

**Open and Distance Learning**

# Bachelor of Business Administration

## Semester I

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| **Course No.** | **Course Code** | **Course Title** | **Course Credit** |
| 1 | BBA-OD-101 | English  | 4 |
| 2 | BBA-OD-102 | HRM And Organization Behavior | 4 |
| 3 | BBA-OD-103 | Financial Accounting | 4 |
| 4 | BBA-OD-104 | Modern Business Environment | 4 |
| 5 | BBA-OD-105 | Digital Fluency and Financial Modeling | 3 |
| 6 | BBA-OD-106 | Financial Literary and Planning | 2 |

**Total Credit 21**

**Course: English           Course Code: BBA-OD-101**

**Course Credits: 4** **Learning Hours: 120**

**Course Outcomes**

CO1: Examine literary texts in historical contexts and be sensitive to their social relevance.

CO2: Explain the process of communicating and interpreting human experiences from different cultures through literary representations.

CO3: Gain practical knowledge in the correct use of grammatical elements to express in English.

CO4: Demonstrate creative writing skills by using various writing strategies.

CO5: Develop and integrate the use of language skills.

**Unit 1:**

*Speech*: Nobel acceptance speech by William Faulkner

**Unit 2:**

*Poem*: The Tyger by William Blake

*Poem*: Hawk Roosting by Ted Hughes

**Unit 3:**

*Speech*: On Humanity & Freedom: A speech by Hitler from the movie ‘The Great Dictator’

*Poem*: Mending Walls by Robert Frost

**Unit 4:**

Grammar and language skills:

Remedial Grammar

Reported Speech

Active and Passive Voice

**Unit 5:**

*Poem*: Where the Mind is Without Fear by Tagore

*Poem*: The Bangle Seller by Sarojini Naidu

**Unit 6:**

*Essay*: The Value of Science by Richard Feynman

**Unit 7:**

*Short Story*: The Cop and the Anthem by O Henry

**Unit 8:**

Grammar and language skills:

Linkers

Synthesis and Transformation of sentences

**Unit 9:**

*Essay*: On Running After One’s Hat by G. K. Chesterton

*Essay*: Dream Children: A Reverie by Charles Lamb

**Unit 10:**

Essay Writing

**Course Name**: **HRM And** **Organization Behavior**  **Course Code: BBA-OD-102**

**Course Credits: 4                                                Learning Hours: 120**

**Course Outcome:**

CO1: Analyze the fundamental concepts and practices in HRM.

CO2: Assess the role and activities of human resource management function.

CO3: Appraise the significance of HRM practices in a competitive environment.

CO4: Apply behavioral factors in conjunction with organization need.

CO5: Identify OB process that address organization requirements.

**Unit 1: Introduction**

Concept of HRM, Evolution of HRM, Role and significance of Human Resource Manager, Functions of HRM, HR Structure, Strategic HRM, Meaning and Process, Growing importance towards Strategic HRM

***Learning Outcome:*** *Appreciate concepts, role of HRM in organization.*

***Unit* 2: Human Resource Planning & Recruitment**

Concept & Importance of HRP; Different stages of HR Planning Process; Person-Job fit, Concept of Job Analysis, Process, Importance and Benefits of Job Analysis, Job Description, Job Specification, Job Enrichment, Job Enlargement, Job Rotation, Concept of Recruitment, Need for recruitment, Scope and importance of recruitment function, Factors affecting Recruitment, Sources of Recruitment, Process of Recruitment, Trends in Recruitment

***Learning Outcome****: Ability to design jobs and fit people accordingly.*

**Unit 3: Selection & Training**

Definition and Importance of Selection, Stages involved in Selection Process, Types of Selection Tests and Types of Interviews. Meaning and Benefits of Induction, Content of an Induction Program, Socialization process

Meaning, Need and Importance of Training, Training vs. Development, Stages involved in Training Process, on-the Job and Off-the-Job Training, Executive Development Programs and Methods

***Learning outcome:*** *Prepare a selection strategy and suggest suitable training method.*

**Unit 4: Performance Management System**

Meaning of Performance Management System, Performance Appraisal, Purpose of Performance Appraisal, Meaning of Anchors in Performance Appraisal, Trait, Behavioral and Result Methods of Performance Appraisals, Process of Performance Appraisal

***Learning Outcome:***  *Gain in depth knowledge of performance appraisal*.

**Unit 5: Compensation, Promotions, Transfers & Demotions.**

Compensation-meaning of Compensation, objectives of compensation. Meaning and definition of Promotion-Purpose of Promotion. Basis of Promotion .Meaning of Transfer-Reasons for Transfer, Types of Transfer. Demotion-Meaning and Reasons for Demotions

***Learning Outcome****: Conceptual understanding of Compensation, promotion, demotion and transfers.*

**Unit 6**: **Introduction to Organization Behavior**

Meaning & definition of OB, Historical Perspective, Approaches to and Importance, Process of OB, Limitations of OB, Globalization and OB, OB Models, Roles of Manager in OB, Challenges and Opportunities for OB

***Learning Outcome****: Design and develop behavioral models in the organization.*

**Unit 7: Individual Behavior**

Personality- Definition and Determinants, Personality Traits, Personality Attributes affecting OB, Definition, Importance and Factors Influencing Perception, Perception process, Perceptual Bias, Learning and its Applications in Organizations, Definition and Importance of Motivation, Early Theories in Motivation, Contemporary Theories in Motivation, Attitude formation

***Learning Outcome:***  *Understand the factors responsible for individual behavior.*

**Unit 8**-**Group Dynamics**

Concept of Groups, Stages of Group Formation, types of group, Team and types, Group vs. Team, Work Group Behavior, Factors affecting Group Behavior, Characteristics of an Effective Team, Designing a Team, Issues in Team Building, Significance of Cross Functional Teams, Group Dynamics, Role of Power, Politics, Conflict, Negotiations, Stress on group behavior

***Learning Outcome***: *Demonstrate the ability to work in any group.*

**Unit 9**: **Organization Culture, Design, Structure and Change**

Concept of Organization Culture, Characteristics of Culture, Importance of promoting organization culture, Meaning of Change, Need for Change, Process of Change types of change, Strategies to Overcome Resistance, Definition of OD, OD Interventions

***Learning Outcome****: Impart learning in bringing organizational change.*

**Unit 10: Recent Trends in OB & HRM**

Recent Trends in HRM People Analytics, HR Bots (Artificial Intelligent driven HR) Applicant Tracking Systems, Competency Mapping, Green HRM, Moonlighting by employees, Social media targeted recruitment, online skill assessment, Virtual Reality & Augmented reality

***Learning Outcome****: Ability to evaluate the new trends in HRM.*

**Course: Financial Accounting Course Code: BBA-OD-103**

**Course Credits: 4 Learning Hours: 120**

**Course Outcomes**

CO1: Discuss and explain key Accounting Concepts and Conventions.

CO2: Maintain Books of Accounts and record transactions.

CO3: Maintain various schedules to financial statements.

CO4: Prepare financial statements from trial balance.

CO5: Use modern technology in accounting.

**Unit 1: Introduction to Financial Accounting**

Meaning and Objectives of Financial Accounting, Types of Accounting, Users of Financial Statements**,** Types of Business Entities

***Learning Outcome:*** *Describe the meaning and objectives of Financial Accounting.*

**Unit 2: Generally accepted accounting principles** What Is GAAP, Define and Understand the Accounting Concepts of Money Measurement, Business Entity, Going Concern, Matching, Accounting Period, Double-Entry Concept, Cost Concept, Full Disclosure, Define and Understand the Accounting Conventions of Convention of Consistency, Conservatism, Disclosure and Materiality

***Learning Outcome:*** *Theorize GAAP and accounting concepts and conventions.*

**Unit 3: Double-entry accounting**

Double-Entry Accounting, Ledger Accounts, Books of Prime Entry and Journals, the Accounting Equation

***Learning Outcome:*** *Understand and apply the concept of double-entry accounting.*

**Unit 4: Sale and purchase transactions**

Sale and Purchase Transactions, Sales and Purchase Returns, Cash Transactions, Credit Transactions, Accounts Receivable and Accounts Payable, Provision for Bad and Doubtful Debts

***Learning Outcome:*** *Record sale, purchase, and cash transactions in ledger accounts.*

**Unit 4: Maintaining subsidiary books**

Purchase Book, Purchase Return Book, Sales Book, Sales Return Book, Cash Book, Bills Receivable Book, Bills Payable Book, Journal Proper

***Learning Outcome:*** *Learn to prepare various subsidiary books.*

**Unit 5: Trial balance**

Purpose of Preparing Trial Balance, how to Prepare a Trial Balance, Methods of Preparing Trial Balance, Errors which can and cannot be located by a Trial Balance

***Learning Outcome:*** *Be able to prepare the trial balance.*

**Unit 6: Depreciation**

Concept, Need and Factors affecting Depreciation, Depreciation Methods, Accounting Treatment of Depreciation

***Learning Outcome:*** *Understand how to depreciate assets.*

**Unit 7: Bank Reconciliation Statement**

Need for a Reconciliation Statement, Preparing a Bank Reconciliation Statement

***Learning Outcome:*** *To reconcile the difference between bank balance as per cash book and passbook.*

**Unit 8: Financial Statements**

Preparation of Trading And Profit & Loss from the Trial Balance, Preparation of Balance Sheet, Adjustment Entries Relating to Outstanding Expenses, Prepaid Expense, Accrued Income, Provisions, Interest on Capital and Drawing

***Learning Outcome:*** *Develop the skill of preparing the Statement of P&L and Balance sheet.*

**Unit 9: Rectification of Accounting Errors**

Types of Accounting Errors, the Rectification of Accounting Errors, Suspense Account

***Learning Outcome****: Learn rectification on accounting errors.*

**Unit 10: Overview of Computerized Accounting System**

Features, Advantages and Limitations of a Computerized Accounting System, Accounting Packages and Consideration for their Selection, Integration of Accounting Information Systems with the Management Information System

***Learning Outcome****: Understand the role of modern technology in accounting.*

**Course: Course : C**

**Modern Business Environment Course Code: BBA-OD-104**

**Course Credits: 4 Learning Hours: 120**

**Course Outcomes**

CO1: Analyze the general forces affecting the operation of business in its environment.

CO2: Examine the nature and implications of environmental factors on Indian business environment.

CO3: Assess the impact of environment on Business decisions.

CO4: Apply strategies to handle dynamic business environment.

CO5: Apprise the role of environment on setting business objectives.

**Unit 1: Introduction to Business Environment**

Business & its Objectives, Meaning and Definition, Nature & Scope of business, Types of Business, Business Environment- Meaning, Characteristics, Importance of Business environment, Types of Business Environment, Overview of Internal &, External factors, Micro & Macro environment, Environment Scanning, Process of scanning, Merits and demerits of scanning, Steps in environment scanning

***Learning Outcome****: Describes the fundamentals concepts of business environment.*

**Unit 2: Economic Environment**

Meaning of Economic environment, Economic system, Economic goals & objectives, Economic Growth & Development, Interaction of business with economic environment, Implications of Economic Policies on business environment, Overview of New Economic Policy (1991-2020)- Impact of Liberalization, Privatization and Globalization on business. Role of Public, Private, Joint sector on economic development, Public Private Participation

***Learning Outcome****: Explain the economic factors influencing business.*

**Unit 3: Political & Legal Environment**

Political Institutions and Business environment, Political Risk, Interaction of Business with Political Factors, Government responsibility towards Business, Business responsibility towards Government. Legal Environment for Business, Fundamental Laws related to Business, Overview of - Competition Act 2002, Consumer Protection Act, Intellectual Property Rights and Labor Law

***Learning Outcome:*** *Provides insight into government activities and laws governing business environment.*

**Unit 4: Social & Cultural Environment**

Social Factors, Social Class, Role of Caste and communities on business, Social responsibility of business to different stakeholders of society, Social Audit and Business, Business Ethics- Meaning, Need and Benefits, Ethical Dilemmas

Meaning of Culture and Sub-culture, Features of culture, Components of Culture, Cultural Dilemmas, and Impact of Culture on business, Enculturation and Acculturation, Religion and Language, Indian Business Culture

***Learning Outcome:*** *Able to analyze the impact of social and cultural factors on business.*

**Unit 5: Technological Environment**

Meaning of Technology, Types of Technology, Relationship between Technology, people and Business, Impact of Technology on Consumers, Society and globalization, Role of Technology in economic development, Emergence of E-Commerce, Online marketing

***Learning Outcome:*** *Relate the impact of technological environment on society and business.*

**Unit 6: Global Environment**

Meaning of Globalization, Nature, Merits and Demerits of Globalization, Need for globalization to Modern Business, Phases of Globalization, Foreign market entry strategies, Foreign Direct Investment – meaning and importance, Role of FDI in economic development, Foreign Institutional Investors, India and Trading Blocks

***Learning Outcome:*** *Appreciate the role of globalization on economic development.*

**Unit 7: Natural Environment**

Meaning, Components of natural environment, Ecology and Business, Impact of natural environment on business, Role of business in protecting nature, Green Initiatives

***Learning Outcome:*** *Share the significance of ecology on business success.*

**Unit 8: Financial Environment**

Financial Market- Meaning, Need, Functions and Types, Structure of Indian Financial System, Role of SEBI in regulating financial market in India, Financial Institutions in India and their contribution towards Business and Economy

***Learning Outcome:*** *Understand the importance of financial market.*

**Unit 9: Industrial and Trade Environment**

Industrial Policy 1991, Role of Public sector, Challenges in Public sector, Merits and Demerits of Disinvestment, Private Sector and Economic Development, Small Scale Industries – meaning and Definition, Pros and Cons of SSI, Strategies to overcome Industrial Sickness in India

***Learning Outcome:*** *Develop knowledge related to different sectors of economy.*

**Unit 10: Indian Economy**

Characteristics of India as a developing Economy, Changes in structure of Indian Economy -Primary Sector, Secondary Sector & Tertiary Sector, India as an Emerging Economy, Challenges and Strategies to revive Indian Economy

***Learning Outcome:*** *Understand the features of Indian economy.*