:**

Basics of Communication: Introduction to Communication – Nature, Process and Types – Objectives, Functions and Importance - Communication in Action - Models of Communication – Seven C's of Communication – Barriers to Communication - Significance and Strategic Relevance of Business Communication

**UNIT II:**

Oral Communication - Verbal Communication - Non Verbal Communication - Listening Skills- Effective Meetings - Conflict Communication - Negotiation skills - Crisis Communication

**UNIT III:**

Technology and Communication: Presentation Skills: Planning, Structure, Delivery, Taking questions, Features of effective presentations – Telephone Etiquette - Written Communication: Basics of Written Communication – Business Correspondence-Business

Letters, good news and bad news, requests and persuasion, sales letters – **Memos** and Emails, Email Etiquette- Resumes and cover letters

#### **UNIT IV:**

**Reports and proposals** - Purpose of reports – types of reports – stages of report writing - organizing reports – layout of reports – proposals – persuasive proposals – types of proposals

#### **UNIT V:**

**Succeeding at the Workplace: Intrapersonal Communication and Management:** Intrapersonal Variables, Motivation, Perception, Emotions, Exchange Theory, Johari Window, Transactional Analysis - Talking the Talk –Interviews - Corporate Etiquette – Grooming, Clothing and Accessorizing

#### **Recommended Text Book :**

Nawal Mallika ( 2012), *Business Communication*, New Delhi: Cengage Learning Pvt Ltd.

#### **Reference Books :**

1. Monipally M.M. (2013), *Business Communication: From Principles to Practice*, New Delhi, McGraw-Hill Education.
2. Kaul Asha (2014), *Effective Business Communication* (2nd Ed.), New Delhi: Prentice Hall of India.
3. Raman, Meenakshi and Prakash Singh (2012), *Effective Business Communication*, New Delhi: Oxford University Press.
4. Robbins, Judge and Vohra (2011), *Organizational Behaviour*, New Delhi: Pearson Education.

#### **Journals and Periodicals :**

1. GITAM Journal of Management, Visakhapatnam.
2. Indian Management, New Delhi
3. Vikalpa, Ahmedabad
4. **Business World, New Delhi**



## **BBA (MA) – IV SEMESTER**

### **MBG222: TALLY**

#### **INTRODUCTION:**

The main objective of keeping the books of accounts is to ascertain the profit or loss of business and to assess the financial position of the business at the end of the year. This objective is better served if the businessman first satisfies himself that the accounts written up during the year are correct or at least arithmetically accurate. This course focuses providing inputs on computerizing the accounting process using the latest version of TALLY package.

#### **OBJECTIVES:**

The objectives of this course are:

1. Understanding the benefits of computerized accounting system.
2. To create, modify and delete company
3. To create, modify and delete ledger accounts.
4. To record transactions using various pre-defined vouchers.
5. To generate Trail Balance, Ledger Accounts, Income Statement and Balance Sheet

#### **LEARNING OUTCOMES:**

On completion of this course, students should be able to:

1. Maintain accounting books using Tally
2. Generate reports required by management using Tally

#### **COURSE SYLLABUS**

##### **UNIT-I**

Introduction to TALLY ERP 9.0: Advantages of computerized accounting package -  
Basic features of Tally

##### **UNIT-II**

Using TALLY ERP 9.0: Creation and Maintenance of Company Information and  
Creation, Alteration and Deletion of Ledger Accounts.

##### **UNIT-III**

Using TALLY ERP 9.0: Recording of Transactions using predefined vouchers and  
alteration and deletion of vouchers.

##### **UNIT-IV**

Using TALLY ERP 9.0: Generating ledger, preparation of subsidiary books and Trial balance.

#### **UNIT-V**

Using TALLY ERP 9.0: Generating Income statement, Balance Sheet and other reports

#### **TEXT BOOK:**

Material prepared from standard Text Books.

#### **REFERENCE BOOKS :**

1. Tally by Avichi Krishnan, Avichi Krishnan Publication

#### **JOURNALS :**

1. GITAM Journal of Management, GITAM University
2. E-Journals

## BBA (MA) – IV SEMESTER

### MBH202: MANAGEMENT ACCOUNTING - II

#### INTRODUCTION:

This paper stresses the importance of costs and the drivers of costs in the production, analysis and use of information for decision making in organizations. The focus of this paper is short term decision making. This provides the foundation for cost management and the long-term decisions.

#### OBJECTIVES:

The objectives of this course are:

1. Understanding the technique of budgeting as a means of short-term planning.
2. Providing competencies on how to analyse information on costs, volumes and prices to take short-term decisions on products and services and to develop an understanding on the impact of risk to these decisions.

#### LEARNING OUTCOMES:

On completion of this course, students should be able to:

1. Discuss costing methods and their results.
2. Explain the purposes of forecasts, plans and budgets
3. Explain concepts of cost and revenue relevant to pricing and product decisions.
4. Analyze short-term pricing and product decisions.
5. Analyze information to assess risk and its impact on short-term decisions.

#### COURSE SYLLABUS

##### UNIT-I

**Costing Methods** : Marginal (or variable) throughput and absorption accounting systems of profit reporting and inventory valuation, including the reconciliation of budget and actual profit using absorption and/or marginal costing principles – **Activity Based Costing Systems** : Product and service costing using an activity-based costing system. - The advantages and disadvantages of activity-based costing compared with traditional costing systems – **Standard Costing Methods** - Manufacturing standards for material, labour, variable overhead and fixed overhead - Standards and variances in service industries, public services (e.g. health and law enforcement), and the professions (e.g. labour mix variances in consultancies) - Price/rate and usage/efficiency variances for

materials, labour and variable overhead - Subdivision of total usage/efficiency variances into mix and yield variances - Fixed overhead expenditure and volume variances - Subdivision of the fixed overhead volume variance into capacity and efficiency variances - Sales price and sales volume variances (calculation of the latter on a unit basis related to revenue, gross profit and contribution) - Sales mix and sales quantity variances. Application of these variances to all sectors including professional services and retail - Planning and operational variances - Variance analysis in an activity-based costing system - Interpretation of variances - The interrelationship between variances - Criticisms of standard costing including its use in the contemporary sectors and its appropriateness in the contemporary business environment.

#### **UNIT-II**

**Just-In-Time:** The impact of JIT production on cost accounting and performance measurement systems. **Role of quality costing** - The preparation of cost of quality reports includes the classification of quality costs into prevention costs, appraisal costs, internal failure costs and external failure costs - The use of quality costing as part of a TQM system. **Environmental Costing:** The classification of environmental costs using the quality costing framework. Management system - Linking environmental costs to activities and outputs and their implication for decision making - The difficulties in measuring environmental costs and their impact on the external environment - The contribution of environmental costing to improved environmental and financial performance.

#### **UNIT-III**

**Purpose of Budgets :** The role of forecasts and plans in resource allocation, performance evaluation and control - The purposes of budgets, the budgeting process and conflicts that can arise - **Forecasting Techniques :** Time series analysis including moving totals and averages, treatment of seasonality, trend analysis using regression analysis and the application of these techniques in forecasting product and service volumes - **Budgets based on forecasts :** The budget setting process, limiting factors, the interaction between component budgets and the master budget. **Alternative approaches to Budgeting :** Alternative approaches to budget creation, including incremental approaches, zero-based budgeting and activity-based budgets. **Budgetary Control :** The use of budgets in planning and control e.g. rolling budgets and flexed budgets - The concepts of feedback and feed-forward control - Responsibility accounting and the link to controllable and uncontrollable costs - 'What if' analysis based on alternate projections of volumes, prices and cost structures - The evaluation of out-turn performance using variances based on 'fixed' and 'flexed' budgets.

#### **UNIT-IV**

**Relevant Costing :** Relevant cash flows and their use in short-term decision making - Consideration of the strategic implications of short-term decisions - Relevant costs and revenues in decision making and their relation to accounting concepts. Marginal and full cost recovery as bases for pricing decisions in the short and long-term - The application of relevant cost analysis to short-term decisions, including special selling price decisions, make or buy decisions, discontinuation decisions and further processing decisions. **Break-Even Analysis :** Multi-product break-even analysis, including break-even and profit/volume charts, contribution/sales ratio, margin of safety etc. - Simple product mix analysis in situations where there are limitations on product/service demand and one

other production constraint - **Linear Programming** : Linear programming for situations involving multiple constraints - Solution by graphical methods and simultaneous equations of two variable problems, and the meaning of 'optimal' solutions - The allocation of joint costs and decisions concerning process and product viability based on relevant costs and revenues.

#### **UNIT-V**

**Risk and Uncertainty** : The nature of risk and uncertainty - The effect of risk attitudes of individuals on decisions - Sensitivity analysis in decision modeling and the use of 'what if' analysis to identify variables that might have significant impacts on project outcomes - Assignment of probabilities to key variables in decision models - Analysis of probability distributions of project outcomes - Standard deviations - Expected value tables and the value of perfect and imperfect information - Decision trees for multi-stage decision problems - Maximin, maximax and minimax regret criteria - Payoff tables.

#### **TEXT BOOK**

CIMA P1, Management Accounting, Study Text - CIMA publishing

#### **REFERENCE BOOKS**

1. Charles W. L. Hill, Irwin, *International Business*, 3rd Edition, New Delhi : McGraw Hill.
2. Michael R. Czinkota, Iikka A. Ronkainen & Michael H Moffett, *International Business*, Cengage Learning.
3. Sundaram & Black, *International Business Environment, The Text and Cases*, New Delhi : Prentice Hall of India.

#### **JOURNALS:**

1. Financial Management, CIMA
2. Insight, e-magazine, CIMA
3. Velocity, CIMA
4. Thought leadership, CIMA
5. CGMA newsletter, CGMA

## **BBA (MA) –IV SEMESTER**

### **MBG352: BUSINESS ENGLISH CERTIFICATE**

#### **INTRODUCTION:**

The world may be getting smaller, but people still speak different languages. International trade and business needs a common language and as all are aware, that place has been taken by English language. However, the words of business are different from everyday use so it's not really something everyone picks up intuitively.

Business English Certificate (BEC) programme is one of the value added programmes offered by GITAM Institute of Management in collaboration with University of Cambridge & British Council. BEC is used by hundreds of employers, either as part of their staff development programme or as a qualification that they look for when recruiting staff. BEC is a globally recognized qualification and it enhances the job prospects and adds value to the CV of the student. BEC gives the opportunity to learn practical workplace English skills. Preparing for BEC improves one's confidence in using business English, particularly speaking. Many Universities internationally recognize BEC for business courses.

#### **OBJECTIVES**

1. To understand the nuances of Business English
2. To enhance the student's English speaking skills
3. To clearly understand the difference between business English and colloquial English
4. To achieve maximum proficiency in business English

#### **ACTIVITY STRUCTURE:**

BEC is offered at three levels namely, BEC Preliminary, BEC Vantage and BEC Higher, based on four skills - Reading, Writing, Listening and Speaking.

- BEC Preliminary is a lower intermediate level and is meant for candidates having limited confidence in their usage of English.
- BEC Vantage is at intermediate level and is suitable for candidates who have fluency in English.
- BEC Higher is an advanced level certificate and is for candidates who can use English very confidently in both professional and social situations.

The students would be evaluated based on their performance in various tests conducted.

The tests include:

- \_ Diagnostic test
- \_ Speaking test
- \_ Mock test conducted by the Institute
- \_ Test conducted by British Council.

Performance in BEC would be evaluated for 50 marks each. A certificate would be awarded to those students who clear the test conducted by the British Council.

## **BBA (MA) –IV SEMESTER**

### **MBG354: SOFT SKILLS**

#### **INTRODUCTION:**

Today's workforce comes from varied social and cultural backgrounds, with differing standards of behaviour. These may not always be in sync with the norms of the organization. The ability to deal with differences, multiculturalism and diversity is needed more than ever. It is important, for students who would be entering the corporate world for the first time, to inculcate behaviour that is appropriate for the workplace. The importance of personal grooming, business etiquette, verbal and non-verbal communication, telephone etiquette and general professional conduct, can never be undermined.

Soft Skills is now recognised as key to making businesses more profitable and better places to work. Increasingly, companies aren't just assessing their current staff and future recruits on their business skills. They are now assessing them on a whole host of soft skill competencies around how well they relate and communicate to others.

It has been found that soft skills can be developed and honed on an on-going basis through good training, insightful reading, observation, and of course, practice, practice, practice.

Students can focus on areas of self-improvement to help improve their behaviour, transform their professional image and create a positive impact in their careers. Greater awareness of grooming and etiquette will help one to develop poise and confidence. This will significantly impact the image that one has in any formal, professional and social situations

#### **OBJECTIVES**

1. To understand and enhance social skills
2. To help build greater confidence when interacting with people
3. To build on the ability to make a positive first impression
4. To help improve the overall appearance

#### **LEARNING OUTCOMES:**

On completion of this course, students should be able to:

1. Understand the strengths and weaknesses of oneself and
2. Gain confidence in participating in group discussion on current topics.

#### **ACTIVITY STRUCTURE**

Students would be focusing on the following major activities under this Course:

- a) Grooming & etiquette
- b) Introspection, self awareness and self introduction

c) CV writing

d) Facing interviews

Guidance on the above issues would be given by an Expert and Faculty would be guiding them through one-to-one interaction. Assessing them on their performance would be done by the Faculty.

The assessment would be for 50 marks.

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**SEMESTER – V**

S. No.	Course Code	Course Levels	Name of the Course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
1	MBH391	Foundation Compulsory	Social Project	-	-	-	50	-	50	1
2	MBH301	Core	Banking Theory and Practice	3	-	3	40	60	100	3
3	MBH303	Core	Project and Relationship Management	6	-	6	40	60	100	6
4	MBH305	Core	Advanced Financial Reporting	6	-	6	40	60	100	6
5	MBG341	Elective Open	Disaster Management	3	-	3	40	60	100	3
6	MBG343	Elective Open	Introduction to Psychology	3	-	3	40	60	100	3
7	MBH393	Core Skill Based	Semester End Viva Voce						50	1
	<b>Total</b>			<b>21</b>	<b>-</b>	<b>21</b>				<b>23</b>

**BBA (MA) –V SEMESTER**  
**MBH391: SOCIAL PROJECT**

**INTRODUCTION:**

Social project is aimed at creating awareness towards various socio-cultural problems in the society, on issues which could range from attitude towards women, disadvantaged population like rag pickers and destitute children and also towards the mentally challenged. This should be carried out under the guidance of a faculty. Social project shall be done during Fifth semester. Marks will be awarded by internal evaluation panel.

**OBJECTIVES:**

The objectives of this course are:

1. To enable the students to understand and analyze issues related to society.
2. The student has to identify a problem and analyze alternatives which would enable him/her to use those issues while making decisions.

**LEARNING OUTCOMES:**

On completion of this course, students should be able to:

1. Gain an understanding into social concerns
2. Gain an understanding of conducting surveys and analysing results

## **BBA (MA) – IV SEMESTER**

### **MBH301: BANKING THEORY & PRACTICE**

#### **INTRODUCTION:**

The significance of banking sector in India is continuously in upward direction for several decades. The sector is playing a role of a catalyst in development of three pillars of the economy i.e., agriculture, industry and services. The change process began with a passing of Banking Regulation Act, 1949. The Act was considered as a Land Mark in the history of commercial banking in India as it provided consolidation and regulation of banking system in India. Nationalization of 14 Banks in 1969 is another land mark. The Banks started playing a critical role in social development process and became a partner in Government's welfare schemes and policies. The third land mark in the development of Banking Sector in the country is the liberalization policies introduced by the Government of India in 1991. The course aims to equip the student with the historical background of Banking in India, growth of commercial Banks in India and the regulations of Indian Banks.

#### **OBJECTIVES:**

The objectives of this course are:

1. To make the student to know about the banking theory
2. To give the student adequate exposure to banking practice.

#### **LEARNING OUTCOMES:**

On completion of this course, students should be able to:

1. Acquire knowledge about theoretical aspects of banking and relationship between banker and customer
2. Learn about the practicalities of banking and the latest trends in banking.

#### **COURSE SYLLABUS**

##### **UNIT-I**

Introduction: Origin of banking – Definition- Banker and Customer - relationship – General and special types of customers – Types of customer – Types of deposits – Origin and growth of commercial Banks in India.

##### **UNIT-II**

Modes of Credit Delivery : Cash Credit – Loans – Overdrafts – Bills Finance – Pricing of loans – Types of Securities – Pledge, Hypothecation, Assignment, Lien and Mortgage.

### **UNIT-III**

Banking Practices: Obligations, Duties of a banker, Rights of banker, Clayton's Rule, guidelines for writing cheques, endorsements, Banking Ombudsman Scheme, 2006

### **UNIT-IV**

Banks' Financial Statements: Bank Liabilities – Bank Assets – Contingent Liabilities – Income Statement – CAMELS Ratings

### **UNIT-V**

Banking Innovations: **Banking** Services and Innovations – Product centric Innovations – Process centric Innovations – Marketing Innovations – Pricing Innovations - E-Payment Systems and Electronic Banking

### **TEXT BOOK:**

Padmalatha Suresh and Justin Paul (2013), *Management of Banking and Financial Services*, New Delhi: Pearson Education.

### **REFERENCE BOOKS:**

1. Shekhar & Shekhar (2010), *Banking Theory and Practice*, New Delhi: Vikas Publishing House.
2. P.K. Srivastav (2011), *Banking Theory and Practice*, New Delhi: Vikas Publishing House.
3. Sundaram & P.N. Varshney (2010), *Banking Theory, Law and Practice*, New Delhi: S.Chand & Co.

### **JOURNALS:**

1. GITAM Journal of Management, Visakhapatnam.
2. The journal of Banking Studies, Mumbai.

### 3. BBA(MA) –V SEMESTER

#### MBH303: PROJECT AND RELATIONSHIP MANAGEMENT

##### INTRODUCTION:

This paper emphasizes on a holistic, integrated approach to managing organisations, from external and internal perspectives.

##### OBJECTIVES:

The objectives of this course are:

1. Understanding the concept of strategy and how organisational strategy can be implemented through people, projects, processes and relationships.
2. Providing the basis for developing further insights into how to formulate and implement organisational strategy

##### LEARNING OUTCOMES:

On completion of this course, students should be able to:

1. Discuss developments in strategic management
2. Discuss the concepts associated with managing through people.
3. Discuss management tools and techniques in managing organisational relationships.
4. Advise on important elements in the change process

##### COURSE SYLLABUS

###### UNIT-I

**Strategy and Strategy Development** : Defining strategy and strategic management - Core areas of strategic management - Levels of strategy within organisations - Stages in the rational approach to strategy developments - Intended, emergent, logical incrementalism, and political approaches – Resource based view: resources and competencies, internal value and dynamic capabilities - Strategy development in different contexts, e.g. SMEs, public sector, not-for-profit. - Strategy and structure - The concept of competitive advantage, Generic competitive strategies, Value, rarity, inimitability, non-substitutability as bases of competitive advantage, Achieving sustainable competitive advantage. **Competitive Environment** : The macro and micro environments - LoNGPEST analysis and its derivatives – Globalisation - Country and political risk factors - Emerging markets - Porter's diamond and its use for assessing the competitive advantage of nations - Porter's Five forces model and its use for analyzing the external environment - Key concepts in competitor analysis - The role of competitor analysis - Approaches to collecting competitor information - Sources, types and quality of competitor data - Analysing and interpreting competitor data - The application of Big Data to competitor analysis.

## UNIT-II

**Leadership and Management:** Fundamental and contemporary concepts in management - The concepts of power, authority, delegation and empowerment - Different approaches to leadership, including personality/traits, style, contingency/situation, transactional/transformational, distributive. - Leadership in different contexts - **HRM approach for Management and Control of Individual Performance :** HR policies and procedures - Different approaches to employee performance appraisals - The contribution of coaching and mentoring in enhancing individual and organisational performance - Equality and diversity practices, Disciplinary and grievance procedures in resolving poor performance - Dismissal and redundancy - Employer and employee responsibilities in managing the work environment (e.g. health and safety) - **Behavioural Aspects of Management Control :** Theories of behavioural aspects of control - Performance management and measurement frameworks, e.g. - target setting, management by objectives, the Balanced Scorecard (BSC) - Trust and control.

## UNIT-III

**Organisational Culture: Explaining** the concept and importance of culture - Levels of culture - Influences on culture - Analysing organisational culture - the cultural web framework - Models for categorising culture - National cultures and managing in different cultures. **Organisational Relationships :** Building effective and high-performing teams - Leading and managing teams - Factors associated with effective team work - Motivating team members - Resolving problems and conflict in teams - Management of relationships between the finance function and other parts of the organisation (internal) - The concept of the Chartered Management Accountant as a business partner in creating value - Transaction cost theory in the context of shared service centres and outsourcing, including contractual relationship, SLAs (service level agreements), bounded rationality and co-creation with customers - Management of relationships with professional advisors (external) e.g. accounting, tax and legal, auditors and financial stakeholders such as shareholders and other investors to meet organisational objectives and governance responsibilities.

## UNIT-IV

**Managing Organisational Relationships :** The communication process, types of communication tools and their use, ways of managing communication problems - The importance of effective communication skills for the Chartered Management Accountant - The importance of non-verbal communication and feedback - Developing effective strategies for influence/persuasion/negotiation - The process of negotiation - Negotiation skills. **Managing Conflicts :** The sources and causes of conflict in organizations - The different forms and types of conflict - Strategies for managing conflict to ensure working relationships are productive and effective - **Organisational Change Management :** Types of change - External and internal triggers for change - Stage model of change management - Principles of change management - Problem identification as a precursor to change - Reasons for resistance to change - Approaches to managing resistance to change.

## UNIT-V

**Project Management :** Definition of project attributes - Time, cost and quality project objectives - The purpose and activities associated with the key stages in the project lifecycle - Examples of the role of project management methodologies in project control

(e.g. PRINCE2, PMI) - Key tools for project management, including work breakdown schedule (WBS), Gantt Charts, and Network analysis - Managing project risk - PERT charts - Scenario planning and buffering - The contribution of project management software - Project structures, including matrix structure and their impact on project achievement - The role and attributes of an effective project manager - The role of the Chartered Management Accountant in projects - The role of other key players in a project - Managing key project stakeholders - The lifecycle of project teams - Leading and motivating project teams.

**TEXT BOOK:**

*CIMA E2 Project and Relationship Management Study Text* - CIMA publishing

**REFERENCES**

1. *Fact or fiction?* The independent business partner
2. C. Thomas L. Wheelen and J. David Hunger (2011), *Concepts in Strategic Management and Business Policy*, New Delhi :, Pearson.
3. Barry J. Witcher& Vin Sum Chau (2010), *Strategic Management Principles & Practice*, UK : Cengage Learning

**JOURNALS:**

1. Financial Management, CIMA
2. Insight, e-magazine, CIMA
3. Velocity, CIMA
4. Thought leadership, CIMA
5. CGMA newsletter, CGMA

## BBA (MA) –V SEMESTER

### MBH305: ADVANCED FINANCIAL REPORTING

#### INTRODUCTION:

This paper covers how to effectively source the long-term finance required to fund their operations of organisations, particularly their capital investments. Also it covers how to analyse the financial performance and position of the organisation over time and in comparison with others.

#### OBJECTIVES:

The objectives of this course are:

1. Understanding the complex aspects in financial reporting of group accounting.
2. Analyzing the rules governing the recognition and measurement of various elements of the financial statements.
3. Analyzing financial statements to provide insights about the financial performance

#### LEARNING OUTCOMES:

On completion of this course, students should be able to:

1. Discuss types and sources of long-term finance for an incorporated entity.
2. Produce consolidated primary financial statements, incorporating accounting transactions and adjustments, in accordance with relevant international accounting standards, in an ethical manner.
3. Demonstrate the impact on the preparation of the consolidated financial statements of certain complex group scenarios.
4. Discuss the need for and nature of disclosure of transactions between related parties.
5. Evaluate the financial performance, financial position and financial adaptability of an incorporated entity.

#### COURSE SYLLABUS

##### UNIT-I

**Long-Term Sources of Finance:** Characteristics of ordinary and preference shares and different types of long-term debt - Operation of the stock and bond markets - Share and bond issues - Role of advisors - **Cost of Capital:** Cost of equity using the dividend valuation model, with and without growth in dividends - Post-tax cost of bank borrowings - Yield to maturity of bonds and post-tax cost of bonds - Post-tax cost of convertible bonds up to and including conversion - WACC and its use.



## **UNIT-II**

**Financial Statements for a Group of Entities :** Production of: consolidated statement of comprehensive income, consolidated statement of financial position, consolidated statement of changes in equity, consolidated statement of cash flows including the adoption of both full consolidation and the principles of equity accounting, in accordance with the provisions of IAS , IAS 27, IAS 28, IFRS 3, IFRS 10 and IFRS 11 - The need for and nature of disclosure of interests in other entities, in accordance with IFRS12.

## **UNIT-III**

**International Accounting Standards :** The need for nature of disclosure of contingent assets and liabilities, in accordance with IAS37 - Recognition and measurement of: revenue in accordance with IAS 18 and the provisions of the framework, operating and finance leases in accordance with IAS 17, financial instruments, in accordance with IAS32 and IAS 39 (excluding hedge accounting), provisions in accordance with IAS 37, share-based payments in accordance with IFRS 2, provision for deferred taxation, in accordance with IAS 12 - Ethics in financial reporting.

## **UNIT-IV**

**Financial Statements for a Group of Entities in complex group scenarios :** Additional acquisition in the period resulting in a simple investment becoming a controlling interest, in accordance with the provisions of IFRS 3 - Calculations of the gain/ loss on the disposal of a controlling interest in a subsidiary in the year, in accordance with the provisions of IFRS 3 - Adjustments to parent's equity resulting from acquiring or disposing of shares in a subsidiary, in accordance with the provisions of IFRS 3 - Provisions of IAS 21 in respect of consolidating a foreign subsidiary and the calculation of the foreign exchange gains and losses in the period - Impact of indirect effective holdings on the preparation of group financial statements - The need for and nature of disclosure of related party transaction, in accordance with IAS 2 - Calculate basic and diluted earnings per share in accordance with IAS 33.

## **UNIT-V**

**Ratio Analysis: Ratios** for profitability, performance, efficiency, activity, liquidity and gearing - Interpretation of the primary financial statements and any additional information provided - Action that could be realistically taken by the entity's management to improve financial performance and strengthen financial position taken into account ethical considerations and internal and external constraints - Inter-segment comparisons - International comparisons.

## **TEXT BOOK**

*CIMA F2 Advanced Financial Reporting Study Text* - CIMA publishing

## **JOURNALS:**

1. Financial Management, CIMA
2. Insight, e-magazine, CIMA
3. Velocity, CIMA
4. Thought leadership, CIMA
5. CGMA newsletter, CGMA

## **BBA (MA) –V SEMESTER**

### **MBH341: DISASTER MANAGEMENT**

#### **INTRODUCTION:**

This course is being introduced at the UG level to enable students and citizens to recognize the increasing vulnerability of the planet in general and India in particular to disasters. This, it is expected would create a basis to work towards preparedness and also help us develop a culture of safety and prevention. The adoption of a disaster risk reduction perspective in the teaching of the course would be useful. While disasters are generally seen as an outcome of catastrophic natural events, the idea of pre-existing vulnerabilities is equally important. These need to be understood and addressed if disaster impacts are to be minimized.

#### **OBJECTIVES:**

The objectives of this course are:

1. To provide students an exposure to disasters, their significance and types.
2. To ensure that students begin to understand the relationship between vulnerability, disasters, disaster prevention and risk reduction
3. To gain a preliminary understanding of approaches of Disaster Risk Reduction (DRR)
4. To enhance awareness of institutional processes in the country
5. To develop rudimentary ability to respond to their surroundings with potential disaster response in areas where they live, with due sensitivity

#### **LEARNING OUTCOMES:**

On completion of this course, students should be able to:

1. Look at disaster management issues from both- a theoretical perspective as well as from a practical standpoint.
2. Understand and explore avenues of reducing disaster risks and work towards preparedness.

#### **COURSE SYLLABUS**

##### **UNIT I:**

**Introduction to Disasters:** Concepts, and definitions (Disaster, Hazard, Vulnerability, Resilience, Risks)

##### **UNIT II:**

**Disasters:** Classification, Causes, Impacts (including social, economic, political, environmental, health, psychosocial, etc. ) Differential impacts- in terms of caste, class,

gender, age, location, disability Global trends in disasters-urban disasters, pandemics, complex emergencies, Climate change

### **UNIT III:**

**Approaches to Disaster Risk reduction:** Disaster cycle its analysis, Phases, Culture of safety, prevention, mitigation and preparedness community based DRR, Structural-nonstructural measures, roles and responsibilities of- community, Panchayati Raj Institutions/Urban Local Bodies (PRIs/ULBs), states, Centre, and other stake-holders.

### **UNIT IV:**

**Inter-relationship between Disasters and Development:** Factors affecting Vulnerabilities, differential impacts, impact of Development projects such as dams, embankments, changes in Land-use etc. Climate Change Adaptation. Relevance of indigenous knowledge, appropriate technology and local resources

### **UNIT V:**

**Hazard and Vulnerability profile of India :** Components of Disaster Relief: Water, Food, Sanitation, Shelter, Health, Waste Management Institutional arrangements (Mitigation, Response and Preparedness, DM Act and Policy, Other related policies, plans, programmes and legislation)

### **UNIT VI:**

**Project Work:** (Field Work, Case Studies)

The project /fieldwork is meant for students to understand vulnerabilities and to work on reducing disaster risks and to build a culture of safety. Projects must be conceived creatively based on the geographic location and hazard profile of the region where the college is located.

### **TEXT BOOK:**

R.B. Singh (2006), *Disaster Management*, New Delhi : Rawat Publication.

### **REFERENCE BOOKS:**

1. H.K. Gupta (2006), *Disaster Management*, Hyderabad : Universities Press.
2. R.K. Bhandari(2014), *Disaster education and Management*, New Delhi : Springer India.
3. M.C. Gupta (2005), *Manuals on Natural Disaster management in India*, New Delhi : National Centre for Disaster Management.

### **JOURNALS:**

1. GITAM Journal of Management, GITAM University, Visakhapatnam
2. ICFAI Environmental Law, Hyderabad
3. Insurance Times, New Delhi

## **BBA (MA) –V SEMESTER**

### **MBH343: INTRODUCTION TO PSYCHOLOGY**

#### **INTRODUCTION:**

Effective management predominantly involves managing people. People are at the forefront of all realms of management and human performance is determined by behavioral factors. The objective of this course is to

#### **OBJECTIVES:**

The objectives of this course are:

1. Enabling the student to understand the fundamental concepts of human behavior.

#### **LEARNING OUTCOMES:**

On completion of this course, students should be able to:

1. Identify psychological phenomena in day-to-day functioning
2. Develop an insight into the behavior and the causes of behavior of the self

#### **COURSE SYLLABUS**

##### **UNIT I:**

**Perception:** Nature; Perceptual Organization; Perceptual Constancy; Illusions; Perception of Movement; Role of Motivation and Learning in Perception.

##### **UNIT II:**

**Learning and Memory:** Classical Conditioning; Operant Conditioning; Observational Learning; Human Memory; Memory Distortion and Construction.

##### **UNIT III:**

**Thinking and Language:** Problem-Solving - Functional Fixedness; Language: its basic nature and acquisition.

##### **UNIT IV:**

**Intelligence:** Nature; Measuring Intelligence – Meaning and measurement of IQ – The Wechsler Scales.

##### **UNIT V:**

**Personality:** Nature; Approaches – Freud's Psychoanalytic Approach – Humanistic Theories – Roger's Self Theory – Maslow's Hierarchy of Needs - Trait and Type Approaches; Measuring Personality.

#### **TEXTBOOK**

Baron, R. A. (2006). Psychology. 5th Edition. New Delhi: Prentice Hall of India.

## REFERENCE BOOKS

1. Morgan, C.T., King, R.A., Weisz, J.R. & Schopler, J. (1993). Introduction to Psychology. 7th Edition. New Delhi: Tata McGraw-Hill.
2. Parameswaran, E.G. & Beena, C. (2002). An Invitation to Psychology. New Delhi: Neelkamal.

## JOURNALS

1. Psychological Studies
2. Journal of Indian Academy of Applied Psychology

BBA Management Accounting GIM GITAM University  
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## SEMESTER – VI

S. No.	Course Code	Course Levels	Name of the course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
1	MBH302	Foundation Compulsory	Income Tax Law and Practice	3	-	3	40	60	100	3
2	MBG302	Foundation Compulsory	Entrepreneurship	3	-	3	40	60	100	3
3	MBH304	Core	Advanced Management Accounting - I	4	2	6	40	60	100	6
4	MBH306	Core	Advanced Management Accounting - II	4	2	6	40	60	100	6
5	MBH308	Core	Case Study Analysis	4	-	4	100	-	100	4
6	MBH392	Core Skill Based	Semester End Viva Voce						50	1
7	MBG342- MBG354	Foundation Elective	Professional Competency Development Courses							5
<b>Total</b>				<b>16</b>	<b>4</b>	<b>22</b>				<b>28</b>

### List of Professional Competency Development Courses

S. No.	Course Code	Course Levels	Name of the course	Credits
1	MBG342	Foundation Elective Skill Based	Out-Bound Training	1
2	MBG344	Foundation Elective Value Based	Book Review	1
3	MBG346	Foundation Elective Value Based	Introduction to Gandhian Thoughts	1
4	MBG348	Foundation Elective Skill Based	Public Speaking	1
5	MBG350	Foundation Elective Value Based	Yoga and Meditation	1
6	MBG352	Foundation Elective Skill Based	Business English Certificate (BEC)	1
7	MBG354	Foundation Elective Skill Based	Soft Skills	1
				7

## **BBA (MA) –VI SEMESTER**

### **MBH302: INCOME TAX LAW AND PRACTICE**

#### **INTRODUCTION:**

The subject of Tax Laws is inherently complicated and is subjected to constant refinement through new primary legislations, rules and regulations made thereunder and court decisions on specific legal issues. It therefore becomes necessary for every student to constantly update himself/herself with the various changes made as well as judicial pronouncements rendered from time to time

#### **OBJECTIVES:**

The objectives of this course are:

1. To enable the students to understand the Indian Income Tax
2. To enable them to grasp the practice of Indian Income Tax Act.

#### **LEARNING OUTCOMES:**

On completion of this course, students should be able to:

1. Understand the concepts of Indian Income Tax.
2. Compute income tax from various sources.

#### **COURSE SYLLABUS**

##### **UNIT-I**

Income Tax, Act, 1961, Basic Concepts, Incidence of Tax, Residential Status , Incomes Exempted for Tax.

##### **UNIT-II**

Computation of Income from Salaries and House Property, Computation of Allowance & Perquisites , Computation of Gross Salary , Calculation of Tax Rebate , Computation of Income from House Property , Allowable Deductions.

##### **UNIT-III**

Computation Income from, Profits or Gains from Business or Profession, Allowable Deductions.

##### **UNIT-IV**

Computation of Income from Capital Gains and Other Sources, Allowable Exemptions, Computation of Income from Other Sources, Allowable Exemptions.

##### **UNIT-V**

Computation of Total Income, Deductions from Gross Total Income , Set off and Carry forward of Losses , Assessment of Individuals , Computation of Tax Liability , Income Tax Authorities.

**TEXT BOOK:**

Gaur and Narang (Latest Edition), *Income Tax Law and Practice*, New Delhi: Kalyani Publishers.

**REFERENCE BOOKS:**

1. Dinkar Pagare (Latest Edition), *Law and Practice of Income Tax*, New Delhi: Sultan Chand and Sons.
2. Gaur and Narang (Latest Edition), *Law and Practice of Income Tax*, New Delhi: Kalyani Publishers.
3. H.C. Mehrotha (Latest Edition), *Income Tax Law and Accounts*, Agra Sahitya Bhavan.
4. V.K. Singhaniya (Latest Edition), *Students Guide to Income Tax*, New Delhi: Tax Man Series.

**JOURNALS:**

1. Economic and Political Weekly, Mumbai.
2. GITAM Journal of Management, Visakhapatnam.
3. Taxmann Journal.



## **BBA (MA) –VI SEMESTER**

### **MBG302: ENTREPRENEURSHIP**

#### **INTRODUCTION:**

Entrepreneurship is an essential element for economic progress as it manifests its fundamental importance in different ways: a) by identifying, assessing and exploiting business opportunities; b) by creating new firms and/or renewing existing ones by making them more dynamic; and c) by driving the economy forward – through innovation, competence, job creation- and by generally improving the well being of society.

#### **OBJECTIVES:**

The objectives of this course are:

1. Understanding the challenges and potential of Entrepreneurship which is significant and quite relevant in the context of the recent socio-economic structural changes.
2. To develop entrepreneurial behaviour among students. It has recently been claimed that if the managers and businessmen of many of own firms were to adopt entrepreneurial behaviour when developing their strategies, firms would be facing a much brighter future for small Business than otherwise

#### **LEARNING OUTCOMES:**

On completion of this course, students should be able to:

1. Understand the relevance of entrepreneurship as a means of management practice in the context of a fast changing organizational structure in a global environment.
2. Identify and develop opportunities for an entrepreneur in an uncertain and inflexible environment and ways and means to minimize the external threats.

#### **COURSE SYLLABUS**

##### **UNIT - I**

Introduction - meaning of entrepreneurship, evolution of entrepreneurship; Theories of Entrepreneurship; Entrepreneurship and the environment, entrepreneurial mindset, motivation for entrepreneurship; Corporate Entrepreneurship.

##### **UNIT - II**

Sources for innovative ideas, opportunity identification, setting-up new ventures, acquiring existing business, franchising, legal aspects, developing a business model.

##### **UNIT - III**

Elements of business plan, developing Marketing Plan, sources of finance, growth plans.

#### **UNIT - IV**

Family businesses- their importance, types and responsibilities. success, pitfalls and strategies, succession planning.

#### **UNIT - V**

Social Entrepreneurship, introduction, definition, importance, significance of social entrepreneurs, Scaling and live examples of social entrepreneurs.

#### **TEXT BOOK :**

Donald F. Kuratko(2012), *Entrepreneurship: Theory, Process, Practice* 9<sup>th</sup> Edition, New Delhi: Cengage Learning.

#### **REFERENCE BOOKS :**

1. Bill Bolton, John Thompson (2013), *Entrepreneurs: Talent, Temperament and Opportunity*, Routledge 3rd Ed.
2. Arya Kumar (2012), *Entrepreneurship: Creating and Leading an Entrepreneurial Organization*, New Delhi: Pearson Publications.
3. S.Anil Kumar & S.C Purnima (2009), *Entrepreneurship Development*, New Delhi: New Age Publishers.

#### **JOURNALS :**

1. Entrepreneurship Theory and Practice
2. International Journal of Entrepreneurial Behaviour and Research
3. International Journal of Small Business Management
4. International Journal of Entrepreneurship and Innovation Management

**BBA (MA) –V SEMESTER**  
**MBH304: ADVANCED MANAGEMENT ACCOUNTING - I**

**INTRODUCTION:**

Focusing primarily on the long term, this paper builds on the insights about costs and their drivers to provide the competencies needed to analyse, plan and manage costs to support the implementation of the organisation's strategy

**OBJECTIVES:**

The objectives of this course are:

1. Understanding how to manage and control the performance of various units of the organisation in line with both short-term budgets and long-term strategy
2. Understanding investment decision making and the risks associated with such decisions.
3. providing the basis for developing deeper understanding of various types of risk affecting the strategy and operations of organisations

**LEARNING OUTCOMES:**

On completion of this course, students should be able to:

1. Evaluate techniques for analysing and managing costs for competitive advantage.
2. Discuss decision making in responsibility centres.
3. Evaluate issues arising from the division of the organisation into responsibility centres.

**COURSE SYLLABUS**

**UNIT-I**

**Activity Based Management :** Activity-based costing to derive 'long-run' costs appropriate for use in decision making - Activity-based management and its use in improving the efficiency of repetitive overhead activities - Direct and activity based cost methods in tracing costs to 'cost objects', such as customers or distribution channels, and the comparison of such costs with appropriate revenues to establish 'tiered' contribution levels, as in the activity-based cost hierarchy - Direct customer profitability and distribution channel profitability.

**UNIT-II**

**Total Quality Management Techniques :** The impacts of just-in-time (JIT) production, the theory of constraints and total quality management on efficiency, inventory and cost - The benefits of JIT production, total quality management and theory of constraints and the implications of these methods for decision making in the contemporary manufacturing environment - Kaizen costing, continuous improvement and cost of quality reporting - Process re-engineering and the elimination of non-value adding activities and reduction of activity costs.

### UNIT-III

**Techniques for enhancing long term Profits :** Target costing and the determination of target costs from target prices - Value analysis and quality function deployment - The Value Chain and the management of contribution/profit generated throughout the chain - Life cycle costing and its implications for marketing strategies. **Learning Curves :** Learning curves and their use in predicting product/service costs, including derivation of the learning rate and the learning index.

### UNIT-IV

**Decision Making in Responsibility Centres :** Relevant cost information for cost centre managers: controllable and uncontrollable costs and budget flexing - Relevant revenue and cost information for profit and investment centre managers: cost variability, attributable costs, controllable costs and identification of appropriate measures of profit centre 'contribution' - Alternative measures of performance for responsibility centres - Performance reports: recognising issues of controllable/uncontrollable costs, variable/fixed costs and tracing revenues and costs to particular cost objects. **Performance Measures and Budgets for Control :** Key metrics for the assessment of financial consequences including profitability, liquidity and asset turnover ratios, return on investment, residual income and economic value - Benchmarking - Analysis of reporting by dimension (e.g. segment, product, channel) - Non-financial performance indicators, Balanced Scorecards (BSC) -

### UNIT-V

**Behavioural aspects of Budgeting :** Behavioural issues in budgeting: participation in budgeting and its possible beneficial consequences for ownership and motivation; participation in budgeting and its possible adverse consequences for 'budget padding' and manipulation; setting budget targets for motivation; implications of setting standard costs etc. - Criticisms of budgeting and the arguments for and against 'beyond budgeting'. **Behavioural Consequences of Performance Measurement :** The behavioural consequences of performance management and control in responsibility centres - The behavioural consequences arising from divisional structures: internal competition and internal trading.

### TEXT BOOK

*CIMA P2 Advanced Management Accounting Study Text* - CIMA publishing

### ADDITIONAL READING

1. *Fact or fiction?* The independent business partner
2. C. Thomas L. Wheelen and J. David Hunger (2011), *Concepts in Strategic Management and Business Policy*, New Delhi :, Pearson.
3. Barry J. Witcher & Vin Sum Chau (2010), *Strategic Management Principles & Practice*, UK : Cengage Learning

### JOURNALS:

1. Financial Management, CIMA
2. Insight, e-magazine, CIMA
3. Velocity, CIMA
4. Thought leadership, CIMA

**BBA (MA) –V SEMESTER**  
**MBH306: ADVANCED MANAGEMENT ACCOUNTING -II**

**INTRODUCTION:**

Focusing primarily on the long term, this paper builds on the insights about costs and their drivers to provide the competencies needed to analyse, plan and manage costs to support the implementation of the organisation's strategy.

**OBJECTIVES:**

The objectives of this course are:

1. Understanding how to manage and control the performance of various units of the organisation in line with both short-term budgets and long-term strategy
2. Understanding investment decision making and the risks associated with such decisions.
3. Providing the basis for developing deeper understanding of various types of risk affecting the strategy and operations of organizations.

**LEARNING OUTCOMES:**

On completion of this course, students should be able to:

1. Evaluate information to support project appraisal.
2. Analyze information to assess its impact on long-term decisions.
3. Discuss management's responsibilities with regard to risk.

**COURSE SYLLABUS**

**UNIT-I**

**Transfer Pricing:** The theory of transfer pricing, including perfect, imperfect and no market for the intermediate good - Negotiated, market, cost-plus and variable cost-based transfer prices. Dual transfer prices and lump sum payments as means of addressing some of the issues that arise - The motivation of divisional management - Divisional and group profitability - The autonomy of individual divisions.

**UNIT-II**

**Long Term Decision Making :** Relevant cash flows taking account of tax, inflation and other factors, and the use of perpetuities to derive 'final' project value where appropriate - The identification and integration of non-financial factors in long-term decisions - The process of investment decision making, including origination of proposals, creation of capital budgets, go/no go decisions on individual projects (where judgments on qualitative issues interact with financial analysis) - Discounting, including the use of annuities in comparing projects with unequal lives and the profitability index in capital rationing situations –

### UNIT -III

**Capital investment real options** (i.e. to make follow-on investment, abandon or wait) - The strengths and weaknesses of: payback, discounted payback, accounting rate of return (ARR), net present value (NPV), internal rate of return (IRR) and modified internal rate of return (based on a project's terminal value) - Prioritisation of projects that are mutually exclusive, and/or are subject to single-period capital rationing, and/or have unequal lives.

### UNIT-IV

**Pricing Strategies:** Pricing decisions for profit maximising in imperfect markets - Pricing strategies and the financial consequences of market skimming, premium pricing, penetration pricing, loss leaders, product bundling/optional extras and product differentiation to appeal to different market segments. **Sensitivity Analysis :** Sensitivity analysis to identify the input variables that most affect the chosen measure of project worth (payback, ARR, NPV or IRR).

### UNIT-V

**Risk and Uncertainty :** Quantification of risk - Probabilistic models and interpretation of distribution of project outcomes - Decision trees - Bayes Theorem - Decision making in conditions of uncertainty - **Risk Management :** Upside and downside risk - The TARA framework – transfer, avoid, reduce, accept - Business risks - Ethical implications and the public interest - Costs and benefits associated with investing in information systems - Big Data.

### TEXT BOOK

*CIMA P2 Advanced Management Accounting Study Text* - CIMA publishing

### ADDITIONAL READING

4. *Fact or fiction?* The independent business partner
5. C. Thomas L. Wheelen and J. David Hunger (2011), *Concepts in Strategic Management and Business Policy*, New Delhi :, Pearson.
6. Barry J. Witcher & Vin Sum Chau (2010), *Strategic Management Principles & Practice*, UK : Cengage Learning

### JOURNALS:

5. Financial Management, CIMA
6. Insight, e-magazine, CIMA
7. Velocity, CIMA
8. Thought leadership, CIMA
9. CGMA newsletter, CGMA



