



FACULTY OF COMMERCE AND MANAGEMENT

R-2026 Scheme

**SCHEME OF
TEACHING & EVALUATION
OF
BACHELOR OF BUSINESS ADMINISTRATION
IN BUSINESS ANALYTICS
I & II SEMESTER**



VISION

- To develop an ethical and competent global workforce with an inquisitive mind.

MISSION

- To equip the students with professional skills, ethical values and competency.
- To offer state-of-the-art programs by collaborating with industry, academia and society.
- To undertake collaborative & interdisciplinary research for overall development.
- To develop leaders and entrepreneurs for the real and sustainable world



VALUES



EQUITY

The University will ensure the education imparted will be fair and impartial.



EMPATHY

The University will imbibe a culture to understand and share the feelings of another.



EXCELLENCE

The University in its true spirit will deliver quality education and chase perfection.



EXPEDITIOUS

The University will carry out the day-to-day work with speed and efficiency and adapt quickly to the changes.



ETHICS

The University will govern and instill stakeholders with moral principles.



Program Outcomes

- **PO-1:** Apply knowledge of Management theories and practices to solve business problems.
- **PO-2:** Foster analytical and critical thinking abilities for data-based decision-making.
- **PO-3:** Ability to develop value-based leadership ability.
- **PO-4:** Ability to understand, analyse and communicate global, economic, legal and ethical aspects of business.
- **PO-5:** Ability to lead themselves and others in the achievement of Organisational goals, contributing effectively to a team environment.



Regulations R-2026
(Courses for 1st Year BBA Programme)
Course Structure Induction Programme

SN	Course Category	COURSE CODE	Course Title	L	T	P	SL	Marks	Credit
1	Binary Graded Course	26IND001	Orientation Programme (B)	Three-Days Programme				100	1
		Total						100	1

PRE-SEMESTER

Pre- Semester													
S N	Course	Course Code	Course Title	TD & QPSB	Credit Distribution				Assessment				Credit
					L	T	P	SL	EH	FA	SA	Total Marks	
1	BSC	26FA002	Foundational Accounting	FA	1	1	0	2	2.5	70	30	100	2
2	H&S	26ENG003	Foundational English	H & S	0	0	1	1	-	100	-	100	1
3	ESC	26CLP004	Computing & Life Skills	Any Dept.	0	0	1	1	-	100	-	100	1
4	H&S	26UHV005	Universal Human Values (B)	H & S	0	1	0	1	-	100	-	100	1
5	SEC	26MWP006	Mental Health & Wellbeing (B)	H & S	0	1	0	1	-	100	-	100	1
Total Marks												500	6

	Abbreviations
BBA	Bachelor of Business Administration
TD	Teaching Department
QPSB	Question Paper Setting Board
FA	Formative Assessment
SA	Summative Assessment
EH	Examination in Hours

Credit Definition:

Structure of Four Credit Course: Lecture (L), Tutorial (T) and Practice (P) are L: T:P is 2:1:1 and
 One Tutorial session = Two hours, One Practice session = Two hours
 Two hours of Tutorial / Practice per week = 1Credit



Bachelor of Business Administration in Business Analytics

I Semester

Sl.No	Course	Course Code	Course Title	Credit Distribution			Assessment				Credits
				L	T	P	EH	FA	SA	Total	
1	BBA	26BBA110	Principles of Management	2	1	1	2.5	70	30	100	4
2	BBA	26BBA120	Financial Accounting	2	1	1	2.5	70	30	100	4
3	BBA	26BBA130	Business Mathematics	2	1	1	2.5	70	30	100	4
4	BBA	26BBA140	Managerial Economics	2	0	1	2.5	70	30	100	3
5	BBA	26BBA150	Communication Skills for Managers	2	0	1	2.5	70	30	100	3
6	BBA	26DCO170	Health, wellness, and Yoga	0	0	1	1.5	100	-	100	2
Total Marks										600	20



Bachelor of Business Administration in Business Analytics

II Semester

Sl.No	Course	Course Code	Course Title	Credit Distribution			Assessment			Total	Credits
				L	T	P	EH	FA	SA		
1	BBA	26BBA210	Organizational Behaviour	2	1	1	2.5	70	30	100	4
2	BBA	26BBA220	Cost Accounting	2	1	1	2.5	70	30	100	4
3	BBA	26BBA230	Research Methodology	2	1	1	2.5	70	30	100	4
4	BBA	26BBA240	Business Law	2	0	1	2.5	70	30	100	3
4	BBA	26BBA250	Entrepreneurship Development	2	0	1	2.5	70	30	100	3
5	BBA	26BBA260	Environmental Studies & Human Rights	1	1	0	1.5	70	30	100	2
Total Marks										600	20



Assessment methodology:

Assessment			Formative		Summative		
Marks			140		60		
Scaled down			70		30		
Formative assessment	FA-1	Unit-1 T1	Group/Individual	Evaluation	Marks	Total marks	Timeline
			Group	Attendance	6	20	At the end of the 3 rd week
			Individual	Presentation	7		
			Individual	Viva-voce	7		
		Unit-2 T2	Group	Attendance	6	20	At the end of the 6 th week
			Individual	Presentation	7		
			Individual	Viva-voce	7		
		Unit-3 T3	Group	Attendance	6	20	At the end of the 9 th week
			Individual	Presentation	7		
			Individual	Viva-voce	7		
		Unit-4 T4	Group	Attendance	6	20	At the end of the 12 th week
			Individual	Presentation	7		
			Individual	Viva-voce	7		
		Unit-5 T5	Group	Attendance	6	20	At the end of the 15 th week
	Individual		Presentation	7			
	Individual		Viva-voce	7			
Total marks					100		
FA-	Attendance					10	
Continuous Improvement Assessment (CiE)							
	T6	CiE-1		15 marks	15	At the end of 6 th week	
	T7	CiE-2		15 marks	15	At the end of 10 th week	
Total marks					30		
Summative Assessment		A paper carrying 60 marks for a duration of 2 ½ hours is taken				At the end of 16th week	



Induction Programme

Course Code	26IND001
Teaching Hours/Week (L:T:P)	NA
Total Hours of Pedagogy (L:T:P)	3 Days
Credits	1
Course Learning Objectives (CLOs) After completing this course, students will be able to: CLO 1: Know the organizational structure, governance, key authorities, and administrative committees of Kishkinda University. CLO 2: Know the R-2026 regulations of the BBA programme, including credit systems, assessment methods, relative grading, and SGPA/CGPA calculations. CLO 3: Know various state and national scholarship-related web portals, and resolve common issues such as Aadhaar name mismatch. CLO 4: Know the usage policies and facilities available in the library, sports, and transport systems of the university. CLO 5: Know the rules of discipline, civic responsibilities, anti-ragging norms, and the role of the Dean of Student Affairs in maintaining campus order.	
Module 1: Introduction to Kishkinda University TEHRD Trust, Trustees, Institutions run by Trust, Kishkinda State Private University, Chancellor, Pro-chancellor, Vice Chancellor, Registrar, Registrar Evaluation, Finance Officer, Faculties and Deans of various faculties, Departments & Chairpersons of the Various Departments, Professors, Associate Professors, Assistant Professors. Library, Sports. Different Committees of the University.	
Module 2: Introduction to Regulations of BBAProgrammes (R-2026) Definition of credit, different types of credits, Total number of credits for BBAProgramme, Credits to earn Minor Degree, Lecture/ Tutorial/ Practice (LTP), Self Learning(S), Formative Assessment, Summative Assessment, Relative grading, Grades, SGPA, CGPA calculation.	
Module 3: Scholarships State scholarship BBA programmes & Portal (SSP), National scholarship BBA programmes & portal (NSP), Name mismatch in Aadhaar & 10 th Marks card, Private scholarships, Community based scholarships. Scholarship Office & Office Staff, Creation of student APAAR ID/ ABC ID for NAD.	
Module 4: Library, Sports & Transport Library: Librarian, Library usage policy, collection of books/ volumes, e-resources, magazines, newspapers & journals. Sports: Physical Director, Sports facilities, University/ zonal/ state level tournaments. Formation of teams, selection of teams. Transport: Bus usage policy, routes, stops & timings.	
Module 5: Discipline in the campus & civic responsibilities: Dean Student Affairs, Maintenance of discipline inside class, laboratories, corridors, food court, hostel & in campus, regularity in attending classes & labs, anti-ragging & disciplinary committee.	



Course Outcomes (COs)

Upon successful completion of this course, students will be able to:

CO 1: Describe the hierarchy and functions of the Chancellor, Vice-Chancellor, Registrar, Deans, and departmental chairpersons along with the various university committees.

CO 2: Calculate SGPA and CGPA using the relative grading system and classify different types of credits (LTP, Self Learning) required for degrees.

CO 3: Apply appropriate scholarship application procedures through SSP and NSP portals and identify solutions for document discrepancies such as name mismatches.

CO 4: Utilize library e-resources, sports & transport facilities usage according to institutional policies.

CO 5: Comply with campus discipline codes, maintain regularity in class/lab attendance, and follow anti-ragging guidelines as enforced by the disciplinary committee.



FOUNDATIONAL ACCOUNTING

Course Code	26FA002	FA	70
Teaching Hours/Week (L:T:P)	1:1:0	SA	30
		Total Marks	100
Credits	02	Exam Hours	2.5 Hrs

Pre-requisites:

1. Basic understanding of business transactions and commercial activities.
2. Familiarity with basic accounting terms such as assets, liabilities, capital, income, and expenses.
3. Knowledge of simple arithmetic required for accounting calculations.
4. Awareness of the purpose of maintaining financial records in business.
5. Interest in learning the fundamentals of accounting principles and practices.

Course objectives:

1. To introduce students to the basic concepts, principles, and objectives of accounting.
2. To develop an understanding of different types of accounts and the accounting equation.
3. To familiarize students with the process of recording business transactions through journals and ledgers.
4. To enable students to prepare basic accounting records such as the trial balance and cash book.
5. To provide a foundation for understanding financial statements and advanced accounting courses.

Module-1

	Number of hours of engagement	L	T	P	Total
		4	1	0	5
Topic: Introduction to Accounting	Meaning and Definition of Accounting, Objectives and Functions of Accounting, Users of Accounting Information, Types of Accounts (Personal, Real and Nominal), Accounting Concepts (Business Entity, Money Measurement, Going Concern), Accounting Equation (Assets = Liabilities + Capital).				

Module-2

	Number of hours of engagement	L	T	P	Total
		4	1	0	5
Topic: Recording Business Transactions	Meaning of Business Transactions, Source Documents (Invoice, Receipt, Voucher), Rules of Debit and Credit, Journal – Meaning and Format, Preparation of Simple Journal Entries.				

Module-3

	Number of hours of Engagement	L	T	P	Total
		4	2	0	6
Topic: Ledger and Trial Balance	Meaning and Purpose of Ledger, Posting Journal Entries into Ledger, Balancing Ledger Accounts, Trial Balance – Meaning, Objectives and Preparation, Introduction to Errors Disclosed by Trial Balance.				

Module-4

	Number of hours of	L	T	P	Total
	Engagement	6	2	0	8



Topic: Cash Book and Introduction to Final Accounts	Meaning and Features of Cash Book, Preparation of Single Column Cash Book, Introduction to Trading Account, Profit & Loss Account and Balance Sheet, Importance of Financial Statements.
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Module-5					
	Number of hours of engagement	L	T	P	Total
		6	2	0	8

Topic: Basics of Financial Statements	Meaning and Importance of Financial Statements, Introduction to Trading Account, Profit and Loss Account, Balance Sheet, Users of Financial Statements, Advantages of Accounting, Limitations of Accounting, Role of Accounting in Business Decision Making.
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Course Outcomes: After the completion of the course, students will be able to CO1: Explain the meaning, objectives, functions, and basic concepts of accounting. CO2: Identify different types of accounts, accounting principles, and business transactions. CO3: Record simple business transactions by applying the rules of debit and credit through journal entries. CO4: Prepare ledger accounts, trial balance, and cash book from basic journal entries. CO5: Describe the purpose and importance of financial statements and their role in business decision-making.

Text Books and References:

1. S.P. Jain & K.L. Narang, Financial Accounting, Kalyani Publishers. 2. T.S. Reddy & A. Murthy, Financial Accounting, Margham Publications. 3. R.L. Gupta & V.K. Gupta, Financial Accounting, Sultan Chand & Sons. 4. S.N. Maheshwari, Financial Accounting, Vikas Publishing House. 5. M.C. Shukla, T.S. Grewal & S.C. Gupta, Advanced Accounts, S. Chand & Company.



FOUNDATIONAL ENGLISH

Course Code	26ENG003	FA	100			
(L:T:P:S)	0:0:1:1	SA	NA			
Credits	01	Exam Hours	NA			
Pre-requisites: Basic knowledge of English language skills studied at the 11th and 12th standard.						
Course Learning Objectives (CLOs): - To develop basic English language skills required for academic and professional communication. - To improve listening, speaking, reading, and writing abilities in English. - To enhance vocabulary, grammar, and pronunciation for effective communication. - To build confidence in interpersonal, presentation, and group communication skills. - To encourage critical thinking and comprehension through language-based activities and exercises.						
Module-1						
	Number of hours of engagement	L	T	P	SL	Total
		3	0	3	3	6
Lecture	The Building Blocks of Language - Parts of Speech - Noun, Pronoun, Verb, Adverb, Adjective, Conjunction, Preposition, Interjection					
Tutorial	NIL					
Practice	Prep. 1 – 36 Sessions (18+18), using the Wordsworth Lab.					
Self-Learning/Activity	Parts of speech are categories of words based on their function in a sentence, such as noun, pronoun, verb, adjective, adverb, conjunction, preposition, and interjection. To learn them easily, study one type each day, read example sentences, and practice identifying them in simple English passages. Group discussion using target words, word classification games, speaking activities using different parts of speech.					
Reference Books						
1. Functional English by Gajendra Singh Chauhan. Cengage publication.				Page No. 3-17, 19-34,		
2. English Language Communication Skills by Rajesh Kumar, L Thimmesha and S Venkateswaran. Cengage publication				Page No. 179-188		
3. The Blue Book of Grammar and Punctuation by Jane Straus (Jossey Bass)				Page No. 1-14		
Module-2						
	Number of hours of engagement	L	T	P	SL	Total
		3	0	3	3	6
Lecture	The Power of Sentence Sentences and Types of sentences: - Assertive Sentence - Imperative Sentence - Interrogative Sentence - Exclamatory Sentence - Optative Sentence					



Tutorial	NIL
Practice	Prep. 5 – Level -1: Word order in sentence types, using the Wordsworth Lab.
Self-Learning/ Activity	Participating in debates, elocution. Using proper intonation and expression while communicating. Identifying different types of sentences from passages, converting one type of sentence into another, group discussion using different sentence forms, role-play activities using interrogative and imperative sentences, writing short dialogues with different types of sentences, speaking exercises with correct sentence intonation and expression.

Reference Books

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| 1. High School English Grammar & Composition. (Wren & Martin) by Dr. N D V Prasada Rao | Page No. 166-169 |
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Module-3

	Number of hours of engagement	L	T	P	SL	Total
		3	0	3	3	6

Lecture	The Book wave (Reading Skills) Identifying the Tenses: Present Tense, Past Tense, Future Tense
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Tutorial	NIL
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Practice	Prep. 2 – 1-7 Sessions / Prep. 5- Level-1, using the Wordsworth Lab
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Self-Learning/ Activity	Students will read passages and identify present, past, and future tense forms. They will practice sentence transformation exercises by changing sentences from one tense to another. In addition, students will participate in storytelling activities, group reading tasks, and short paragraph writing exercises using different tenses in everyday communication to improve their language skills. Identifying tenses from passages and conversations, storytelling activities using different tenses, sentence transformation exercises, group reading and tense identification tasks, short paragraph writing using present, past, and future tenses.
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Reference Books

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| 1. High School English Grammar & Composition. (Wren & Martin) by Dr. N D V Prasada Rao | Page No. 175-177 |
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Module-4

	Number of hours of engagement	L	T	P	SL	Total
		3	0	3	3	6

Lecture	Article Composition Articles Definite Articles Indefinite Articles
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Tutorial	NIL
Practice	Language Enriches - English Grammar - Level 1, using the Wordsworth Lab
Self-Learning/ Activity	Read newspapers, magazines, and online articles regularly to identify the use of definite and indefinite articles. Practice filling in articles (a, an, the) in sentences. Write short paragraphs using appropriate articles and revise them through self-checking. Identify and underline articles from a given passage. Prepare sentences using definite and indefinite articles in everyday situations. Conduct grammar games, quizzes, and pair activities focusing on the correct use of articles in communication.
Reference Books	



1. Oxford Guide to English Grammar by John Eastwood (OUP)					Page No. 198-212	
Module-5						
	Number of hours of engagement	L	T	P	SL	Total
		3	0	3	3	6
Lecture	Speech and Narration Active and Passive Voice Direct and Indirect Speech					
Tutorial	NIL					
Practice	Language Enriches - English Grammar - Level 2 and 3, using the Wordsworth Lab					
Self-Learning/ Activity	Practice converting sentences from active voice to passive voice and vice versa. Read newspapers, stories, and dialogues to identify direct and indirect speech forms. Write short conversations and transform them into reported speech. Complete grammar exercises regularly to improve accuracy in voice and speech transformation. Conduct sentence transformation exercises on active and passive voice. Perform dialogue conversion activities from direct to indirect speech. Organize grammar quizzes, pair activities, and role plays using reported speech in everyday communication. Edit and correct sentences focusing on voice and narration errors.					
Reference Books						
1. Oxford Guide to English Grammar by John Eastwood (OUP)					Page No. 346-355	
Course Outcomes (COs) CO 1: Apply the basic rules of grammar and parts of speech in written and spoken communication. CO 2: Construct meaningful sentences using appropriate sentence structures and correct tenses. CO 3: Analyze and interpret written texts using effective reading comprehension skills. CO 4: Demonstrate effective speaking skills through self-introduction, conversation, and role-play activities. CO 5: Compose professional emails and formal letters using appropriate format, tone, and language conventions.						



COMPUTING AND LIFE SKILL

Course Code		26CLP004		FA		100	
Teaching Hours/Week (L:T:P:SL)		0:0:1:1		SA		NA	
Credits		01		Exam Hours		NA	
<i>The course will enable the students, COB1: To equip students with essential computing skills required for engineering applications. COB2: To develop digital literacy skills for effective document creation, data analysis, presentations, and professional communication. COB3: To provide foundational knowledge of banking, digital transactions, financial planning, and taxation for effective personal finance management. COB4: To enhance communication, time management, teamwork, career readiness, and entrepreneurial skills for professional success. COB5: To enhance students' ability to adapt to technological advancements and workplace dynamics.</i>							
Module-1							
	Number of hours of engagement	L	T	P	SL	Total	
		3	0	0	3	6	
Lecture	Fundamentals of Computing: Basics of Computer Hardware and Software. Operating Systems (Windows/Linux). Overview Introduction to Cloud Computing and Storage. Basics of Programming Logic (Flowcharts, Algorithms, Pseudocode). Introduction to Typing skills with Type Racer .						
Team work and self - learning	Self - learning	Identify and differentiate between basic computer hardware and software components Understand the role and types of operating systems Get a basic introduction to cloud computing and storage services Learn the fundamentals of programming logic using flowcharts, algorithms, and pseudocode					
Module-2							
	Number of hours of engagement	L	T	P	SL	Total	
		3	0	0	3	6	
Lecture	Productivity and Digital Tools: Word Processing (MS Word/Google Docs). Spreadsheet Applications (MS Excel/Google Sheets). Presentation Software (MS PowerPoint/Google Slides). Email Etiquette and Professional Communication.						
	Word Processing (MS Word / Google Docs)	Features of a word processor Basic formatting: headings, bold, italics, bullet points, line spacing Page setup, inserting images, tables, and hyperlinks Watch <i>Video tutorial: “Beginner’s Guide to Google Docs or MS Word”</i> Practice Task Create a one-page resume or assignment cover page					



Team work and self-learning		Include: heading, name, paragraph text, bulleted list, image/logo, and footer
	Spreadsheets & Presentation Tools	Spreadsheet basics: cells, rows, columns, formulas (SUM, AVERAGE). Simple charts and sorting data Practice Task Create a student marks table. Calculate total and average marks. Insert a bar or pie chart of the marks. Part B: Presentation Tools (30 mins) Read Creating effective slides: titles, bullet points, visuals, transitions. Do's and Don'ts of presenting
	Email Etiquette & Professional Communication	Read: Structure of a professional email: Do's and Don'ts of email writing Importance of subject lines, greetings, clarity, tone, and signature Watch : <i>Video: "How to Write a Professional Email"</i> Practice Task: Draft an email to a professor requesting an extension for an assignment Subject line Greeting Body with reason and polite tone, Closing and signature. Spring Board Certification.

Module-3

	Number of hours of engagement	L	T	P	SL	Total
		3	0	0	3	6
Lecture	Basics of Banking and Personal Finance Introduction to Banking, Digital Banking and Transactions, Basics of Financial Planning, Budgeting, Income, Expenses, and Savings. Importance of Emergency Funds. Introduction to Tax Basics (GST, Income Tax Overview). Cyber frauds and its Prevention.					
Teamwork and self-learning	Self-learning	Understand how banking systems work and what digital banking involves Learn the essentials of budgeting, saving, and financial planning Recognize the importance of emergency funds in personal finance Gain a basic understanding of tax systems like GST and Income Tax. Spring Board Certification.				

Module-4

	Number of hours of engagement	L	T	P	SL	Total
		3	0	0	3	6

Lecture	Life Skills and Professional Development : Effective Communication Skills (Verbal & Written). Time Management and Goal Setting. Critical Thinking and Decision-Making. Teamwork, Collaboration, and Leadership.					
Teamwork and self-learning	Self-learning	Understand the key components of verbal and written communication Learn strategies for managing time and setting meaningful goals Develop basic critical thinking and decision-making abilities Explore the values of teamwork, collaboration, and leadership. Infosys Spring Board Certification course on Time management is Mandatory.				



Module-5						
	Page No.	From:				
	Number of hours of engagement	L	T	P	SL	Total
		3	0	0	3	6
Lecture	Career Readiness and Workplace Etiquette: Resume Writing. Corporate Culture and Workplace Behavior. Networking and Personal Branding. Entrepreneurship and Innovation in Engineering. Create and personalize a LinkedIn profile to enhance professional exposure.					
Teamwork and self-learning	Self-Learning	Learn to craft a professional resume tailored to specific roles Prepare for interviews with confidence and clarity Understand workplace behaviour and corporate professionalism Explore networking, personal branding, and entrepreneurship mindset Recognize the value of innovation in engineering careers.				
CO1: Demonstrate proficiency in basic computing and digital tools used in engineering. CO2: Apply logical thinking and problem-solving techniques to real-world engineering challenges. CO3: Students will manage banking, digital payments, budgeting, savings, and basic taxation effectively. CO4: Students will enhance communication, time management, critical thinking, and leadership skills for effective teamwork and decision-making. CO5: Develop career-oriented skills such as resume writing, interview preparation, and workplace etiquette.						
Text Books: ➤ Fundamentals of Computers– E. Balagurusamy ➤ Computing Essentials – Timothy J. O'Leary & Linda I. O'Leary ➤ Soft Skills: Enhancing Employability – M. S. Rao ➤ Fundamentals of Financial Management – Prasanna Chandra						
Reference Books: Digital Literacy for Dummies – Faithe Wempen Financial Literacy by SEBI: www.sebi.gov.in						



UNIVERSAL HUMAN VALUES (B)

Course Code	26UHV005	FA	100
Teaching Hours/Week (L:T:P)	0:1:0:1	SA	NA
Credits	01	Exam Hours	NA

Course Learning Objectives (CLOs)

By the end of this course, students will be able to:

CLO1: Understand the concept of value education and its role in achieving holistic human development through right understanding, relationships, and physical facilities.

CLO2: Analyse human aspirations of happiness and prosperity and identify methods to fulfil them through self-exploration and right living.

CLO3: Examine harmony within the individual by understanding the relationship between the self and the body and the importance of self-regulation and health.

CLO4: Develop an understanding of harmonious relationships in family, society, and nature based on trust, respect, justice, and mutual fulfilment.

CLO5: Apply human values and ethical principles in personal, social, and professional life to contribute to a sustainable and value-based society.

Module – 1

03 Hours

Introduction to Value Education

Right Understanding, Relationship and Physical Facility (Holistic Development and the Role of Education). Understanding Value Education, Self-exploration as the Process for Value Education, Continuous.

Happiness and Prosperity – Basic Human Aspirations, Happiness and Prosperity – Current Scenario, Method to Fulfil the Basic Human Aspirations

Module – 2

03 Hours

Harmony in the Human Being

Understanding Human being as the Co-existence of the Self and the Body, distinguishing between the Needs of the Self and the Body, The Body as an Instrument of the Self, Understanding Harmony in the Self, Harmony of the Self with the Body, Programme to ensure self-regulation and Health.

Module – 3

03 Hours

Harmony in the Family and Society

Harmony in the Family – the Basic Unit of Human Interaction, 'Trust' – the Foundational Value in Relationship, 'Respect' – as the Right Evaluation, Other Feelings, Justice in Human-to-Human Relationship, Understanding Harmony in the Society, Vision for the Universal Human Order.

Module – 4

03 Hours

Harmony in the Nature/Existence

Understanding Harmony in the Nature, Interconnectedness, self-regulation and Mutual Fulfillment among the Four Orders of Nature, Realizing Existence as Co-existence at All Levels, The Holistic Perception of Harmony in Existence.

Module – 5

03 Hours

Implications of the Holistic Understanding – a Look at Professional Ethics

Natural Acceptance of Human Values, Definitiveness of (Ethical) Human Conduct, A Basis for Humanistic Education, Humanistic Constitution and Universal Human Order, Competence in Professional Ethics Holistic Technologies, Production Systems and Management Models-Typical Case Studies, Strategies for Transition towards Value-based Life and Profession.



Course Outcomes (COs)

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

CO1: Explain the significance of value education, self-exploration, and basic human aspirations in achieving happiness and prosperity.

CO2: Differentiate between the needs of the self and the body and demonstrate an understanding of harmony within the individual.

CO3: Illustrate the role of trust, respect, justice, and other human values in establishing harmonious family and social relationships.

CO4: Describe the interconnectedness of nature and existence and evaluate the principles of mutual fulfilment among the four orders of nature.

CO5: Apply ethical values, professional ethics, and humanistic principles in decision-making to promote sustainable development and universal human welfare.

Suggested Learning Resources

SN	Title of the Book	Name of the Author/s	Name of the Publisher	Edition and Year
Textbooks				
1	A Foundation Course in Human Values and Professional Ethics	R R Gaur, R Asthana, G P Bagaria	Excel Books, New Delhi	2nd Revised Edition, 2019
2	Teachers' Manual for A Foundation Course in Human Values and Professional Ethics	R R Gaur, R Asthana, G		
Reference Books				
1	Jeevan Vidya: Jeevan	E K Parichaya, A Nagaraj	Vidya Prakashan, Amarkantak	1999
2	Human Values,	A.N. Tripathi	New Age Intl. Publishers, New Delhi	2004

**MENTAL HEALTH AND WELLBEING**

Course Code	26MWP006	FA	100
Teaching Hours/Week (L:T:P:SL)	0:1:0:1	SA	NA
Credits	01	Exam Hours	NA

Course Objectives:

COB-1: To provide students with fundamental knowledge of health, wellness, and fitness, enabling them to adopt a balanced lifestyle through proper nutrition, physical activity, and mental well-being strategies.

COB-2: To equip students with knowledge and strategies to manage stress, maintain mental and emotional well-being, prevent lifestyle diseases, and understand the importance of public health policies and emergency response.

COB-3: To create awareness about road safety principles, traffic regulations, and the role of engineers in designing safe road infrastructure while promoting responsible driving habits.

COB-4: To educate students on the common causes of road accidents, the importance of first aid and emergency care, and the role of technology in accident prevention.

COB-5: To create awareness about the effects of drug abuse on health, society, and workplace safety while educating students on prevention strategies, rehabilitation programs, and legal frameworks.

Module-1

Number of hours of engagement	L	T	P	SL	Total
	3	0	0	3	6

Introduction to Health & Wellness, Nutrition & Diet and Physical Fitness & Exercise	Definition and dimensions of health (physical, mental, emotional, social, spiritual). Concept of wellness, personal hygiene, and its importance in life. Relationship between health and the engineering profession. Gender sensitisation. Basics of nutrition – Macronutrients and Micronutrients. Balanced diet and its significance. Diet planning for a healthy lifestyle. Common nutritional deficiencies and their prevention. Importance of physical activity and exercise. Types of exercise (Aerobic, Anaerobic, Strength Training, Yoga). Basics of cardiovascular fitness and muscular strength. Role of Yoga and Meditation in well-being. Walk a minimum of 5000 Steps and show the record.
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Teamwork and self-learning	Explore WHO resources to understand the dimensions of health and wellness through official reports and infographics. Watch educational videos on YouTube about nutrition, balanced diets, and types of exercise from trusted health channels. Use fitness apps to track diet, physical activity, and learn yoga or meditation techniques for practical engagement. Read articles and blogs from reputable sources like Mayo Clinic or Harvard Health to stay informed about wellness and prevention of deficiencies. Reflect on personal habits and create a simple health journal to plan diet, track workouts, and observe mental and emotional well-being.
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Module-2

	Number of hours of engagement	L	T	P	SL	Total
		3	0	0	3	6



Stress Management, Mental Health, Lifestyle Diseases, Preventive Measures, Health Policies & First Aid.	Introduction to stress and its impact on health. Techniques to manage stress (Time Management, Relaxation Techniques). Importance of mental health and emotional well-being. Sleep hygiene and its role in health. Introduction to lifestyle diseases (Obesity, Diabetes, Hypertension, Heart Disease). Role of lifestyle modifications in prevention. Importance of preventive healthcare.					
Teamwork and self-learning	Learn about stress and its effects on the body and mind through short articles or educational videos from health organisations. Practice stress management techniques like time management, deep breathing, and guided relaxation using free mobile apps or online resources. Explore mental health awareness through podcasts, TED Talks, or reading stories that highlight emotional well-being and resilience. Understand the importance of sleep by researching sleep hygiene habits and tracking your own sleep patterns for improvement. Study lifestyle diseases and how simple habits like regular exercise, healthy eating, and routine check-ups can help in prevention and long-term health.					
Module-3						
	Number of hours of engagement	L	T	P	SL	Total
		3	0	0	3	6
Introduction to Road Safety, Traffic Rules and Regulations	Importance of road safety in daily life. Road accidents: Causes, consequences, and statistics. Role of engineers in designing safe road infrastructure. Awareness campaigns and global road safety initiatives. Basic traffic rules and signs. Motor Vehicle Act and penalties for violations. Role of government bodies in traffic management (RTO, Police, NHAI). Safe driving habits and the importance of defensive driving.					
Teamwork and self-learning	Understand the importance of road safety by exploring real-life case studies and accident statistics to see its impact on daily life. Learn basic traffic rules and signs using digital quizzes or road safety apps to reinforce recognition and understanding. Explore the role of engineers in creating safer roads through documentaries or articles on infrastructure design and innovation. Study the Motor Vehicle Act and related penalties through official government websites or summarised guides. Watch road safety campaigns and practice safe driving habits like defensive driving through simulations and driving tutorials.					
Module-4						
	Number of hours of engagement	L	T	P	SL	Total
		3	0	0	3	6
Road Accidents and Emergency Response	Common causes of road accidents (Human error, Mechanical failure, Environmental factors). First aid and emergency care for accident victims. Role of technology in accident prevention (CCTV, GPS, Smart Traffic Signals). Case studies on major road accidents and lessons learned.					



Teamwork and self-learning	Study the common causes of road accidents , such as human error, vehicle issues, and weather, through safety reports and educational videos. Learn basic first aid and emergency response techniques using online courses or tutorials focused on accident scenarios. Explore how technology helps prevent accidents with resources on smart traffic systems, GPS tracking, and surveillance tools. Analyse case studies of major road accidents to understand what went wrong and what safety measures were implemented afterwards. Practice emergency preparedness by simulating accident response steps and knowing key helpline					
Module-5						
	Number of hours of engagement	L	T	P	SL	Total
		3	0	0	3	6
Drug Abuse, Its Impact, Prevention and Rehabilitation	Types of drugs and their effects on health. Psychological, physical, and social consequences of drug abuse. Influence of drugs on driving and workplace safety. Myths and facts about drug addiction. Strategies to prevent substance abuse. Role of family, educational institutions, and society in drug prevention. Rehabilitation programs and support for affected individuals. Government laws and policies against drug abuse (NDPS Act). (Workshop on Traffic, drugs and betting issues)					
Teamwork and self-learning	Learn about different types of drugs and their harmful effects on the body and mind through verified health portals and videos. Understand the consequences of drug abuse—psychological, physical, and social—by reading real-life stories or interviews. Explore how drugs impair driving and work safety using awareness campaigns and expert talks.					
	Debunk myths about addiction by comparing facts from scientific sources and government health websites. Study prevention strategies and the role of families, schools, and laws like the NDPS Act in fighting substance abuse, including rehab and support systems.					
Course Outcomes: CO-1: Students will be able to understand and apply the principles of health and wellness in daily life, make informed nutritional choices, engage in regular physical activity, and manage stress effectively for overall well-being. CO-2: Students will be able to apply stress management techniques, adopt a healthy lifestyle to prevent diseases, understand public health policies, and respond effectively to medical emergencies with basic first aid knowledge. CO-3: To create awareness about road safety principles, traffic regulations, and the role of engineers in designing safe road infrastructure while promoting responsible driving habits. CO-4: To educate students on the common causes of road accidents, the importance of first aid and emergency care, and the role of technology in accident prevention. CO-5: Students will be able to understand the impact of drug abuse, identify preventive measures, Promote a drug-free lifestyle and gain knowledge of rehabilitation support and legal policies like the NDPS Act.						
Textbooks: ➤ Health and Wellness – Charles B. Corbin & Gregory J. Welk ➤ Fitness & Wellness – Werner W.K. Hoeger & Sharon A. Hoeger ➤ The Essentials of Health and Wellness– James L. Summitt ➤ Road Safety and Traffic Management – R.K. Sharma ➤ Drug Abuse and Prevention: A Practical Guide – S.K. Chaturvedi						



I – Semester

Subject – PRINCIPLES OF MANAGEMENT

Course name: Principles of Management	Course Code: 26BBA110	Formative Assessment Lecture/ Practice	70			
(L: T:P:S)	2:1:1:0	Summative Assessment	30			
Total Hours of Pedagogy (L: T:P:S)	120	Total Marks	100			
Credits	04	Exam Hours	2 ½			
Pre-requisites: 1. Familiarity with business organisations, trade, commerce, and basic organisational activities. 2. Ability to read, write, speak, and understand basic business communication effectively. 3. Ability to analyse situations, identify problems, and think logically for decision-making. 4. Basic understanding of how institutions, companies, or departments function.						
Course objectives: 1. To examine the evolution and significance of modern management thought and practice. 2. To analyse the planning process, decision-making models, and techniques used by managers. 3. To explore the structure, roles, and dynamics of organising within business enterprises. 4. To understand various leadership styles and motivational approaches to managing people. 5. To study the principles and mechanisms of coordination and control in business management.						
MODULE-1 Evolution and Fundamentals of Management Thought						
	Number of hours of engagement	L	T	P	SL	Total
		6	6	6	6	24
Lecture	Definition and nature of management; scope and importance in modern organisations, functions of management – planning, organising, staffing, directing, controlling; roles of managers – interpersonal, informational,					
Activity	Divide students into small groups of 5–6 members. Each group will act as the management team of a small company (for example, a retail shop, restaurant, startup, or college event committee).					
Self-learning	Interactive Simulations	To enable students to experience real-life managerial decision-making and understand the functions and roles of management in an organisation.				
	Video Tutorials	NPTEL – Management Theory: https://nptel.ac.in/courses/110105146 Management Study Guide: https://www.managementstudyguide.com				
	Micro-Learning Tasks	” One Minute Manager Concept Challenge”				
	Team Work	“Build an Effective Organisation” Team Challenge. Divide students into teams of 5–6 members. Each team will design and manage a small imaginary organisation such as a café, event management company, retail store, or startup business.				



Module – 2						
Planning						
	Number of hours of engagement	L	T	P	SL	Total
		6	6	6	6	24
Lecture	Meaning, characteristics, and importance of planning; types of plans – strategic, tactical, operational, contingency; steps in planning process – setting objectives, developing premises, identifying alternatives, evaluating alternatives, selecting and implementing a plan; limitations of planning;					
Activity	“Business Planning Workshop”. Divide students into small groups of 4–5 members. Each group will act as the management team of a startup company or small business (such as a café, clothing store, mobile shop, or event management company).					
Self-learning	Interactive Simulations	“Strategic Planning Simulation Game”. Students are divided into teams and assigned the role of managers of a company facing a business challenge such as declining sales, market competition, limited budget, or launching a new product.				
	Video Tutorials	Corporate Finance Institute – Decision-Making: https://corporatefinanceinstitute.com				
	Micro-Learning Tasks	“Quick Planning Challenge”. To strengthen students’ understanding of planning concepts through short, focused learning tasks.				
	Team Work	“Create a Business Planning Strategy”. Divide students into teams of 5–6 members. Each team will act as the planning committee of a new business or organisation such as a startup company, restaurant, retail store, or event management firm.				
MODULE-3						
Organizing						
	Number of hours of engagement	L	T	P	SL	Total
		6	6	6	6	24
Lecture	Definition and nature of organising; principles of organising – specialisation, unity of command, span of control, scalar chain; process of organising – job design, grouping of activities, assigning responsibilities, delegation of authority; formal and informal organisation – meaning and differences; organisational structure – line, functional, line-and-staff, matrix and project organisation					
Activity	Create mock setups of different organisational structures—line, functional, matrix—and ask students to role-play as employees in each. They report up the hierarchy to understand chain of command, authority, and span of control.					
Self-learning	Interactive Simulations	“Design Your Organisation Simulation”. Students are divided into groups and assigned the role of management teams responsible for setting up a new company such as a manufacturing unit, retail business, IT company, or event management firm.				
	Video Tutorials	Economics Discussion – Organisation Structure: https://www.economicdiscussion.net YouTube – Types of Organisational Structure				
	Micro-Learning Tasks	Organising Concept Snap Challenge”. To help students quickly understand and remember key concepts of organising and organisational structure through short learning exercises.				
	Team Work	Build an Organisational Structure Team Activity. Divide students into teams of 5–6 members. Each team will act as the management committee of a company such as a hospital, retail store, manufacturing unit, IT company, or event management organisation.				



MODULE-4 Staffing, Leadership						
	Number of hours of engagement	L	T	P	SL	Total
		6	6	6	6	24
Lecture	Staffing – definition, process of recruitment, selection, training and development, performance appraisal; leadership – meaning, qualities of a good leader, types and styles – autocratic, democratic, laissez-faire; leadership theories – trait theory, behavioural theory, contingency theory;					
Activity	Conduct a team-based activity (e.g., tower building with paper) where different groups are guided by different leadership styles (autocratic, democratic, laissez-faire). After the activity, reflect on team performance and morale under each leadership style.					
Self-learning	Interactive Simulations	“Leadership and Staffing Simulation Exercise”. Students are divided into groups and assigned the role of HR managers and team leaders of a company that is recruiting employees for a new project. The simulation involves conducting recruitment, selection, employee training, performance appraisal, and applying different leadership styles to manage teams.				
	Video Tutorials	MindTools – Leadership & Motivation: https://www.mindtools.com TED Talks on Leadership: https://www.ted.com/topics/leadership				
	Micro-Learning Tasks	“Leadership & Staffing Quick Connect”. Students complete a short 5–10 minute learning task at the end of each class related to staffing, recruitment, leadership styles, and leadership theories.				
	Team Work	HR and Leadership Management Challenge”. Divide students into teams of 5–6 members. Each team acts as the Human Resource and Leadership Committee of a company recruiting employees for a new project or department. The teams must collaboratively manage staffing functions and demonstrate leadership styles in workplace situations.				
MODULE-5 Coordination and Control						
	Number of hours of engagement	L	T	P	SL	Total
		6	6	6	6	24
Lecture	Coordination – meaning, nature, importance; principles of coordination; types of coordination – vertical and horizontal, internal and external; control – meaning, characteristics, and importance; control process – setting standards, measuring performance, comparing with standards. corrective actions; types of control – feedforward, concurrent, feedback					
Activity	“Coordination and Control in Action” Role-Play Activity					
Self-learning	Interactive Simulations	“Coordination and Control Management Simulation”. Students are divided into teams and assigned the role of managers in different departments of a company, such as Production, Marketing, Finance, HR, and Operations. During the simulation, teams must coordinate with one another to achieve organisational goals while responding to performance issues and unexpected business challenges introduced by the instructor.				
	Video Tutorials	Cleverism – Control in Management: https://www.cleverism.com Tutorials Point – Coordination and Control: https://www.tutorialspoint.com				
	Micro-Learning Tasks	“Quick Control & Coordination Check”. Students complete a short 5–10 minute activity at the end of the class focusing on coordination and control concepts.				



Team Work	Divide students into teams of 5–6 members. Each team represents the management committee of an organisation such as a manufacturing company, hospital, retail store, or event management firm. The teams must work together to coordinate departmental activities and apply control measures to achieve organisational objectives.
Course Outcome: CO1: Describe the evolution, principles, and major schools of management thought. CO2: Apply planning and decision-making techniques to business problems. CO3: Analyze organizational structures and evaluate delegation and coordination models. CO4: Differentiate leadership and motivation theories and their impact on employee behaviour. CO5: Examine control processes and apply managerial control tools to ensure goal alignment.	
Textbooks and References: 1. L.M. Prasad, Principles and Practice of Management, Sultan Chand & Sons, 10th Ed., 2022 2.P.C. Tripathi & P.N. Reddy, Principles of Management, McGraw-Hill Education, 7th Ed., 2021 3. R.S. Gupta, Business Management, Kalyani Publishers, Revised Ed., 2020 4. R.K. Sharma & Shashi K. Gupta, Principles of Management, Kalyani Publishers, 9th Ed., 2019	



Subject -FINANCIAL ACCOUNTING

Course name: Financial Accounting	Course Code: 26BBA120	Formative Assessment Lecture/ Practice	70
(L: T:P:S)	2:1:1:0	Summative Assessment	30
Total Hours of Pedagogy (L: T:P:S)	120	Total Marks	100
Credits	04	Exam Hours	2 ½

Pre-requisites:

1. Students should be comfortable with fundamental mathematical operations such as addition, subtraction, multiplication, division, percentages, and simple calculations.
2. A basic awareness of how businesses operate is important. This includes knowing what buying, selling, cash and credit transactions, banking activities, and expenses/incomes.
3. Students should understand common terms like assets, liabilities, capital, revenue, expenses, debtors, creditors, purchases, sales, depreciation, and profit/loss.
4. Students should have Logical thinking, helps in solving problems systematically and ensuring accuracy in records and calculations.

Course objectives:

1. To understand the basic concepts, principles, and framework of accounting.
2. To develop skills in recording business transactions using the double-entry system and preparing basic accounting statements.
3. To gain practical knowledge in recording transactions through subsidiary books and cash books.
4. To understand and prepare Bank Reconciliation Statements by reconciling cash book and passbook balances.
5. To prepare final accounts of a sole proprietorship with necessary adjustments to determine financial results.

MODULE-1
Introduction to Accounting

Introduction to Accounting	Number of hours of engagement	L	T	P	SL	Total
		6	6	6	6	24
Lecture	Detailed Syllabus Book-Keeping, Accountancy, Accounting - Meaning & Definition, Objectives of Accounting, Functions of Accounting, Accounting Cycle, Basic terms in accounting, systems of accounting, Users of Accounting Information and Limitations of Accounting. Generally Accepted Accounting Principles.					
Activity	Students are asked to collect newspaper advertisements, bank brochures, or business receipts and identify the accounting concepts hidden in them. They then explain which items represent assets, liabilities, income, or expenses and also list the possible users of that financial information. This activity helps students connect accounting theory with real business documents and improves their observation skills.					
Self-learning	Interactive Simulations	Students act as business managers and make decisions like purchasing assets or paying expenses. They identify how each decision affects accounting terms such as assets, liabilities, income, or expenses.				
	Video Tutorials	https://onlinecourses.nptel.ac.in/noc24_g81/preview?utm_source=chatgpt.com				
	Micro-Learning Tasks	Quick Quiz game: • Match accounting terms (assets, liabilities, income, expense) with meanings • Identify users of accounting information (internal/external)				
	Team Work	Groups prepare a poster presentation showing real-life users of accounting (like a shop owner, a bank, government) and explain why they need accounting information.				



		Module-2 Accounting systems and process				
	Number of hours of engagement	L	T	P	SL	Total
		6	6	6	6	24
Lecture	Module 2: Meaning of Double Entry System – Process of Accounting – Kinds of Accounts – Rules - Transaction Analysis – Journal – Ledger – Balancing of Accounts – Trial Balance – Problems on Journal, Ledger Posting and Preparation of Trial Balance.					
Activity	Students are given a “role-play accounting office” activity where each student takes a role such as accountant, cashier, or auditor. A set of transactions is announced, and the “accountant” records journal entries, the “ledger clerk” posts them to accounts, and the “auditor” checks accuracy. Finally, they collectively prepare a trial balance. This makes the accounting process interactive and teamwork-based.					
Self-learning	Interactive Simulations	Students simulate a “human accounting system” where each student represents an account (cash, sales, purchases, etc.). When a transaction is announced, students physically move or respond by showing debit/credit cards and updating entries on a shared board. This makes the double-entry system visual and engaging.				
	Video Tutorials	https://onlinecourses.nptel.ac.in/noc20_mg71/preview				
	Micro-Learning Tasks	Group Activity: “Debit or Credit Challenge” Each group gets 5 transactions. They identify accounts and answer: Debit or Credit? And ask them to pass simple journal entries				
	Team Work	Groups play a “ Transaction Card Game ” where each card shows a transaction, and members must decide debit/credit and justify the entry.				
MODULE-3 Subsidiary books						
	Number of hours of engagement	L	T	P	SL	Total
		6	6	6	6	24
Lecture	Module-3: Meaning - Significance - Types of Subsidiary Books -Preparation of Purchases Book, Sales Book, Purchase Returns Book, Sales Return Book, Bills Receivable Book, Bills Payable Book. Types of Cash Book: Simple Cash Book, Three Column Cash Book and Petty Cash Book (Problems only on Three Column Cash Book and Petty Cash Book).					
Activity	Groups are given a simulated business (like a grocery store or stationery shop) and a list of daily transactions. They must prepare all subsidiary books, such as the purchases book, sales book, returns book, and also maintain a three-column cash book or petty cash book. Each group submits their completed books and explains its recording process. This activity improves practical knowledge of bookkeeping systems.					
Self-learning	Interactive Simulations	Students simulate a “market day” where some act as buyers, sellers, and suppliers. Every exchange of goods or cash must be immediately recorded in the correct subsidiary book (sales, purchases, returns, or cash book). At the end of the simulation, groups verify and compile all records.				
	Video Tutorials	NPTEL / Accounting Cycle Lectures https://archive.nptel.ac.in/content/storage2/courses/110101004/modules/module3/lec1/1.3.html				
	Micro-Learning Tasks	Group Activity: “Book Identification Game” Give mixed transactions. Groups classify them into: Purchase Book, Sales Book, Cash Book, and Returns Book. The fastest correct group wins.				
	Team Work	Groups create a role-play activity of a business office , where members act as an accountant, cashier, and clerk to record transactions into different subsidiary books.				



MODULE-4 Bank Reconciliation Statement						
	Number of hours of engagement	L	T	P	SL	Total
		6	6	6	6	24
Lecture	Bank Reconciliation Statement: Need for reconciliation and preparation of bank reconciliation statement. (Problems)					
Activity	Students are divided into groups and given an incomplete cash book and bank statement details with differences like cheques not cleared, bank charges, and deposits not recorded. Each group identifies the reasons for differences and prepares a Bank Reconciliation Statement. They then briefly present how they matched both balances.					
Self-learning	Interactive Simulations	One group maintains a cash book and another a bank statement with differences. Students compare both and prepare a Bank Reconciliation Statement.				
	Video Tutorials	https://www.youtube.com/results?search_query=Devi+Bhatnagar+BRS+problems				
	Micro-Learning Tasks	Find the Difference Quiz”: Students identify 4–5 items causing the difference between Cash Book and Pass Book. Top of Form Bottom of Form				
	Team Work	Groups perform a matching activity , pairing items from Cash Book and Pass Book and explaining why differences occur.				
MODULE-5 Final Accounts						
	Number of hours of engagement	L	T	P	SL	Total
		6	6	6	6	24
Lecture	Preparation of Trading account, Statement of Profit and Loss and Balance Sheet of a proprietary concern with special adjustments like depreciation, outstanding and prepaid expenses, outstanding and received in advance of incomes, provision for doubtful debts, drawings and interest on capital.					
Activity	Each group is given a detailed trial balance with various adjustments such as depreciation, outstanding expenses, prepaid expenses, and provisions. They prepare final accounts including Trading Account, Profit and Loss Account, and Balance Sheet. After completion, groups compare their statements and justify their adjustments. This strengthens their understanding of final account preparation and teamwork skills.					
	Video Tutorials	Accounting Basics Full Course for Beginners Journal, Ledger, Trial Balance, Final Accounts https://www.youtube.com/watch?v=cpMLoEQbyVM				
	Micro-Learning Tasks	Short quiz on the final accounts of the company. Top of FormBottom of Form				
	Team Work	Groups conduct a case study of a small business , identify all transactions and adjustments, and discuss how final accounts will reflect the business performance.				
Course outcomes: CO-1 - To understand the fundamental concepts of accounting, including its meaning, objectives, principles, systems, users of accounting information, and limitations. CO 2 -To apply the double-entry system to analyze business transactions and prepare journal entries, ledger accounts, and trial balance. CO 3- To record business transactions in subsidiary books and prepare different types of cash books for systematic accounting. CO 4 - To identify differences between cash book and passbook and prepare Bank Reconciliation Statements. CO 5 - To prepare final accounts of a sole proprietorship, including Trading Account, Profit and Loss Account, and Balance Sheet with necessary adjustments.						



Text Books and References:

1. Maheshwari, S.N., & Maheshwari, S.K., *Advanced Accountancy I*, New Delhi, Jain Book Agency.
2. Jain S.P., & Narang K.L., *Basic Financial Accounting I*, New Delhi, Kalyani Publishers.
3. Shukla, M, *Advanced Accounts*, New Delhi, S Chand Group.
4. Radhaswamy, M., & Gupta, R.L, *Advanced Accountancy 2*, New Delhi, Sultan Chand & Sons.
5. Reddy, A, *Fundamentals of Accounting*, New Delhi, Himalaya Publishing House.
6. Gupta, A., *Financial Accounting for Management: An Analytical Perspective*, Noida, Pearson Education.



Subject - Business Mathematics

Course Name: Business Mathematics	Course code 26BBA130	Formative Assessment Lecture/ Practice	70
(L:T:P:S)	2:1:1:0	Summative Assessment	30
Total Hours of Pedagogy (L: T:P:S)	120	Total Marks	100
Credits	04	Exam Hours	2 ½

Pre-requisites:

- Basic arithmetic operations (addition, subtraction, multiplication, and division).
- Understanding of percentages, ratios, proportions, and averages.
- Fundamental knowledge of algebraic expressions and equations.
- Ability to interpret tables, graphs, and numerical data.
- Familiarity with higher secondary level mathematics concepts relevant to business applications.

Course objectives:

1. To provide fundamental knowledge of business mathematics and statistics and their applications in business and analytics.
2. To develop problem-solving and analytical skills required for business decision-making.
3. To familiarise students with algebraic techniques, business functions, and graphical representation of data.
4. To enable students to apply financial mathematics concepts such as interest, annuities, EMI, and depreciation in business situations.
5. To introduce students to matrices and statistical tools for business data analysis and interpretation.

**Module-1
Introduction**

	Number of hours of engagement	L	T	P	SL	Total
		6	6	6	6	24
Lecture	Meaning and scope of business mathematics, Importance of mathematics in business and analytics, Number systems, Fractions and decimals, Percentages, Ratio and proportion, Averages, Profit and loss, Discount, Commission and brokerage, Simple business calculations, Time and work, Time and distance, Business applications of arithmetic operations.					
Activity	Classroom exercises on percentages and ratios; Group discussion on the importance of mathematics in business decision-making.					
Practical	Solving business-oriented arithmetic problems; Preparation of worksheets on profit and loss calculations.					
Self-learning	Interactive Simulations	Simulation of profit and discount calculations in retail business; Time and work problem-solving activities.				
	Video Tutorials	Business Mathematics Basics: https://www.youtube.com/results?search_query=Business+Mathematics+Basics Profit and Loss: https://www.youtube.com/results?search_query=Profit+and+Loss+Business+Math Ratio and Proportion: https://www.youtube.com/results?search_query=Ratio+and+Proportion+Business+Math				



Module-2						
Basic algebraic operations						
	Number of hours of engagement	L	T	P	SL	Total
		6	6	6	6	24
Lecture	Basic algebraic operations, Laws of indices, Linear equations and simultaneous equations, Quadratic equations and solutions, Arithmetic progression, Geometric progression, Logarithms and their business applications, Introduction to functions, Linear functions, Demand and supply functions, Cost, revenue and profit functions, Graphical representation of simple business functions.					
Activity	Solving algebraic puzzles; Classroom discussion on demand and supply functions.					
Practical	Graph plotting of cost and revenue functions; Solving simultaneous equations using business examples					
Self-learning	Interactive Simulations	Simulation of demand and supply curve analysis; Graphical interpretation of business functions.				
	Video Tutorials	Linear Equations: https://www.youtube.com/results?search_query=Linear+Equations+Business+Mathematics Business Functions: https://www.youtube.com/results?search_query=Cost+Revenue+Profit+Functions Logarithms Applications: https://www.youtube.com/results?search_query=Logarithms+Business+Applications				
	Micro-Learning Tasks	Flashcards on algebraic formulae; Quick recap exercises on functions and graphs.				
	Team Work	Group assignments on graphical representation of business functions; Team-based algebra problem solving.				
	Micro-Learning Tasks	Quick quizzes on arithmetic operations; One-minute problem-solving tasks.				
	Team Work	Group activities on business calculation case studies; Collaborative exercises on averages and percentages.				

Module-3						
Fundamentals of Financial Mathematics						
	Number of hours of engagement	L	T	P	SL	Total
		6	6	6	6	24
Lecture	Meaning and importance of financial mathematics, Simple interest, Compound interest, Present value and future value concepts, Annuities, EMI calculations, Depreciation methods, Sinking fund concept, Business loan calculations, Introduction to financial decision-making using mathematical techniques.					
Activity	Discussion on financial planning and loans; Classroom exercises on interest calculations.					
Practical	EMI calculation using real-life examples; Preparation of depreciation schedules.					
	Interactive Simulations	Loan repayment and EMI simulation; Investment growth simulation using compound interest.				
	Video Tutorials	Simple and Compound Interest: https://www.youtube.com/results?search_query=Simple+and+Compound+Interest				



Self-learning		EMI Calculations: https://www.youtube.com/results?search_query=EMI+Calculation+Business+Math
		Financial Mathematics: https://www.youtube.com/results?search_query=Financial+Mathematics+Basics
	Micro-Learning Tasks	Short quizzes on financial formulae; One-minute exercises on interest calculations.
	Team Work	Group analysis of loan repayment plans; Collaborative preparation of financial problem solutions.

Module-4 Matrix Algebra for Business						
	Number of hours of engagement	L	T	P	SL	Total
		6	6	6	6	24
Lecture	Introduction to matrices, Types of matrices, Matrix operations – addition, subtraction, multiplication, Determinants, Inverse of a matrix, Solution of simultaneous equations using matrices, Applications of matrices in business data analysis, Sales and inventory representation using matrices, Introduction to spreadsheet-based matrix calculations.					
Activity	Matrix-solving exercises; Discussion on business applications of matrices.					
Practical	Solving simultaneous equations using matrices; Spreadsheet exercises for matrix operations.					
Self-learning	Interactive Simulations	Matrix-based inventory management simulation; Spreadsheet-based matrix calculation activities.				
	Video Tutorials	Introduction to Matrices: https://www.youtube.com/results?search_query=Introduction+to+Matrices Matrix Applications in Business: https://www.youtube.com/results?search_query=Matrices+Business+Applications Determinants and Inverse Matrices: https://www.youtube.com/results?search_query=Determinants+and+Inverse+Matrices				
	Micro-Learning Tasks	Quick exercises on matrix operations; Flashcards on matrix terminology.				
	Team Work	Team-based spreadsheet analysis using matrices; Group presentation on matrix applications in business.				

Module-5 Introduction to Business Statistics						
	Number of hours of engagement	L	T	P	SL	Total
		6	6	6	6	24
Lecture	Meaning and scope of statistics in business, Importance of statistics in business analytics, Types of data, Collection of data – primary and secondary data, Classification and tabulation of data, Frequency distribution, Diagrammatic and graphical representation of data, Measures of central tendency – mean, median and mode, Measures of dispersion – range, quartile deviation and standard deviation (introductory level only), Interpretation of business data, Applications of statistics in business decision-making.					
Activity	Data collection exercises; Classroom discussion on business statistics applications.					
Practical						



	Preparation of frequency distribution tables; Calculation of mean, median and mode using sample data.	
Self-learning	Interactive Simulations	Simulation of business survey data analysis; Graphical representation of business data using spreadsheets.
	Video Tutorials	Introduction to Business Statistics: https://www.youtube.com/results?search_query=Introduction+to+Business+Statistics Measures of Central Tendency: https://www.youtube.com/results?search_query=Mean+Median+Mode+Business+Statistics Business Data Analysis: https://www.youtube.com/results?search_query=Business+Data+Analysis+Statistics
	Micro-Learning Tasks	Short quizzes on statistical concepts; One-minute data interpretation activities.
	Team Work	Group analysis of survey data; Collaborative preparation of statistical charts and graphs.

Course Outcomes

1. After successful completion of this course, the students will be able to:
2. Understand the fundamental concepts of business mathematics and statistics and apply them in business situations.
3. Solve business-related problems involving arithmetic, algebra, and financial mathematics using appropriate mathematical techniques.
4. Analyse and interpret business functions, matrices, and graphical data representations for decision-making.
5. Apply statistical tools such as measures of central tendency and dispersion in analysing business data.
6. Develop analytical and quantitative skills required for business analytics, financial planning, and managerial decision-making.

Reference Books

Indian Authors

1. Sancheti, D.C. & Kapoor, V.K. Business Mathematics. Sultan Chand & Sons.
2. Singh, J.K. Business Mathematics. Himalaya Publishing House.
3. Gupta, S.P. Business Mathematics and Statistics. Sultan Chand & Sons.
4. Sharma, J.K. Business Mathematics. Pearson India.
5. Thukral, J.K. Mathematics for Business Studies. Mayur Publications.

Foreign Authors

1. Budnick, F.S. Applied Mathematics for Business, Economics and Social Sciences. McGraw-Hill.
2. Mizrahi, A. & Sullivan, M. Mathematics for Business and Social Sciences. Wiley.
3. Dowling, E.T. Introduction to Mathematical Economics. McGraw-Hill.

**Subject – Managerial Economics**

Course name: Managerial Economics.	Course Code: 26BBA140	Formative Assessment Lecture/ Practice	70			
(L: T:P:S)	2:0:1:0	Summative Assessment	30			
Total Hours of Pedagogy (L: T:P:S)	90	Total Marks	100			
Credits	03	Exam Hours	2½			
Pre-requisites: 1. Familiarity with business organisations, trade, commerce, and basic organisational activities. 2. Ability to read, write, speak, and understand basic business communication effectively. 3. Ability to analyse situations, identify problems, and think logically for decision-making. 4. Basic understanding of how institutions, companies, or departments function.						
Course objectives: 1. To provide students with a fundamental understanding of business economics and its role in business decision-making. 2. To develop knowledge of demand, supply, elasticity, and consumer behaviour for analysing market conditions and business situations. 3. To familiarise students with production concepts, cost structures, and economies of scale in business operations. 4. To enable students to understand different market structures and pricing strategies used by firms in competitive environments. 5. To equip students with analytical skills in profit planning, break-even analysis, and the application of economic tools to managerial problems.						
MODULE-1 Introduction to Business Economics						
	Number of hours of engagement	L	T	P	SL	Total
		6	-	6	6	18
Lecture	Meaning, Definition. Nature and scope of Business Economics, micro and macroeconomics, strategic role and responsibilities of managerial economics.					
Activity	Group Presentation: Students present real-life examples showing how managerial economics helps business decision-making in companies					
Self-learning	Interactive Simulations	Students participate in a virtual marketplace where prices fluctuate based on demand and supply conditions, helping them understand market equilibrium and elasticity.				
	Video Tutorials	Khan Academy – Introduction to Micro and Macroeconomics: https://www.khanacademy.org/economics-finance-domain				
	Micro-Learning Tasks	Students can prepare a one-minute explanation on the role of managerial economics in business decision-making and develop a comparison chart between microeconomics and macroeconomics.				
	Team Work	Business Decision Role Play Students can form groups and act as managers of different companies. Each team identifies a business problem (pricing, production, marketing, etc.) and explains how managerial economics helps in decision-making.				



Module-2 Demand and supply analysis						
	Number of hours of engagement	L	T	P	SL	Total
		6	-	6	6	18
Lecture	Demand meaning, factors determining demand, law of demand, elasticity of demand: meaning, types of price elasticity, income elasticity and cross elasticity of demand, supply: definition, law of supply, kinked demand curve, law of diminishing marginal utility.					
Activity	Market Survey Activity: Conduct a small survey on consumer demand for a product and analyse factors affecting demand and elasticity.					
Self-learning	Interactive Simulations	1. Demand and Supply Market Simulation Students participate in a virtual marketplace where prices fluctuate based on demand and supply conditions, helping them understand market equilibrium and elasticity. 2. Elasticity of Demand Simulation An interactive activity where students change product prices, consumer income, and substitute goods to observe variations in price, income, and cross elasticity of demand.				
	Video Tutorials	EdX (MIT) – Microeconomics https://www.edx.org/course/microeconomics				
	Micro-Learning Tasks	students may identify factors affecting demand for a daily-use product, solve simple numerical problems on elasticity of demand, and draw supply curves using real-life examples.				
	Team Work	Teams conduct a brief survey of consumer demand for products such as smartphones, snacks, or online services. Students analyse factors affecting demand, elasticity, and supply, then present graphs and findings in class.				
MODULE-3 Production function						
	Number of hours of engagement	L	T	P	SL	Total
		6	-	6	6	18
Lecture	Meaning and function of production, law of variable proportions, Iso-quants, returns to scale, internal & external economies and diseconomies, rigidities.					
Activity	Case Analysis: Study a manufacturing or service organisation and identify production inputs, outputs, and economies of scale.					
Self-learning	Interactive Simulations	Students manage inputs such as labour and capital in a simulated production unit to study output changes, the law of variable proportions, and returns to scale.				
	Video Tutorials	NPTEL – Production and Cost Analysis Modules: https://nptel.ac.in/courses/110104068				
	Micro-Learning Tasks	Activities include listing the inputs and outputs of a manufacturing business, explaining the law of variable proportions through practical observation, and identifying internal and external economies of scale in industries.				
	Team Work	Groups simulate a manufacturing unit using simple materials (paper bags, pens, crafts, etc.). Each team records input and output levels to understand the law of variable proportions, returns to scale, and production efficiency.				



MODULE-4 Cost concepts						
	Number of hours of engagement	L	T	P	SL	Total
		6	-	6	6	18
Lecture	Meaning of costs, classification, cost curves during short and long periods. market structures – perfect, monopoly, duopoly, monopolistic competition, oligopoly.					
Activity	Chart Preparation Activity: Prepare cost curves and compare different market structures using examples from real industries.					
Self-learning	Interactive Simulations	1.Cost Curve and Break-even Simulation A simulation where students modify fixed costs, variable costs, and sales volume to observe short-run and long-run cost behavior and calculate break-even points. 2.Market Structure Role-play Simulation Students assume the role of firms operating under perfect competition, monopoly, monopolistic competition, and oligopoly to make pricing and output decisions.				
	Video Tutorials	Economics Online – Market Structures: https://www.economicsonline.co.uk				
	Micro-Learning Tasks	students can classify fixed and variable costs, draw short-run cost curves, and compare different market structures such as monopoly and perfect competition using examples.				
	Team Work	Activity: Market Structure Comparison Presentation Each team studies one market structure such as monopoly, perfect competition, oligopoly, or monopolistic competition. Students collect real business examples and compare pricing, competition, and profit strategies through charts or presentations.				
MODULE-5 Pricing theory and practices						
	Number of hours of engagement	L	T	P	SL	Total
		6	-	6	6	18
Lecture	meaning and types of pricing, skimming and penetration pricing, price discrimination. Profit management: meaning and nature of profit, economic and accounting profit, break-even analysis.					
Activity	Break-even Calculation Exercise: Students calculate break-even point and suggest suitable pricing strategies for a business case					
Self-learning	Interactive Simulations	1.Pricing Strategy Simulation Interactive business scenarios where students apply skimming pricing, penetration pricing, and price discrimination strategies to maximize revenue and market share. 2.Profit Management Simulation Students analyze accounting profit and economic profit through simulated business situations involving cost, revenue, and investment decisions. 3.Managerial Decision-Making Case Simulation Real-life business cases are simulated to help students apply economic tools and managerial economics concepts in solving business problems.				
	Video Tutorials	World Bank Open Data – GDP, Inflation, and Employment Statistics: https:// data.worldbank.org				
	Micro-Learning Tasks	learners may identify pricing strategies used by companies, collect examples of price discrimination from various sectors, differentiate accounting profit and economic profit, and calculate the break-even point using simple numerical data. These micro-learning tasks promote active				



		participation, analytical thinking, and practical application of economic concepts.
	Team Work	Activity: Break-Even and Pricing Strategy Workshop Teams are given a hypothetical business situation and asked to decide product pricing using skimming, penetration, or discriminatory pricing strategies. Students calculate break-even points and explain how profit can be maximised.

Course Outcome

CO-1: Explain the concepts, nature, scope, and significance of managerial economics in business decision-making.

CO-2: Analyse demand, supply, elasticity, and consumer behaviour to interpret market trends and business situations.

CO-3: Apply production and cost theories to evaluate business operations and resource utilisation

CO-4: Differentiate various market structures and assess pricing strategies adopted by firms under different market conditions.

CO-5: Evaluate profit concepts and apply break-even analysis and economic tools for solving managerial and business problems.

Textbooks and References:

- 1.D.M. Mithani, Managerial Economics, Himalaya Publishing House, 9e, 2022.
2. Satya P. Das & J.K. Goyal, Managerial Economics, Sage Publications, 2e, 2022.
2. H L Ahuja, Business Economics, S. Chand & Co, 13e, 2019.
3. P. N. Chopra, Managerial Economics, Kalyani Publishers,1e,2018.
4. Suma Damodaran, Managerial Economics, Oxford Publications, 2e, 2018.
5. Satya P. Das & J.K. Goyal, Managerial Economics, Sage Publications, 2e, 2022.



Subject – Communication Skills for Managers

<u>Communication Skills for Managers</u>	26BBA150	Formative Assessment Lecture/ Practice	70			
(L: T:P:S)	2:0:1:0	Summative Assessment	30			
Total Hours of Pedagogy (L: T:P:S)	90	Total Marks	100			
Credits	03	Exam Hours	2 ½			
Pre-requisites: • Basic communication and comprehension skills. • Fundamental knowledge of verbal and written communication. • Ability to participate in discussions and presentations. • Basic interpersonal and listening skills. • Interest in managerial communication practices.						
Course objectives: 1. To develop effective verbal, non-verbal and written communication skills among students. 2. To enhance interpersonal, team and managerial communication abilities in organisational settings. 3. To improve presentation, public speaking and Business Analytics communication skills. 4. To familiarise students with business writing, digital communication and workplace etiquette. 5. To enable students to apply communication strategies for leadership, conflict management and organisational effectiveness						
Module-1 Introduction to Managerial Communication						
	Number of hours of engagement	L	T	P	SL	Total
		6	0	6	6	18
Lecture	Meaning, Nature and Importance of Communication, Process of Communication, Types of Communication – Verbal, Non-Verbal, Written and Visual Communication, Formal and Informal Communication, Barriers to Communication and Ways to Overcome Them, Role of Communication in Managerial Effectiveness					
Activity	Business Communication Role Play Students shall perform role plays based on workplace communication situations such as manager-employee interaction, conflict handling and negotiation to improve managerial communication skills					
self-learning	Interactive Simulations	Manager–Employee Communication Students shall participate in a simulated workplace conversation involving task delegation, feedback and conflict resolution to develop managerial communication skills.				
	Video Tutorials	Process of Communication – Sender, Message, Channel, Receiver and Feedback: https://youtu.be/7wUCyjiyXdg?si=9QyEl0Nv1LrAYxvG Introduction to Managerial Communication – Meaning, Nature and Importance of Communication: NPTEL https://youtu.be/cQruENyLNYI?si=_39ZaIIYpe03rcOB Formal and Informal Communication https://www.youtube.com/watch?v=IL9J4xY7Wm8&utm_source=chatgpt.com				



		Barriers to Communication and Ways to Overcome Them https://www.youtube.com/watch?v=_7HSQ6519hQ&utm_source=c_hatgpt.com
	Micro-Learning Tasks	Students shall prepare short notes on the communication process and types of communication, identify communication barriers in workplaces and suggest suitable solutions. They shall also observe verbal and non-verbal communication in daily life and create simple communication flowcharts related to organisational settings.
	Team Work	Students shall participate in team discussions and group activities related to managerial communication, formal and informal communication channels, and workplace communication barriers. Teams shall also analyse communication-based case studies and present their findings through group presentations and simulations.

Module-2						
Business Writing and Business Analytics Communication						
	Number of hours of engagement	L	T	P	SL	Total
		6	0	6	6	18
Lecture	Principles of Effective Business Writing, Drafting Emails, Notices, Circulars and Memos, Report Writing and Business Proposals, Resume Writing and Job Application Letters, Business Analytics, Etiquette in Written Communication, Digital Communication in Organisations					
Activity	Students will participate in practical business writing exercises such as drafting emails, notices, reports, resumes, and business proposals based on workplace situations. Activities will focus on improving clarity, Business Analyticsism, and organizational communication skills. Students will also analyze real business documents to understand effective writing practices.					
self-learning	Interactive Simulations	Students will engage in simulated office communication scenarios where they respond to Business Analytics situations as managers, employees, or HR executives. Simulations include handling emails, preparing official communication, responding to complaints, and presenting business proposals. These activities help students develop decision-making and Business Analytics communication abilities.				
	Video Tutorials	Business Writing Skills https://youtu.be/8E-oqahDnb8?si=JIQLjZ1PqMJ82oIu Writing Effective Business Emails https://youtu.be/amJZXjxnhTI Business Communication & Report Writing Playlist https://www.youtube.com/playlist?list=PLUQ8QDGvbAwh0Kdc1n6Vf8oN8V7m4x2iP				
	Micro-Learning Tasks	Short-duration learning tasks will be conducted to strengthen specific communication skills such as email formatting, error correction, resume improvement, subject-line writing, and Business Analytics etiquette. These quick exercises encourage active participation, improve writing accuracy, and enhance workplace readiness.				
	Team Work	Students will work in groups to prepare business reports, communication files, digital communication policies, and business proposals. Team-based activities encourage collaboration, leadership, peer learning, and effective Business Analytics interaction while developing organisational communication skills.				



Module-3						
Interpersonal and Team Communication						
	Number of hours of engagement	L	T	P	SL	Total
		6	0	6	6	18
Lecture	Interpersonal Communication Skills, Listening Skills and Feedback Techniques, Team Communication and Group Discussions, Conflict Management and Negotiation Skills, Emotional Intelligence in Communication, Cross-Cultural Communication in the Workplace					
Activity	Students will participate in interpersonal communication exercises such as role plays, listening activities, group discussions, conflict resolution cases, and workplace communication practices. Activities will focus on improving verbal interaction, emotional intelligence, feedback techniques, and Business Analytics relationship management. Students will also analyse communication styles used in multicultural workplace situations					
Teamwork and self-learning Activity	Interactive Simulations	Students will engage in simulated workplace scenarios involving team discussions, negotiation meetings, conflict management, and cross-cultural communication challenges. Simulations may include manager-employee conversations, peer collaboration tasks, and communication during workplace misunderstandings. These exercises help students develop practical communication, leadership, and decision-making skills.				
	Video Tutorials	Interpersonal Communication Skills https://youtu.be/HAnw168huqA?si=-f9pWmJG8-aKZ7R8 Active Listening Skills and Feedback Techniques https://www.youtube.com/watch?v=i3ku5nxxnUkY Team Communication and Group Discussion Skills https://youtu.be/4jwUXV4QaTw?si=IH1JYzla6ZJzvyD Cross-Cultural Communication in the Workplace https://youtu.be/YMyofREc5Jk?si=r-MOyZTzYd-LD0e2				
	Micro-Learning Tasks	Short learning tasks will be conducted to improve listening skills, feedback delivery, emotional intelligence, communication etiquette, and negotiation techniques. Students may complete quick exercises such as identifying communication barriers, practising active listening, responding to workplace conflicts, and analysing team interaction cases. These tasks enhance communication effectiveness and workplace readiness.				
	Team Work	Students will work in groups to conduct discussions, solve communication case studies, perform negotiation role plays, and prepare presentations on cross-cultural workplace communication. Team-based activities encourage collaboration, leadership, mutual understanding, and effective interpersonal interaction while strengthening Business Analytics communication competencies.				

Module-4						
Presentation and Public Speaking Skills						
	Number of hours of engagement	L	T	P	SL	Total
		6	0	6	6	18
Lecture	Fundamentals of Public Speaking, Presentation Planning and Delivery Techniques, Use of Body Language and Voice Modulation, Handling Stage Fear and Audience Interaction, Use of Visual Aids and Technology in Presentations, Conducting Meetings and Conferences					
Activity	Students will participate in public speaking exercises, presentation delivery, meeting conduction activities, and audience interaction sessions. Activities will focus on improving confidence, body language, voice modulation, presentation structure, and Business					



	Analytics speaking abilities. Students will also practice using visual aids and digital tools for effective presentations.	
self-learning	Interactive Simulations	Students will engage in simulated presentation and meeting scenarios where they act as speakers, team leaders, moderators, or conference presenters. Simulations may include handling audience questions, overcoming stage fear, conducting meetings, and delivering business presentations using technology. These exercises help students develop confidence, communication clarity, and presentation management skills.
	Video Tutorials	Fundamentals of Public Speaking https://youtu.be/Unzc73liCUIY?si=hGQ8GLJ_wCUWa3qQ Presentation Skills and Delivery Techniques https://youtu.be/MnIPpUiTcRc?si=4rHvbsHJdfKbU48E Conducting Meetings and Business Analytics Presentations https://www.youtube.com/watch?v=4jwUXV4QaTw
	Micro-Learning Tasks	Short learning tasks will be conducted to improve voice modulation, eye contact, posture, presentation openings, audience engagement, and meeting etiquette. Students may complete quick activities such as elevator speeches, impromptu speaking, slide evaluation, and feedback-based speaking exercises. These tasks strengthen public speaking effectiveness and Business Analytics presentation skills.
	Team Work	Students will work in groups to prepare and deliver presentations, organize mock conferences, conduct meetings, and create visual presentation materials. Team-based activities encourage collaboration, leadership, coordination, audience handling, and effective communication while developing Business Analytics presentation competencies.

Module-5						
Leadership Communication and Corporate Communication						
	Number of hours of engagement	L	T	P	SL	Total
		6	0	6	6	18
Lecture	Communication for Leadership and Motivation, Persuasive and Influential Communication, Crisis and Corporate Communication, Communication Ethics and Business Analytics, Communication in Change Management, Emerging Trends in Managerial Communication					
Activity	Students will participate in leadership communication exercises, including motivational speeches, persuasive communication practices, crisis-response drafting, and change-management communication activities. Activities will focus on developing leadership presence, ethical communication, Business Analytics, and strategic communication skills in organizational settings.					
Self-learning	Interactive Simulations	Students will engage in simulated workplace situations involving leadership communication, crisis management, organizational change announcements, and persuasive business interactions. Simulations may include press conferences, employee motivation sessions, conflict communication, and corporate communication during emergencies. These exercises help students improve confidence, decision-making, and Business Analytics communication abilities.				
	Video Tutorials	Leadership Communication Skills https://www.youtube.com/watch?v=em6EJ7-MFfw Persuasive and Influential Communication https://www.youtube.com/watch?v=HANw168huqA Crisis and Corporate Communication https://www.youtube.com/watch?v=4jwUXV4QaTw				



	Micro-Learning Tasks	Short learning tasks will be conducted to improve persuasive speaking, ethical decision-making, crisis response writing, Business Analytics etiquette, and leadership communication techniques. Students may complete quick exercises such as analyzing leadership messages, identifying communication ethics, preparing short motivational speeches, and responding to workplace communication scenarios.
	Team Work	Students will work in groups to prepare corporate communication strategies, leadership presentations, crisis management plans, and change management communication reports. Team-based activities encourage collaboration, leadership, coordination, ethical decision-making, and effective organizational communication skills.
Course Outcomes: CO-1 Understand the fundamentals of managerial communication. CO-2 Develop effective verbal and written communication skills. CO-3 Demonstrate interpersonal and teamwork communication abilities. CO-4 Deliver Business Analytics presentations and public speeches confidently. CO-5: Apply communication strategies in managerial and organizational settings		

Reference Books

1. *Business Communication Today* – Courtland L. Bovee and John V. Thill
2. *Guide to Managerial Communication* – Mary Munter
3. *Managerial Communication: Strategies and Applications* – Geraldine E. Hynes
4. *Business Communication* – Meenakshi Raman and Prakash Singh
5. *Effective Business Communication* – Herta A. Murphy, Herbert W. Hildebrandt and Jane P. Thomas
6. *Basic Business Communication* – Lesikar, Flatley, Rentz and Pande
7. *Communication Skills for Managers* – Penrose, Rasberry and Myers
8. *Crucial Conversations* – Kerry Patterson, Joseph Grenny, Ron McMillan and Al Switzler



Subject – HEALTH, WELLNESS AND YOGA

Course name: HEALTH, WELLNESS AND YOGA	Course Code: 26DCO170	Formative Assessment Lecture/ Practice	100
(L:T:P:S)	1:0:1:0	Summative Assessment	-
Total Hours of Pedagogy (L:T:P:S)	60	Total Marks	50
Credits	02	Exam Hours	2

Pre-requisites:

1. Basic awareness of personal health and hygiene.
2. Interest in maintaining physical and mental well-being.
3. Willingness to participate in yoga and wellness activities.
4. Basic understanding of healthy lifestyle practices.
5. Commitment to regular practice and self-discipline.

Course objectives:

1. To create awareness about physical, mental, and emotional well-being among students.
2. To introduce students to the principles and practices of yoga and healthy lifestyle management.
3. To develop an understanding of stress management, nutrition, and personal wellness.
4. To familiarise students with yoga practices for concentration, discipline, and work-life balance.
5. To promote healthy habits and holistic well-being for professional and personal development.

MODULE-1

Introduction to Health and Wellness

Number of hours of engagement	L	T	P	SL	Total
	6	0	6	0	12
Lecture	Meaning and Importance of Health, Dimensions of Wellness, Physical and Mental Health, Healthy Lifestyle Practices, Personal Hygiene and Fitness, and Wellness in Student and Professional Life.				
Activity	Classroom discussion on healthy lifestyle habits among students.				
Practical	Basic fitness and wellness assessment activities.				
Self-Learning	Interactive Simulations	Demonstration of wellness and healthy lifestyle practices.			
	Video Tutorials	Videos explaining holistic health and wellness concepts.			
	Micro-Learning Tasks	Short exercises on daily wellness habits and self-care.			
	Team Work	Group activity on preparing a healthy lifestyle improvement plan.			



MODULE-2
Fundamentals of Yoga

Number of hours of engagement		L	T	P	SL	Total
		6	0	6	0	12
Lecture	Meaning and Origin of Yoga, Importance of Yoga in Daily Life, Types of Yoga, Principles of Yogic Living, Yoga and Mental Balance, and Yoga for Students and Professionals.					
Activity	Classroom discussion on benefits of yoga in stress management and concentration.					
Practical	Practice of basic yoga postures and breathing exercises.					
Self-Learning	Interactive Simulations	Demonstration of yoga postures and relaxation techniques.				
	Video Tutorials	Videos explaining yoga practices and breathing exercises.				
	Micro-Learning Tasks	Short exercises on yoga routines and mindfulness practices.				
	Team Work	Group activity on preparing yoga schedules for daily wellness.				

MODULE-3

Nutrition and Stress Management

Number of hours of engagement		L	T	P	SL	Total
		6	0	6	0	12
Lecture	Balanced Diet and Nutrition, Food and Energy Requirements, Healthy Eating Habits, Stress and Its Causes, Stress Management Techniques, and Meditation and Relaxation Practices.					
Activity	Classroom discussion on food habits and stress in student life.					
Practical	Meditation, breathing exercises, and stress relief activities.					
Self-Learning	Interactive Simulations	Demonstration of meditation and stress management techniques.				
	Video Tutorials	Videos explaining nutrition and mindfulness practices.				
	Micro-Learning Tasks	Short exercises on stress management and healthy eating.				
	Team Work	Group activity on preparing a wellness and nutrition chart.				

MODULE-4

Physical Fitness and Lifestyle Disorders

Number of hours of engagement		L	T	P	SL	Total
		6	0	6	0	12
Lecture	Physical Fitness and Exercise, Importance of Regular Physical Activity, Sedentary Lifestyle and Health Risks, Lifestyle Disorders – Diabetes, Obesity, Hypertension, Preventive Healthcare					



	Practices, and Work-Life Balance.				
Activity	Classroom discussion on lifestyle disorders and preventive health practices.				
Practical	Simple fitness exercises and stretching activities.				
Self-Learning	Interactive Simulations	Demonstration of fitness and preventive healthcare practices.			
	Video Tutorials	Videos explaining physical fitness and lifestyle management.			
	Micro-Learning Tasks	Short exercises on healthy routines and physical activities.			
	Team Work	Group activity on analyzing lifestyle patterns and health improvements.			
MODULE-5					
Holistic Wellness and Personal Development					
Number of hours of engagement	L	T	P	SL	Total
	6	0	6	0	12
Lecture	Holistic Wellness Concepts, Emotional Intelligence and Well-being, Positive Thinking and Self-Motivation, Time Management and Healthy Living, Wellness for Professional Success, and Future Trends in Health and Wellness.				
Activity	Classroom discussion on personal development and emotional well-being.				
Practical	Mindfulness activities and self-development exercises.				
Self-Learning	Interactive Simulations	Demonstration of mindfulness and emotional wellness practices.			
	Video Tutorials	Videos explaining positive thinking and holistic wellness.			
	Micro-Learning Tasks	Short exercises on self-reflection and personal growth.			
	Team Work	Group activity on preparing a personal wellness development plan.			
Course Outcome: CO1: Understand the concepts of health, wellness, and healthy lifestyle practices. CO2: Demonstrate basic knowledge and practice of yoga techniques. CO3: Apply nutrition and stress management techniques for personal well-being. CO4: Understand physical fitness and preventive healthcare practices. CO5: Develop awareness of holistic wellness and personal development.					
Text Books and References: Text Books 1. Ansbaugh, D. J., Hamrick, M. H., & Rosato, F. D. (2021). *Wellness: Concepts and applications* (12th ed.). McGraw-Hill Education. 2. Vishnu-Devananda, S. (2018). *The complete illustrated book of yoga* (Revised ed.). Himalaya Publishing House.					



Reference Books

3. Nagarathna, R., & Nagendra, H. R. (2020). *Foundations of yoga for health and wellness*. S. Chand Publishing.
4. Greenberg, J. S. (2022). *Comprehensive stress management* (16th ed.). Pearson Education.
5. Payne, P., & Donaghy, M. (2021). *Holistic health practices and well-being*. Cengage Learning.
6. Tannahill, A. (2020). *Lifestyle and preventive healthcare: Principles and practice*. Oxford University Press.

Suggested Websites / E-Learning Resources

Ministry of AYUSH -- Yoga and wellness resources.

Yoga Institute -- Yoga tutorials and wellness guidance.

NPTEL Courses -- Health and wellness-related lectures.

SWAYAM Online Courses -- Yoga, fitness, and wellness learning modules.

World Health Organization (WHO) -- Health awareness and preventive healthcare resources.

Coursera Online Courses -- Wellness, mindfulness, and stress management courses.



Tungabhadra Education Health & Rural Development (TEHRD) Trust®, Ballari

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SEMESTER - II



Subject - Organisational Behaviour

Course Code: Organisational Behaviour_	Course Code: 26BBA210	Formative Assessment Lecture/ Practice	70			
(L: T:P:S)	2:1:1:0	Summative Assessment	30			
Total Hours of Pedagogy (L: T:P:S)	120	Total Marks	100			
Credits	04	Exam Hours	2 ½			
Pre-requisites: • Principles of Management: Prior knowledge of basic corporate structures, planning, and organisational design. • Introductory Psychology: A foundational grasp of human personality, perception, motivation, and learning theories. • Basic Sociology: Understanding how groups form, social structures, and cultural diversity in social systems. • Fundamental Communication: Core skills in active listening, conflict management, and interpersonal dynamics. • Research Metrics: Basic familiarity with statistics to interpret employee data and behavioral studies.						
Course objectives: • To help students understand the importance of human behaviour in organizations. • To examine and compare individual and group behaviour within an organization. • To introduce students to organizational behaviour and evaluate its relationship with managerial functions, organizational change, and development. • To enable students to explain how people behave in different situations and understand the reasons behind their behaviour.						
Module-1 Introduction to Organizational Behaviour						
	Number of hours of engagement	L	T	P	SL	Total
		6	6	6	6	24
Lecture	Organizational Behaviour (OB): Meaning and Definitions, Nature, Fundamental Concepts, Scope of OB, Challenges and Opportunities for Organization Behaviour, Contributing Disciplines to the field of OB.					
Activity	Ask students to identify examples of organizational behaviour from their daily life, such as teamwork, leadership, or communication in college or workplace settings. Discuss how understanding human behaviour helps improve organizational performance and relationships.					
Practical	Observe individual and group behaviour in an organization. Prepare a short note on leadership, motivation, and communication.					
Self-learning	Interactive Simulations	Role-play manager and employee situations. Understand leadership, communication, and teamwork.				
	Video Tutorials	https://www.youtube.com/watch?v=jiPYQd_EWvU https://www.youtube.com/watch?v=mjK0YwwT-vs				
	Micro-Learning Tasks	Short quizzes on Organizational Behaviour concepts and traits. One-minute explanation of leadership, motivation, and teamwork concepts.				



	Team Work	Group analysis of organisational behaviour case studies in workplaces. Team presentations on the differences between managers and leaders in organisations.

Module-2						
Foundations of Individual Behaviour						
	Number of hours of engagement	L	T	P	SL	Total
		6	6	6	6	24
Lecture	Individual Behaviour: Personality - Meaning, Definitions, Personality Traits and Determinants of Personality; Perception - Meaning, Perceptual Process and Factors Influencing Perception; Learning - Concept and Basic Theories of Learning; Attitude - Components, Functions and Formation of Attitude; Values – Meaning and Types of Values.					
Activity	Discussion on personality traits, attitudes, and internal vs. external motivators. Case analysis on how perception and values influence individual behaviour.					
Practical	Observe personality traits and attitudes of individuals. Prepare a short note on perception and values.					
Self-learning	Interactive Simulations	Role-play situations showing personality and perception. Understand attitude, learning, and values in behaviour.				
	Video Tutorials	Personality and Values: https://www.youtube.com/watch?v=cywxvyl2AEo Perception: https://www.youtube.com/watch?v=pURyXH_f9z4				
	Micro-Learning Tasks	Short quiz on personality and perception. One-minute explanation of attitude and values.				
	Team Work	Group discussion on personality and perception. Team presentation on attitude and values.				

Module-3						
Foundations of Group Behaviour						
	Number of hours of engagement	L	T	P	SL	Total
		6	6	6	6	24
Lecture	Group Behaviour: Meaning and Determinants of Group Behaviour; Group Formation - Concept, Stages, and Types of Groups (Formal and Informal); Group Norms and Group Cohesiveness; Leadership - Meaning, Leadership Styles, and Basic Theories of Leadership; Conflict - Sources, Levels, and Conflict Resolution Strategies.					
Activity	Discuss group formation and leadership styles. Identify sources of conflict and resolution methods.					
Practical	Observe group behaviour and leadership in a team. Prepare a short note on conflict resolution.					
	Interactive Simulations	Role-play group discussion and leadership situations. Understand teamwork and conflict resolution.				
	Video Tutorials	Understanding Organizational Behavior: https://onlinecourses.swayam2.ac.in/e-learning/preview/imb25_mg124 Organizational Behavior:				



Self-learning		https://onlinecourses.swayam2.ac.in/e-learning/preview/cec22_ge03
	Micro-Learning Tasks	Short quiz on group behaviour and leadership. One-minute explanation of conflict resolution.
	Team Work	Group discussion on leadership styles. Team presentation on conflict resolution.

Module-4 Organizational Processes and Behavioral Linkages						
	Number of hours of engagement	L	T	P	SL	Total
		6	6	6	6	24
Lecture	Linkage between Behaviour and Management Functions - Power and Politics - Meaning and Sources of Power; Decision-Making - Importance, Types, and Basic Steps in Decision-Making; Motivation - Meaning, Importance, and Basic Theories of Motivation; Communication – Meaning, Types of Communication, Communication Process, and Emotional Intelligence.					
Activity	Discuss power, motivation, and communication in management. Identify decision-making steps in daily situations.					
Practical	Observe communication and decision-making in an organization. Prepare a short note on motivation and power.					
Self-learning	Interactive Simulations	Role-play decision-making and communication situations. Understand motivation and use of power.				
	Video Tutorials	Understand Organizational Behavior: https://onlinecourses.swayam2.ac.in/e-learning/preview/imb25_mg124 Leadership Style: https://onlinecourses.swayam2.ac.in/e-learning/preview/cec22_ge03				
	Micro-Learning Tasks	Short quiz on motivation and communication. One-minute explanation of decision-making steps.				
	Team Work	Group discussion on motivation and power. Team presentation on communication and decision-making.				

Module-5 Organizational Change and Development						
	Number of hours of engagement	L	T	P	SL	Total
		6	6	6	6	24
Lecture	Organisational Culture, Change and Development- Organizational Culture: Meaning, Determinants, and Changing Organizational Culture; Organizational Change: Meaning, Importance, Types of Change, Change Process, and Resistance to Change; Organizational Development: Meaning, Characteristics, and Basic Intervention Techniques.					
Activity	Discuss organizational culture and types of change. Identify reasons for resistance to change.					
Practical	Observe organizational culture in a workplace. Prepare a short note on organizational change.					



Self-learning	Interactive Simulations	Role-play change management situations. Understand culture and resistance to change.
	Video Tutorials	Organizational Culture: https://onlinecourses.swayam2.ac.in/e-learning/preview/cec22_ge03 Organizational Development: https://onlinecourses.swayam2.ac.in/e-learning/preview/cec21_ge15
	Micro-Learning Tasks	Short quiz on organizational culture and change. One-minute explanation of organizational development.
	Team Work	Group discussion on organizational culture and change. Team presentation on resistance to change.

Course Outcomes

After successful completion of this course, students will be able to:

- Understand and analyze the complexities involved in managing, guiding, and controlling individual and group behaviour in an organization for achieving organizational effectiveness.
- Evaluate the role of organizational behaviour in improving the overall development and effectiveness of the organization.
- Identify and demonstrate the skills required for teamwork, group dynamics, effective communication, and conflict resolution.
- Compare and apply suitable frameworks for solving workplace problems effectively.

Recommended Books

1. Fred Luthans, *Organisational Behaviour*, McGraw Hill, New York.
2. Stephen P. Robbins, *Organisational Behaviour*, PHI, New Delhi.
3. Keith Davis, *Human Behaviour at Work*, PHI.
4. Rao V. S. P. and Satyanarayana, *Organisational Behaviour*.
5. Uday Pareek, *Behavioural Process in Organisation*, Oxford and IBH, New Delhi.
6. Edgar Schein, *Organisational Psychology*, PHI, New Delhi.
7. K. Ashwathappa, *Organisational Behaviour*, Himalaya Publishing House, Mumbai.
8. Uday Pareek, *Beyond Management*, Oxford and IBH, New Delhi.



Subject - COST ACCOUNTING

Course Name : COST ACCOUNTING	26BBA220	Formative Assessment Lecture/ Practice	70
(L:T:P:S)	2:1:1:0	Summative Assessment	30
Total Hours of Pedagogy (L: T:P:S)	120	Total Marks	100
Credits	04	Exam Hours	2 ½

Pre-requisites:

- Basic knowledge of Financial Accounting and accounting principles.
- Understanding of business organizations and manufacturing processes.
- Familiarity with accounting terminology, journals, ledgers, and financial statements.
- Basic mathematical and analytical skills for cost computations and data interpretation.
- Ability to use spreadsheets or basic accounting software for cost analysis (desirable).

Course objectives:

- 1.To provide students with a basic understanding of cost accounting concepts and principles.
- 2.To familiarise students with techniques of cost ascertainment and cost control.
- 3.To develop knowledge of material, labour, and overhead cost management.
- 4.To enable students to prepare cost sheets and apply different costing methods in business organisations.
- 5.To help students understand the practical application of costing techniques in managerial decision-making.

Module-1

Introduction to Cost Accounting

	Number of hours of engagement	L	T	P	SL	Total
		6	6	6	6	24
Lecture	Meaning and definition of cost accounting; features, objectives, functions and significance of cost accounting; distinction between financial accounting and cost accounting; cost vs price; cost units, cost centres and cost objects; basic methods and techniques of cost accounting; limitations of cost accounting.					
Activity	Discuss the difference between financial accounting and cost accounting. Identify cost units and cost centres with examples.					
Practical	Prepare a simple cost sheet for a product. Identify cost units, cost centres, and cost objects in a business.					
Self- learning	Interactive Simulations	Simulate preparation of a basic cost sheet. Practice identifying cost units and cost centres in business cases.				
	Video Tutorials	Cost Accounting https://www.youtube.com/watch?v=Paecdg2_fb4 Cost Accounting https://www.youtube.com/watch?v=Bn_jNUNaJG0				
	Micro-Learning Tasks	Short quiz on cost accounting concepts. One-minute explanation of cost units and cost centres				
	Team Work	Group discussion on cost accounting concepts. Team presentation on cost units and cost centres.				



Module-2						
Classification of Cost						
	Number of hours of engagement	L	T	P	SL	Total
		6	6	6	6	24
Lecture	Classification of Cost: Concept of cost and opportunity cost; cost vs costing vs cost accounting; classification of costs – element-wise, functional, behavioural and controllability; managerial classification of costs; preparation of cost sheet; Unit and Output Costing – meaning, features and applicability.					
Activity	Discuss different types of costs with suitable business examples. Identify opportunity cost and managerial cost classification in daily business decisions.					
Practical	Prepare a simple cost sheet for a product or service. Classify costs into material, labour, and overhead categories.					
Self- learning	Interactive Simulations	Simulate cost classification for different business situations. Practice preparing a basic cost sheet using sample data.				
	Video Tutorials	Introduction to Cost, Costing and Cost Accounting: https://www.classcentral.com/course/youtube-23-cost-costing-cost-accounting-foundations-of-accounting-finance-391180?utm_source=chatgpt.com Classification of cost accounting: https://www.classcentral.com/course/youtube-24-classification-of-costs-foundations-of-accounting-finance-391198?utm_source=chatgpt.com				
	Micro-Learning Tasks	Take a short quiz on cost concepts and classifications. Explain unit costing and output costing in one minute.				
	Team Work	Conduct a group discussion on cost classification methods. Prepare a team presentation on cost sheet preparation				

Module-3						
Accounting for Material Cost						
	Number of hours of engagement	L	T	P	SL	Total
		6	6	6	6	24
Learning	Meaning, objectives and significance of material cost; purchase control and determination of EOQ; pricing of material issues – FIFO, LIFO and Weighted Average methods; stores control and issue control; inventory control techniques – fixing inventory levels, ABC analysis and VED analysis; periodic and perpetual inventory system.					
Activity	Discuss material cost control methods with examples.					
	Identify FIFO, LIFO, and Weighted Average methods in practice.					
Practical	Calculate EOQ and prepare simple inventory records.					
	Apply FIFO, LIFO, and Weighted Average for material issues.					
Self- Learning	Interactive Simulations	Practice pricing of material issues with sample data. Simulate inventory control using stock management examples. https://chatgpt.com/c/69fd6818-7950-83ec-b8af-6ef3d524e00f				
	Video Tutorial	FIFO Methods				
	Video Tutorials	LIFO Methods https://edurev.in/v/117642/fifo-and-lifo-solved-problems-material-cost-cost-accounting?&utm_source=chatgpt.com				
	Micro-Learning Tasks	Short quiz on EOQ and inventory control techniques.				
		One-minute explanation of FIFO, LIFO, and ABC analysis.				



Module-4						
Accounting for Labour/Employee Cost						
Number of hours of engagement	L	T	P	SL	Total	
	6	6	6	6	24	
Lecture	Meaning of labour – direct and indirect labour; components of labour cost; time keeping and time booking; labour wage systems – time rate and piece rate; incentive plans – Halsey and Rowan plans; labour turnover – meaning, reasons and control; treatment of idle time and overtime wages.					
Activity	Students prepare a wage sheet using direct and indirect labour examples. Classify labour costs and calculate total labour cost in groups.					
Practical	Practice time keeping and time booking with attendance and job cards. Calculate wages under time rate and piece rate systems.					
Teamwork and self-learning Activity	Interactive Simulations	Simulate Halsey and Rowan incentive plans using sample data. Compare worker earnings under different wage systems interactively.				
	Video Tutorials	Halsey & Rowan Premium Plans: https://www.youtube.com/watch?v=NwpOyHiSwDg&t=5s , accounting for Labour, https://www.youtube.com/watch?v=cPZd4eDgQoY&t=2s				
	Micro-Learning Tasks	Identify causes of labour turnover through quick case studies.				
		Solve short problems on idle time and overtime wage treatment.				
	Team Work	Teams discuss methods to control labour turnover in industries.				
		Prepare charts showing components of labour cost and wage systems.				

Module-5						
Accounting for Overhead						
	Number of hours of engagement	L	T	P	SL	Total
		6	6	6	6	24
Lecture	Meaning and significance of overheads; classification of overheads; primary and secondary distribution of overheads; recovery of overheads – meaning and objectives; methods of absorption – direct labour cost, direct labour hours and machine hour rates; treatment of over and under absorption of overheads.					
Activity	Classify factory expenses into production, administration, and selling overheads. Prepare a simple overhead distribution chart for departments.					
Practical	Calculate overhead absorption using labour hour and machine hour rates. Practice primary and secondary distribution with numerical problems.					
Teamwork and self-learning Activity	Interactive Simulations	Simulate allocation of overheads among production departments. Compare over and under absorption using changing production levels.				
	Video Tutorials	Fundamental of Cost Accounting https://www.youtube.com/playlist?list=PL4qc77RamaL3Vw9jRzoEYnVZty_GfZTsr Overheads https://www.youtube.com/watch?v=P4hz3fHJXWE				
	Micro-Learning Tasks	Identify types of overheads through quick quiz activities. Solve short exercises on overhead recovery methods.				
	Team Work	Teams prepare presentations on methods of overhead absorption. Discuss causes and treatment of over and under absorbed overheads				



Tungabhadra Education Health & Rural Development (TEHRD) Trust®, Ballari

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KISHKINDA UNIVERSITY



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Course Outcomes:

- After successful completion of this course, students will be able to:
- Understand the basic concepts and principles of cost accounting.
- Classify and analyze material, labour, and overhead costs in business operations.
- Apply costing methods and prepare cost sheets for cost determination.
- Use inventory control and labour cost techniques for effective cost management

References

- Jain and Narang, Principles of Cost Accounting, Kalyani Publishers, New Delhi.
- M. N. Arora, A Textbook of Cost and Management Accounting, Vikas, New Delhi.
- S. N. Maheswari, Cost Accounting, Sultan Chand, New Delhi.
- Ravi M. Kishore, Cost and Management Accounting, Taxmann Publications, New Delhi.
- Khan and Jain, Cost and Management Accounting, TMH, New Delhi.
- M. C. Shukla, Cost Accounting – Text and Problems, S. Chand, New Delhi.
- V. K. Saxena and C. D. Vashist, Advanced Cost and Management Accounting, Sultan Chand, New Delhi.
- Charles T. Horngren, Srikant Datar and Madhav Rajan, Cost Accounting, Pearson, New Delhi.
- Jawahar Lal, Seema Srivastava and Manisha Singh, Cost Accounting – Text, Problems and Cases, McGraw Hill, New Delhi.



Subject - Research Methodology

Course Code	26BBA230	Formative Assessment Lecture/ Practice	70			
(L: T:P:S)	2:1:1:0	Summative Assessment	30			
Total Hours of Pedagogy (L: T:P:S)	120	Total Marks	100			
Credits	04	Exam Hours	2 ½			
Pre-requisites: • Basic understanding of business, management, or commerce concepts. • Familiarity with fundamental statistical and analytical techniques. • Basic knowledge of data collection and interpretation. • Ability to think critically and analyze business or research problems. • Basic computer skills for data analysis, report writing, and presentations.						
Course objectives: • To provide students with a basic understanding of research concepts and principles. • To develop knowledge of research methods, research design, and data collection techniques. • To enable students to identify appropriate tools and techniques for business research. • To enhance skills in data analysis, interpretation, and hypothesis testing. • To help students prepare effective research proposals and research reports.						
Module-1 Introduction to Research Methodology						
	Number of hours of engagement	L	T	P	SL	Total
		6	6	6	6	6 24
Lecture	Business Research Methods: Meaning, nature and importance of research in commerce; Scope of research; Types of research; Research process (basic steps only); Research proposal (meaning and components); Ethics in research; Literature survey (meaning and importance); Problems faced by researchers in India.					
Activity	Discuss types of research in commerce with examples. Identify common problems faced by researchers in India.					
Practical	Draft a basic research proposal on a selected commerce and Management topic. Conduct a brief literature review and summarize key points.					
Self-learning	Interactive Simulations	Simulate a research process from problem identification to proposal writing. Discuss ethical issues and challenges in research through role-play.				
	Video Tutorials	Business Research Methods: https://onlinecourses.swayam2.ac.in/e-learning/preview/cec25_mg04 Research Methods: https://www.youtube.com/watch?v=fgcIyy04BfI				
	Micro-Learning Tasks	Short quiz on types of research and research process. One-minute explanation of research ethics and proposal.				
	Team Work	Group discussion on types of research and ethics. Team presentation on research process and proposal.				



Module-2 Research Design						
	Number of hours of engagement	L	T	P	SL	Total
		6	6	6	6	24
Lecture	Research Design: Meaning and need for research design; Features of a good research design; Types of research design - Exploratory, Descriptive, and Experimental (Hypothesis testing); Validity and Reliability in research; Basic concepts of scaling - meaning and classification; Scaling techniques - Rating and Ranking scales.					
Activity	Discuss types of research design with examples. Identify rating and ranking scales in daily use.					
Practical	Design a simple questionnaire using rating or ranking scales. Identify a research design suitable for a given problem.					
Self-learning	Interactive Simulations	Simulate selecting a research design for a business problem. Practice using rating and ranking scales in data collection.				
	Video Tutorials	Research Design: https://www.youtube.com/watch?v=0e6WmQm6y0Q&utm_source=chatgpt.com Scaling Techniques: https://www.youtube.com/watch?v=9hQw3tQmZ8E&utm_source=chatgpt.com				
	Micro-Learning Tasks	Short quiz on research design types. One-minute explanation of validity and reliability.				
	Team Work	Group discussion on types of research design. Team activity on designing rating and ranking scales.				

Module-3 Data Collection and Sampling						
	Number of hours of engagement	L	T	P	SL	Total
		6	6	6	6	24
Lecture	Types of data – Primary and Secondary; Methods of data collection – Observation, Interview, Questionnaire and Survey method; Basic guidelines for designing questionnaire; Sampling – Meaning, Steps in sampling design; Sampling methods – Probability and Non-probability sampling techniques.					
Activity	Discuss primary and secondary data with examples. Identify suitable sampling methods for different studies.					
Practical	Design a simple questionnaire for data collection. Select an appropriate sampling method for a given study.					
Self-learning	Interactive Simulations	Simulate data collection using interview and questionnaire methods. Practice selecting probability and non-probability sampling techniques.				
	Video Tutorials	Business Statistics: https://onlinecourses.swayam2.ac.in/cec20_mg12/preview Data Collection Methods: https://onlinecourses.swayam2.ac.in/cec25_mg04/preview				
	Micro-Learning Tasks	Short quiz on data collection and sampling. One-minute explanation of primary and secondary data.				
	Team Work	Group discussion on data collection methods. Team presentation on sampling techniques.				



Module-4						
Data Analysis and Testing of Hypotheses						
	Number of hours of engagement	L	T	P	SL	Total
		6	6	6	6	24
Lecture	Meaning of data editing, coding, and basic process of data analysis; Hypothesis – Meaning, Importance, Sources, and Types of Hypotheses; Characteristics of a Good Hypothesis; Basic Procedure for Hypothesis Testing.					
Activity	Discuss types of hypotheses with examples. Identify errors in hypothesis testing situations.					
Practical	Prepare a simple hypothesis for a research problem. Identify suitable statistical tests for analysis.					
Self-learning	Interactive Simulations	Simulate hypothesis testing using simple examples. Practice selecting t-test, Z-test, and Chi-square test.				
	Video Tutorials	Hypothesis Testing https://www.classcentral.com/course/youtube-10-4-steps-in-hypothesis-testing-438054?utm_source=chatgpt.com Research Methodology https://swayam.gov.in/?utm_source=chatgpt.com				
	Micro-Learning Tasks	Short quiz on hypothesis and testing steps. One-minute explanation of t-test and Z-test.				
	Team Work	Group discussion on the hypothesis testing process. Team presentation on statistical tests.				

Module-5						
Report Writing Interpretation						
	Number of hours of engagement	L	T	P	SL	Total
		6	6	6	6	24
Lecture	Meaning, Basic Techniques, and Precautions; Report Writing - Meaning and Importance; Steps in Writing a Good Research Report; Layout and Critical Elements of a Research Report; Types of Research Reports.					
Activity	Discuss the steps of report writing. Identify important elements of a good research report.					
Practical	Prepare a simple research report format. Write a short interpretation of the collected data.					
Self-learning	Interactive Simulations	Simulate report writing using sample research data. Practice interpreting results and preparing conclusions.				
	Video Tutorials	Report Writing https://onlinecourses.swayam2.ac.in/e-learning/preview/ntr23_ed43 Statistical Analysis https://onlinecourses.swayam2.ac.in/e-learning/preview/nou23_cm17 Research Writing https://www.getyoureducation.net/course/research-writing?utm_source=chatgpt.com				
	Micro-Learning Tasks	Short quiz on report writing steps. One-minute explanation of research report layout.				



	Team Work	Group discussion on report writing process. Team presentation on types of research reports.
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Course Outcomes

After successful completion of this course, the students will be able to:

- Understand the basic concepts and principles of research.
- Explain the importance and process of research in business and commerce.
- Select appropriate research methodologies for different research problems.
- Identify and apply suitable techniques for data collection and analysis.
- Develop skills in analysing and interpreting research data effectively.

Recommended Books

1. Kothari C. R., *Research Methodology – Methods & Techniques*, New Age International Publishers.
2. Gupta, S. L. & Gupta, H., *Business Research Methods*, TMHE Pvt. Ltd.
3. Gupta and Kapoor, *Fundamentals of Applied Statistics*, Sultan Chand & Sons.
4. Krishnaswamy, K. N., Sivakumar, A. I. and Mathirajan, *Research Methodology*, Pearson.
5. Pannerselvam, R., *Research Methodology*, PHI Pvt. Ltd., New Delhi.
6. Ghauri, Pervez & Gronhaug, Kjell, *Research Methods in Business Studies*, Pearson.
7. Shrivastav, *Business Research Methodology*, TMH.
8. C. R. Kothari, *Research Methodology (Methods & Techniques)*, Wiley Eastern Ltd.
9. J. K. Sachdeva, *Business Research Methodology*, Himalaya Publishing House.
10. Cooper, *Business Research Method*, TMH.
11. William G. Zikmund, *Business Research Methods* (7th ed.), Cengage Learning.
12. Dr. A. N. Chaudhari, *Research Methodology in Commerce & Management*, Atharva Publications.
13. A. B. Rao, *Research Methodology*, Excel Books.
14. Krishnaswamy, Sivakumar, Mathirajan, *Management Research Methodology*, Pearson Education.
15. Wilkinson & Bhandarkar, *Methodology and Techniques of Social Research*, Himalaya Publishing House.
16. Bhojanna, *Business Research Methods*, Murthy, Excel Books



Subject - Business Law

Course Name : Business Law	26BBA240	Formative Assessment Lecture/ Practice	70
(L:T:P:S)	2:0:1:0	Summative Assessment	30
Total Hours of Pedagogy (L: T:P:S)	90	Total Marks	100
Credits	03	Exam Hours	2 ½

Pre-requisites:

- Basic understanding of business and commercial activities.
- Familiarity with fundamental legal concepts and terminology.
- Awareness of the Indian legal and regulatory framework.
- Ability to interpret and analyze legal provisions and business cases.
- Basic communication and analytical skills for applying legal principles to business situations.

Course objectives:

1. To provide knowledge about the basic principles of the Indian Contract Act and the Sale of Goods Act.
2. To familiarise students with the essentials of valid contracts and contractual obligations.
3. To understand the legal framework relating to offer, acceptance, consideration, and performance of contracts.
4. To develop awareness regarding breach of contract and remedies available under law.
5. To acquaint students with the rights and duties of buyers and sellers under the Sale of Goods Act.

Module-1 Indian Contract Act						
	Number of hours of engagement	L	T	P	SL	Total
		6	0	6	6	18
Lecture	Formation of Contract Indian Contract Act: – Nature and Elements of Contract. Classification of Contracts. Contracts vs. Agreements.					
Activity	• Group discussion on real-life contracts. • Classroom quiz on essentials of a valid contract. • Case analysis on agreement and contract differences.					
Practical	• Drafting simple agreements. • Identification of different types of contracts from practical situations.					
Self-learning	Interactive Simulations	• Simulation of the contract formation process between parties. • Role-play activities on offer, acceptance, and breach of contract. • Problem-solving exercises based on real business situations. • Mock legal negotiations and settlement discussions.				
	Video Tutorials	• Indian Contract Act – Introduction https://www.youtube.com/results?search_query=Indian+Contract+Act+Introduction • Offer and Acceptance Explained https://www.youtube.com/results?search_query=Offer+and+Acceptance+Business+Law Sale of Goods Act https://www.youtube.com/results?search_query=Sale+of+Goods+Act				
	Micro-Learning Tasks	• Short quizzes after every topic. • One-minute legal concept explanations.				



		- Flashcard activities on legal terminology. - Case law summaries and quick recap assignments.
	Team Work	- Group discussions on commercial law cases. - Collaborative preparation of contract drafts. - Team presentations on legal provisions and business implications. - Group-based problem-solving activities.

Module-2						
Offer, Acceptance and Consideration						
	Number of hours of engagement	L	T	P	SL	Total
		6	0	6	6	18
Lecture	Definition – Forms of Offer – Requirements of a Valid Offer. Acceptance: Meaning – Legal rules as to Valid Acceptance. Consideration: Definition – Types – Essentials.					
Activity	- Role play on offer and acceptance. - Discussion on lawful consideration. - Case studies relating to valid and invalid acceptance.					
Practical	- Preparation of offer and acceptance letters. - Identifying consideration in business transactions.					
Self-learning	Interactive Simulations	Role play on offer and acceptance. Simulation of business negotiation.				
	Video Tutorials	- Offer and Acceptance Explained https://www.youtube.com/results?search_query=Offer+and+Acceptance+Business+Law - Consideration in Contract Law https://www.youtube.com/results?search_query=Consideration+in+Contract+Law - Communication of Acceptance https://www.youtube.com/results?search_query=Communication+of+Acceptance+Business+Law				
	Micro-Learning Tasks	- Quick MCQs on offer and acceptance. - Concept summaries.				
	Team Work	- Group activity on drafting offer letters. - Team analysis of contract formation cases.				

Module-3						
Capacity of Parties						
	Number of hours of engagement	L	T	P	SL	Total
		6	0	6	6	18
Lecture	Definition – Persons Competent to Contract. Free Consent: Coercion – Undue Influence – Fraud – Misrepresentation – Mistake. Legality of Object: Void Agreements – Unlawful Agreements.					
Activity	- Classroom discussion on competency to contract. - Case analysis on coercion, fraud, and misrepresentation. - Debate on lawful and unlawful agreements.					
Practical	- Identification of void and voidable agreements. - Drafting examples involving free consent.					
		Mock legal situations involving coercion and fraud.				



Self-learning	Interactive Simulations	Case-based simulations on free consent.
	Video Tutorials	- Free Consent Explained https://www.youtube.com/results?search_query=Free+Consent+Business+Law - Fraud and Misrepresentation https://www.youtube.com/results?search_query=Fraud+and+Misrepresentation+Contract+Law - Void and Unlawful Agreements https://www.youtube.com/results?search_query=Void+and+Unlawful+Agreements
	Micro-Learning Tasks	- Short case analysis. - Quiz on lawful agreements.
	Team Work	☐ Group discussion on competency to contract. ☐ Team presentations on free consent.

Module-4 Performance of Contract						
	Number of hours of engagement	L	T	P	SL	Total
		6	0	6	6	18
Lecture	Performance of Contracts: Actual Performance – Attempted Performance – Tender. Quasi Contract: Definition and Essentials. Discharge of Contract: Modes of Discharge – Breach of Contract – Remedies Available for Breach of Contract.					
Activity	- Case discussion on breach of contract. - Classroom presentation on discharge of contracts. - Problem-solving exercises on remedies.					
Practical	- Drafting notices relating to breach of contract. - Analysis of quasi-contract cases.					
Self-learning	Interactive Simulations	- Simulated cases on breach of contract. - Practical exercises on contract performance.				
	Video Tutorials	- Performance of Contract https://www.youtube.com/results?search_query=Performance+of+Contract - Breach of Contract and Remedies https://www.youtube.com/results?search_query=Breach+of+Contract+and+Remedies - Quasi Contract Explained https://www.youtube.com/results?search_query=Quasi+Contract				
	Micro-Learning Tasks	- Case-based legal questions. - Quick revision worksheets.				
	Team Work	- Team analysis of breach cases. - Group presentations on remedies.				



Module-5 Sales of Goods Act						
	Number of hours of engagement	L	T	P	SL	Total
		6	0	6	6	18
Lecture	Sale: Contract of Sale – Sale Vs Agreement to Sell – Meaning of Goods. Conditions and Warranty. Caveat Emptor: Exceptions of Caveat Emptor. Buyer and Seller of Goods. Unpaid Seller: Definition – Rights of an Unpaid Seller.					
Activity	- Group discussion on buyer and seller rights. - Case studies on caveat emptor. - Presentation on unpaid seller rights					
Practical	- Identification of conditions and warranties. - Analysis of Sale of Goods Act cases.					
Self-learning	Interactive Simulations	- Simulation on buyer and seller disputes. - Mock cases on unpaid seller rights.				
	Video Tutorials	- Sale of Goods Act https://www.youtube.com/results?search_query=Sale+of+Goods+Act - Caveat Emptor Explained https://www.youtube.com/results?search_query=Caveat+Emptor+Business+Law - Rights of Unpaid Seller https://www.youtube.com/results?search_query=Rights+of+Unpaid+Seller				
	Micro-Learning Tasks	- Topic-wise recap quizzes. - Legal terminology exercises.				
	Team Work	- Group discussion on buyer and seller rights. - Team case study presentation on Sale of Goods Act.				

Course Outcomes

CO-1: Understand the meaning and essentials of a valid contract.

CO-2: Differentiate between agreements and contracts.

CO-3: Classify various types of contracts.

CO-4: Apply contractual concepts to practical situations.

CO-5: Develop analytical skills regarding legal agreements.

Text Books and References

Company Law: ND Kapoor, Sultan Chand and Co.

Business Law: B.K. Hussain, S. Gopal Rao, Business Analytics books Publishers, Edition-2024 (Year of Publication – 2020).

Business Laws: Madhavi AVR, D. Bhaskara Lakshmi, SV Publication, First Edition-2025.

Business Laws: S.P. Neehalika Bavya: S. Publishers.

Business Laws: Dr D Saritha and Prof Prabhu Sahai, DL Publishers and Distributors-2025.

Business Laws: Revathi Devi Mathur, Vedashree Publishers-2025.



Subject - Entrepreneurship Development

Course Name : Entrepreneurship Development	26BBA250	Formative Assessment Lecture/ Practice	70			
(L:T:P:S)	2:0:1:0	Summative Assessment	30			
Total Hours of Pedagogy (L: T:P:S)	90	Total Marks	100			
Credits	03	Exam Hours	2 ½			
Pre-requisites: - Basic understanding of business and management concepts. - Familiarity with the fundamentals of entrepreneurship and innovation. - Basic knowledge of market dynamics and business environment. - Analytical and problem-solving skills for identifying business opportunities. - Effective communication and teamwork skills for entrepreneurial activities.						
Course objectives: - To provide knowledge about the basic principles and role of entrepreneurship in economic development. - To understand the characteristics and types of entrepreneurs, including women and rural entrepreneurs. - To analyse entrepreneurial motivation through various psychological theories and experiments. - To familiarize students with the process of idea generation, project formulation, and legal requirements. - To develop awareness of institutional support and government initiatives like Start-up India and Mudra Yojana.						
Module-1 Introduction to Entrepreneurship Development						
	Number of hours of engagement	L	T	P	SL	Total
		6	0	6	6	18
Lecture	Introduction: Meaning, Importance and Role of Entrepreneurship in Economic Development. Characteristics of successful Entrepreneurs, Types of entrepreneurs. Difference between Manager and Entrepreneur: Women Entrepreneurship and Rural Entrepreneurship – Meaning, Importance and Challenges.					
Activity	Group discussion on real-life entrepreneurs; Classroom quiz on characteristics of successful entrepreneurs.					
Practical	Identifying different types of entrepreneurs from case studies; Drafting a profile of a local entrepreneur.					
Self-learning	Interactive Simulations	Simulation of the transition from a Manager to an Entrepreneur Role-play on rural business challenges.				
	Video Tutorials	Role of Entrepreneurship: https://www.youtube.com/results?search_query=Role+of+Entrepreneurship+in+Economic+Development Types of Entrepreneurs: https://www.youtube.com/results?search_query=Types+of+Entrepreneurs+Business+Law Women Entrepreneurship: https://www.youtube.com/results?search_query=Women+Entrepreneurship+India				
	Micro-Learning Tasks	Short quizzes on entrepreneurial traits; One-minute concept explanations.				
	Team Work	Group analysis of rural entrepreneurship success stories; Team presentations on the differences between managers and entrepreneurs.				



Module-2 Entrepreneurial Motivation						
	Number of hours of engagement	L	T	P	SL	Total
		6	0	6	6	18
Lecture	Entrepreneurial Motivation: Meaning and factors affecting Entrepreneurial motivation – internal and external. Motivation theories: Maslow's Need Hierarchy theory, McClelland's Acquired need theory and Kakinada Experiment. Success Stories of present generation entrepreneurs.					
Activity	Discussion on internal vs. external motivators; Case analysis of the Kakinada Experiment.					
Practical	Mapping Maslow's hierarchy to modern startup founders; Documenting success stories.					
Self-learning	Interactive Simulations	Role-play on McClelland's three-need theory; Simulation of motivational drive in a crisis.				
	Video Tutorials	Motivation Theories: https://www.youtube.com/results?search_query=Maslow+and+McClelland+Theory+Entrepreneurship Kakinada Experiment: https://www.youtube.com/results?search_query=Kakinada+Experiment+McClelland Success Stories: https://www.youtube.com/results?search_query=Success+Stories+of+Indian+Entrepreneurs				
	Micro-Learning Tasks	Flashcard activities on motivational theories; Quick recap assignments.				
	Team Work	Team research on local 'Present Generation' entrepreneurs; Collaborative preparation of motivational profiles.				

Module-3 Financial Institution in Entrepreneurship Development						
	Number of hours of engagement	L	T	P	SL	Total
		6	0	6	6	18
Lecture	Meaning, objectives, phases in Entrepreneurship Development Programme. Stages in Entrepreneurship, Entrepreneurial process. Financing support: meaning and different types of financing. Institutional Support: NSIC, SIDBI, IDBI, IFCI, DICs and SFC.					
Activity	Workshop on the entrepreneurial process; Classroom discussion on institutional roles.					
Practical	Analysis of institutional support models (e.g., DIC or SIDBI); Identifying financing options for SMEs.					
Self-learning	Interactive Simulations	Simulation of the EDP selection and training process; Mock loan application process.				
	Video Tutorials	EDP Explained: https://www.youtube.com/results?search_query=Entrepreneurship+Development+Programme+Phases Institutional Support: https://www.youtube.com/results?search_query=SIDBI+DIC+NSIC+Support+India Financing Startups: https://www.youtube.com/results?search_query=Types+of+Business+Financing				
	Micro-Learning Tasks	Short case analysis on institutional aid; Quiz on institutional abbreviations and roles.				



	Team Work	Group presentations on different stages of the entrepreneurial process; Team analysis of financial support schemes.
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Module-4						
Idea Generation and Project Formulation						
	Number of hours of engagement	L	T	P	SL	Total
		6	0	6	6	18
Lecture	Idea Generation and Project Formulation: Sources of New Ideas, Market Survey – Meaning and different techniques. Project Formulation. Legal requirement for the establishment of new units. Business plan failures. Enterprise Resource Planning (ERP): meaning, importance and components.					
Activity	Brainstorming session for new ideas; Debate on common reasons for business plan failure.					
Practical	Designing a market survey questionnaire; Identifying legal registration requirements for a new unit.					
Self-learning	Interactive Simulations	Simulation of an ERP system implementation; Mock project formulation exercise.				
	Video Tutorials	Idea Generation: https://www.youtube.com/results?search_query=Sources+of+New+Business+Ideas Project Formulation: https://www.youtube.com/results?search_query=Project+Formulation+Steps ERP Basics: https://www.youtube.com/results?search_query=Enterprise+Resource+Planning+Introduction				
	Micro-Learning Tasks	Topic-wise recap quizzes; One-minute legal concept explanations.				
	Team Work	Collaborative preparation of a mini-project report; Group work on identifying ERP components for small businesses				

Module-5						
Entrepreneurial Environment						
	Number of hours of engagement	L	T	P	SL	Total
		6	6	0	0	4
Lecture	Entrepreneurial Environment: Meaning, types – Internal & External factors. Entrepreneurship Development initiatives in India. Entrepreneur Support Schemes (ESS): Start-up India, Pradhan Mantri Mudra Yojana, Single Point Registration Scheme (SPRS). Business incubation centers (BIC) – meaning and importance.					
Activity	PESTEL analysis of the Indian entrepreneurial environment Discussion on Mudra Yojana benefits.					
Practical	Researching local Business Incubation Centers; Walkthrough of the Start-up India portal.					
Self-learning	Interactive Simulations	Simulation of a startup registration under SPRS; Pitching an idea to a mock Business Incubator.				
	Video Tutorials	Startup India Scheme: https://www.youtube.com/results?search_query=Start-up+India+Scheme+Details Mudra Yojana: https://www.youtube.com/results?search_query=Pradhan+Mantri+Mudra+Yojana+Explained Incubation Centres: https://www.youtube.com/results?search_query=Business+Incubation+Centres+Importance				



	Micro-Learning Tasks	Flashcard activities on government schemes; Short case analysis on environmental factors.
	Team Work	Team presentations on the impact of government initiatives; Group-based problem-solving on environmental challenges.

Course Outcomes

After successful completion of this course, the students will be able to:

CO1 - Understand the fundamentals of entrepreneurship and explain the role of entrepreneurs in economic and social development.

CO – 2 Identify entrepreneurial traits, motivation, and leadership qualities required for establishing and managing business enterprises.

CO- 3 Analyse entrepreneurship development programmes and institutional support systems available for entrepreneurs in India.

CO – 4 Develop business ideas and prepare basic project reports and business plans by applying market survey and project formulation techniques.

CO-5 Evaluate entrepreneurial environment and government support schemes such as Start-up India, Mudra Yojana, and Business Incubation Centres for promoting startups and small businesses.

Reference Books

- Khanka, SS, Entrepreneurship Development, S. Chand, New Delhi.
- Poornima MCH, Entrepreneurship Development – Small Business Enterprises, Pearson, Delhi.
- Peter F. Drucker, Innovation and Entrepreneurship.
- Dr B E V L Naidu, Entrepreneurship, Seven Hills Publishers.
- Entrepreneurship and small business management - C. B. Gupta and Khanka.
- Entrepreneurship Development - S. Anil Kumar, S. C. Poornima, M. K. Abraham and K. Jayashree



Subject - Environmental Studies and Human Rights

Course Name: Environmental Studies and Human Rights	25BBA260	Formative Assessment Lecture/ Practice	70			
(L: T:P:S)	1:0:1:0	Summative Assessment	30			
Total Hours of Pedagogy (L: T:P:S)	60	TotalMarks	100			
Credits	02	ExamHours	2 ½			
Prerequisites:						
1. Basic understanding of environmental and social issues affecting society and communities. 2. General awareness of constitutional values, human rights, and civic responsibilities. 3. Fundamental knowledge of natural resources, ecosystems, and sustainable living practices. 4. Ability to analyze contemporary environmental and social challenges from ethical and societal perspectives. 5. Interest in environmental protection, social justice, sustainability, and responsible citizenship						
Course objectives:						
1. To provide students with fundamental knowledge of environmental studies, ecosystems, biodiversity, and sustainable development. 2. To develop awareness regarding environmental pollution, climate change, environmental conservation, and protection measures. 3. To familiarize students with the concepts, principles, and evolution of human rights at national and international levels. 4. To enable students to understand environmental laws, constitutional provisions, environmental governance, and human rights protection mechanisms. 5. To encourage critical thinking, ethical responsibility, and active participation in addressing environmental and human rights challenges in society.						
Module-1						
		Fundamentals of Environment and Ecosystems				
	Number of hours of engagement	L	T	P	SL	Total
		6	6	0	0	12
Lecture	Concept of Environment and Environmental Studies, Components of Environment – Atmosphere, Hydrosphere, Lithosphere and Biosphere, Ecosystem Structure and Functions, Food Chain, Food Web and Ecological Pyramids, Biodiversity and its Conservation, Natural Resources – Forest, Water, Mineral, Food and Energy Resources, Sustainable Development and Environmental Ethics.					
Activity	Students will participate in activities such as ecosystem mapping, biodiversity identification, natural resource classification, and environmental awareness discussions. Activities will focus on understanding environmental components, ecological balance, sustainable development, and environmental ethics through practical observation and case-based learning.					
	Interactive Simulations	Students will engage in simulated environmental scenarios involving ecosystem imbalance, resource depletion, biodiversity conservation, and sustainability decision-making. Simulations may include environmental planning exercises, ecological chain analysis, and community-based conservation practices to develop analytical and problem-solving skills.				



self-learning	Video Tutorials	Introduction to Environment and Ecosystem Basics https://www.youtube.com/watch?v=rD1Uibpfj6U Ecosystem Structure, Food Chain & Food Web https://www.youtube.com/watch?v=DO4gKHm_iAo Biodiversity and Its Importance https://www.youtube.com/watch?v=9V1v3F0q8Wk Environmental Studies – Full Introduction Lecture https://www.youtube.com/watch?v=ZrSWYE37MJs
	Micro-Learning Tasks	Short learning tasks will be conducted to improve understanding of ecosystems, food chains, biodiversity, natural resources, and sustainability concepts. Students may complete quick exercises such as identifying environmental components, analysing ecological relationships, and evaluating sustainable practices through short case-based activities.
	Team Work	Students will work in groups to prepare ecosystem models, biodiversity reports, sustainability presentations, and environmental conservation projects. Team-based activities encourage collaboration, environmental awareness, critical thinking, and collective responsibility towards sustainable environmental management.

Module-2 Environmental Pollution and Global Environmental Issues						
	Number of hours of engagement	L	T	P	SL	Total
		6	6	0	0	12
Lecture	Environmental Pollution – Air, Water, Soil, Noise and Marine Pollution, Causes, Effects and Control Measures, Solid Waste Management and E-Waste Management, Climate Change, Global Warming, Ozone Layer Depletion and Acid Rain, Disaster Management and Environmental Risk, Environmental Impact Assessment and Environmental Protection Measures					
Activity	Students will analyze different types of environmental pollution such as air, water, soil, noise, and marine pollution through real-life case studies and local examples. Activities will include identifying pollution sources, discussing impacts on health and environment, and suggesting control measures. Students may also prepare short awareness posters on climate change, global warming, and waste management.					
Self-learning	Interactive Simulations	Students will engage in scenario-based simulations such as managing an industrial pollution crisis, planning waste disposal systems, or responding to environmental disasters. Simulations will also include decision-making on controlling pollution levels, reducing carbon footprint, and handling environmental risk situations to understand real-world environmental management.				
	Video Tutorials	Types of Environmental Pollution (Air, Water, Soil, Noise) https://www.youtube.com/watch?v=p6QLx7vEyIY Environmental Pollution – Causes, Effects and Control Measures https://www.youtube.com/watch?v=o-Xv3JP4C6Y Climate Change, Global Warming, Ozone Layer & Acid Rain https://www.youtube.com/watch?v=G4H1N_yXBiA Solid Waste Management and Environmental Issues https://www.youtube.com/watch?v=3v4Vh7Z0Qxk				
	Micro-Learning Tasks	Short tasks will be conducted to strengthen understanding of pollution types, causes, effects, and control measures. Students may quickly identify differences between solid waste and e-waste, list steps of disaster management, summarise ozone depletion causes, or match environmental problems with solutions. These tasks build conceptual clarity in small learning units.				



	Team Work	Students will work in groups to prepare presentations on environmental issues such as climate change, waste management strategies, disaster management plans, and environmental impact assessment. Teams may also design awareness campaigns or propose eco-friendly solutions for pollution control, promoting collaboration and environmental responsibility
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Module-3						
	Number of hours of engagement	Human Rights and Environmental Justice				
		L	T	P	SL	Total
		6	6	0	0	12
Lecture	Meaning, Nature and Evolution of Human Rights, Universal Declaration of Human Rights (UDHR), Fundamental Rights and Duties under the Indian Constitution, Right to Clean Environment as a Human Right, Environmental Justice and Social Equity, Rights of Women, Children, Indigenous Communities and Marginalized Groups, Human Rights Violations and Protection Mechanisms, Role of National and International Human Rights Organizations.					
Activity	Students will analyze real-life cases related to human rights violations and environmental justice issues such as pollution-affected communities, displacement, and resource inequality. Activities will include discussion on UDHR principles, Fundamental Rights in India, and identifying how environmental issues impact vulnerable groups. Students may also create posters highlighting “Right to Clean Environment as a Human Right.”					
Teamwork and self-learning Activity	Interactive Simulations	Students will participate in simulated scenarios such as a human rights tribunal, NGO intervention meeting, or community grievance redressal session. They will role-play as citizens, government officials, activists, and human rights officers to resolve issues related to environmental injustice, discrimination, and resource conflicts. These simulations help understand real-world human rights protection mechanisms				
	Video Tutorials	Human Rights – Meaning, UDHR and Basics https://www.youtube.com/watch?v=6XXGF_V8_7M Fundamental Rights in Indian Constitution Explained https://www.youtube.com/watch?v=Q2a4z3T1Qm0 Environmental Justice and Human Rights https://www.youtube.com/watch?v=3Z9qQ8kX5mI Human Rights Protection Mechanisms & NGOs https://www.youtube.com/watch?v=1g7p8Qh2p5A				
	Micro-Learning Tasks	Short tasks will focus on identifying key articles of UDHR, Fundamental Rights, and Duties, summarizing rights of marginalized groups, and matching human rights violations with appropriate protection mechanisms. Students may also quickly analyze case snippets related to women, children, and indigenous communities and suggest solutions.				
	Team Work	Students will work in groups to prepare presentations on environmental justice, human rights violations, and protection mechanisms. Teams may also develop awareness campaigns for vulnerable groups and create reports on the role of national and international organizations in protecting human rights and ensuring environmental equity.				

Module-4						
	Number of hours of engagement	Environmental Laws, Policies and Governance				
		L	T	P	SL	Total
		6	6	0	0	12



Lecture	Environmental Protection Act 1986, Water (Prevention and Control of Pollution) Act 1974, Air (Prevention and Control of Pollution) Act 1981, Wildlife Protection Act 1972 and Forest Conservation Act 1980, National Green Tribunal (NGT), Constitutional Provisions related to Environment Protection, International Environmental Agreements – Stockholm Conference, Rio Summit, Kyoto Protocol and Paris Agreement, Corporate Environmental Responsibility and Environmental Governance.	
Activity	Students will study and analyze major environmental laws such as the Environmental Protection Act, Air and Water Acts, and Wildlife Protection Act through case-based discussions. Activities will include identifying legal provisions related to environmental protection and understanding real-life environmental violations and legal responses. Students may also prepare charts showing key environmental laws and their objectives.	
Teamwork and self-learning Activity	Interactive Simulations	Students will participate in simulated legal and governance scenarios such as a National Green Tribunal hearing, environmental clearance meeting, or policy decision-making session. They will role-play as lawyers, government officials, environmental activists, and industrial representatives to understand environmental governance and legal enforcement mechanisms.
	Video Tutorials	Environmental Protection Act 1986 – Complete Explanation https://www.youtube.com/watch?v=pmg26E8wN_w Environmental Laws in India (Air, Water, Forest & Wildlife Acts) https://www.youtube.com/watch?v=pHoR5nSU00Q Environmental Impact Assessment (EIA) in India https://www.youtube.com/watch?v=VDV0KuzQ5Z0
	Micro-Learning Tasks	Students will work in groups to prepare presentations on environmental legislation, international agreements, and governance systems. Teams may also design awareness posters on environmental laws and create a comparative chart of national and international environmental policies.
	Team Work	Students will work in groups to prepare presentations on environmental legislation, international agreements, and governance systems. Teams may also design awareness posters on environmental laws and create a comparative chart of national and international environmental policies.

Module-5						
Contemporary Environmental and Human Rights Issues – 6 Hours						
	Number of hours of engagement	L	T	P	SL	Total
		6	6	0	0	12
Lecture	Detailed Syllabus Environmental Health and Public Health Issues, Sustainable Urbanization and Smart Cities, Renewable Energy and Green Technologies, Climate Justice and Environmental Refugees, Human Rights in the Digital and Globalized World, Role of NGOs and Civil Society in Environmental Protection and Human Rights, Environmental Awareness, Community Participation and Case Studies on Contemporary Environmental and Human Rights Challenges.					
Activity	Students will explore current environmental and human rights issues such as climate change, sustainable urbanisation, renewable energy, and climate justice through case studies and discussions. Activities will focus on analyzing real-world problems and proposing sustainable solutions for environmental and social challenges.					
self-learning Activity	Interactive Simulations	Students will engage in simulations such as climate summit discussions, NGO-led environmental campaigns, and disaster response planning. They will role-play as policymakers, activists, and community leaders to understand global environmental negotiations and human rights decision-making.				
	Video Tutorials	Climate Justice and Environmental Refugees https://www.youtube.com/watch?v=7V8oYt3Xq6Q Smart Cities, Sustainable Urbanization & Green Technology https://www.youtube.com/watch?v=8b1rQ9kJ2mA Renewable Energy and Environmental Sustainability				



		https://www.youtube.com/watch?v=1eT7mPq9ZcY
	Micro-Learning Tasks	Short tasks will include identifying emerging environmental trends, summarizing climate justice issues, listing renewable energy sources, and analyzing brief case scenarios on environmental refugees and urban sustainability. These tasks enhance awareness of current global challenges.
	Team Work	Students will collaborate in groups to develop sustainability projects, climate action plans, and awareness campaigns on environmental and human rights issues. Teams may also present innovative solutions for environmental protection and social responsibility in modern society.

Course Outcomes:

CO-1: Understand the fundamental concepts of environment, ecosystems, biodiversity, natural resources, and sustainable development.

CO2: Analyze environmental pollution, climate change, global environmental challenges, and environmental protection measures.

CO3: Explain the concepts, principles, constitutional provisions, and environmental justice aspects related to human rights.

CO4: Evaluate environmental laws, governance systems, international environmental agreements, and human rights protection mechanisms.

CO5: Demonstrate ethical responsibility, critical thinking, and sustainable approaches in addressing contemporary environmental and human rights issues.

Reference Books

1. **Erach Bharucha** – *Textbook of Environmental Studies for Undergraduate Courses*
(UGC-prescribed standard textbook covering ecosystems, biodiversity, pollution, and sustainable development)
2. **P. Leelakrishnan** – *Environmental Law in India*
(Authoritative text on Indian environmental laws, constitutional provisions, and environmental governance)
3. **Donald K. Anton & Dinah L. Shelton** – *Environmental Protection and Human Rights*
(International perspective on environmental law and human rights linkage)
4. **Sumudu Atapattu & Andrea Schapper** – *Human Rights and the Environment: Key Issues*
(Covers environmental justice, climate justice, and vulnerable groups)
5. **Rajagopalan R.** – *Environmental Studies: From Crisis to Cure*
(Explains environmental problems, pollution, sustainability, and practical solutions)
6. **A.K. De & A.K. De** – *Environmental Chemistry*
(Scientific foundation for pollution, environmental processes, and chemical aspects of environment)



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