



**SAGI RAMA KRISHNAM RAJU ENGINEERING COLLEGE
(AUTONOMOUS)**

(Approved by AICTE, New Delhi, Affiliated to JNTUK, Kakinada)

Accredited by NAAC with 'A+' Grade

Recognised as Scientific and Industrial Research Organisation

SRKR MARG, CHINA AMIRAM, BHIMAVARAM – 534204 W.G.Dt., A.P., INDIA

Regulation: R24		I - B.B.A. I - Semester							
BACHELOR OF BUSINESS ADMINISTRATION									
COURSE STRUCTURE (With effect from 2024-25 admitted Batch onwards)									
Course Code	Course Name	Category	L	T	P	Cr	C.I.E.	S.E.E.	Total Marks
B24BB1101	General English	AEC	1	1	0	2	30	70	100
B24BB1102	Business Communication -I	AEC	1	1	0	2	30	70	100
B24BB1103	Indian Science, Engineering & Technology (Past, Present & Future)	MDE	2	0	0	2	30	70	100
B24BB1104	Environmental Science and Sustainability	VAC	2	0	0	2	30	70	100
B24BB1105	Principles of Management.	CC	3	1	0	4	30	70	100
B24BB1106	Financial Accounting.	CC	3	1	0	4	30	70	100
B24BB1107	Business Statistics and Logic	CC	3	1	0	4	30	70	100
B24BB1108	Additional Courses – Spanish language-1	AEC	1	1	0	0	30	--	30
TOTAL			16	6	0	20	240	490	730

Course Code	Category	L	T	P	C	C.I.E.	S.E.E.	Exam
B24BB1101	AEC	1	1	0	2	30	70	3 Hrs.
GENERAL ENGLISH								
(For Bachelor of Business Administration)								
Course Objectives:								
1.	To provide a learning environment to practice listening, speaking, reading, and writing skills.							
2.	To familiarize students with fundamental grammar, vocabulary, punctuation, and sentence structure.							
3.	To identify common grammatical and punctuation mistakes in students' writing							
4.	To practice speaking in different formal and informal situations.							
Course Outcomes: At the end of the course the student will be able to								
Sl. No	Outcome							Knowledge Level
1.	Articulate vocabulary in business contexts that demonstrates effective communication.							K3
2.	Identify fundamental writing rules, basic sentence structures, and grammar concepts.							K3
3.	Rewrite grammatically correct sentences after making necessary corrections.							K2
4.	Illustrate the key characteristics of clear and logical writing used for various contexts.							K2
5.	Recognize correct pronunciation patterns to apply them in everyday conversational contexts.							K2
SYLLABUS								
UNIT-I (6 Hrs)	Vocabulary Building Word Formation, Root words, Prefixes and Suffixes, Synonyms, antonyms, and standard abbreviations.							
UNIT-II (8 Hrs)	Basic Writing Skills Sentence Structures, Use of phrases and clauses in sentences, Importance of proper punctuation, Coherence and Cohesion, Paragraph Writing.							
UNIT-III (10 Hrs)	Common Errors in Writing Subject-verb agreement, Noun-pronoun agreement, Misplaced modifiers, Articles, Prepositions, Redundancies.							
UNIT-IV (8 Hrs)	Nature and Style of Sensible Writing Writing Practices, Comprehension, Précis Writing, Essay Writing.							

UNIT-V (8 Hrs)	<p>Oral Communication (This Module involves interactive practice sessions in Language Lab)</p> <p>Listening Comprehension, Pronunciation, Stress, and Intonation. Common Everyday Situations: Conversations and Dialogues, Communication at Workplace, Interviews, Formal Presentations</p>
Textbooks:	
1.	AICTE's Prescribed Textbook: Communication Skills in English (with Lab Manual), Anjana Tiwari, Khanna Book Publishing Co.
2.	Effective Communication Skills. Kul Bhushan Kumar, Khanna Book Publishing.
3.	Practical English Usage. Michael Swan. OUP.
Reference Books:	
1.	Remedial English Grammar. F.T. Wood. Macmillan. Remedial English Grammar. F.T. Wood. Macmillan.
2.	On Writing Well. William Zinsser. Harper Resource Book.
3.	Study Writing. Liz Hamp Lyons and Ben Heasley. Cambridge University Press
4.	Communication Skills. Sanjay Kumar and Pushp Lata. Oxford University Press.
5.	Exercises in Spoken English. Parts. I-III. CIEFL, Hyderabad. Oxford University Press.

Course Code	Category	L	T	P	C	C.I.E.	S.E.E.	Exam
B24BB1102	AEC	1	1	0	2	30	70	3 Hrs.
BUSINESS COMMUNICATION -I								
(For Bachelor of Business Administration)								
Course Objectives:								
1.	To understand the concept, process, and importance of Business Communication.							
2.	To help students in understanding the basic principles and techniques of business communication.							
3.	To train students to acquire and master written communication for the corporate world.							
4.	To sensitize students to understand Business Communication in Global and Cross-Cultural context.							
Course Outcomes: At the end of the course the student will be able to								
Sl. No	Outcome							Knowledge Level
1.	Discuss various barriers to communication to apply pre-emptive measures, including feedback, to minimize the same.							K2
2.	Apply the skills of effective letter writing and be able to create various kinds of Business letters.							K3
3.	Describe various kinds of business correspondence and e-correspondence.							K2
4.	Practice Business Communication with confidence and expertise							K3
5.	Apply suitable digital communication tools to collaborate effectively in business environments.							K3
SYLLABUS								
UNIT-I (6 Hrs)	Introduction to Communication in Organizations Introduction to Business Environment and Communication, Models of Communication, Basics of Communication: Types, Channels, and Barriers, 7Cs of Communication, Formal and Informal Communication, Listening Skills, Communication on Social Media Platforms.							
UNIT-II (8 Hrs)	Written Communication Planning and Executing Different Types of Messages, Emails, Formal Letters (Planning & Layout of Business Letters), Informal Messages on E-platforms, Negative Messages: Indirect & Direct Negative Messages, Persuasive Messages, Request Letters to Various Stakeholders.							
UNIT-III (10 rs)	Business Correspondence Sales Letters, Complaint & Follow-Up Letters, Promotion Letters, Job Application Letters, Cover Letters, Resumes, Resignation Letters.							

UNIT-IV (8 Hrs)	Interpersonal and Presentation Skills Team Communication, Managing Communication During Online Meetings, Communication with Virtual Teams, Communication in the Gig Economy, Presentation Skills (Verbal and Non-verbal), PowerPoint Presentation Skills, Infographics, Introduction to Contemporary Alternatives (such as Prezi, Visme, Microsoft Sway, Zoho)
UNIT-V (8 Hrs)	Digital Communication Social Media and the Individual, Social Media & Organizations, Media Literacy, Strong Digital Communication Skills: Email, Instant Messaging, Video Conferencing, E-meetings, Digital Collaboration, Digital Citizenship: Digital Etiquettes & Responsibilities, Introduction to Personal and Organizational Websites.
Textbooks:	
1.	AICTE's Prescribed – Communication Skills in English, Khanna Book Publishing.
2.	Lesikar, R.V. & M.E. Flatley, "Business Communication: Connecting in a Digital World", McGraw-Hill Education.
3.	Murphy, H. A., Hildebrandt, H. & Thomas, J.P., Effective Business Communication. McGraw Hill.
4.	Mukerjee H. S., Publication Business Communication: Connecting at Work. Oxford.
5.	Boove, C.L., Thill, J. V. & Raina, R. L, Business Communication Today, Pearson.
Reference Books:	
1.	Rao, M. T. (2023) Minor Hints: Lectures Delivered to H.H. the Maharaja Gaekwar, Sayaji Rao III. Gyan Publishing
2.	Getting Ready for the Real World: HBR, 2020: The Science of Strong Business Writing.
3.	https://hbr.org/2021/07/the-science-of-strong-business-writing
Reflective Exercises and Cases:	
1.	Review of Bharat Muni's Natya Shastra (Rasa, Sahridayata & Sadh ranikaran)
2.	Preparing on curriculum vitae/resume and cover letter
3.	Reading of annual reports The Future of Internal Communication Rita Linjuan Men, Shannon A.
4.	Bowen Business ExpertPress BEP336-PDF- ENG https://hbsp.harvard.edu/product/BEP336-PDF-ENG
5.	Change Management and Internal Communication Rita Linjuan Men, Shannon A. Bowen Business Expert Press BEP334-PDF-ENG https://hbsp.harvard.edu/product/BEP334-PDF-ENG
6.	Lighting the Fire: Crafting and Delivering Broadly Inspiring Messages Tsedal Neeley, Tom Ryder Harvard Business School 416046-PDF-ENG https://hbsp.harvard.edu/product/416046-PDF-ENG?
7.	Bad Writing Is Destroying Your Company's Productivity (2016) by Josh Bernoff https://hbr.org/2016/09/bad-writing-is-destroying-your-companys-productivity .
8.	Students are expected to display proficiency in writing the following Business Communication (and be evaluated for internal assessment): Persuasive Letters, Promotion letters and cover Letters; Prepare Elevator Pitch.

Course Code	Category	L	T	P	C	C.I.E.	S.E.E.	Exam
B24BB1103	MDE	2	0	0	2	30	70	3 Hrs.
INDIAN SCIENCE, ENGINEERING AND TECHNOLOGY (PAST, PRESENT AND FUTURE)								
(For Bachelor of Business Administration)								
Course Objectives: Students are expected to learn								
1.	To familiarize learners with major sequential development in Indian science, engineering and technology.							
2.	To help understand the apparently rational, verifiable and universal solution from Ancient Indian knowledge system for the scientific, technological and holistic development of physical, mental and spiritual well-being.							
3.	To review & strengthen the ancient discovery and research in physics, chemistry, maths, metallurgy, astronomy, architecture, textile, transport, agriculture and Ayurveda.							
4.	To help students trace, identify and develop the ancient knowledge systems to make meaningful contribution to development of science today.							
5.	To familiarize students with Ayurveda and Yoga for physical and mental well-being.							
Course Outcomes: At the end of the course the student will be able to								
Sl. No	Outcome							Knowledge Level
1.	Illustrate the Indian scientific temperament and the holistic approaches to understanding the world.							K2
2.	Outline the importance of Ayurveda and Yoga for a healthy body and mind.							K2
3.	Apply the knowledge of science, engineering fundamentals, and an engineering specialization to the solution of complex engineering problems.							K3
4.	Identify complex engineering problems with substantiated conclusions using first principles of natural and engineering sciences.							K3
5.	Explain the textile technology, agricultural practices, and transport in ancient India for a comparison with the present practices.							K2
SYLLABUS								
UNIT-I (10 Hrs)	Indian Traditional Knowledge; Science and Practices Introduction to the Science and way of doing science and research in India, Ancient Science in Intra & Inter Culture Dialogue & coevolution. Traditional agricultural practices, Traditional water-harvesting practices, Traditional Livestock and veterinary Sciences Traditional Houses & villages, Traditional Forecasting, Traditional Ayurveda & plant based medicine.							
UNIT-II (08 Hrs)	Ancient Indian Science (Ayurveda & Yoga) Ayurveda for Life, Health and Well-being: Introduction to Ayurveda: understanding Human body and Panchamahabhoota, the communication between body & mind, health							

	regimen for wellbeing, introduction to yoga (raja yoga, astanga yoga, gyana yoga), understanding of Indian psychological concept, consciousness, tridosha & triguna.
UNIT-III (08 Hrs)	Ancient Indian Science (Physics, Chemistry, Maths) Physics in India: Vaisesikadarsan Atomic theory & law of motion, theory of Panchmahabhoota, Brihath Sathaka (divisions of the time, unit of distance), Bhaskaracharya (theory of gravity, Suryasiddhanta & Sidhantasriomani), Lilavati (gurutvakarshana Sakti).
UNIT-IV (10 Hrs)	Ancient Indian Science (Physics, Chemistry, Maths) Chemistry in India: Vatsyayana, Nagarjuna, Khanda, Al-Biruni, Vagbhaṭa – building of the ras-sala (laboratory), working arrangements of ras-sala, material and equipment, Yaśodhara Bhaṭṭa-process of distillation, apparatus, saranasamskara, saranataila Mathematics in India: Baudhayana’s Sulbasutras, Aryabhaṭa, Bhaskaracharya- I, Severus Sebokht, Syria, Brahmagupta, Bhaskaracharya-II, Jyeṣṭhadeva.
UNIT-V (08 Hrs)	Ancient Indian Science (Textile, Agriculture, Transport) Textile Technology in India: Cotton (natural cellulose fiber), silk, wool (natural protein fibers), bast and leaf fibers, mridhudhautadhupitambaram (meaning a practice of fumigating the fabric with incense smoke before use as a part of the finishing process), sitadhautavasayanayugala (bleached white–a finishing process); suchhastah, sutradharah (needle and thread – tools for stitching). dyeing, washing spinning and weaving technology, Agriculture in India: krishisuktas, Krishiparasara, Brihatsamhita, Types of crops, Manures, Types of land- devamatruka, nadimatruka, use of animals in warfare, animal husbandry, Animals for medicines. Ancient transport in India
Text Books:	
1.	Text book on IKS by Prof.B. Mahadevan, IIM, Bengaluru.
2.	Nair, Shantha N. echoes of Ancient Indian wisdom. New Delhi: Hindology Books,2008.
3.	Kapur K and Singh A.K (Eds)2005. Indian Knowledge Systems, Vol. 1, Indian Institute of Advanced study, Shimla. Tatvabodh of Sankaracharya, Central Chinmay Mission Trust Bombay 1995.
Reference Books:	
1.	SK Das, The education system of Ancient hindus, Gyan publication house, India
2.	R P Kulkarni, Glimpese of Indian Engineering and Technology (Ancient & Medieval period, Munshiram Manoharlal Publishers Pvt. Ltd. 2018
3.	AK Pathak, Science and Technology in India, Anshikaprakashanpratapgarh, 2016
4.	PB Sharma, S. Narain, Doctors Scientists and Engineers of Ancient India, Kalpaz Publications 2017
5.	NVP, Unithiri, Indian Scientific Traditions (Professor K.N. NeelakantanElayath Felicitation Volume), publication division unieristy of Calicut, 2006

Course Code	Category	L	T	P	C	C.I.E.	S.E.E.	Exam	
B24BB1104	VAC	2	0	0	2	30	70	3 Hrs.	
ENVIRONMENTAL SCIENCE AND SUSTAINABILITY									
(For Bachelor of Business Administration)									
Course Objectives: Students are expected to learn									
1	This course aims to familiarize students with basic environmental concepts, their relevance to business operations, and forthcoming sustainability challenges								
2	This course will equip students to make decisions that consider environmental consequences.								
3	This course will enable future business graduates to become environmentally sensitive and responsible managers.								
Course Outcomes: At the end of the course the student are able to									
S.No.	Outcome							Knowledge Level	
1	Explain environmental concepts and their relevance to business, Describe the environment-man relationship, and Discuss sustainable practices for resource conservation and equitable use.							K2	
2	Describe the structure, functions, and characteristics of natural ecosystems, and Explain the importance of biodiversity and strategies for its conservation, with a focus on sustainable ecosystem management.							K2	
3	Explain the types and causes of environmental pollution, and their impacts on businesses and communities, and discuss disaster management, cleaner technologies, and solid waste management strategies.							K2	
4	Explain the dynamic interactions between society and the environment, and discuss the role of businesses in sustainable development, environmental justice, and demographic changes in India.							K2	
5	Explain key environmental legislation and the judiciary's role in environmental protection							K2	
SYLLABUS									
UNIT-I (12 hrs)	Understanding Environment, Natural Resources, and Sustainability: Fundamental environmental concepts and their relevance to business operations; Components and segments of the environment, the man-environment relationship, and historical environmental movements. Concept of sustainability; Classification of natural resources, issues related to their overutilization, and strategies for their conservation. Sustainable practices in managing resources, including deforestation, water conservation, energy security, and food security issues. The conservation and equitable use of resources, considering both intergenerational and intergenerational equity, and the importance of public awareness and education.								

UNIT-II (10 hrs)	Ecosystems, Biodiversity, and Sustainable Practices: Various natural ecosystems and their structure, functions, and ecological characteristics. Ecosystem resilience, homeostasis, and carrying capacity, emphasizing the need for sustainable ecosystem management. The importance of biodiversity, India as a mega diverse nation, Strategies for biodiversity conservation and its significance.
UNIT-III (12 Hrs)	Environmental Pollution, Waste Management, and Sustainable Development: Various types of environmental pollution: air, water, noise, soil, and marine pollution, and their impacts on businesses and communities. Causes of pollution - global climate change, ozone layer depletion, the greenhouse effect, and acid rain with a particular focus on pollution episodes in India. Natural and man-made disasters, their management, and the role of businesses in mitigating disaster impacts. Importance of adopting cleaner technologies; Solid waste management.
UNIT-IV (8 Hrs)	Social Issues and Practical Applications: Dynamic interactions between society and the environment, with a focus on sustainable development and environmental ethics. Role of businesses in achieving sustainable development goals and promoting responsible consumption. Environmental justice, environmental refugees, and the resettlement and rehabilitation of affected populations; Ecological economics, human population growth, and demographic changes in India.
UNIT-V (8 Hrs)	Legislation: Environmental legislation and the judiciary's role in environmental protection, including the Water (Prevention and Control of Pollution) Act of 1974, the Environment (Protection) Act of 1986, and the Air (Prevention and Control of Pollution) Act of 1981.
Text Books:	
1.	Rajagopalan, R. Environmental studies: from crisis to cure , Oxford University Press.
2.	Dave, D., & Katewa, S. S. Text Book of Environmental Studies. Cengage Learning India Pvt Ltd.
3.	Poonia, M.P. Environmental Studies , Khanna Book Publishing Co.
Reference Books:	
1.	Bharucha, E. Textbook of Environmental Studies, Orient Blackswan Private Ltd.
2.	Miller, G.T. & Spoolman S. Living in the Environment. Cengage.
3.	Basu, M., & Xavier Savarimuthu, S. J. Fundamentals of environmental studies. Cambridge University Press.
4.	Roy, M. G. Sustainable Development: Environment, Energy and Water Resources. Ane Books.
5.	Pritwani, KS. sustainability of business in the context of environmental management. CRC Press.
6.	Wright, R.T. & Boorse, D.F. Environmental Science: Toward A Sustainable Future (13th ed.). Pearson.
Web Resources:	
1.	https://www.ourplanet.com
2.	https://www.undp.org/content/undp/en/home/sustainable-development- goals.html
3.	https://www.globalchange.umich.edu/globalchange1/current/lectures/klings/ecosystem/ecosystem.html

Course Code	Category	L	T	P	C	C.I.E.	S.E.E.	Exam
B24BB1105	CC	3	1	0	4	30	70	3 Hrs.
PRINCIPLES OF MANAGEMENT								
(For Bachelor of Business Administration)								
Course Objectives: Students are expected to learn								
1.	To understand the basic concepts, principles, and theories of management.							
2.	To examine the essential functions of managers.							
3.	To analyse the impact of globalization, diversity, and ethics on management.							
4.	To develop skills in strategic planning, decision-making, and leadership.							
Course Outcomes: At the end of the course the student will be able to								
S.No	Outcome							Knowledge Level
1.	Describe how management principles are used to solve practical business problems							K2
2.	Compare and contrast different management theories and their effectiveness in various organizational contexts							K2
3.	Illustrate a management strategy for a hypothetical or real organization using a mix of management theories and practices							K2
4.	Interpret innovative management solutions to enhance efficiency and effectiveness in given business scenarios.							K2
5.	Explain Strategic Management Process, Ethical Issues and Practices							K2
SYLLABUS								
UNIT-I (10 Hrs)	Introduction to Management Definition, Nature, Process and Significance of Management, Principles of Management, Management and Administration, Levels of Management, Role of Managers and Managerial Skills; Modern Approaches of Management Thought: Scientific Approach by Taylor and Administrative Approach by Henry Fayol; Management as a Science and an Art; Functions of Management. Contemporary Issues and Challenges in Management of 21st Century							
UNIT-II (8 Hrs)	Planning Planning- Nature, Importance of Planning, Types of Plans, Levels of Planning, Steps in Planning Process, Making Effective Plans; Objectives - Significance of Objectives, Management by Objectives (MBO); Decision Making – Nature of Decision Making, Types of Decisions, Decision Making Process;							
UNIT-III (12 Hrs)	Organizing Organizing – Nature and Purpose, Principles of Organization, Types of Organizations; Organizational Structural and Design – Line, Staff and Functional Authority, Conflicts between Line and Staff, Overcoming the Line - Staff Conflicts; Authority, Responsibility							

	and Accountability, Principles of Delegation, Process of Delegation, Span of Control, Centralization Vs Decentralization, Factors Determining the Degree of Decentralization of Authority.
UNIT-IV (8 Hrs)	Staffing and Directing Staffing – Nature and purpose of staffing, Importance of staffing, Components of staffing, Process of Selection and Recruitment. Directing – Meaning and Nature of Directing, Theories of Leadership, Styles of Leadership; Motivation Theories and Practices (Maslow’s, Herzberg two Factor, Mc Gregor’s (Theory ‘X’ and Theory ‘Y’); Communication Skills for Directing, Barriers in Communication.
UNIT-V (8 Hrs)	Controlling Controlling – Meaning and steps in Controlling, Control process and Systems, Essentials of Sound Control System, Methods of Establishing Control, Types of Control, Performance Measurement and Management.
Text Books:	
1.	Ghuman &Aswathappa. Management, Practice &Cases. McGraw Hill, New Delhi
2.	Peter F Drucker, Management. Harper Collins publishers, New York.
3.	Rao V.S.P. Management Principles and Applications. Taxmann Publications
4.	Bright D. et al. Principles of Management. Open Stax Textbooks, Houston
5.	Kapoor Premvir, Principles of Management, Khanna Book Publishing.
6.	Jones G. R., and George, J. M. Essentials of contemporary management New York, NY: McGraw-Hill Education.
7.	Robbins S. P. & Coulter, M. A. Management. Pearson.
Reference Books:	
1.	Prasad, L.M. (2000). Principles and Practice of Management.
2.	Indian Business Rising: The Contemporary Indian Way of Conducting Business-And How It Can Help You Improve Your Business Harvard Business Review Press 5813BC-PDF-ENG https://hbsp.harvard.edu/product/5813BC-PDF-ENG
Reflective Exercises and Cases:	
1.	Entrepreneurial Leadership in Forming High Tech Enclaves: Lessons from the Government of Andhra F. Warren McFarlan, Espen Andersen, Ramiro Montealegre Harvard Business School 308079-PDF-ENG https://hbsp.harvard.edu/product/308079-PDF-ENG?
2.	ATH Technologies by Robert Simons and Jennifer Packard https://www.hbs.edu/faculty/Pages/item.aspx?num=52711
3.	Article review and discussion: Application of Ancient Indian Philosophy in Modern Management (http://www.irdindia.in/journal_ijrdmr/pdf/vol15_iss4/8.pdf)
4.	Review of Lincoln Electric Co. by Norman Berg.
5.	Review of Hawthorne case
6.	Leadership Lessons from India Peter Cappelli, Harbir Singh, Jitendra V. Singh, Michael Useem Harvard Business Review R1003G-PDF-ENG https://hbsp.harvard.edu/product/R1003G-PDF-ENG?
7.	Traditional Way of Learning Ayurveda and Practising It: A Dialogue with Vaidya Bhaskarbhai Hardikar Mukund Dixit, Sanjay Verma IIM Ahmedabad A00135-PDF-ENG https://hbsp.harvard.edu/product/A00135-PDF-ENG?

Course Code	Category	L	T	P	C	C.I.E.	S.E.E.	Exam
B24BB1106	CC	3	1	0	4	30	70	3 Hrs.
FINANCIAL ACCOUNTING								
(For Bachelor of Business Administration)								
Course Objectives: Students are expected to learn								
1.	To provide an understanding of application of various principles and practice of accounting.							
2.	To demonstrate the knowledge on the process of accounting cycle and basic steps involved in accounting.							
3.	To apply the knowledge of systematic maintenance of books of accounts to real life business.							
4.	To estimate Annual Financial statements of Sole proprietorship and Company form of business.							
Course Outcomes: At the end of the course the student will be able to								
S.No	Outcome							Knowledge Level
1.	Interpret the application of various principles and practice of accounting in preparation of accounting statements							K2
2.	Demonstrate the knowledge on the process of accounting cycle							K3
3.	Apply the knowledge of systematic maintenance of books of accounts to real life business.							K3
4.	Find the causes for the difference between bank account and cash book							K3
5.	Demonstrate the preparation of Annual Financial statements of Sole proprietorship and Company form of business							K3
SYLLABUS								
UNIT-I (10 Hrs)	Introduction to Accounting, Accounting system and process Meaning, Need for accounting and accounting information system, Stakeholder using accounting information, Qualitative aspects of financial accounting, Accounting standards in India and International (outline), Branches of Accounting, Types of Business Organisations, Accounting concepts and conventions, Accounting concept of income and expenditure, Classification of capital and revenue- expenditure and income, accounting equation of assets equals capital and liabilities, accounting process, contingent assets and liabilities, Fictitious assets.							
UNIT-II (8 Hrs)	Recording transactions and Trial balance Transactions -nature, Entry in Journal, Purchases, sales, Returns, Receivables, and payables, Inventory, Depreciation and amortizations, reserves, Intangible assets accounting, GST transactions, Entry in Ledger, Accounting accuracy through Trial balance, correction of errors.							

UNIT-III (12 Hrs)	Final Accounts Preparation of Trading and Profit and Loss accounts, cash books, and of sole trading concerns, importance of disclosures in final accounts-Preparation of Final accounts Adjustments- Accounting Standards - Balance Sheet
UNIT-IV (8 Hrs)	Bank Reconciliation Statement (BRS) Introduction and Significance of BRS – Pass Book – Cash Book – Causes for difference between cash book and pass book- Preparation of Bank Reconciliation Statement. (NP)
UNIT-V (8 Hrs)	Company Final Accounts Introduction to company – kinds, share capital, issue of shares, schedules to accounts, Financial statements as per Companies Act- 2013, Provisions as to Preparation of Financial Statements, Preparation of Income statement and Balance sheet (horizontal and Vertical).
Text Books:	
1.	Jain S.P.,& Narang K L. . Basic Financial Accounting I, New Dehli, Kalyani publishers.
2.	Kimmel, Financial accounting, Wiley Publications
3.	Gupta, A.. Financial Accounting for Management: An Analytical Perspective, Noida, Pearson Education.
4.	S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
Reference Books:	
1.	Peter Bartelmus, E K Seifert, Green Accounting, London, Routledge Publications
2.	Ashish k Bhattacharya, Essentials of financial accounting for Business Managers, Six, PHL learning.
3.	Financial Accounting and Analysis, Discovery Publishing House Pvt. Ltd., New Delhi (2016)
Web Resources:	
1.	Accounting for sustainability: www.ifac.org
2.	IFRS sustainability standards: www.ifrs.org

Course Code	Category	L	T	P	C	C.I.E.	S.E.E.	Exam
B24BB1107	CC	3	1	0	4	30	70	3 Hrs.
BUSINESS STATISTICS AND LOGIC								
(For Bachelor of Business Administration)								
COURSE OBJECTIVES: Students are expected to								
1	To establish importance of logical reasoning in human inquiry							
2	To demonstrate data handling skills and summarize data with clarity							
3	To extend an understanding of application of relevant concepts of Statistics to a given business scenario.							
4	To understand business problems and make decisions using appropriate statistical models and explain trends							
5	To demonstrate the knowledge on the process of organizing a data and conduct Statistical treatment.							
Course Outcomes: Upon successful completion of this course, the student should be able to								
S.No	Outcome							Knowledge Level
1	Explain the concepts of data Visualization and able to find various measures like central values.							K3
2	Find the Measures of Dispersion, Skewness and Kurtosis.							K3
3	Determine correlation and regression coefficients and model a regression line for a given data.							K3
4	Explain the consistency of data and determine the coefficient of Association							K3
5	Solve the business problems using Time Series Analysis.							K3
SYLLABUS								
UNIT-I (12 Hrs.)	Data Visualization and Measures of Central Tendency Introduction to Statistics, Classification and tabulation of data, frequency distribution, diagrams and graphs, measure of central tendency- arithmetic mean, weighted arithmetic mean, median, mode, geometric mean and harmonic mean and meaning of partition values- quartiles, deciles, percentiles.							
UNIT-II (12 Hrs.)	Dispersion, Measures of Skewness and Kurtosis Range, quartile deviation, mean deviation from mean and median, standard deviation and coefficient of variation. Skewness - meaning, difference between dispersion and Skewness, Karl Pearson's and Bowley's measures of Skewness. Kurtosis -Concept of kurtosis, types of kurtoses and importance.							

UNIT-III (12 Hrs.)	<p>Correlation and Regression:</p> <p>Correlation: Meaning, definition and use of correlation, covariance, scatter diagram, types of correlation, Karl Pearson's correlation coefficient, Spearman's Rank correlation coefficient, probable error.</p> <p>Regression: regression- meaning and utility of regression analysis, comparison between correlation and regression, regression lines –x on y, y on x, regression equations and regression coefficients meaning,</p>
UNIT-IV (12 Hrs.)	<p>Theory of Attributes: Introduction-Classes and Class frequencies-relation between class frequencies, Inconsistency of data, Independence of Attribute, Association of Attributes-Yule's coefficient of association, Coefficient of Colligation.</p>
UNIT-V (12 Hrs.)	<p>Time Series Analysis: Introduction, Components of a Time Series, Analysis of Time series, Mathematical models for Time series: Additive and Multiplicative models. Measurement of Trend: Graphic method, Method of semi averages, Method of moving averages, method of curve fitting by principles of least squares.</p>
TEXT BOOKS:	
1.	SC Gupta. Fundamentals of Statistics, Himalaya Publishing House
2.	A K P C Swain, A text Book of Statistics for Management, Kalyani Publishers.
3.	S P Gupta. Statistical Methods, Sultan Chand and Sons
REFERENCE BOOKS:	
1.	Pillai & Bagavathi. Statistics, Theory and Practice, S Chand Publishing
2.	Sharma, Gupta, The Practice of Business Statistics, Khanna Publishing House.
3.	Levin R. I.& Rubin D. S. Statistics for Management. Delhi: Pearson.
4.	Sharma J.K. Business Statistics, Vikas Publishing House
5.	Fildes, R., & Goodwin, P. (2007). Against your better judgment? How organizations can improve their use of management judgment in forecasting. Interfaces, 37(6), 570-576.
6.	Stanovich, K. E., & West, R. F. (2000). Individual differences in reasoning: Implications for the rationality debate? Behavioural and Brain Sciences, 23(5), 645-665.

Course Code	Category	L	T	P	C	C.I.E.	S.E.E.	Exam
B24BB1108	AEC	1	1	0	0	30	--	--

SPANISH LANGUAGE-1

(For Bachelor of Business Administration)

Course Objectives:

1.	To develop basic conversational skills for everyday interactions.
2.	To learn and apply fundamental Spanish grammar structures.
3.	To build a foundational vocabulary on common topics.

Course Outcomes: Upon successful completion of this course, the student should be able to

Sl. No	Outcome	Knowledge Level
1.	Understand the pronunciation of basic Spanish words and sentences.	K2
2.	Use grammar and vocabulary effectively for accuracy in speaking and writing.	K3
3.	Classify nouns and adjectives by gender and number in Spanish	K2
4.	Describe physical appearances and character traits using appropriate vocabulary in Spanish	K3
5.	Apply basic communicative forms in conversations for daily interactions in Spanish.	K3

SYLLABUS

Pronunciation -1 , Greetings & Get to know names of self, classmates and family.			
UNIT-I	Communication	Grammar	Vocabulary
	Basic pronunciation -1	Vowels (without accents)	Greetings
	Say Hello and Goodbye	Consonants ((h, d, t, ch, ll)	Family
	Names (Yo, Tú, Usted él & ella forms)	Llamarse	Mi, tu, su
		Gender - Masculino y Femenino	Interrogatives - ¿Cómo?
		Possessive pronouns - singular	
Pronunciation -2, Get to know countries, nationalities and languages			
UNIT-II	Communication	Grammar	Vocabulary
	Basic pronunciation -2	Vowels (with accents)	Countries
	Resources for asking words	Consonants (c, z, q, g, j & x)	Nationalities
	Asking nativity (Yo, Tú, Usted él & ella forms)	Personal pronouns - singular	Languages
		Ser (usage-1) – Nationalities	Interrogatives - ¿De dónde? , ¿Qué?

Pronunciation -3 , Get to know professions.			
	Communication	Grammar	Vocabulary
UNIT-III	Written Accents & stress rules	El plural -s-es-ces	Professions
	Say Hello and Goodbye	Los artículos determinados - el & la	Numbers (1-100)
	Interacting about professions (Tú, Usted él & ella forms)	El verbo Dedicarse El verbo Ser (usage-2) – Professions	Interrogatives - ¿A qué?
Get to know descriptions - Physical and Character			
	Communication	Grammar	Vocabulary
UNIT-IV	Speaking about physical appearance	Adjectives	Adjectives to describe physical appearance
	Speaking about character	Quantifiers	Adjectives to describe character
		El verbo Ser (usage-3) – Descriptions	Muy, bastante, un poco Interrogatives - ¿Cómo?
Communicative forms			
	Communication	Grammar	Vocabulary
UNIT-V	How to make confirmative questions	Order of the statements & questions	Interrogatives - ¿Cómo?, ¿Quién?, ¿De dónde?, ¿Qué?, ¿Cuál?, ¿A qué?
	How to make interrogative questions	Statements (Positive & Negative)	Numbers (101-1000)
	How to answer affirmatively and negatively	Questions: Yes/ No (Positive) Questions: 'W /H ' (Positive)	
Textbooks:			
1.	Material prepared by SOL -Skool Of Languages as per CEFR		
Reference Books:			
1.	Aula 1 Internacional – By Difusión		

Activities:

- Make the students to read and spell basic sentences.
- Make the students to listen to audios and respond.
- Make the students to speak basic conversations.
- Make the students to write basic conversations and paragraphs.
- Watch the Spanish songs with lyrics on You Tube.
- Role plays on formal and informal conversations.