



**MAHARISHI UNIVERSITY
OF
INFORMATION TECHNOLOGY**

Evaluation Scheme

& Syllabus for

**Bachelor of Business Administration (BBA)
First Year**

On

**Choice Based Credit System
(Effective from the Session: 2020-21)**

**MAHARISHI SCHOOL OF COMMERCE & MANAGEMENT
MAHARISHI UNIVERSITY OF INFORMATION TECHNOLOGY**

BBA FIRST SEMESTER

Sl No.	Course Category	Course Code	Course Title	L-T-P	CIA Marks	ESE Marks	Total Marks	Credit
1	Core courses	MUB 101	Principles of Management	6-0-0	30	70	100	6
2		MUB 102	Business Accounting	6-0-0	30	70	100	6
3	School/ Domain courses	MUB 103	Entrepreneurship	5-0-0	30	70	100	5
4		MUB 104	Corporate Governance	5-0-0	30	70	100	5
5		MUB 105	Business Environment	2-0-0	30	70	100	2
TOTAL					150	350	500	24
Qualifying Non-Credit Courses								
6	Self-Development courses/ Science for Conciousness (SOC)		SoC -1	2-0-2	70	30	100	4

TEACHING-LEARNING PLAN

Course Title: PRINCIPLES OF MANAGEMENT

Course Code: MUB 101

L	T	P	C.U.
6	0	0	6

Pre-requisites, if any: Sound knowledge of Basic Concepts of Business & Management as a subject is desirable.

Course Description:

This course is designed as an introductory course on management process from managers' perspective. The course seeks to help students acquire the requisite knowledge, skills and abilities needed to successfully manage the organization. The course examines the logic and working of organizations and outlines the major functions of management.

The main objective of this course is to help the students to get aware towards varied management principles and practices.

Course Objectives:

This course is designed to provide a better understanding of the theoretical and practical perspectives of the process of managing an organization. Each student will enable themselves:

1. Describe the four management functions of planning, organizing, leading, and controlling.
2. Outline the historical evolution of management theories.
3. Explain how corporate culture and the environments of an organization (general, specific, and global) affect management.
4. Relate the concepts of social responsibility and managerial ethics.
5. Explain how decisions are made within an organization and how those decisions are communicated to the various stakeholders.

Course Outcomes (COs): On completion of this course, the students will be able to

CO1: Understand the concepts related to Business.

CO2: Demonstrate the roles, skills and functions of management.

CO3: Analyze effective application of PPM knowledge to diagnose and solve organizational problems and develop optimal managerial decisions.

CO4: Understand the complexities associated with management of human resources in the organizations and integrate the learning in handling these complexities.

CO5: Develop effective coordination, leadership characteristics and managing any conflict within the organization.

Mapping COs with POs:

	PO 1	PO 2	PO 3	PO 4	PO5	PO6	PSO 1	PSO 2
CO 1	S		M	M		W	S	M
CO 2	M		S					M
CO 3		S		M			M	S
CO 4					S	M		
CO 5	S	W		M			M	

Course Contents:

Unit 1

Management: Definition, Functions, Nature, Process, Scope and Significance of Management; Managerial Roles, Managerial Skills and Activities; Difference between Management and Administration; Evolution of Management Thoughts - Contribution of Taylor, Mayo & Henry Fayol; Different approaches of management, role of manager; Management & its functions; Level of Management.

Unit 2

Planning & Decision making: - Definition, Nature for planning, importance, Process of planning, decision making, nature importance & process, types of plans. Organization & staffing: - Definition, organizing process, importance of organizing, Departmental manpower planning, Recruitment, Selection, Training & Development.

Unit 3

Directing & Leadership: - X Theory, & Y Theory, Hawthorne & Tinstone studies. Motivation - Meaning, Missions, Maslow's Hierarchy Theory, Herzberg's theory, V Room's expectancy theory & Porter & Lawler model of Motivation. Communication: Types of Communication Definition, importance, process, factors affecting communication methods, barriers & remedies.

Unit 4

Controlling and Coordinating- Elements of Managerial Control, Control Systems, Management Control Techniques, Effective Control Systems. Coordination Concept, Importance, Principles and Techniques of Coordination, Concept of Managerial Effectiveness.

Text Book (s):

1. Donnel O Koontz and Weirich (2004), Management, Tata McGraw Hill Publishing Company, New Delhi.
2. Sharma Meena (2016), Principles of Management, First Edition, Himalaya Publishing House, New Delhi.
3. Gupta, C.B. (2014), Management Concepts and Practices, Sultan Chand and Sons, New Delhi.

References:

1. Terry, G. R., & Franklin, S. G. (1972). Principles of management (p. 516). Homewood, IL: RD Irwin.
2. Fayol, H. (1916). General principles of management. Classics of organization theory, 2(15), 57-69.
3. Rudani, R. B. (2020). Principles of management. McGraw-Hill Education.
4. Bose, D. C. (2012). Principles of management and administration. PHI Learning Pvt. Ltd.

Assessment Scheme:

- Continuous Internal Evaluation (CIA) consisting of:
- Class Attendance (C): 5%
 - Home Assignment (H): 5%
 - Sessional Examination (T): 20%
 - End Semester Examination (ESE): 70%

Mapping Assessment Components to COs:

	CO 1	CO 2	CO 3	CO 4	CO5
C	S		S	M	S
H	S	M	M		W
Sessional Exam (T)		S	M	W	

ESE	S	M		S	M
-----	---	---	--	---	---

Note:

CIA can have more components depending on the nature of course.
The guidelines for all assessment components are as per MUIT Guidelines & Rules (2.3-curriculum development)

TEACHING-LEARNING PLAN

Course Title: BUSINESS ACCOUNTING

Course Code: MUB 102

Pre-requisites, if any: Not required

L	T	P	C.U.
6	0	0	6

Course Description:

This course is designed to develop the understanding and awareness of how an organization works in real life. By the help of knowledge of accounting information, accounting functions along with various elements tools of accounting analysis makes students able to develop skills for planning, controlling, decision-making and performance evaluation of business transactions.

Course Objectives:

This course is designed to provide a fundamental understanding of the theoretical and practical aspects of the accounting concepts and process of an organization. The objectives of the course are:

1. To help the students to develop the basic understanding of accounting in an organization.
2. To make them understand the application of various accounting theories practically in their business decisions.
3. To enable students to describe how people analyze the corporate financial under different conditions and understand why people describe the financial statements in different manner.
4. To enable the students understand the applicability of the concept of accounting in managerial Decisions and financial statements.

Course Outcomes (COs): After the completion of this course, students will be able to:-

CO1: Define and apply Business accounting concepts.

CO2: Apply the Financial Statement Analysis associate with Financial Data in the organization.

CO3: Understand the complexities associated with partnership in a firm in the Organization.

CO4: Appreciate the impact on management information of using different accounting tools and techniques.

Mapping COs with POs:

	PO 1	PO 2	PO 3	PO 4	PO5	PO6	PSO 1	PSO 2
CO 1	S	M	W	M		W	S	M
CO 2	M		S	S				M
CO 3		S	S				M	S
CO 4					S	M		

Course Contents:

Unit – 1:

Accounting, meaning, definition, objectives, scope, basic, terms, accounting principles, branches of accounting, uses & limitations of Accounting, Concepts & Conventions, Accountings uses, Accounting information, Accounting equations – Meaning of accounting equation- numerical problems. Basic Accounting Procedure – Journal, rules of debit & credit, method of journalizing, advantage, double entry system – its advantage, ledger, meaning, utility, posting entries.

Unit – 2:

Cashbook, types of cash book, Single column, double column, entries, Trial Balance, Objective, preparation, errors & rectification, Suspense Accounting – meaning, utility & preparation. Bank Reconciliation: - Meaning, causes of differences, need & importance, preparation & presentation of BRS.

Unit – 3:

Depreciation – meaning, methods of charging depreciation, straight line, written - down methods. Statements of Final Accounts of Profit & Nonprofit organization – Meaning, need & objectives, types of account – Meaning, need & preparation, Balance Sheet- Meaning, need & Preparation, Final Accounts with adjustment entry. .

Unit – 4:

Partnership accounts: Meaning, nature and types of Partnership, Objective and Significance. Admission of Partner, Retirement and Death Of Partners: Meaning, Types of Accounts Prepared.

Text Book (s):

1. Maheshwari S.N & Maheshwari S K(2012), “A text book of Accounting for Management” 3rd Edition, Vikas Publishing House
2. Sehgal, Deepak (2014), “Financial Accounting”, Vikas Publishing H House, 5th Edition, New Delhi.’
3. Goyal, Bhushan Kumar; Tiwari, HN (2017), “Financial Accounting”, 5th Edition Taxmann Publications

References:

1. Lal , J ; Srivastava , S (2004) , “ Financial Accounting; Principles and Practices”, 4th Edition , S Chand, New Delhi
2. Horngren, C. T., Sundem, G. L., Elliott, J. A., & Philbrick, D. R. (2002). Introduction to financial accounting (Vol. 8). Prentice Hall.
3. Horngren, C. T., & Sundem, G. L. (1990). Introduction to financial accounting (Vol. 1). Prentice Hall.
4. Mukherjee (2015), “Financial Accounting for Management” Tata M Hills Publications

Assessment Scheme:

Continuous Internal Evaluation (CIA) consisting of:

- Class Attendance (C): 5%
- Home Assignment (H): 5%
- Sessional Examination (T): 20%
- End Semester Examination (ESE): 70%

Mapping Assessment Components to COs:

	CO 1	CO 2	CO 3	CO 4	CO5
C	S	M	S	M	
H	S	M	M		W
Sessional Exam (T)		S	M	W	

ESE	S	M		M	S
-----	---	---	--	---	---

Note:

CIA can have more components depending on the nature of course.

The guidelines for all assessment components are as per MUIT Guidelines & Rules (2.3-curriculum development)



TEACHING-LEARNING PLAN

Course Title: Entrepreneurship

Course Code: MUB 103

L	T	P	C.U.
5	0	0	5

Pre-requisites, if any: Basic understanding of business and willingness to learn as a subject is desirable.

Course Description:

This course introduces students to the opportunities and challenges associated with the creation and management of entrepreneurial and small organizations. This course discusses innovative and contemporary approaches in addressing areas such as: starting, acquiring a business, succeeding in business, and franchising a small business venture. The course also provides the foundation for small business and an overview of business concepts, including topics such as: theories of entrepreneurship, types and characteristics of entrepreneurship, the business life cycle, entrepreneurial economics, accounting and financial management, legal issues, marketing research and planning, human resource management, ethics and social responsibility, product and service research development and acquisition, and the use of technology

Course Objectives:

This course is designed to provide a better understanding of the theoretical and practical perspectives of the process of managing an organization. Each student will enable themselves:

1. To provide strategic understanding of entrepreneurship and innovation and be able to take into account the relationships between this discipline and other areas of business .
2. To demonstrate ethical reasoning skills, understand social, civic, and professional responsibilities and aspire to add value to society.
3. To develop new and innovative business opportunities to strategically navigate the complex demands of the current and dynamic national and international business environments .
4. To facilitate business specific terminology in written and verbal form and facilitate information flow in a variety of organizational, social, and intercultural contexts..
5. To Acquiring entrepreneurial quality, competency and motivation .

Course Outcomes (COs): On completion of this course, the students will be able to

CO1: To Understand the motivations to become an entrepreneur.

CO2: To Assess their own entrepreneurial qualities and competencies.

CO3: Explain the competencies of an Entrepreneur .

CO4: State the meaning and importance of Intrapreneurship .

CO5: To Understand the reasons for success and failure of Business Plan and understand the role of entrepreneurs as problem solvers .

Mapping COs with POs:

	PO 1	PO 2	PO 3	PO 4	PO5	PO6	PSO 1	PSO 2
CO 1	S		M	M		W	S	M
CO 2	M		S					M
CO 3		S		M			M	S
CO 4					S	M		
CO 5	S	W		M			M	

Course Contents:

Unit 1

Definition, concept of entrepreneurship, classification of entrepreneurship, socioeconomic impact of entrepreneurship; Nature and importance of entrepreneurs, Entrepreneurs vs Professional managers; Factors influencing entrepreneurship: Psychological factors, Social factors, Economic factors, Environmental factors

Unit 2

Characteristics of entrepreneur, Types of Entrepreneur, barriers to entrepreneurship, entrepreneurial environment, entrepreneurial functions, entrepreneurial process, entrepreneurial structure. Entrepreneurial development training – importance of training, objectives of training methods of training, benefits of training process.

Unit 3

Innovation and inventions: Using left brain skills to harvest right brain ideas, Legal Protection of innovation; Skills of an entrepreneur. Assistance to an entrepreneur: Sources of finance: debt or equity financing, commercial banks, venture capital; financial institutions supporting entrepreneurs.

Unit 4

Institutions in aid of entrepreneurs – Introduction, entrepreneurship development program organization – EDII, (NSIC), training institutes such as National Institute of Small Industry Extension Training (NISIET) Hyderabad, National Institute for Entrepreneurship (NIE) Guwahati and National Institute for Entrepreneurship and Small Business Development (NIESBD), New Delhi.

Text Book (s):

1. Kirzner, I. M. (2015). Competition and entrepreneurship. University of Chicago press.
2. Drucker, P. (2014). Innovation and entrepreneurship. Routledge.
3. Dollinger, M. (2008). Entrepreneurship. Marsh Publications.
4. Mair, J., Robinson, J., & Hockerts, K. (Eds.). (2006). Social entrepreneurship (p. 3). Basingstoke: Palgrave Macmillan.
5. Srivastava S. B, (2015), A Practical Guide to Industrial Entrepreneurs; Sultan Chand and Sons.

References:

1. Bessant, J., & Tidd, J. (2007). Innovation and entrepreneurship. John Wiley & Sons.
2. Paudey I.M (2012) Venture Capital - The Indian Experience; Prentice Hall of India.
3. Chandra P., (2014), Protect Preparation, Appraisal, Implementation; Tata McGraw Hill.
4. Davidsson, P. (2004). Researching entrepreneurship (Vol. 5). New York: Springer.

Assessment Scheme:

Continuous Internal Evaluation (CIA) consisting of:

- Class Attendance (C): 5%
- Home Assignment (H): 5%
- Sessional Examination (T): 20%
- End Semester Examination (ESE): 70%

Mapping Assessment Components to COs:

	CO 1	CO 2	CO 3	CO 4	CO5
C	S	M	S	M	
H	S	M	M		W
Sessional Exam (T)		S	M	W	
ESE	S	M		M	S

Note:

CIA can have more components depending on the nature of course.
The guidelines for all assessment components are as per MUIT Guidelines & Rules (2.3-curriculum development)



TEACHING-LEARNING PLAN

Course Title: CORPORATE GOVERNANCE

Course Code: MUB 104

Pre-requisites, NA.

L	T	P	C.U.
5	0	0	5

Course Description:

Corporate governance provides an introductory study to handling all activities of corporates and corporate social responsibilities. This involves exploring the complex role of moral values, internal institutions, external structures, stake holders' rights and organizational culture as important means to guide managerial personnel. As part of this module, participants will have the opportunity to become familiar with both empirical research and current debates in the field of corporate governance. In short, The Corporate governance will consider the fundamental issue of how corporations are run successfully their business.

Course Objectives:

1. To deals with the complex environment of business relationships between the corporation and its stakeholders and focusing on how to improve the functioning of corporations
2. To deal with various business administration effectively along with various challenges.
3. To take business decisions, dealing with staff, outsiders & stake holders.
4. To identify management policies, rule and regulations, procedure and practices that affects individuals and groups dynamics within the organization.
5. To identify various internal and external forces as a manager which is directly or indirectly affecting organization growth.

Course Outcomes (COs): After the completion of this course, students will be able to: -

CO1: Critically apply corporate governance theories and frameworks to the various corporate governance structures,

CO2: Show an advanced understanding of the role of the board of directors in shaping the strategy of a company and protecting the interests of stakeholders,

CO3: Show an advanced understanding of the relationship between the management of a company and the objectives of the relevant stakeholders as well as Company,

CO4: Identify the key factors shaping the debate on the recent development of corporate governance regulations and code,

CO5: Demonstrate a critical appreciation of the growing importance of corporate responsibility and how it relates to corporate strategy.

Mapping COs with POs:

	PO 1	PO 2	PO 3	PO 4	PO5	PO6	PSO 1	PSO 2
CO 1	S		M	M		W	S	M
CO 2	M	S	S					S
CO 3		S					M	S
CO 4				S	S	M		
CO 5	S	W		M			M	M

Course Contents:

Unit – 1:

Introduction of corporate governance, The role and purpose of the corporation, Theoretical aspects of corporate governance, Agency theory and separation of ownership and control, Shareholders and Shareholder Activism, Ownership structure and firm performance

Unit – 2:

Market for corporate control, Proxy fights and takeover bids, Hedge fund activism, The role of institutional investors, Boards of Directors, Director and board structure, Who are they? Role, fiduciary duties and responsibilities, Independent director, Sarbanes-Oxley Compliance

Unit – 3:

Management, Management ownership and firm performance, Theory of Financial Contracting Executive compensation, Stock options, Controlling Shareholders, Opportunism by the controlling shareholder, Dual-class stock, corporate pyramids, or crossholdings, Family-owned firms and governance

Unit – 4:

International Corporate Governance, Cross-Country comparison, Cross-country difference vs. Firm-level difference, Cross-Border investment by foreign investors, Investor protection and home bias Country case study: China, Governance, Political Economy, and Banking, Political economy models of corporate governance arrangements, Governance, Compensation and Bank Risk-Taking

Text Book (s):

1. Tricker, R. B., & Tricker, R. I. (2015). Corporate governance: Principles, policies, and practices. Oxford University Press, USA.
2. Gospel, H. F., & Pendleton, A. (Eds.). (2005). Corporate governance and labour management: An international comparison. Oxford University Press on Demand.

References:

1. Solomon, J. (2007). Corporate governance and accountability. John Wiley & Sons.
2. Monks, et.al., (2011). Corporate Governance, John Wiley & Sons Publication.
3. Report of the Committee on the Financial Aspects of Corporate Governance

Assessment Scheme:

Continuous Internal Evaluation (CIA) consisting of:

- Class Attendance (C): 5%
- Home Assignment (H): 5%
- Sessional Examination (T): 20%
- End Semester Examination (ESE): 70%

Mapping Assessment Components to COs:

	CO 1	CO 2	CO 3	CO 4	CO5
C	S	M	S	M	
H	S	M	M		W

Sessional Exam (T)		S	M	W	
ESE	S	M		M	S

Note:

CIA can have more components depending on the nature of course.

The guidelines for all assessment components are as per MUIT Guidelines & Rules (2.3-curriculum development)



TEACHING-LEARNING PLAN

Course Title: BUSINESS ENVIRONMENT

Course Code: MUB 105

L	T	P	C.U.
2	0	0	2

Pre-requisites, if any: Sound knowledge of Basic Concepts of Business & its components as a subject is desirable.

Course Description:

This course refers to the surrounding or factors which affect the operations of the business. The area where the business exists, consists of several factors that affect the functioning, growth, profitability and even continuation of the business. Factors that constitute a business environment are customers, suppliers, competitors, investors, technology, economic conditions, government, etc. The main objective of this course is to help the students to identify business opportunities and threat, enhances business image and helps in coping with rapid changes.

Course Objectives:

This course is designed to provide a better understanding of the theoretical and practical perspectives of the process of managing an organization. Each student will enable themselves:

1. To provide knowledge of the environment in which businesses operate. he economic operational and financial framework
2. To analyze the overall business environment and evaluate its various components in business decision making.
3. Provides an analysis and examination of significant contemporary ethical issues and challenges existing throughout the professional business arena.
4. Relate the concepts of social responsibility and managerial ethics.
5. Explain how decisions are made within an organization and how those decisions are communicated to the various stakeholders.

Course Outcomes (COs): On completion of this course, the students will be able to

CO1: To Understand the concepts related to Business.

CO2:- To appreciate the role of socio cultural factors on the development of the economy and business

CO3:Familiarize with the nature of business environment and its components.

CO4.: The students will be able to demonstrate and develop conceptual framework of business environment and generate interest in glocal setup.

CO5;To understand the implications of politico-legal system on the conduct of business in the country

Mapping COs with POs:

	PO 1	PO 2	PO 3	PO 4	PO5	PO6	PSO 1	PSO 2
CO 1	S		M	M		W	S	M
CO 2	M		S					M
CO 3		S		M			M	S
CO 4					S	M		
CO 5	S	W		M			M	

Course Contents:

Unit 1

Overview of business environment, Types of environment-internal and external, micro and macro. Competitive analysis of industry; Environmental analysis SWOT and ETOP; Basic philosophies of capitalism and socialism with their variants.

Unit 2

Economic roles of government in India; Constitutional provisions affecting business. Technology and competitive advantage, Globalization- meaning, dimensions, factors, pros and cons; impact of technology on globalization, sources of technology, transfer of technology.

Unit 3

Global liberalization, GATT-objectives, WTO-benefits and drawbacks; Comparison with GATT, MNC-definition, meaning, merits and demerits; FERA and FEMA meaning and objectives

Unit 4

Industrial policy of India since 1951, IDRA, Privatizations-implication and effect. Price control-objectives, mechanism, Essential Commodities Act. Monetary and fiscal policy, in India. SEBI-objectives and functions.

Text Book (s):

1. Cherunilam, F. (2014). Business Environment, Himalaya Publication, New Delhi.
2. Mishra & Puri (2016). Economic Environment of Business, Himalaya Publication, New Delhi.
3. Shaikh & Saleem (2015). Business Environment, Pearson Publication, New Delhi.

References:

1. Baron, D. P., & Baron, D. P. (2003). Business and its environment (p. 2). Upper Saddle River, NJ: Prentice Hall.
2. Justin, P. (2018). Business Environment, Mc Graw Hills Publication, New Delhi.
3. Aswathappa, K. (2017). Essentials of Business Environment, Himalaya Publication, New Delhi.

Assessment Scheme:

Continuous Internal Evaluation (CIA) consisting of:

- Class Attendance (C): 5%
- Home Assignment (H): 5%
- Sessional Examination (T): 20%
- End Semester Examination (ESE): 70%

Mapping Assessment Components to COs:

	CO 1	CO 2	CO 3	CO 4	CO5
C	S	M	S	M	
H	S	M			W
Sessional Exam (T)			M	W	S
ESE		M	S	M	S

Note:

CIA can have more components depending on the nature of course.

The guidelines for all assessment components are as per MUIT Guidelines & Rules (2.3-curriculum development)