

SRI VENKATESWARA UNIVERSITY
BACHELOR OF BUSINESS APPLICATIONS

UNDER CBCS W.E.F.2021-22

B.B.A -Semester – IV

| Sl. No. | Course | Name of the subject | Total Marks | Mid. Sem. Exam | Sem. End Exam | Teaching Hours | Credits |
|---------|--------|--|-------------|----------------|---------------|----------------|---------|
| 1. | 1C | Training and Development | 100 | 25 | 75 | 5 | 4 |
| 2. | 2C | Business law | 100 | 25 | 75 | 5 | 4 |
| 3. | 3C | Micro, Small & Medium Enterprises Management | 100 | 25 | 75 | 5 | 4 |
| 4. | 4C | International Business | 100 | 25 | 75 | 5 | 4 |
| 5. | 5C | Cost & Management Accounting | 100 | 25 | 75 | 5 | 4 |
| 6. | 6C | Financial Services | 100 | 25 | 75 | 5 | 4 |
| 7 | | Corporate internship | 100 | - | - | - | 4 |
| | | Total | 700 | 125 | 375 | 25 | 24 |

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**B.B.A -SEMESTER – IV
TRAINING AND DEVELOPMENT**

Unit-I:

Meaning and Definition - Need for Training - Importance of Training, Objectives of Training, Responsibility for Training.

Unit-II:

Steps in Training Programs, Training Policy, Training courses, support material for training, Training period, Training for Different employees principles of learning.

Unit III:

Training methods: On the Job, Vestibule Training, Training by Experience Workman, Training by Supervisors, Demonstrations and examples, Simulation, Apprenticeship. Off the Job: Lecturers, Conference method, Seminar or Team Discussion, Case Studies, Role playing, Programmed Instruction, T-Group training, Audio-visual aids, Retraining.

Unit-IV:

Development: Importance of Development - Management Development, Purpose and objectives of Development, Stages in development programs, Components of development program, Factors inhibiting Development.

Unit-V:

Coaching and Counselling: Methods, Management syndicate, Incident process, In-Basket, Sensitivity counselling - Special Projects, Committee assignments conferences, Management games.

References:

- 1.P.Subba Rao, VSP, Rao, Human Resource Management, Konark Publishing Houses, Mumbai.
- No index entries found.2.SubasGurg& S C Jain, Managing Human Resource, Arihant Publications, Jaipur.
- 3.Bearddwell&LenHoldmen, Human Resource Management, Macmillan Publisher.

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**B.B.A -SEMESTER – IV
BUSINESS LAW**

Unit-I:

Law of Contract – Definition, Essentials of valid contract, Kinds of contract, Offer, Acceptance, consideration, Capacity of Parties to contract, Free Consent, Discharge of Contract, Breach of Contracts, and remedies

Unit-II

Companies Act definition of company, kinds of company, Memorandum of Association, Articles of association, prospectus, meetings and resolutions

Unit-III

Factories act 1948 definition of factory provisions of health, safety, welfare

Unit-IV

Sale of Goods Act – Meaning and definition, Essentials of sale contract, sale and agreement to sale, conditions and warranties, unpaid seller, Rules of transfer of property.

Unit-V:

The essential Commodity Act. The Consumer Protection Act, 1986. District forum, state commission, national commission. Consumer councils.

References:

1. Indian Contract Act – by Bare Act, Government of India.
2. N.D. Kapoor Mercantile Law, Sultan Chand & Company, New Delhi.
3. Avatar Singh Mercantile Law, Vikas Publication.
4. Balchandani: Business Laws.
5. S.D.Geet and M.S. Patil: Business Laws
6. S.S. Gulshan: Business Laws. 7. N.M. Wechlakar: Business Laws.

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**B.B.A -SEMESTER – IV
MICRO, SMALL & MEDIUM ENTERPRISES MANAGEMENT**

Unit-I:

Small and Medium Enterprises: Significance in Indian economy - Problems and the steps taken up by the Government to tackle their problems - Role of government in promoting small and medium enterprises - incentives provided to Backward Area Development.

Unit-II:

Project Formulation: Project identification and formulation, Feasibility study - Project report preparation, location of Units, Industrial estates and the role of KIABD, TEKSOC and registration with DIC.

Unit-III:

Management Functions in Small and Medium Enterprises –Finance function: Capital Estimation, Sources of finance - Subsidies and Incentives, Venture Capital - Marketing and Human Resource Management functions.

Unit-IV:

Sickness in Small and Medium enterprises - Causes of sickness, Prevention of sickness, and Remedial measures for sickness - Role of Board for Industrial & Financial Reconstruction (BIFR).

Unit-V

Ancillary Industries, Rural Industries and Artisans - Role of SIDO, SSIDC, SISI, DIC - Prospects for small-scale industries.

References:

1. C.S.V. Murthy, Small Scale Industries and Entrepreneurial Development, Himalaya Publishing House.
2. Vasant Desai, Management of SSI, Himalaya publishing House, Delhi, 1998.
3. Vasant Desai, Small Scale Industries & entrepreneurship, Himalayan Publishing House.
4. S S Khanka, Entrepreneurial Development, Sultan Chand & Co. Ltd., New Delhi. 1999.¹

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**B.B.A -SEMESTER – IV
INTERNATIONAL BUSINESS**

Unit-I:

Introduction – Need - - Difference between Domestic and International/Foreign Trade. Difference between globalisation of trade /international trade

Unit-II:

Foreign Exchange: Factors influencing exchange rate fluctuations, Euro market and instruments (LIBOR, MIBOR, etc), Foreign market operations, participants, spot-future forward and option market.

Unit-III:

Balance of Payment: Contents, disequilibria in BOP, measures to bring back equilibrium in BOP, convertibility of currencies, Current account and Capital account convertibility, exchange control, reasons and methods.

Unit-IV:

WTO and Trade blocks - WTO Formulation, advantages and disadvantages of WTO membership to developing countries. Trade blocks: Reasons for trade block formation, different types of trade blocks - member countries and economies condition and trade commodities of LAFTA, SAFTA, NAFTA, ASEAN, CARICOM and EU.

Unit-V:

Procedure and Documents: Export and Import procedure, principal and auxiliary documents, bill of lading, consular invoice, commercial invoice, AR and GP forms, Mate receipt, Letter of credit - Packing list - Incentives to exports, recent Exim policy

References:

1. C. Jeevanandam, Foreign Exchange Practice, Concepts and Control, Sultan Chand & Sons.
2. T.S. Balagopal, Export Management, Himalaya Publishing House.
3. K P M Sundaram&Rudradatta, Indian Economy ,S. Chand & Co., New Delhi.
4. Francis Cherumilum, Foreign Trade and Export Management, Himalaya Publication.

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B.B.A -SEMESTER – IV

COST & MANAGEMENT ACCOUNTING

Unit-I:Introduction:Management accounting- nature -scope-functions- Distinguish between Financial Accounting, Cost Accounting and management accounting - Cost Concepts and Classification.

Unit-II: Elements of Cost: Materials: Material control Selective control, ABC technique Methods of pricing issues FIFO, LIFO, Weighted average, (including problems). Labour: Control of labor costs time keeping and time booking Idle time Methods of remuneration labour incentives schemes

Unit-III: Financial statement Analysis: Financial Statements Need for analysis of Financial statements-comparative statements-commonsize statements- Trend analysis.

Unit IV: Ratio Analysis: Meaning – Accounting Ratios – uses – limitations – types of ratios – profit and loss account ratios – balance sheet ratios – mixed ratios.

Unit V: Costing Techniques: Marginal Costing –cost classification- differences between marginal costing and absorption costing – marginal cost equation- contribution- p/v ratio- margin of safety-BEP Analysis – (including problems).

Reference Books

Cost & Management Accounting : Kishore, R. M. 4th ed Taxman Allied Service

Principles & Practice Of Cost Accounting : Bhattacharyya, A. K. 3rd ed PHI

Management & Cost Accounting: Drury, Colin 6th ed Thompson Books

Cost Accounting: Managerial Emphasis: Horngren C. T/ Datar, S. M/ Foster, G. 12th ed Pearson

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FINANCIAL SERVICES**

Unit-I:

Financial Services: Public Issue –Prospectus-Pricing of New issues - SEBI Guidelines, Functions of Merchant Bankers and Under Writers, Issue Managers, Registrar to Issue –Credit Rating Agencies - Mutual Funds –Determination of NAV.

Unit-II:

Factoring and Forfaiting: Meaning, Role in financial services - Theoretical Framework, Factoring services in India.

Unit-III:

Leasing: Lease Evaluation, Types of Lease, Structuring and Funding of Leases, Import Leasing and Cross Border Leasing, Hire Purchase Agreements- Evaluation of Hire purchase Agreements.

Unit-IV:

Credit Cards-Consumer Finance – Financing Schemes for Consumer durables– Process and Instruments and Venture capital financing.

Unit-V:

Housing Finance: National Housing Bank (NHB), NHB's Housing Finance Companies - Guidelines for extending equity support to housing finance companies - Guidelines for extending Refinance support to Housing Finance, Mortgage.

References:

- 1.Khan M.Y., Financial Services, Tata McGraw Hill Education Private Limited, New Delhi.
- 2.Vasant Desai, Financial Markets and Financial Services, Himalaya Publishing House, Mumabi.
- 3.Siddiah, T., Financial Services, Pearson
- 4.TripatyNaliniPrava, Financial Services, Prentice Hall of India, New Delhi.
- 5.Guruswamy.S, Financial Services, Tata McGraw Hill Education Pvt. Ltd., New Delhi.
- 6.V. Avadhani, Financial Services in India, Himalaya Publishing House, Mumbai, 2009.
- 7.Rajesh Kothari, "Financial Services in India", SAGE.