

BBA
(Occupational Health and Safety)

PROGRAM: **BBA (Occupational Health and Safety)**

1. Preamble:

In the complex of global environment, the managers find various barriers that prevent them from achieving the goals and improving the level of efficiency in the organizations. Leaders and Managers constantly try tackling these issues that drive towards lowering productivity. Challenges of management in the present contexts include; technology, ethics, globalization, competition, diversity, economic, socio- cultural and politico-legal issues. All these challenges pose threat to the existence of the organization; as such mortality is high than ever before. All those challenges can be addressed through quality and contemporary harnessed skills of management.

Various blocs such as G-7, SAARC, Common Wealth countries, BRICS, QUAD, BIMSTEC, and WTO declarations, have created a plethora of opportunities to accelerate various economic activities within their jurisdiction. As the activities grown unprecedentedly; the perils, hazards, and accidents are inescapable. Construction, Industrial, health, all kinds of transportations, hospitality, R&D, manufacturing and service sectors, environment, and so on are vulnerable to the safety and health related problems. The main goal of safety and health programs is to prevent workplace injuries, illnesses, and deaths, as well as the suffering and financial hardship these events can cause for workers, their families, and employers. That finding and fixing hazards before they cause injury or illness is a far more effective approach. Disasters of either natural or manmade will become a catastrophe and its loss will wreck the fortune of the concerned. In order to address these problems professionals need to be proficient with knowledge and skills relating to occupational health and safety.

Many educational institutions have taken up initiatives to offer the compatible programs, so as to empower the young students to cope with the challenges of occupational health and safety. There is hardly any institution offering UG program (OHS) having the fragrance of managerial skills. BBA (OHS) provides a wide range of industrial relevant skill and professionalism in the occupational health and safety. National Education Policy 2020 emphasizes all such issues with prime motto to mould the younger generation as highly productive citizens of the country.

BBA(OHS) has been designed for the duration of 4 years under National Education Policy 2020. The BBA(OHS) program help aspirants to enrich themselves with the principles, concepts, theories, hypotheses of business, diverging trends in market scenario, managerial duties in the era of globalization and the recent pandemic and many more. The program is an embodiment of multidisciplinary holistic education. The National Education Policy has realized that the skills are imperative need to cope with challenges of 21st century and resolved to develop specialized knowledge with disciplinary rigor. It is to bring equity, efficiency and academic excellence in National Higher Education System. The important ones include innovation and improvement in course-curricula, paradigm shift in learning, teaching pedagogy, evaluation, and education system. Learner-centric, flexibility, and mobility with the fragrance of professionalism and apt skill

are required to operate efficiently. It should be holistic to train the students into perfect human beings and useful members of the society and country.

The syllabus and regulations of the program are in conformity with notification of Mangalore University and common curriculum notified by Karnataka State Higher Education Council. The program for 4 years is packed in highly balanced manner with discipline courses, discipline specific courses, skill enhancement courses, vocational courses, courses under open elective, language components of highly relevance and courses to assure physical fitness, maintain perfect discipline and courses to inculcate community development. The program is a multifaceted pedagogy with an effective interface with the industry to translate the mission into action. The program creates opportunities for its students to enhance their understanding of economic, social, legal, political and technological environment to broaden their horizon not only to adjust themselves to change but also to become catalyst in developing their power to conceptualize, decide and communicate.

BBA (OHS) program offers extraordinary job opportunities in diverse that includes marketing, operations, finance, infrastructure, automobile, marine, aeronautical, hospitality, hospitals, tourism and travel related sectors. These companies in various sectors are owned and managed by sole, partnership, companies of different types ranging from domestic company to trans-national companies.

Qualified learners of the program will secure positions in various industries, organization, departments of varied sizes. The position includes safety officers, OHS/HSE manager and OHS/EHS/HSE engineers with attractive pay package in various companies across the world. Further after completing the BBA (OHS), the learners can also pursue PG program and move forward to carry on research in diverse field of operation.

2. Program:

BBA (Occupational Health and Safety)

2(a) Program objectives:

The objectives of BBA (OHS) are:.

- a) To enrich the learners themselves in disciplined courses i.e. occupational health and safety and allied courses.
- b) To select best tools strategically so as to diagnose the problems of health and safety at the work place, and cure them to ensure sustainability.
- c) To conduct accident investigation process mainly to find out its route cause.
- d) To apply statutory rules, regulations and standards in various operations of industry relating to occupational health and safety
- e) To develop competency of the employees through training in various aspects of health and safety.
- f) To engrave a positive attitude and life skills which are imperative need for a multi-faceted personality with a sense of environmental consciousness and ethical values.
- g) To instill confidence to the learners to become job providers

2(b) Program Outcomes (PO):

On successfully completing the program, the Graduates will be attributed to:

- a) Apply concepts and principles of management/business, which in turn help them to resolve the problems easily, strategically and tactfully
- b) Prevent workplace injuries and illnesses
- c) Improve compliance with laws and regulations
- d) Adopt best practices of occupational health and safety management for the wellbeing of the individual and organizations.
- e) Prevent accidents at the work place so as to save the lives and the property.
- f) Visualize the safety issues at the construction sites.
- g) Anticipate, recognize, evaluate and control hazardous conditions and practices affecting people, property and the environment;
- h) Employ various devices to assure safety from fire hazards, Install the process of first aid and emergency at the workplace.

2 (c) Program Specific Outcomes (PSO):

On successful completion of BBA (OHS), the Graduates will be attributed to:

- PSO1: Acquire ability to analyses the problem by the application of theories and concepts, and solve such problems not only in the domain subjects-OHS, but also accounting, financing, marketing, human resources, operations, technology etc.
- PSO2: Prevent accidents at the work place so as to save the lives and the other hazards
- PSO3: Apply problem-solving skills to address various issues and challenges in the functional areas of management.
- PSO4: Adopt the best practices and standards of Occupational health and safety management in the organizations.
- PSO5: Ability to identify, formulate, and solve broadly defined technical or scientific problems by applying knowledge of mathematics and science and/or technical topics to areas relevant to occupational safety and health.
- PSO6: Formulate or design a system, process, procedure or program to meet desired needs.
- PSO7: Develop and conduct experiments or test hypotheses, analyze and interpret data and use scientific judgment to draw conclusions.

3. Program Structure: I SEMESTER

Sl No.	Course Code	Title of the Course	Category of Course	Teaching Hours per Week	Sem. End Exam	IA	Total Marks	Credit
1	LANG 1.1	Language - I	Lang	4	80	20	100	3
2	LANG 1.2	Language - II	Lang	4	80	20	100	3
3	BBAHS.1.1	Principles and Practice of Management	Core	5	80	20	100	5
4	BBAHS.1.2	Fundamentals of Business Accounting	Core	5	80	20	100	5
5	BBAHS.1.3	Foundation to Occupational Health & Safety	Core	5	80	20	100	5
6	BBAHS.1.4	Business Organization and Office Management	Core	4	80	20	100	3
7	BBAHS 1.5	Constitutional Values	Compulsory	3	40	10	50	2
Total				30			650	26

Program Structure: IISEMESTER

Sl No.	Course Code	Title of the Course	Category of Course	Teaching Hours per Week	Sem. End Exam	IA	Total Marks	Credit
1	LANG 2.1	Language - I	Lang	4	80	20	100	3
2	LANG 2.2	Language - II	Lang	4	80	20	100	3
3	BBAHS.2.1	Corporate Accounting	Core	5	80	20	100	5
4	BBAHS.2.2	Human Resource Management	Core	5	80	20	100	5
5	BBAHS.2.3	Foundation to Construction Safety	Core	5	80	20	100	5
6	BBAHS.2.4	EOHS Management	Core	4	80	20	100	3
7	BBAHS 2.5	Environmental Studies	Compulsory	3	40	10	50	2
Total				30			650	26

4. Pedagogy:

In addition to Conventional Time-Tested Lecture Method, the following approaches may be adopted as and when found appropriate and required:

1. **Case Based Learning:** Practical exposure can be given to students through Case based learning/critical learning tool. It enhances skills of students in analyzing the organizational problems and learning to arrive at critical decisions. They learn to apply concepts, principles and analytical skills to solve the real situation problems.
2. **Experiential/Live Projects/Grass Root Projects:** To bridge the gulf between the theory and practice, the students have to be encouraged to take up experiential projects/Live Projects/Grass Root Projects in companies/organizations/factories.
3. **Team Spirit and Building:** To internalize the core curriculum, working in teams and developing team spirit is essential. Interdisciplinary learning across outside the faculty would help students in equipping with these skills.
4. **ICT enabled teaching with global touch:** With the use of modern ICT technology students' learning in class room marches towards digitization. Getting connected to people through e-mode who are located all over the world and who bring real-time insights from their industries, their customers, happenings in their local place and environment.
5. **Leadership Building:** Apart from developing a strong background in the functional areas of Commerce and Business, the Model Curriculum focuses on developing New Age Leadership capabilities among the students.
6. **Emphasis on Indian Business Models:** Over the past two decades, several Indian Business domains and organizations have made remarkable contribution in developing innovative business models by occupying a space in the global business scenario. The academia can make use of such examples in the pedagogy.

5. Scheme of Examination

- a. There shall be University examination at the end of each semester.
- b. The maximum marks for the university examination in the courses with 3 credits and above paper shall be evaluated in pattern 10 + 10 (Internals assessments) + 80 (Semester end exam) marks.
- c. Courses with less than 3 credits shall be evaluated in the pattern 5 + 5 (Internals assessments) + 40 (Semester end exam) marks.
- d. All courses of this program except courses that are common to all other graduate program of the Mangalore University shall be set/valued/reviewed by BOE of BBA Programme for a maximum of 80 marks. The pattern of question paper will be as follows:

Part- A: Answer any two out of four questions.	$2 \times 15 = 30$
Part- B: Answer any three out of five questions.	$3 \times 10 = 30$
Part- C: Answer any four out of six questions.	$4 \times 05 = 20$
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Total: **80**

The pattern of question paper for 40 marks courses will be as follows:

Part- A: Answer any three out of six questions. $3 \times 05 = 15$

Part- B: Answer any one out of two questions. $1 \times 10 = 10$

Part- C: Answer any one out of two questions. $1 \times 15 = 15$

Total: **40**

Title of the Program: BBA (OHS)
Course Code: BBAHS.1.1
Title of the Course: Principles and Practice of Management

Course Credits	No. of Hours per week	Total No. of Teaching Hours
5 Credits	5 Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar, technology enabled learning and field work etc.		
Course Outcomes: On completion of the course, the learner will be able to: <ul style="list-style-type: none"> • Meet the challenges of modern Management • Perform as Manager for company to ensure effective utilization of resources • Apply various theories of management in the functioning of an organization • Make out the importance of planning and why organizations need to plan and control • Outline the planning and controlling processes. • Identify different types of plans and control systems employed by organizations. • Convince the individual and organizational effects associated with goal setting and planning. • Organize the staffing properly to ensure overall efficiency. Identify when and where controlling is necessary to take corrective action for an organization • Contributes to increased employee goal commitment, motivation, and performance in the organization 		
Syllabus		
Unit-I	14 Hours	<p>Nature and process of management- meaning and definition of management - management process – Management as a science, an art or a profession- difference between administration and management - significance of management; Managerial functions- brief explanation of various management functions- managerial skills - role of managers.</p> <p>Management thought: Classical Theory- Scientific Management - elements-principles criticisms; Administrative Management- principles of modern management; Contributions of Henry Fayol, Maslow, Herzberg, Hurd Burge, F W Taylor, CK Prahalad, Malcolm Gladwell, Malcolm Gladwell, Michael Porter, Ratan Tata and Peter F. Drucker.</p>
Unit-II	10 Hours	<p>Planning- meaning, definition, features, benefits and limitations of planning- process of planning - how to make planning effective- types of plans-types/ kinds/ forms of planning; MBO- process importance-making MBO effective; Decision Making- meaning- process- types of decisions.</p>
Unit-III	12 Hours	<p>Organization-meaning - definition- features- principles of organization- process-Types of organization-line -functional- line & staff - matrix (in brief) - project (in brief)-committees (in brief) -Organization chart-meanings & content -Organization manual-meanings & content - Authority & power- (concepts only) -Delegation of authority-principles – Centralization&Decentralization -Span of management</p>
Unit-IV	12 Hours	<p>Staffing – meaning & significance - Process of staffing (in brief); Leadership – meaning, qualities – Styles of leadership. Motivation - meaning – importance and objectives, Morale and Productivity-Communication – importance and objectives, Barriers in effective communication; Types of</p>

communication	
Unit-V	12 Hours
Coordination and Control- Coordination –Meaning- Need - Principles –Control – Meaning – Process – Control Methods or techniques; Management Audit concept - SWOT, KAIZEN, TQM, MIS, ISO, Change Management, Knowledge Management (Meaning only). Emerging Trends in management	
<u>References:</u>	
<ol style="list-style-type: none"> 1. Harold Koontz & Heinz Weihrich, Principles of management - Essentials of Management, Tata McGraw Hill, 10th edition (2015) 2. K.S. Adiga, Principles of Management – ShubhaPrakashana 3. L.M. Prasad, Principles and Practice of Management, Sultan Chand & Sons, 6th Edition, (2013) 4. T.N. Chhabra, Principles and Practice of Management, DhanpatRai& Co Publication, (2018) 5. S. P. Rao Principles and Practice of Management, Konark Publishers, 1996 6. S. P. Rao V Hari Krishna, Management: Text and Cases - Excel Publications (2005) 	
Latest edition of text books books may be used	

Title of the Program: BBA (OHS)
Course Code: BBAHS.1.2

Title of the Course: Fundamentals of Business Accounting

Course Credits	No. of Hours per week	Total No. of Teaching Hours
5 Credits	5 Hrs	60 Hrs
Pedagogy: Classrooms lecture, tutorials, and problem solving		
Course Outcomes: On successful completion of the course, the Students will demonstrate <ul style="list-style-type: none">• Sketch out framework of accounting as well accounting standards.• Ability to pass journal entries and prepare ledger accounts• Ability to prepare subsidiaries books• Prepare trial balance and final accounts of proprietary concern.• Construct final accounts through application of tally.		
Syllabus		
Unit. 1: INTRODUCTION TO FINANCIAL ACCOUNTING 10 HOURS		
Introduction – Meaning and Definition – Objectives of Accounting – Functions of Accounting – Users of Accounting Information – Limitations of Accounting – Accounting Cycle - Accounting Principles – Accounting Concepts and Accounting Conventions. Accounting Standards – objectives- significance of accounting standards. List of Indian Accounting Standards.		
Unit. 2: ACCOUNTING PROCESS 12 HOURS		
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.		
Unit. 3: SUBSIDIARY BOOKS		14 HOURS
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 , Double Column Cash Book , Three Column Cash Book and Petty Cash Book(Problems only on Three Column Cash Book and Petty Cash Book), Bank Reconciliation Statement –Preparation of Bank Reconciliation Statement (Problems on BRS)		
Unit. 4: FINAL ACCOUNTS OF PROPRIETARY CONCERN 12 HOURS		
Preparation of 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.		
Unit:5 ACCOUNTING SOFTWARE		12 HOURS
Introduction-meaning of accounting software, types software Tally-Meaning of Tally software – Features accounting software-accounting – Advantages, Creating a New Company, Basic Currency information, other information, Company features and Inventory features. Configuring Tally - General Configuration, Numerical symbols, accounts/inventory info – master configuration -voucher entry configuration. Working in Tally: Groups, Ledgers, writing voucher, different types of voucher, voucher entry Problem on Voucher entry - Generating Basic Reports in Tally-Trial Balance, Accounts books, Cash Book, Bank Books, Ledger Accounts, Group Summary, Sales Register and Purchase Register, Journal Register, Statement of Accounts, and Balance Sheet.		

References:

1. Hanif and Mukherjee, Financial Accounting, McGraw Hill Publishers
2. Arulanandam& Raman; Advanced Accountancy, Himalaya Publishing House
3. S.AnilKumar,V.Rajesh Kumar and B.Mariyappa–Fundamentals of Accounting, Himalaya Publishing House.
4. Himalaya Publishing House.
5. Dr. S.N. Maheswari, Financial Accounting, Vikas Publication
6. S P Jain and K. L. Narang, Financial Accounting, Kalyani Publication
7. Radhaswamy and R.L. Gupta, Advanced Accounting , Sultan Chand
8. M.C. Shukla and Goyel, Advanced Accounting, S Chand.

Latest edition of text books may be used.

Title of the Program: BBA (OHS)
Course Code: BBAHS.1.3
Title of the Course: Foundation to OHS

Course Credits	No. of Hours per week	Total No. of Teaching Hours
5 Credits	5 Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar, technology enabled learning and field work etc.		
Course Outcomes: On completion of this course, the students will be able to; <ul style="list-style-type: none"> • Illustrate and familiarize the basic concepts and development of OHS. • Understand the types and causes of industrial accidents. • Explain the ways of accident prevention at the workplace. • Illustrate the importance of Housekeeping in the mitigation of accidents at the worksite. • Discuss the benefits and limitations of Personal Protective Equipment (PPE's). • Discover the application of ergonomics safety program at the workplace. • Appraise the significance of prevention and control of ventilation systems at the place of work. • Make out how the noise can be reduced at work place. • Evaluate the role of safe working practices in combating the industrial accidents. 		
Syllabus		
Unit-I: 12 Hours Industrial Revolution and Development of OHS: Industrial Revolution- Introduction, Meaning and Definition, History, Effects. Development of Safety and Occupational Health. Occupational Safety and Health in India- DGFASLI, CLI and RLI, Inspectorate of Dock Safety, DGMS, NSC. Environmental Movement - History. Environmentalism. UN Conference on Human Environment. Environmental Legislation in India. Definitions related to HSE field, Statement of HSE policy, HSE goals, new employee orientation training program, and Employee's responsibility in industry. Activities related to workplace safety such as Safety pledge. Industrial accident: Introduction, meaning, industrial accidents-types, Causes- Unsafe Act, Unsafe condition, Consequences. 5W and 1H investigation theory and documentation. Investigation of accidents –methodology, outcomes, Reports, Benefits.		
Unit-II: 14 Hours Industrial accident: Introduction, meaning, industrial accidents-types, Causes- Unsafe Act, Unsafe condition, Consequences. 5W and 1H investigation theory and documentation. Investigation of accidents –methodology, outcomes, Reports, Benefits. Accident Causation and Prevention: Meaning and Definition, Theories of Accident Causation, Heinrich Domino Theory, Axioms of Industrial Safety, Domino Theory, Hepburn's Theory, Human Factors Theory, Epidemiological Theory, Combination Theory, Behavioral based Theory, Management Failures and Accident Causation, Accident causation model, Accident Prevention Measures, Basic philosophy and theories of accident occurrence and prevention, Five E's (5 E's) for Accident Prevention.		

Unit-III:	10 Hours
<p>Job safety and Hazard Analysis: JSA- Introduction, Steps. Activities. Hazard Analysis - Introduction, Principles.</p> <p>Housekeeping: Introduction, Meaning. Advantages, Profits, 5'S – Introduction, Advantages, Roles of employees.</p> <p>Personal Protective Equipments (PPEs): Introduction, Requirements, points of consideration when selecting, types based on hazards, maintenance. Benefits & Limitations of PPE's. Indian standards of PPE's - Specification of safety PPE are based on Indian standard.</p>	
Unit-IV:	12 Hours
<p>Ergonomics: Ergonomics - Introduction, meaning, Application, Objectives, safety program. Musculoskeletal disorder - MSD's - Signs and symptoms, engineering controls.</p> <p>Industrial Ventilation and Illumination: Introduction to ventilation, deficient areas of ventilation, Heat effect, prevention and control of ventilation problems, Education and training, Engineering controls. Introduction to Industrial Illumination, the National Lighting Code (NLC), factors in selecting an illumination level, Illumination levels in various areas. Color coding system of hazards.</p>	
Unit-V:	12 Hours
<p>Industrial Noise - Introduction, definition, Units and measurement system, Noise Pollution (Regulation and Control) Rules permissible exposure limits, various ways to control and reduce of noise at work place-by engineering and administration controls, use of PPE's, Education and training.</p> <p>Safe Working Practices: Introduction. Definitions, Purpose. Safe working Environment - Free from Dust, Fumes, and Gases, Adequate Lighting and Ventilation, Noise levels within the Norms. Minimizing Thermal Radiation, Waste disposal as per legal requirements.</p>	
<p>References:</p> <ol style="list-style-type: none"> 1. R.S Khurmi& J.K Gupta - Industrials safety - S. Chand &Co. Ltd. 2. R.K. Jain& Sunil S Rao - Industrials safety, Health and Environment management systems - Khanna Publishers. 3. Leelakrishnan - The Factory Act, 1948 and The Karnataka factories rules 1969 - Sun Publishing House, Bangalore. <p>Latest edition of text books may be used.</p>	

Title of the Program: BBA (OHS)
Course Code: BBAHS.1.4
Title of the Course: Business Organization

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	4Hrs	48Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar, technology enabled learning and field work etc.		
Course Outcomes: On Completion of the course, the learner will be able to: <ul style="list-style-type: none"> • Use business terms and concepts when communicating. • Analyze data to verify accuracy of conclusions. • Use effective communication skills to promote respect, trust and relationships. • Practice an awareness of ethical and social responsibilities to multi-cultural, team-oriented, rapidly changing environments. • Select and use appropriate resources to collect business data that will ultimately translate into information for decision-making. • Practice critical and creative thinking to improve the decision-making process. 		
Syllabus		
Unit-1:		12 Hours
Introduction to Business Business: Meaning, Nature, Scope and Social responsibility of Business, Objectives, Essentials of successful business; Functional areas of business. Concept of Business Organization.		
Unit-2:		12 Hours
Forms of Business Organization: Sole proprietorship: Definitions, Features, Merits and Demerits. Partnership: Definitions, partnership deed, Features, Merits and Demerits. Joint Stock Company: Definitions, Features, Merits and Demerits. Co- operatives: Definitions, Features, Merits and Demerits.		
Unit-3:		12 Hours
Public Enterprises and Business Combinations: Departmental Undertaking: Definitions, Features, Merits and Demerits. Public Corporations: Definitions, Features, Merits and Demerits. Government Companies: Definitions, Features, Merits and Demerits Business Combinations: Meaning Definitions, Causes, Types, Forms, merits and demerits of Business Combinations, Recent Trends in Business Combinations		
Unit-4:		12 Hours
Management of Organizations Management- Meaning, Definitions, Difference between Management and Administration, Levels of Management, Objectives of Management, Functions of management- planning, organizing, staffing, directing, coordinating, controlling, Principles of Management		
References: <ol style="list-style-type: none"> 1. C B. Guptha - Business Organization and Management, Sultan Chand & Sons. 2. Dr. S. C. Saxena - Business Administration & Management, Sahitya Bhawan. 3. Y K. Bhushan. Fundamentals of Business Organization and Management, Sultan Chand & Sons. 		

4. R K. Sharma, Business – Organizations and Management, Kalyani Publishers.
5. I.M. Sahai, PadmakarAsthana - Business Organization& Administration, SahityaBhawan Publications, Agra

Latest edition of text books may be used.

Title of the Program: BBA (OHS)
Course Code: BBAHS.2.1
Title of the Course: Corporate Accounting

Course Credits	No. of Hours per week	Total No. of Teaching Hours
5 Credits	5 Hrs	60Hrs
Pedagogy: <ul style="list-style-type: none"> Class room activities are designed around the topic of the session towards developing better understanding, clearing misconceptions and discussions of higher order thinking skills like application, analysis, evaluation and design The content (both video and other resources) on the related topic, quiz on Future Skills Prime Platform. Exercise for practical activity of the week 		
Course Outcomes: <ul style="list-style-type: none"> Ability to raise share capital by following the procedures Enrich with the task of issuing debentures under the provision of company law. Conversant with underwriting of shares and debentures under SEBI regulations Draft a Financial Statements under Companies Act, 2013 Value the good will of an organisation and determine the factors to be considered while assessing the goodwill and shares Calculate Net Profits for Managerial Remuneration under the provision of company Act 		
<p>Unit 1: ISSUE OF SHARES AND DEBENTURES 14 Hrs.</p> <p>Share Capital: Subdivision of Share Capital; Issue of Shares, Pricing of Public Issue – Fixed Price Offer Method, Book-building Method; Journal entries for Issue of Shares - when payable fully on application and when payable in installments - if shares are issued at par, at premium and at discount. Calls-in-arrears and Calls-in-advance. Forfeiture and Re-issue of Shares. Debentures: Meaning & Types of Debentures; Provisions for Issue of Debentures under Companies Act, 2013. Accounting entries for issue of Debentures – when payable fully on application and when payable in installments; Issue of Debentures other than for Cash; Issue of Debentures as collateral security for loan.</p> <p>Unit 2: UNDERWRITING OF SHARES AND DEBENTURES 10 Hrs.</p> <p>Meaning of Underwriting – SEBI regulations regarding underwriting; Underwriting commission. Types of underwriting agreement – conditional and firm; Determination of Liability in respect of underwriting contract – when fully underwritten and partially underwritten – with and without firm underwriting.</p> <p>Unit 3: FINANCIAL STATEMENTS OF COMPANIES 12 Hrs.</p> <p>Components of Financial Statements – Statement of Profit and Loss and Balance Sheet. Schedule III of Companies Act, 2013 – Main features of Schedule III – Format and Content of Statement and Profit and Loss & Balance Sheet according to Schedule III. Problems on preparation of Financial Statements. Treatment for typical adjustments – depreciation, interest on debentures, tax deducted at</p>		

source, advance payment of income tax, provision for taxation, and dividends.

Unit 4: VALUATION OF GOODWILL AND SHARES

12 Hrs.

Valuation of Goodwill: Meaning – Circumstances of Valuation of Goodwill – Factors influencing the value of Goodwill – Methods of Valuation of Goodwill: Average Profit Method, Super Profit Method, Capitalisation of average Profit Method, Capitalization of Super Profit Method, and Annuity Method - Problems. Valuation of Shares: Meaning – Need for Valuation – Factors Affecting Valuation – Methods of Valuation: Intrinsic Value Method, Yield Method - Problems.

Unit 5: MANAGERIAL REMUNERATION

12 Hrs.

Meaning – Provisions under Schedule V of Companies Act regarding Managerial Remuneration. Overall maximum managerial remuneration, Calculation of Net Profits for Managerial Remuneration. Simple Problems on calculation of remuneration payable.

References:

- Nirmal Gupta, Corporate Accounting: Theory & Practice – 2nd Ed,
- Chhavi Sharma; Financial Accounting: Cost Accounting: Theory & Practice, 3rd
- S. Jayapandian- Accounting on 3rd. Revised Ed. Effective Techniques for Decision Making
- T.S. Reddy and Murthy ;Corporate Accounting, Volume 1; Margham publications
- Gupta RL ; Advanced Accounting ; Sultan Chand Publisher
- SN Maheshwari; Financial Accounting; Himalaya publisher

Latest edition of text books may be used.

Title of the Program: BBA (OHS)
Course Code: BBAHS.2.2
Title of the Course: Human Resource Management

Course Credits	No. of Hours per week	Total No. of Teaching Hours
5 Credits	5Hrs	60Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar, technology enabled learning and field work etc.		
Course Outcomes: On completion of this course, the student will be able to <ul style="list-style-type: none"> • Apply human resource management perspective ability to draft HR planning • Design job description and job specifications, Administer Techniques of Job Design • Recruit, select and interview job candidates • Train using various methods of Training Implement Management Development Techniques • Appraise the Performance of the employees, Implement Employee benefits and Welfare measures • Adopt Employee safety and Health Measures • Ability to implement practices related to employee separation • Implement methods of Industrial Democracy 		
Syllabus		
Unit-I		12 Hours
Introduction: Importance and Functions, Scope of HRM, Human Resource Management in a changing environment; Manpower Planning: Manpower planning process, Job Description and Job specification, Job analysis and Job design; Techniques of Job design.		
Unit-II		12 Hours
HR Planning: Meaning, objectives, need and importance of HR Planning, HR Planning process. Job Analysis: Meaning, advantages, process; Job description, job specification, job enlargement, job enrichment, job rotation. Recruitment: Meaning, objectives, methods of recruitment, sources of recruitment, factors affecting recruitment. Selection: Meaning, scientific selection process, selection tests. Placement: Meaning, placement process; Induction/orientation-meaning, objectives, benefits.		

Unit-III	12 Hours
<p>Performance Appraisal: Meaning, objectives, advantages and disadvantages, process of performance appraisal, methods of performance appraisal.</p> <p>Promotion: Meaning, objectives, basis of promotion, promotion policies.</p> <p>Demotion: Meaning, causes of demotion.</p> <p>Transfer: Meaning, reason for transfer, types of transfer.</p> <p>Rightsizing: Meaning, need for rightsizing, challenges in rightsizing, benefits of rightsizing.</p> <p>Downsizing: Meaning, causes of downsizing, difference between downsizing and rightsizing.</p>	
Unit-IV	12 Hours
<p>Employee compensation: Meaning, forms of compensation, compensation structure, factors affecting compensation, compensation management in MNCs.</p> <p>Compensation Planning- Employee Compensation, Job evaluation, Employee Benefits and Welfare, Compensation and Salary Administration. Governance: Integration and separation</p> <p>Career development: Meaning, advantages and steps of career planning.</p>	
Unit-V	12 Hours
<p>Employee Discipline, Suspension, Dismissal and Retrenchment; Employee Grievance Handling, Trade Unionism, Collective Bargaining, Industrial Democracy, Labor Laws. New Trends in HRM: HRM in India, HRM in International Firms, talent management, HR Accounting, HR Audit, HRIS, Impact of Pandemic on human resource- work from home issues and challenges</p>	
<p><u>References:</u></p> <ol style="list-style-type: none"> 1. Raymond Andrew Noe, John R. Hollenbeck, Barry Gerhart, Patrick M Wright, Human Resource Management, The McGraw Hill Pub, 2007 2. Flippo, Edwin B., Personnel Management, Tata McGraw Hill Publishing Co, 2007, New Delhi. 3. H. John Bernardin, Human Resource Management, McGraw Hill Pub, 2007. 4. John M Ivancevich, Human Resource Management, McGraw Hill Pub, 2007. 5. Louis & Gomitz Mejia et. al: Managing Human Resources, Pearson Education, 2007. 6. K.Aswathappa, Human Resource Management, Tata McGraw Hill, 2009. 7. T.V.Rao, Appraising and developing managerial performance, Excel, 2001 <p>Latest edition of text books may be used.</p>	

Title of the Program: BBA (OHS)**Course Code: BBAHS.2.3****Title of the Course: Foundation to Construction Safety**

Course Credits	No. of Hours per week	Total No. of Teaching Hours
5 Credits	5 Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar, technology enabled learning and field work etc.		
Course Outcomes: On completion of this course, the student will be able to <ul style="list-style-type: none">• Visualize the safety issues at different stages of construction activity.• Understand the safety requirements in various construction operations and develop guidelines to ensure safety at construction site.• Appreciate the health and safety requirements in material handling&equipment's and develop instructions to ensure safety at construction site.• Envisage the health and safety obligations for the working at height, scaffold and the hot works carried in the construction sites.• Learn the officially authorized provisions with respect to the health and welfare of workers at construction site.		
Syllabus		
Unit-I: Foundation to construction Safety:		12 Hours
Definition. - Construction, Construction Safety. Responsibilities of individuals involved in construction work - client, the planning supervisor, the designer, the principal contractor. Hazards and risks encountered in construction activities. Measures to be taken to minimize the risks. General principles of construction for Civil, Mechanical, and Electrical Works-Activities involved Expected Hazards, and Remedial measures. Management Responsibilities.		
Unit-II: Excavation Safety:		12 Hours
Definitions - Accepted Engineering Practices, Adjacent Structures Stability, Competent Person, Confined Space, Excavation, Trench (Trench excavation), Bell-bottom pier hole, Hazardous Atmosphere, Cave-ins, Ingress and Egress, Registered Professional Engineer, Soil Conditions, Support System, Sub-surface Encumbrances, Surcharge, Tabulated Data - tables and charts, Underground Installations, Unconfined Compressive Strength, Aluminum Hydraulic Shoring, Benching (Benching system), Cross braces, Ramp, Structural ramp, Protective System, Sheet piling, Shield (Shield system), Shoring (Shoring system), Sloping (Sloping system), Uprights Wales, Meaning and Objectives, Hazards of Trenching and Excavation Operations, Soil mechanics – Soil, Stable Rock, Type A, B, C and Layered Soils, protective systems – Shoring, Shielding, Sloping, Benching, underpinning. Pre-excavation Requirements, Special health and safety considerations,		
Unit III: Demolition safety:		12 Hours
Introduction, Provision of Information, Survey of Demolishing structure, Preferred Method of Work, Safe Method of Work, Protection of the Public, Overhead and Underground Services, Temporary Services, Reduced voltage, Flammable Materials and Gases, Sequence of Demolition, Restricted Areas and Safe Distances, Health Hazards Training and Competence,		

Demolition safety tips Demolition equipment's.	
Crane Safety: Introduction, Definitions, Basic principles of crane, Safe operation of lifting, General conditions, Types of crane, Crane Personnel, Crane and Rigging Safety Rules, Tower Crane, Location and position, Testing and certification, Lifting, Communication.	
Unit-IV: Mechanical equipment's and Safety:	12 Hours
Introduction, Types of mechanical equipment's - General requirements. Recommended Safe Practices Prior to Use of Compressors, Excavators, Forklifts, Dumpers and Dump trucks, Concrete mixers and Batching plants, Generators. Safety during Usage of Power Tools.	
Working at Height : Introduction, Managing hazards-Identify the hazards Assess and control of the hazards, Safe access to roof areas, Assessment of the roofing material, Assessing the roof internally, Types of brittle roof cladding, Other working at height hazards, Edge protection, Safety nets, Crawl boards and roof ladders, Walking safely on a roof, Personal protective equipment.	
Unit-V: Scaffold Safety:	12 Hours
Definition, General hazards – falls from elevation, Struck by falling tools /debris, Electrocution, Scaffold collapse, Protecting workers from falling objects, Protecting workers from falling, Scaffold terminology, Scaffold construction materials, Competence and supervision of scaffolding operatives, Safe Scaffold Erection and Dismantling, Proper Use of Scaffolds - Ladders and Climbing, Guardrails Missing or Removed, Standing on Objects Above the Platform, Overloading, Exposure to Hazardous Material, Maintenance and Storage of scaffold materials. Types of scaffolds- Tube-and-coupler scaffolds, Suspension scaffolds, Mobile scaffolds. Scaffold inspection, scaffold safety essentials, Safe practice checklist	
Welding, Cutting and Brazing Safety: Introduction General Requirements, General requirements of Storage of cylinders, Pressure-Reducing Regulators, Operating procedures.	
References:	
<ol style="list-style-type: none"> 1. A.M. Sarma – Industrial Health and Safety Management. 2. N.K. Tarafdar and K.J. Tarafdar - Industrial Safety Management. 3. R .K. Mishra – Safety Management. 4. R. K. Jain And Sunil. S. Rao - Industrial Safety, Health and Environment Systems. 5. David V. McCollum. 2007. Construction Safety Engineering Principles-Designing and Managing Safer Job Sites. New York: Mcgraw-Hill companies. 	
Latest edition of text books may be used.	

Title of the Program: BBA (OHS)
Course Code: BBAHS.2.4
Title of the Course: OHS Management

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	4 Hrs	48 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar, technology enabled learning and field work etc.		
Course Outcomes: On completion of this course, the students will be able to <ul style="list-style-type: none"> • Demonstrate the role and Responsibility of OHS officers. • Apply the statutory rules and regulations applicable in various industries. • Conduct Accident Investigation process and find the root cause of an Accident. • Calculate the compensation money for injured person and reporting to higher authorities. • Form an OHS policy for any organization and demonstrate its need. • Explain the various elements of OHS Management • Gain knowledge on essential elements of <i>work permit system</i>, safety audit, safety survey, and emergency management. • Form an emergency management plan for any Organization as per Indian Factories Act and Rules. 		
Syllabus		
Unit-I: Accident Cost Evaluation:		12Hours
Introduction, Consequences of Accidents and their Cost, <i>Accident Cost Evaluation</i> , Cost of Accidents - Iceberg Principle, Direct Costs, Indirect Costs. Accident Cost Assessment - Sample Form. Computation of Accidents cost- Accidents cost to the- Injured Person, Management and Society. Cost Compilation Procedure.		
Accident and Incident Investigation Reporting and Analysis: Accident and Incident Investigation - Philosophy, purpose, process and types of investigations. Identifying the key factors and the immediate and basic causes. Corrective Action. Agencies investigating accident. Accident reporting- Report forms, writing reports, essential elements. Accident and Incident Analysis - Standard classification of factors associated with accident. Methods of collating and tabulating data. Record keeping.		
Measurement & Evaluation of Performance: Definition of Accident, Reportable, Non-Reportable, Fatal, Non-Fatal. Near miss accident. Lost time accident. Disabling injury. Accidents reportable under the Factories Act and ESI Act. Frequency Rate, Severity Rate, Incidence Rate, Frequency Severity Index, Safety Score. Temporary Disablement and Permanent Disablement Partial and Total Disablement. Time Charges scheduled in 'The Employee's Compensation Act, 1923' and the National and International Standards.		
Unit-II: Factories Act-1948:		12 Hours
Introduction, Highlights, Definitions- Factory, Manufacturing Process, Worker, competent person, Power, Prime mover, Transmission machinery, Machinery, Adult, Adolescent, Child, Young Person, Calendar Year, Day, Week, Shift and Relay, Occupier. Scope and Applicability.		

Health Provisions in Factory Act, 1948: Section 11. Cleanliness. Section 12. Disposal of wastes and effluents. Section 13. Ventilation and temperature. Section 14. Dust and fume. Section 15. Artificial humidification. Section 16. Overcrowding. Section 17. Lighting. Section 18. Drinking water. Section 19. Latrines and urinals. Section 20. Spittoons.

Safety Provisions in Factory Act, 1948: Section 21. Fencing of machinery. Section 22. Work on or near machinery in motion. Section 23. Employment of young person's on dangerous machines. Section 24. Striking gear and devices for cutting off power. Section 25. Self-acting machines. Section 26. Casing of new machinery. Section 27. Prohibition of employment of women and children near cotton-openers. Section 28. Hoist and lifts. Section 29. Lifting machines, chains, ropes and lifting tackles. Section 30. Revolving machinery. Section 31. Pressure plant. Section 32. Floors, stairs and means of access. Section 33. Pits, sumps, openings in floors, etc. Section 34. Excessive weights. Section 35. Protection of eyes. Section 36. Precautions against dangerous fumes, gases, etc. Section 36A. Precautions regarding the use of portable electric light. Section 37. Explosive or inflammable dust, gas, etc. Section 38. Precautions in case of fire. Section 39. Power to require specifications of defective parts or tests of stability. Section 40. Safety of buildings and machinery. Section 40A. Maintenance of buildings. Section 40B. Safety Officers. Section 41. Power to make rules to supplement this Chapter.

Unit III:

12 Hours

Provisions relating to Hazardous Processes in Factory Act, 1948: Section 41A. Constitution of Site Appraisal Committees. Section 41B. Compulsory disclosure of information by the occupier. Section 41C. Specific responsibility of the occupier in relation to hazardous processes. Section 41D. Power of Central Government to appoint Inquiry Committee. Section 41E. Emergency standards. Section 41F. Permissible limits of exposure of chemical and toxic substances. Section 41G. Workers' participation in safety management. Section 41H. Right of workers to warn about imminent danger.

Other Relevant Provisions in Factory Act, 1948: Section 45. First-aid-appliances. Section 87. Dangerous operations. Section 87A. Power to prohibit employment on account of serious hazard. Section 88. Notice of certain accident. Section 88A. Notice of certain dangerous occurrences. Section 89. Notice of certain diseases. Section 90. Power to direct inquiry into cases of accident or disease. Section 91. Power to take samples. Section 91A. Safety and occupational health surveys. ILO Policy on Alcohol and Drugs Prevention in the Workplace.

Unit IV: Work Permit System:

12 Hours

List of Safety Documents, Type of Work Permits- Hot, Cold, Confined Space Entry / Vessel Entry, Electrical isolation and Energization, Vehicle Entry, Working at Height, Excavation, Blasting, Radiography. Limited Work Permit, Contributing Factors for Work Permit, Application of *Work Permit System*, Permit Issue, Review, Validation, Cancellation, and Completion of Work, Administration Process for *Work Permit System*, Benefits and Limitations of *Work Permit System*.

Safety Audit: Introduction of safety audit, Definition of safety audit, types of safety audits, Objectivities of safety audit, Activities performed in safety audit, elements of safety programmes, safety audit report, Safety inspection and Safety walk.

Safety Survey: Introductions to safety survey, definition of safety survey, Points to be involved in safety survey, Schedules of safety survey, Conducting and Managing Safety Survey tips for

conducting safety survey, safety survey check list.

Emergency Management: Introduction, Need, Definition- Emergency, Emergency Management, Causes of Emergency, Types of Emergencies, On-Site Emergency- Objectives, Main Elements. Off-Site Emergency Plan.

References:

1. Mistry -- Industrial Safety.
2. R.K. Mishra – Safety Management.
3. R.K. Jain and Sunil.S. Rao – Industrial Safety, Health and Environment Systems.
4. Clifton A. Ericson, II - Hazard Analysis Techniques for System Safety.

Latest edition of text books may be used.