





“ज्ञानं, विद्यां जपि सुखंभवत वासंती विद्यां ज्ञानं” – श्रीगुरुजी अ. वसुदेव गुरु
श्री श्रीगुरुजी Vivekanand Shikshan Sanstha, Kolhapur.

 **VIVEKANAND COLLEGE, KOLHAPUR**
(Autonomous)

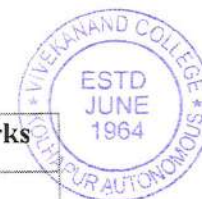
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**B.B.A. Part – I, Semester I & II, CBCS
Syllabus with effect from June, 2021**

CBCS Structure- BBA-I (w. e. f 2020-21)



Sr. No.		Course Name	Course Code	Credits	CA	CIE	Marks
Semester- I							
1	CGPA	Business Communication-I	CC1361A	4	60	40	100
2		Principles of Business Management	CC1362A	4	60	40	100
3		Marketing Management	CC1363A	4	60	40	100
4		Business Economics (Micro)- I	CC1364A	4	60	40	100
5		Financial Accounting	CC1365A	4	60	40	100
6		Information Technology in Business Management	Allied Course 1366A	4	60	40	100
Semester- II							
1	CGPA	Business Communication-II	CC1367B	4	60	40	100
2		Organization Behavior	CC1368B	4	60	40	100
3		Human Resource Management	CC1369B	4	60	40	100
4		Business Economics (Macro)- II	CC1370B	4	60	40	100
5		Cost Accounting	CC1371B	4	60	40	100
6		I.T. Application Tools and Technology in Business	Allied Course 1372B	4	60	40	100
Total							1200



Syllabus (New Structure, 60-40) SEM.-I

Semester	I	Total credit	4
Course code	AECC-1361A	Credit pattern	L-60 Hrs.
Course title	Business Communication-I		

Course Objective: To know the fundamentals and Employment Communication

Course Outcome	
	At the end of this course learners will able to
CO 1	understand different types of communication barriers and to overcome them
CO 2	acquaint students with different types of communications
CO 3	draft notice, memo and circulars effectively
CO 4	understand all soft skills and writing skills essential job interview

Module	Content	Teaching hours
MODULE I	Introduction to Communication: Basic types of communication- Reading, Writing, Listening, Speaking; Purpose of Communication; Process of Communication; Importance of Communication in Business; Barriers to Communication; Measures to Overcome the Barriers to Communication.	
MODULE II	Communication Network: Scope and Types of Communication Network; Formal and Informal Communication Network; Upward Communication; Downward Communication; Horizontal Communication; Diagonal Communication; Grapevine.	
MODULE III	Writing Memos, Circulars and Notices: Memo- Characteristics of a memo, Language and writing style of a memo- Format of a Memo; Circulars- Guidelines for writing a circular- Languages and writing style of a circular- Format of a circular; Notices- Purpose- Format- Important points to remember while writing a notice	
MODULE IV	Employment Communication – Resume: Contents of Good Resume; Guidelines for Writing Resume; Different Types of Resumes; Reason for a Cover Letter to Apply for a Job- Format of Cover Letter; Different Types of Cover Letters Employment Communication – Job Interview: Importance and Factors Involving Job Interview; Characteristics of Job Interview; Job Interview Process; Job Interview Techniques- Manners and etiquettes to be maintained during an interview; Sample Questions Commonly asked During Interview	



Learning Recourses		
1	Reference Books	<ol style="list-style-type: none">1) Media and Communication Management - C. S. Rayudu - Himalaya Publishing House, Bombay.2) Business Communication-Prakash Herekar3) Business Communication (Principles, Methods and Techniques) Nirmal Singh - Deep & Deep Publications Pvt. Ltd., New Delhi.4) Business Communication - Dr. S.V. Kadvekar, Prin. Dr. C. N. Rawal and Prof. Ravindra Kothavade - Diamond Publications, Pune.5) Business Correspondence and Report Writing - R. C. Sharma, Krishna Mohan - Tata McGraw-Hill Publishing Company Limited, New Delhi.6) Business Communication -Smt. Leelawati Patil, Kumar Prakashan7) Elements of Business Communication-P. R. Chadha & Sangeeta Magan, International Book House Pvt. Ltd8) Business Communication -N. S.Pradhan, Himalaya Publishing House



Semester	I	Total credit	4
Course code	CC1362A	Credit pattern	L- 60 Hrs. Marks:40:10
Course title	Principles of Business Management		

Course Objective: To understand basic concepts, principles, factors & functions of Principles of Business Management.

	Course Outcome: At the end of this course learners will able to.....
CO 1	Gain systematic knowledge of principles of management.
CO 2	Gain knowledge on management thought
CO 3	Learn different approaches to management functions
CO 4	Do higher education and Research in management.

Marks-50

Lectures-60

Credit-4

Module	Content	Teaching hours
MODULE I	Introduction to Management: Meaning and Definition of Management, Nature and importance of Management, Management and Administration. Management- as a Science and An Art, Brief review of basic Functions of Management- Levels of Management –Top, middle and lower-level management	15
MODULE II	Evolution of major management thought from classical, neo classical and modern.	15
MODULE III	A) Planning- Meaning and importance, objectives and steps organizing, - Meaning and importance, objectives and steps B) Staffing -Staffing: - Meaning, Nature & importance Leading-Meaning and importance, objectives and steps Controlling- Meaning and importance, objectives and steps Organizing - Meaning and importance, objectives and steps Limitations of all functions	15
MODULE IV	Recent Trends in Management Internet Banking-Digital Marketing -E-Commerce and their contemporary issues	15

Learning Recourses

1	Reference Books	1. Essentials of Management: Weirich and Koontz 2. Management: Stoner, Freeman, and Gilbert 3. Management: Prasad 4. Management: Michael
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Semester	I	Total credit	4
Course code	CC1363A	Credit pattern	L- Hrs.
Course title	Marketing Management		



Course Objective: To understand fundamental of marketing and basic concepts of marketing.

Course Outcome	
	At the end of this course learners will able to
CO 1	Demonstrate Fundamental of marketing.
CO 2	Describe types of marketing and its strategies.
CO 3	Interpret consumer behavior and CRM.
CO 4	Understand different market approach of marketing.

Marks-100	Lectures-60	Credit-4
Module	Content	Teaching hours
MODULE I	Introduction to Marketing- Meaning and Definition, Importance of Marketing Understanding core concepts, Difference between selling and marketing, Marketing mix- Concept, Brief understanding of 7 Ps	15
MODULE II	Types of marketing and marketing strategies- A) Telemarketing, E-marketing, service marketing, retail marketing, rural marketing, green marketing. Basic concept, advantages, disadvantages and classification. B) Types of Marketing strategies-niche market, trade show marketing, social media marketing, freebie marketing, outbound and inbound marketing, cross promotion marketing, undercover or buzz marketing	15
MODULE III	Consumer behavior and CRM- A) Consumer behavior –meaning and importance of Consumer behavior, factors affecting consumer behaviors. B) Customer relationship management Meaning, importance, advantages and disadvantages, E-CRM concept, Consumer Modeling- the economic model, learning model, psychological model.	15
MODULE IV	Different approaches and market segmentation- A) Difference approach of marketing Product, Production, selling, marketing and societal marketing. Environment-Micro Environment, macro Environment B) Market Segmentation- Meaning and Importance of market segmentation. Basis for market segmentation. Requisites of sound market segmentation, Market Segmentation strategies, Target Marketing, Product Positioning	15



Learning Recourses		
1	Reference Books	Marketing Management–Philp Kotler Marketing Management Marketing Management–Rajan Saxena Marketing Management–V. S. Ramswami & Namkumari Marketing Management–WilliamJ. Stantion & Micahel J. Etzel Marketing Management- Sherlekar Marketing Management–Joseph Guiltinam & Gordonpaul Marketing Management – Dr. C. N. Sontakki

Semester	I	Total credit	4
Course code	CC1364A	Credit pattern	L-60 Hrs.
Course title	Business Economics-I		



Course Objective: To understand basic and important concepts of Micro Economics.

Course Outcomes	
At the end of this course learners will able to	
CO 1	Understand and differentiate Micro and Macro Economic variables of business economics.
CO 2	Know demand function and measures of responsiveness of demand with its determinants.
CO 3	Analyze production function with cost and revenue specifically.
CO 4	Apply micro economic analysis to the firm under different market conditions

Marks-100

Lectures-60

Credit-4

Module	Content	Teaching hours
MODULE I	Introduction to Economics Definition, Nature, Scope and Significance of Economics Difference between Micro and Macro Economics Basic Economic Problems Business Economics and Business Decisions	15
MODULE II	Consumer Behavior & Demand Analysis Concept of Utility-Law of Diminishing Marginal Utility Indifference curve analysis- Properties – consumer's equilibrium Law of Demand - Determinants of demand, Elasticity of demand Measurement of Elasticity of demand and its applications	15
MODULE III	Factor Pricing and Production Function Cost and Revenue - Concepts and Curves Risk and Uncertainty theory of Profit Liquidity Preference theory of Interest Production function -Long Run & Short Run Production Function	15
MODULE IV	Market Structure Perfect Competitive Market - Characteristics and Price determination Monopoly -Characteristics and Price determination Monopolistic Competition -Characteristics and Price determination Oligopoly - Characteristics and Concept of Price Leadership	15



Learning Recourses

1	Reference Books	<ol style="list-style-type: none">1. M.L.Seth , “ Micro Economics” Laxmi Narayan Agrwal Publication Aagra2. M.L.Jhigan, “ Micro Economic Theory” Vikas publication New Delhi3. Gupta G.S. “Managerial Economics” Tata Mac Graw Hill Publication New Delhi.4. Dean J. “Managerial Economics, Theory and Applications” Himalaya Publishing House, New Delhi.5. Ahuja H.L.: Advanced Economic Theory” Seth Publication6. M.N.Shinde, “ Managerial Economics”, Ajab Publication Kolhapur7. R.R.Doshi, “Modern Business Economics” Modern Publication New Delhi.8. D.D.Chaturvedi, “ Business Economics Theory and Applications” International Book House Ltd. Ahmadabad9. D.D.Tewari, “ Principles of Micro Economics”10. R.R.Barthwal, “Micro Economic Analysis”11. V.K.Puri, “Business Economics” Himalaya Publishing House, New Delhi.
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Semester	I	Total credit	4
Course code	CCI365A	Credit pattern	L-60 Hrs.
Course title	Financial Accounting		

Course Objective: To understand the basic concepts & principles of Financial Accounting.

Course Outcome	
	At the end of this course learners will able to
CO 1	Understand the concepts in accountancy.
CO 2	Prepare ledger accounts, subsidiary books and trial balance.
CO 3	Demonstrate calculations of Accounts of Professionals.
CO 4	Prepare statements of accounts.

Module	Content	Teaching hours
MODULE I	<p>Introduction to Accounting-</p> <p>A) Meaning, objective and functions of accounting, importance of Book keeping, Book keeping and financial Accounting – uses and users of Accounting Information, Branches of accounting - Accounting concepts and Conventions – Accounting Terms</p> <p>B) Ind-As</p> <p>C) AS (Theoretical)</p>	15
MODULE II	<p>A) Financial Accounting Process</p> <p>a) Classification of Accounting Transactions and Accounts- Rules of Debit and Credit as Per Double Entry System-</p> <p>b) Journal Entries- concept, combined journal entries</p> <p>c) Ledger- concept with problems</p> <p>d) subsidiary book: types of subsidiary book.</p> <p>B) Trial Balance:</p> <p>Concept, types of Trial Balance</p> <p>Preparation of Trial Balance</p>	15
MODULE III	<p>Final Accounts of sole proprietorship- Preparation of Trading Account, profit and Loss A/c. Balance Sheet (with Adjustments).</p>	15
MODULE IV	<p>Accounts of Professionals</p> <p>Doctor, Chartered Accountant</p> <p>Receipt and Payments</p> <p>Receipt and Expenditure</p>	15



Learning Recourses

1	Reference Books	<ol style="list-style-type: none">1- Gupta R.L. and Radhaswamy M – ‘Financial Accounting’ Sultanchand and Sons, New Delhi.2- Shukla M.C. Grewal T.S. and Gupta S.C. – ‘Advanced Accounts’ S. Chand and company, New Delhi.3. Agarwala A.N. Agarwala K.N.- ‘Higher Science of Accountancy’ Kitab MahalAllahabad.4. Jain and Narang – ‘Advanced Accountancy’ Kalyani Publications, New Delhi.
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Semester	I	Total credit	4
Course code	Allied Course-1366A	Credit pattern	L-60 Hrs.
Course title	Information Technology in Business Management		

Course Objective: Computers are a part of life-personal, social and professional. Use of computers has pervaded all forms of activities and all aspects of human society. It has become inevitable for students of management to learn computers and its application.

Course Outcome	
	At the end of this course learners will able to
CO 1	Aware of IT assets its management problems and risk involved in it.
CO 2	Elaborate how dose software licensing works.
CO 3	Explain industrial revolution 4.0
CO 4	Improve overall organizational performance using IT as a tool.

Module	Content	Teaching hours
MODULE I	<p>Introduction to Computer Hardware: Computer Characteristics, Evolution of computer and Generations of Computer, Types of Computers, Input Devices, Output Devices Storage Devices and Memory. Personal Computers and its main components, hardware configuration. Factors influencing on PC performance, Advanced hardware devices</p>	15
MODULE II	<p>a) Introduction to Computer Software: Software – System and Application Software, Operating system- Functions and types of O.S. Computer Languages- Lower-level language and Higher-level language, compiler and interpreter, Characteristics of Good Language. Introduction to Windows, Basic commands in Windows. b) IT Assets Management: Introduction to IT Assets Its procurement, inventory, maintenance, version control, Lifecycle, licensing, valuation, risk management vendor selection, Software Catalogue Management, Environmental issue and solution related to IT Assets</p>	15
MODULE III	<p>Introduction to MS Office: a) Word Processing: Introduction to MS Office components, Introduction and working with MS Word, Word basic, commands. Formatting- text and documents, sorting Tables, introduction to mail-merge.</p>	15

	b) Presentation with Power-Point: Power-point basics, creating presentation, working with graphics, show time, sound effects and animation effects.	
MODULE IV	<p>Introduction to Information Technology and I.T. as Business Tool</p> <p>A) Introduction to IT and its development, Impact and Future of IT in Business Organizations. Recent I.T. Trends. Overview of the following: - 4GL, Image processing, Virtual Reality, Video Conferencing, Decision Support System, Expert System, Artificial Intelligence, machine learning, deep learning, big data Internet of Things (IOT).</p> <p>B) Strategic use of I.T. in Business- Information Super Highways, Mobile communication system. Effective techniques and tools of I.T to enhance business Performance. Automation in primary secondary and tertiary industry.</p> <p>C) IT As business Tool-Introduction, Background, Performance, robotics and automation process, Product differentiation and Value Chain, How IT influences Organizations' goals, The five levels, Governance Modes in the use of IT</p>	15



Learning Recourses		
1	Reference Books	1. Fundamentals of Computer by P. K. Sinha 2. Computer Today – Basundara 3. Fundamentals of Computer by V. Rajaraman 4. MS-Office BPB Publication 5. IT Infrastructure & Management by Manish Mahajan 6. Software Life Cycle Management Standards: Real-world Scenarios and Solutions for Savings Author: David Wright Publisher: IT Governance Publishing Publication: July 2011



BBA-I

Syllabus (New Structure, 60-40) SEM.-II

Semester	II	Total credit	4
Course code	CC1361B	Credit pattern	L-60 Hrs.
Course title	Business Communication-II		

Course Objective: The objective of the course is to help student learn and understand different types of communications.

Course Outcome	
	At the end of this course learners will be able to
CO 1	Understand Seminar, Conferences, Group Discussion and Effective Presentation.
CO 2	Acquaint students with different types of communications.
CO 3	Elaborate students to draft Report effectively.
CO 4	Get knowledge of all soft skills and writing skills essential for job interview.

Marks-100	Lectures-60	Credit-4
Module	Content	Teaching hours
MODULE I	Oral Communication Nature, characteristics, Principles of effective oral communication Speech -prepared speech, public speech and extempore, speech Media of Oral communication- face to face, communication, teleconferences, press conferences	15
MODULE II	Seminar, Conferences, Group Discussion and Effective Presentation Seminar- preparing, conducting and organizing seminar, conferences - Group discussion- opening of topic, discussion, summary, observer's comments -Presentation- introduction, purpose of presentation, tools	15
MODULE III	Report Writing: Features of Writing a Good Report; Purpose of Report Writing; Difference between Business Report and Engineering Report- Characteristics of writing a good report-Importance of communication in report writing Guidelines for Report Writing; Steps in Report Writing; Structure of Report; Types of Reports and Different Formats.	15
MODULE IV	Application of Communication Skills Group Decision-Making - Conflict and Negotiations – Customer Care/ Customers Relations - Public Relations (Concept, Principles, Do's and Don'ts etc. to be studied for each type)	15

Learning Recourses		
1	Reference Books	1) Media and Communication Management - C. S. Rayudu - Himalaya Publishing House, Bombay. 2) Business Communication-Prakash Herekar



	<ol style="list-style-type: none">3) Business Communication (Principles, Methods and Techniques) Nirmal Singh - Deep & Deep Publications Pvt. Ltd., New Delhi.4) Business Communication - Dr. S.V. Kadvekar, Prin. Dr. C. N. Rawal and Prof. Ravindra Kothavade - Diamond Publications, Pune.5) Business Correspondence and Report Writing - R. C. Sharma, Krishna Mohan - Tata McGraw-Hill Publishing Company Limited, New Delhi.6) Business Communication -Smt. Leelawati Patil, Kumar Prakashan7) Elements of Business Communication-P. R. Chadha & Sangeeta Magan, International Book House Pvt. Ltd8) Business Communication -N. S.Pradhan, Himalaya Publishing House
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Semester	II	Total credit	4
Course code	CC1367B	Credit pattern	L-60 Hrs.
Course title	Organizational Behavior		

Course Objective: To Understand the basic concept of Organizational Behavior.

Course Outcome	
	At the end of this course learners will able to
CO 1	Understand the concepts Organizational behavior.
CO 2	Describe the Individual and Group behavior.
CO 3	Demonstrate Organizational culture and stress management.
CO 4	Describe Organizational culture and QWL.

Marks-100

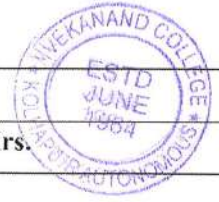
Lectures-60

Credit-4

Module	Content	Teaching hours
MODULE I	Introduction to Organizational behaviour – Concept, significant, nature, models of OB, Relationship between Management and OB, Models of OB, Ethical issues of OB	15
MODULE II	Individual and group Behaviour – A) Foundations of individuals behavior – personality, Perception, attitude, Values and job satisfaction, learning B) Foundations of group behavior – Definition and importance of group Types of groups, process of group development, group behavior, Group Performance factors, Quality circle and factors	15
MODULE III	Organizational Conflict and Stress Management – Concept, types, sources of conflicts, Traditional and modern approach to conflicts. Stress Management –work stress, factor causing stress, managing stress	15
MODULE IV	Organizational culture and Quality of work life Meaning and Definitions, types of Cultures, Functions of Organizational culture	15

Learning Recourses

1	Reference Books	1. Management and Organizational Behaviour – P. Subbarao 2. Organizational Behaviour – Keith davis 3. Organizational Behaviour – Stephen Ronnins 4. Organizational Behaviour – Dr. Anjali Ghanekar 5. Organizational Behaviour – Dr. C.B.Gupta 6. Organizational Behaviour – Dr. S.S.Khanka 7. Organizational Behaviour – Stephen Robbins & Timothy Judge, 15th Edition, Pearson, Prentice Hall.
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Semester	II	Total credit	4
Course code	CC1368B	Credit pattern	L-60 Hrs.
Course title	Human Resource Management		

Course Objective: To understand the basic concept of Human Recourse Management.

Course Outcome	
	At the end of this course learners will able to
CO 1	Understand the concepts HRM and International HRM.
CO 2	Describe the Human Resource planning process.
CO 3	Demonstrate Recruitment and selection process.
CO 4	Describe Compositions management and Employee Relations.

Marks-100		Lectures-60	Credit-4
Module	Content	Teaching hours	
MODULE I	Human Resource Management (HRM) - Meaning Nature, Importance of HRM-Role of HR Manager, Characteristics & Qualities HR Manger, Functions of HR Manger. Different between HRD and HRM, Personal management and HRM, Global scenario in HR	15	
MODULE II	Human Resource Planning - Meaning Importance Factors affecting Human Resource Planning. Human Resource Planning Process Job designing and job specification.	15	
MODULE III	A) Recruitment & Selection - Objectives, Sources of recruitment Factors affecting recruitment & selection, Selection procedure B) Training & Development – Training Methods, advantages of training , Development Concepts of Management development	15	
MODULE IV	International HRM : concept, importance, challenge of international HRM, emerging trends in HRM, impact of globalization o HRM	15	

Learning Recourses		
1	Reference Books	1. Organisation and Management- Dr. C.B. Gupta 2. Business Organisation and Management –M.C.Shukla 3. Essentials of Management- Koontz and O' Donnell 4. Management: Stoner 5. Management- Peter Drucker 6. Principles and Practice of Management- L.M. Prasad 7. Management: Moshal 8. Principles of Management- P.C. Tripathi and P.H.Reddy 9. Management- Principles and practice- Shriniwas & Chunawala 10. Principles of management: Terry,G.R.and Stephen Franklin



Semester	II	Total credit	4
Course code	CC1369B	Credit pattern	L-60 hrs.
Course title	Business Economics-II		

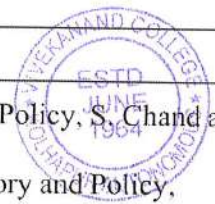
Course Objective: To understand basic and important concepts of Macro Economics.

Course Outcomes	
At the end of this course learners will able to	
CO 1	Interpret the concept of National Income with its importance and methods of measurement.
CO 2	Illustrate the demand and supply of money.
CO 3	Describe the interrelationships among different macro-economic variables.
CO 4	Interpret components of public finance.

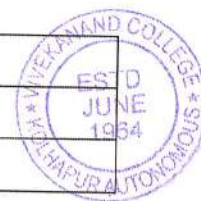
Marks-100		Lectures-60	Credit-4
Module	Content	Teaching hours	
MODULE I	Introduction to Macroeconomics Meaning and Scope of Macro Economics Circular Flow of National Income - Five Sector Model of National Income Concepts of National Income- GDP, GNP, NNP, PCI, PI & DI National Income Accounting - Income, Expenditure and Production Method	15	
MODULE II	Demand and Supply of Money Functions of Money Supply of Money- Constituents of Money Supply Money Multiplier and High-Power Money Demand for Money- Liquidity Preference Theory	15	
MODULE III	Inflation and Business Cycles Meaning, types and impact of Inflations Causes and remedies for controlling inflations Meaning and Phases of business cycles Theories of business cycle- Hawtrey's and Schumpeter's theory	15	
MODULE IV	Public Finance Meaning and Scope of Public Finance Public Budget - Meaning, Types and Components Public Revenue-Tax and Non-tax Revenue- Public Expenditure & Public Debt-Sources and causes of its increasing trends	15	

Learning Recourses

1	Reference Books	<ol style="list-style-type: none"> 1. Ahuja H. L. (2010), Macro Economics Theory and Policy, S. Chand and Company. 2. Branson William H. (1997), Macro Economics Theory and Policy, Harper Collins India Pvt. Ltd. 3. Crowther Geoffrey (1940), An Outline of Money, Thomas Nelson and sons Ltd. London 4. Duesenberry James, S. Business Cycles and national Income, Georg Allen and Union London 5. Derburg and McDougal (1976), Macro Economics, McGraw Hill Education, New York 6. Dewtt K. K. ,(2006),Modern Economic Theory, S. Chand and Company. 7. Gupta G. S. (2008), Macro Economics: Theory and Applications, tata McGraw Hill Education 8. Gupta S. B. (2010), Monetary Economics, S. Chand and Company. 9. Hanson J.L. An Outline of Monetary Theory, McDonalds and Evans Ltd. London 10. Haberler Gottfried (1968) Theory of International Trade, William Hodge and Company 11. Hanson Alvin H. (1949), Monetary Theory and Policy, McGraw Hill Publication 12. Hanson J. L. (1970), Monetary Theory and Practice, McDonalds and Evans Ltd. London 13. Hicks U. K. (1968), Public Finance, James Nisbet and Comp. London 14. Lindauer John (2012) Macro Economics,4th Ed iUnivers Inc. Bloomington USA 15. Jinghan M.L. Macro-Economic Theory, Vinda Publication Pvt. Ltd. New Delhi
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Semester	II	Total credit	4
Course code	CC1370B	Credit pattern	L-60 hrs.
Course title	Cost Accounting		



Course Objective: To understand basic concepts, Classification & Elements of Cost.

Course Outcomes	
At the end of this course learners will able to	
CO 1	Understand the concepts in Cost Accounting
CO 2	Prepare Cost sheet.
CO 3	Demonstrate calculations of LIFO, FIFO, Simple Average and Weighted Average.
CO 4	Understand and calculate Level of stock.

Module	Content	Teaching hours
MODULE I	Introduction and Elements of Cost -Meaning, scope and objective of cost accounting, Classification of Cost Unit, cost centre, preparation of Cost sheet. Ascertainment and Apportionment of cost;	15
MODULE II	Cost Accounting of Material, Labour and Overheads. (a) Methods of pricing the issue of materials-LIFO, FIFO, Simple Average, Weighted Average (b) Methods of wages - Time Basis, Piece Basis (Theory only) Labor Turnover. (Theory)	15
MODULE III	A) Cost Accounting of Labour – Recording and analysis of Labour cost, overtime, Idle time. B) Machine Hour Rate and their methods	15
MODULE IV	Cost Accounting of Materials – Procurement procedure, store Procedure, Stores accounting and control, Receipts and issues of materials b) Level of stock Minimum Level Maximum Reordering Dangerous EOQ	15

Learning Recourses		
1	Reference Books	1. M.N.Arora, Cost Accounting - principles and Practice, Vikas Publishing House New Delhi



	<p>2 D.K. Mittal and Luv Mittal, Cost Accounting, Galgotia Publishing co. New Delhi.</p> <p>3. Ravi M. Kishore - Cost Accounting, Taxman Allied services pvt. Ltd New Delhi.</p> <p>4. Cost Accounting, Text and problems, S. Chand and Co. Ltd. New Delhi.</p> <p>5. S.P. Jain and K.L. Narang, Cost Accounting, Principles and Methods, Kalyani Publishers, Jalandhar.</p> <p>6. S.N. Maheshwari & S.N. Mittal, Cost Accounting, Theory and Problems.</p>
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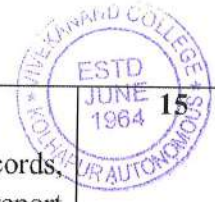


Semester	II	Total credit	4
Course code	CC1370B	Credit pattern	L-60 hrs.
Course title	I.T. Application Tools and Technology in Business		

Course Objective: To introduce the students with some basic tools and applications this will enable them in e-communicating effectively and analyse data for decision making. Even the knowledge earned by students in first semester related to financial accounting and auditing, even use of data of different kinds in different functional areas of management.

Course Outcomes	
At the end of this course learners will able to	
CO 1	Understand cloud Technology.
CO 2	Demonstrate Computer Assisted Audit Techniques.
CO 3	Understand Accounting and taxation Packages.
CO 4	Elaborate ERP and work with it.

Marks-50	Lectures-60	Credit-4
Module	Content	Teaching hours
MODULE I	<p>Introduction to computer Network and its Application</p> <p>a) Computer Network -Topology Basic idea of Local Area Networks and Wide Area Networks, Intranet and Internet, Basic Requirements for internet connection, Internet Access, VOIP, Telnet-mail, Discussion groups, Search tools, Web utilities, social networking,</p> <p>b) Introduction to cloud Technology</p> <p>Introduction to cloud SAS, PAS, IAS concept its use need and market. Introduction to data Centers and Infrastructure. Opportunity threat</p> <p>Present situation of Indian data centers and its future. Brief introduction to various platforms and virtualization.</p>	15
MODULE II	<p>Introduction to Spread Sheets and Computerized Audit Tools</p> <p>a) Working with EXCEL- formatting, functions, chart features, working with graphics in Excel. Excel as GST Reporting Tool</p> <p>b) Computer Assisted Audit Techniques</p> <p>c) Introduction to CAAT Data Analysis and Audit Techniques, Introduction to Idea and Excel as Audit tool.</p>	15



MODULE III	Introduction to Accounting and taxation Packages: Presentation of vouchers, invoice, Maintenance of inventory records, Maintenance of accounting books and final accounts, financial report generation. Practical using tally accounting software. Introduction to Government tax (ITR, GST, E-way Bill) and its submission through various tools Like Winman, taxman etc.	15
MODULE IV	a) Introduction to Business Process Reengineering (BPR) Definition, Change in Management effect, The need for BPR, Advantages, Constraining Factors, Challenges in BPR, BPR Governance, BPR Implementation Stages, BPR Total Quality Management, Risk Management, Organizational Structures, BPR Project Success failure reasons, b) Introduction to Systems TPS, AOS, MIS, ESS, DSS, GDSS c) ERP -Introduction to ERP: various business functions and Defining ERP, Origin and Need for an ERP System, Benefits of an ERP System, Reasons for the Growth of ERP Market, Reasons for the Failure of ERP Implementation: Roadmap for successful ERP implementation	15

Learning Recourses		
1	Reference Books	1. Fundamentals of Computer by P.K.Sinha 2. Computer Today – Basundara 3. Computer Application in Business (Himalaya Publication) 4. MS-Office BPB Publication 5. IT Infrastructure & Management by Manish Mahajan 6. Information Technology: Peter Zorkosky .(East- West Press) 7. Business Process Reengineering by R. Shrinivasan 8. <i>Enterprise Resource Planning – III Edition</i> , by Alexis Leon / Tata McGraw-Hill 9. The Anatomy of Cloud Computing by csv murthy (Himalaya Publication) 10. Learn Tally.ERP 9 with GST and E-Way Bill by Rajesh Chheda

INTERNAL MARKS DISTRIBUTION

For All Subjects



Home assignments	10 marks
Oral with Seminars	10 marks
Test	10 marks
Attendance	10 marks
Total	40 marks

Nature of Question Paper for Sem-I & II
(only for Financial Accounting & Cost Accounting)

Duration: 2.5 Hours.

Total Marks – 60

- Instructions:** - 1) All Questions are compulsory
2) Figures to the right indicate full marks.

Question	Nature of Question	Marks
Question No 1	Problem OR problem	15
Question No 2	Problem OR problem	15
Question No 3	Essay type Question OR Essay type Question	15
Question No 4	Short Notes (Any 3 out of 4)	15
Total		60

Nature of Question Paper for Sem-I & II
(For all other subjects- except Financial Accounting and Cost Accounting)

Duration: 2.5 Hours.

Total Marks – 60

- Instructions:** - 1) All Questions are compulsory
2) Figures to the right indicate full marks.

Question	Nature of Question	Marks
Question No 1	Short Answers (Any 3 out of 4)	15
Question No 2	A) Essay type Question OR B) Essay type Question	15
Question No 3	A) Essay type Question OR B) Essay type Question	15
Question No 4	Short Notes (Any 3 out of 4)	15
Total		60



“ज्ञानं, विद्यां आणि सुखंकराय संस्कृती विद्यालयं” - विठ्ठलदास शं. लक्ष्मी नाईक
Shri Swami Vivekanand Shikshan Sanstha, Kolhapur.

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B.B.A.Part–II, Semester III & IV,CBCS

Syllabus with effect from June,2021

CBCS Structure



Sr.No.	CourseName	CourseCode	Credits	CA	CIE	Marks	
Semester-III							
1	CGPA	Fundamentals of Entrepreneurship	CC1372C	4	60	40	100
2		Management Accounting-I	CC1373C	4	60	40	100
3		Service Marketing	CC1374C	4	60	40	100
4		Strategic Management	CC1375C	4	60	40	100
5		E-Commerce-I	CC1376C	4	60	40	100
6		Statistical Techniques for Business-I	Allied Course 1377C	4	60	40	100
7		Environmental Study	AECC-EVS				
Semester-IV							
1	CGPA	Entrepreneurship & Project Management	CC1378D	4	60	40	100
2		Management Accounting-II	CC1379D	4	60	40	100
3		Production & Operation Management	CC1380D	4	60	40	100
4		Research Methodology	CC1381D	4	60	40	100
5		E-Commerce-II	CC1382D	4	60	40	100
6		Statistical Techniques for Business-II	Allied Course 1383D	4	60	40	100
7		Environmental Study	AECC-EVS				
Total						1300	

BBA-II

Syllabus(New Structure,60-40)SEM.-III



Semester	III	Total credit	4
Course code	CC-1372C	Credit pattern	L-60Hrs.
Course title	Fundamentals of Entrepreneurship		

Course Objective: To understand entrepreneurial opportunities, social entrepreneurship and group entrepreneurship.

Module	Content	Teaching hours
I	Entrepreneur:- Meaning, Qualities of Successful Entrepreneur, Characteristics, Types- Functions, concept of Intrapreneur, Netpreneur.	15
II	Entrepreneurship:- a) Difference between entrepreneur and Entrepreneurship Theories of Entrepreneurship- Schumpeter- Max Weber- Peter Drucker b) Barriers to entrepreneurship- Environmental barriers, economic barriers, personal barriers to entrepreneurship Factors stimulating entrepreneurship	15
III	Entrepreneurship development:- concept, objectives of EDP Phases of EDP. Institutions for Entrepreneurship Development - EDII Ahmedabad- NIESBUD New Delhi- MCED- Aurangabad	15
IV	Women Entrepreneurship Definition & Characteristics of women entrepreneurs, Causes of limited growth in India, Remedies for Women Entrepreneurship Development, Development of women entrepreneurs Social Entrepreneurship - Concept and Need. Group Entrepreneurship - Concept, Meaning, and Significance of group entrepreneurship. Techniques- Manners and etiquettes to be maintained during an interview; Sample Questions Commonly asked During Interview	15

Course Outcome	
	At the end of this course learners will able to
CO1	Describe the concept of Entrepreneurship
CO2	Understand the process of EDP
CO3	Define the concept Women Entrepreneurship, social
CO4	To Learn group Entrepreneurship
Learning Recourses	

1	Reference Books	<ol style="list-style-type: none">1. Entrepreneurship Development Prof. E. Gordon & K. Natarajan, “2. Entrepreneurship Development”, N.P. Singh, “-Theories & Practices.3. Entrepreneurship & Entertainment Development M. Gangadhar Rao4. Entrepreneurship Development Dr. S. A Gupta and Dr. Arjun Mittal5. Entrepreneurial Development Khanka S. S.6. Vasant Desai - “The Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House, Mumbai, Sixth Edition, 2010.
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Semester	III	Total credit	4
Course code	CC-1373C	Credit pattern	L-60Hrs.
Course title	Management Accounting-I		



Course Objectives:

1. To develop an understanding of the conceptual framework of management accounting.
2. To understand the process of budgeting and use of marginal Costing and standard costing.

Module	Content	Teaching hours
I	Management Accounting:- Meaning and Definitions, Functions of Management Accounting, Tools and techniques of management accounting Differences between Financial Accounting and Management Accounting, Differences between Cost Accounting and Management Accounting.	15
II	Budgets and Budgetary Control:- Concept of Budgets and Budgetary control, Types of budgets, Introduction of other budgets, Objectives and Advantages, Steps in budget Preparation of Cash Budget, flexible budget.	15
III	Marginal Costing and Break-Even Analysis: Concept of marginal cost, concept of marginal costing, CVP Analysis, Break-Even Analysis. Practical Problems of Break-even analysis, Decision making under Break- Even Analysis	15
IV	Standard Costing: Concept of standard cost and standard costing, setting of standards, Advantages and Disadvantages of standard costing, Limitations of standard costing. Practical Problems on material and Labor variance.	15

Course Outcome	
	At the end of this course learners will be able to
CO1	Define the conceptual framework of Management Accounting.
CO2	Illustrate the process of budgeting and use of marginal
CO3	To Learn standard Costing.
CO4	To learn material and Labor variance.

Learning Recourses		
1	Reference Books	1) Cost Accounting M.N.Arora 2) Management Accounting I.M.Pandey 3) Management Accounting Shashi Gupta & R.K. Sharma 4) Principles Of Management Accounting - Dr.S.N. Maheshwari

Semester	III	Total credit	4
Course code	CC1374C	Credit pattern	L-60Hrs.
Course title	Service Marketing		Marks 100



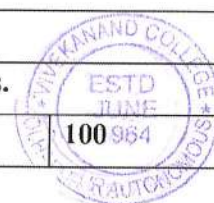
Course Objectives: The purpose of this course is to acquaint the participants with the unique challenges faced by service marketers and augment skills and thinking to effectively market services.

Module	Syllabus	Teaching hours
I	Introduction to service marketing -Meaning, definitions, characteristics, classification and components of services. Increasing significance of service sector in Indian Economy.	15
II	Service consumer behavior - Consumer behavior leading to services, consumer decision process for services, client expectations and perceptions of service, service quality dimensions.	15
III	Service delivery process -Managing service encounters for satisfactory outcomes, service failure, process of service recovery, customer retention and benefits, developing the service blueprint, quality function deployment, service innovations.	15
IV	Challenges of service marketing - Marketing planning for services, developing and managing client service function, maintaining quality of services, relationship marketing. CRM in Natural calamity situation, effects on services	15

Course Outcome	
	At the end of this course learners will be able to
CO1	To understand the concept of service marketing.
CO2	To learn about marketing process.
CO3	Different types of products and services
CO4	To learn marketing mix

Learning Recourses		
1	Reference Books	1. Bitner & Valarie Zeithaml-Service Marketing, McGraw-Hill/Irwin 3 rd Edition (July 16, 2002) 2. Audrey Gilmore-Service Marketing Management, SAGE, 2003 3. Peter Mudie and Angela Pirrie-Service Marketing Management, Routledge, 2012

Semester	III	Total credit	4
Course code	CC1375C	Credit pattern	L-60Hrs.
Course title	Strategic Management		Marks 100



Course Objectives: The course is designed to cover fundamental issues with regard to corporate and business strategy, and the implementation and process aspects of strategic management.

Module	Syllabus	Teaching hours
I	Introduction of Strategic Management: Concept of mission, Vision, Objectives, Concept of strategy, importance of strategy, Levels of strategy, strategic management process-Different Phases	15
II	Environment Analysis: concept and characteristics of environment, Components of internal environment, SWOC, Components of external environment, PESTEL Framework- Porter's Five Force Model.	15
III	Strategies Types and Analysis: Corporate Strategies: Stability strategy, expansion strategy, retrenchment strategy-advantages and disadvantages. Competitive strategy: Cost Leadership, Differentiation and focus Strategy- Types-advantages and Disadvantages	15
IV	Strategic Evaluation and Control: Strategic evaluation: Importance, Problems-Benchmarking for Strategy evaluation. Strategic control: Types and techniques of strategic control. operational control-managing strategic change-types, mechanism and process of managing strategic change-strategy in global environment-social & environment sustainability issues in strategic management, Triple bottom line-Role of Different Strategists-Contemporary practices of strategic management.	15

Course Outcome	
	At the end of this course learners will be able to
CO1	Understand the organization's vision, mission, examine principles, techniques and models of organizational and environmental analysis.
CO2	Describe Strategy formulation and implementations such as corporate governance
CO3	To learn models of organizational and environmental analysis

CO4	To learn corporate governance and business.
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Learning Recourses		
1	Reference Books	1. Gregory G. Dess and G. T. Lumpkin - Strategic Management, McGraw-Hill education 2002 2. John A. Pearce and Richard Bradem Robinson - Strategic Management - Formulation, Implementation & Control, Irwin/McGraw-Hill, 1997 3. Fred R. David - Strategic Management, Merrill, 1991 4. Charles W. L. Hill and Gareth R. Jones - Strategic Management Theory an integrated approach, Houghton Mifflin, 2007

Semester	III	Total credit	4
Course code	CC1376C	Credit pattern	L-60Hrs.
Course title	E-Commerce-I	Marks	100



Course Objectives: To make students aware and competent to use internet and E-commerce as a tool for strategic business controls and new business startups with effective case study examples and recent developments and reforms in E-commerce sector.

Module	Syllabus	Teaching hours
I	<p>Introduction to E-Commerce and M-Commerce Concept, features and functions of e-commerce and M-commerce, Scope and basic models of E-Commerce, Benefits of E-commerce Comparison with traditional commerce Value chain in E-commerce, Porter's value chain model</p> <p>Mobile applications and Business strategy Need and significance of mobile app, Impact of mobile app over website, various types of mobile apps and its business model, revenue generation using mobile app, consumer benefits using mobile app recurring revenue model using app, Mobile app development and business strategy, advantage limitations opportunity and threats using mobile app</p> <p>E-commerce for outsourcing industry Study of KPO, BPO, LPO, RPO etc.</p> <p>Power of e-commerce and M-commerce and its impact on Asian/ Global market and Growth opportunity and threats for Indian</p>	15
II	<p>Introduction to E-Commerce and M-Commerce Concept, features and functions of e-commerce and M-commerce, Scope and basic models of E-Commerce, Benefits of E-commerce Comparison with traditional commerce Value chain in E-commerce, Porter's value chain model</p> <p>Mobile applications and Business strategy Need and significance of mobile app, Impact of mobile app over website, various types of mobile apps and its business model, revenue generation using mobile app, consumer benefits using mobile app recurring revenue model using app, Mobile app development and business strategy, advantage limitations opportunity and threats using mobile app</p> <p>E-commerce for outsourcing industry Study of KPO, BPO, LPO, RPO etc.</p> <p>Power of e-commerce and M-commerce and its impact on Asian/ Global market and Growth opportunity and threats for Indian</p>	15
III	<p>Internet, WWW and webpage Basics Evolution of Internet introduction to various web protocols Domain Names and Internet Organization (. Edu, .com, .ac.in, .res.mil, .gov, .net etc.) and deciding proper web domain Building Own Website policy and web hosting</p> <p>1 Reasons for building own website 2 Benefits of Website 3 Cost, Time, Reach 4 Registering a Domain Name 5 Web promotion using Target email, Banner Exchange, Shopping Bots popup</p>	15
	<p>6. website registration 7. comparative study of hosting plans</p>	



	<p>Website–MeaningofWebsiteandWebpage, static, Dynamicwebsite,importanceofwebsiteandhomepageanditsfeatures, guidelines for constructing the web page. Basic structure of website</p>	
IV	<p>Functions&ApplicationsofE-commerce E-Marketing– Traditional Marketing V/s E-Marketing, Impact of Ecommerceonmarkets,MarketingissuesinE-Marketing,Promoting your E Business, Direct Marketing – One to One Marketing. E-Finance:-AreasofE-Financing,E-Banking,TraditionalBankingV/s E-Banking, Operations in E-Banking & net banking core banking system concept. Opportunity and threats in E-finance sector E-Trading – Stock market trading Importance and advantages of E-Trading D-mat account. Introduction to BSE, NSE and introduction to various stock exchange, various E-trading facility concepts and leading companyinIndia.Commoditymarket,Mutualfundscurrencyandother derivative Markets in India benefits need and limitation of E-trading</p> <p>Functionsofecommerce</p> <ol style="list-style-type: none"> 1. Changepricesinstantly 2. Monitorinventoryin real-time 3. Tracklocationandstatus ofallmerchandise 4. SetrulesforWeb order fraud 5. Captureandanalyzecustomer information 6. Manageorderfulfilmentbetter 7. Getpricemanagementreports 8. Analyzesalesacross channels 9. Third-partyinterface business 10. VAT/Taxandshippingcosts 	15

CourseOutcome	
	At the endofthiscourselearnerswillableto
CO1	RecognizetheimpactofInformationandCommunicationtechnologies, especially of the Internet in business operations.
CO2	Recognizethe fundamentalprinciplesof e-Businessand e-Commerce.
CO3	Distinguishtheroleof Managementinthe context ofe-Businessand e-Commerce.
CO4	Explaintheadedvalue, risksandbarriersintheadoptionofe-Businessande-Commerce.

LearningRecourses		
I	Reference Books	<ol style="list-style-type: none"> 1. E-CommerceConcepts,Models,Strategies:- G.S.V.MurthyHimalayaPublishingHouse 2. E-Commerce:-KamleshKBajajandDebjaniNag 3. Electroniccommerce:-GrayP.Schneider 4. E-Commerce,Fundamentals&Applications:Chand(Wiley) 5. ComputerToday–S. Bansundara. 6. E–Commerce–S Jaiswal 7. E–Business–KittelAmer

Semester	III	Total credit	4
Course code	Allied Course-1377C	Credit pattern	L-60Hrs.
Course title	Statistical Techniques for Business-I	Marks	100



Course Objective:

- i) To classify, tabulate and represent the data graphically.
- ii) To compute and interpret various measures of central tendency, dispersion.
- iii) The basic concepts of simple correlation, Relation between two Variables linear regression.
- iv) To show average changes in one or more related variables over time and space.

Module	Syllabus	Teaching hours
I	<p>Introduction to Statistics:</p> <p>1.1) Meaning of Statistics, Scope of Statistics: In Industry, Economics, and Management Sciences.</p> <p>1.2) Meaning of primary and secondary data. Frequency and Frequency Distribution.</p> <p>1.3) Construction of Histogram and Ogive Curve, Frequency curve and Frequency polygon. Numerical examples.</p> <p>Measures of Central Tendency (MCT) (Location):</p> <p>1.4) Meaning of MCT. Requirements of good MCT.</p> <p>1.5) Definition: Arithmetic Mean, Combined A.M., Median, Mode.</p> <p>1.6) Merits and demerits of Mean, Median, Mode, Quartiles.</p> <p>Numerical Examples.</p>	15
II	<p>Measures of Dispersion (variability):</p> <p>2.1) Meaning of Dispersion. Requirements of good Measure of Dispersion.</p> <p>2.2) Absolute and Relative Measure of Dispersion. Definition M.D., S.D. and their relative Measures. Variance, Combined Variance, C.V.</p> <p>2.3) Concept of bivariate data, scatter diagram. Concept of correlation, positive correlation, negative correlation, cause and effect relation</p> <p>2.4) Methods of Studying Correlation: i) Scatter Diagram. ii) Karl Pearson's Correlation Coefficient) Spearman's Rank Correlation Coefficient.</p> <p>2.5)) Interpretation of $r = -1, 0, 1$ and numerical problems.</p>	15
III	<p>Regression:</p> <p>3.1) Concept of Regression Regression Coefficients and Equations of Line of Regression. (Statement only)</p>	15
	<p>3.2) Properties of regression coefficients (Statement only)</p> <p>3.3) Relation between Correlation Coefficient and</p>	



	Regression Coefficients. 3.4) Introduction to Nonlinear regression viz; Quadratic, Exponential. 3.5) Numerical Examples	
IV	Index Number: 4.1) Meaning and Need of Index Numbers. Use of Index Numbers. 4.2) Problems in Construction of Index Numbers. 4.3) Types of Index Numbers: Price, Quantity and Value Index Numbers. 4.4) Methods of Constructing Index Numbers. i) Unweighted Index Numbers: By Simple Aggregate Method and Simple Average of Relative Method. ii) Weighted Index Numbers: By Laspeyres', Paasche's and Fisher's Price and Quantity Index Numbers. 4.5) Value Index Numbers. 4.6) Simple Examples.	15

Course Outcome	
	At the end of this course learners will be able to
CO1	Use various graphical and diagrammatic techniques and interpret.
CO2	set process data, characterize the process behavior using descriptive statistics.
CO3	Compute correlation coefficient, regression coefficient.
CO4	Index number help to study such change's effect due to factors that cannot be directly measured.

Syllabus(NewStructure,60-40)SEM.-IV



Semester	IV	Total credit	4
Course code	CC1378D	Credit pattern	L-60Hrs.
Course title	Entrepreneurship and Project Management		Marks 100

Course Objective: To prepare their own proposal of their business with the help of project report.

Module	Syllabus	Teaching hours
I	Meaning of Entrepreneurship-characteristics, functions and types of entrepreneurships - Intrapreneur - Role of entrepreneurship in economic development.	15
II	Factors affecting entrepreneur growth - economic – non-economic. Entrepreneurship development programmer-need-objectives–course contents-phases–Startups schemes of Government of India	15
III	Project Management: Meaning of project -concepts-categories- project life cycle, phases - characteristics of a project – project manager-role and responsibilities of project manager.	15
IV	Project identification-selection-project formulation–contents of a project report Sources of finance for a project -Institutional finance supporting projects project evaluation-objectives-types-methods.	15

Course Outcome	
At the end of this course learners will able to	
CO1	Describe the role and importance of entrepreneurship for economic development.
CO2	Understand the key steps in the elaboration of business idea.
CO3	Define the stages of the entrepreneurship for the successful development of entrepreneurial ventures.
CO4	Get knowledge about production management

Learning Recourses		
1	Reference Books	<ol style="list-style-type: none"> 1. Dr.S.S.Khanka-Entrepreneurial Development,S.Chand Publication 2. S.Anil.Kumar,S.C.Poornima,K.Jayshree-Entrepreneurship Development 3. DrCB Gupta and DrN PSrinivasan-Entrepreneurial Development 4. VDesai-“Dynamics of Entrepreneurial Development and Management” 5. DrPTVijayashree&MAlagammai-Entrepreneurial Development

Semester	IV	Total credit	4
Course code	CC1379D	Credit pattern	L-60Hrs.
Course title	Management Accounting-II	Marks	100



Course Objectives: To understand analysis and interpretation of financial statement, funds flow and cash flow.

Module	Syllabus	Teaching hours
I	Analysis and Interpretation of Financial statements Ratio analysis nature of Ratio Analysis classification of Ratios, significance of Ratio analysis, Practical problems-Basic level.	15
II	Funds Flow Analysis Concept of Funds, Concept of Flow of Funds, Components of sources and application, Importance of funds flow analysis, Practical Problems	15
III	Cash Flow Analysis- Concept, Components of Inflow and Outflow, Importance of Cash flow analysis, difference between funds flow analysis and cash flow analysis. Practical Problems	15
IV	A) Human Resource Accounting: Meaning and Basic concept, significance of Human Resource Accounting, Advantages of HRA, B) Reporting to Management: Objectives, Types of Reports, Use of Reports by Management	15

Course Outcome	
	At the end of this course learners will be able to
CO1	Understand analysis and interpretation of financial Statement
CO2	Know the basics of human resource accounting
CO3	Understand the concept of Funds flow
CO4	Understand the concept cash flow

Learning Recourses			
1	Reference Books	1. Cost Accounting 2. Management Accounting 3. Management Accounting 4. Principles Of Management Accounting – Dr.S.N. Maheshwari	M.N.Arora I.M.Pandey Shashi Gupta & R.K. Sharma
Semester	IV	Total credit	4

Coursecode	CC1380D	Credit pattern	L-60Hrs.
Course title	Production & Operation Management	Marks	100

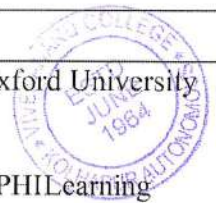


Course Objectives: This course is designed to help the students understand the role of operations in improving the efficiency of an organization including both manufacturing and services.

Module	Syllabus	Teaching hours
I	Introduction to Production Management Meaning, and nature, scope, importance of production management, functions of production & operation in relationship of other department with manufacturing department, types of production system – continues, intermittent, job batch	15
II	Factory Location and Plant Layout Plant location & plant layout concept, factors affecting plant location Plant layout – concept, factors affecting plant layout, types of layouts, - pronoun, product, fixed position layout – features and comparison of each	15
III	Production Planning & Control: capacity planning, aggregate planning, Forecasting demand, PPC – concept, elements of PPC – rout up, scheduling load dispatching following, JIT, concept of inspection, quality control and quality assurance & TQM	15
IV	Materials management: Concept, functions of materials management, concept and functions of inventory control, levels of stock, functions of stores department, purchasing function, ABC analysis – steps and problems, introduction to VED, HML Analysis	15

Course Outcome	
	At the end of this course learners will be able to
CO1	get knowledge about functions and process of production management
CO2	Students come to know about recent trends in production management
CO3	understand production concept along with quality management.
CO4	Get knowledge about production management

Learning Recourses		
1	Reference Books	<ol style="list-style-type: none">1. Kanishka Bedi-Production and Operation management, Oxford University Press,2. R.Panneersselvam-Production and Operation management, PHI Learning3. Dr.Niaz Ahmed Siddiqui and Dr.Shahnavaz Alam-Production and Operation Management, Neg Age International (P) Ltd Publishers4. S.N.Chary-Production and Operation Management, McGraw Hill education 5th edition



Semester	IV	Total credit	4
Course code	CC138D	Credit pattern	L-60Hrs.
Course title	Research Methodology	Marks	100



Course Objective: To enable the participants in conducting research work and formulating research synopsis and report.

Module	Syllabus	Teaching hours
I	Introduction to Research Methodology -Meaning, definition, objective and types of research, significance of research, selection of research problem. Research Design: Meaning, steps in research design, characteristics of good research design. Practical -drafting synopsis for a research study.	15
II	Sampling Design and Data Collection - Meaning of sampling, characteristics of good sample design, Types of sample design. Data collection -Meaning, types of data, methods of collecting primary data- observation, interview questionnaire and schedules, Sources of secondary data. Practical -preparing questionnaire, collection of data	15
III	Processing and Analysis of data - Classification of data, types of classification, Tabulation, parts of table, types of tables, Graphical presentation of data- Bar –diagram, pie-chart and curves. Analysis and Interpretation of data-meaning, tools and techniques of data analysis, interpretation. Practical -use of MS-excel and introduction to SPSS	15
IV	Report Writing Meaning, significance, steps in writing report, layout of the research report, Types of report, mechanism of writing a research report, Precautions for writing research report, Use of computer in research. Practical -writing a research paper/article.	15

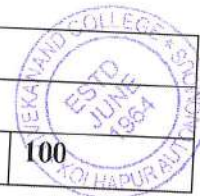
Course Outcome	
	At the end of this course learners will be able to
CO1	Understand the basic idea of research.
CO2	Choose proper sample design.
CO3	Analyze the data.
CO4	Write a research paper and research report.

Learning Recourses

1	Reference Books	<ol style="list-style-type: none">1. C.R.Kothari-ResearchMethodology,NewAge. International Ltd. New Delhi Reprint-20102. Dr.V.P.Michael,ResearchMethodologyinManagement, Himalaya Publishing House, Mumbai, Ed,20103. Saranwalla-ResearchMethodology4. Bajpai-Methodsofsocialsurvey research5. S.P.Gupta-StatisticalMethods.
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Semester	III	Total credit	4
Course code	CC1382D	Credit pattern	L-60Hrs.
Course title	E-Commerce-I	Marks	100



Course Objectives: To make students aware and competent to use internet and E-commerce as a tool for strategic business controls and new business startups with effective case study examples and recent developments and reforms in E-commerce sector.

Module	Syllabus	Teaching hours
I	<p>E-payments- Transactions through Internet, Requirements of payment Systems mechanism of credit card, Cybercash, Debit cards, Direct Debit. RTGS Value Exchange System Electronic cash, Smart cards. payments system Concept of payment gateway and digital wallet Payment gateway business modules with some cases like paisapay, PayPal, Paytm, Bill desk etc. Strategic use of payment gateway its requirement needs limitation benefits Introduction to crypto currency. Threats and problems with existing digital payments system. Payment frauds and precautions. Comparative analysis of digital payment vs. traditional payment systems.</p>	15
II	<p>E Security and Legal Issues E-Security:- Areas of Internet Security, Security Threats, Security Breach, Denial of service, fake Identity crises Breach avoidance, Detection and Recovery, Confidentiality and Integrity, hacking, phishing, cyber terrorism, Electronic signature, access control, Authentication, firewalls and proxy, system security. Authentication Measures Services, Precautions for secure E-commerce. SSL (Secure Socket Layer), HTTP, HTTPS. TLS (Transport Layer Security) The IT Act 2000 & its amendments. Legal aspect and need provisions in IT Act social and legal responsibilities of users and service providers Legal issues involved in E-commerce in India. New amendments made in IT ACT for Indian usual and business organizations. Various general IT ACT Provisions.</p>	15
III	<p>E-Business New Start-up & E-Retailing E-business Start-ups: - Definition, Components of e-business Start-ups, Concept, Tools, Business Canvas, Study of innovative ideas converted to new start-ups, role of IT and E-commerce as a tool for new start-up, E-commerce as a tool for new age business mode, Role of MSME and DPIIT for new start-up. Consumer oriented e-commerce: Traditional retailing and e-retailing, benefits and key success factors for e-retailing, models for e-retailing like specialized and generalized e-stores, e-mall, direct selling by manufacturer, supplementary distribution channel, e-broker and e-services like web-enabling services, matchmaking services, information selling on the web, entertainment services and auction services. Digital Marketing Services Steps in building an e-business application - Online web site design to promote online sales of a product or service - Use of free resources for designing promoting website.</p>	15
	<p>Search Engine Optimization (SEO) Services Search Engine Marketing (SEM) and Pay Per Click (PPC) Services Web Analytics & Reporting Services</p>	

	Display Advertising (Banner Ads) Services Email Marketing Services Social Media Optimization (SMO) Services Content Writing/SEO Copywriting Affiliate Marketing Services General Digital Marketing Practice	
IV	E-commerce and E-Governance in India state of E – Commerce in India, advantage, limitation, Problems and Opportunities in E-commerce in India, various government startups for e governance and study of various government portals, MSME/ DPIIT Schemes for new start-up E-Governance 1.1 E- Governance of India 1.2 New e-commerce policy and tax provisions 1.3 Service center 1.4 Imports/Exports 1.5 various department of government and their E-governance at state and central government 1.6 comparative study with previous non-E governance systems 1.7 Advantage Limitation and threats for E-governance 1.8 Success and Failures in E-governance 1.9 various Authorizing Agency for E- Governance	15

Course Outcome	
	At the end of this course learners will be able to
CO1	go for small e-business startup.
CO2	Examine e-commerce strategic method for product promotion and digital marketing of the product.
CO3	understand e-retail business its functions, risks and, procurements.
CO4	correlate more with government its policy its processes and e-governance.

Learning Recourses		
1	Reference Books	1. E-Commerce Concepts, Models, Strategies:- G.S.V. Murthy Himalaya Publishing House 2. E-Commerce: - Kamlesh K Bajaj and Debjani Nag McGraw Hill Education 3. Electronic commerce:- Gray P. Schneider 4. E-Security and You:- Oberoi, Sundeep, TMH 5. Basics of E-commerce. Legal & Security Issues:- Ashoke Ghose, NIIT Publisher 6. E-Commerce Technology Handbook. Minoli Daniel, Minoli Emma- 7. E-Commerce and E-Business. (2nd Ed). C.S. Rayudu. (2012 New Delhi: Himalaya Publishing House 8. Computer Today – S. Bansundara. 9. E-Commerce – S Jaiswal 10. E-Business – Kittel Amer

		11. E-commerce: business, technology, society, "Kenneth C. Laudon and Carol G. Traver, Addison Wesley. 12. "Electronic Commerce", Elias. M. Awad, Prentice-Hall of India Pvt Ltd. 13. "Electronic Commerce – A Managerial Perspective", Efraim Turban, Jae Lee, David King, H. Michael Chung, Addison Wesley
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Semester	IV	Total credit	4	
Course code	Allied Course-1383D	Credit pattern	L-60Hrs.	
Course title	Statistical Techniques for Business-II	Marks	100	



Course Objective:

- i) To compute probabilities by using definition and probability rules.
- ii) To Achieve Quality in Production using SQC.
- iii) Applying the small sample and large sample tests in various situations.
- iv) To identifying the nature of the Phenomenon represented by the predicting the future values of the time series variables.

Module	Syllabus	Teaching hours
I	<p>Probability and probability Distribution</p> <p>1.1) Probability, Terminologies and Definitions of Trial Random experiment</p> <p>1.2) Events (simple, compound, equally likely, complementary, independent, dependent, mutually exclusive)</p> <p>1.3) Definitions of Probability (mathematical, statistical, axiomatic), Addition and Multiplication theorem (without proof).</p> <p>1.4) Laws of Addition of Probability (when events are mutually exclusive and events are not mutually exclusive).</p> <p>1.5) Random variable, Discrete and Continuous Random variable, Probability Mass and Density function</p> <p>1.6) Definition and properties of Binomial, Poisson and Normal distributions.</p>	15
II	<p>Statistical Quality Control (S.Q.C.):</p> <p>2.1) Concept and Advantages of S.Q.C. Control limits, Specification limits, Tolerance limits.</p> <p>2.2) Causes of Variation, Types of Control (Process Control and Product Control)</p> <p>2.3) Construction of Control Chart.</p> <p>2.4) Control Charts for Variables. Control Charts for Mean (X) and Range (R).</p> <p>2.5) Control Charts for Attributes: Control Chart for Number of Defectives (np) Chart, Control Chart for Number of Defects (C) Chart.</p> <p>2.6) Examples.</p>	15
III	<p>Testing of hypothesis</p> <p>3.1) Definitions of Population, Sample, Parameter, Statistic, Need of sampling, Sampling versus complete enumeration and introduction to Simple Random Sampling method.</p> <p>3.2) Simple Random Sampling with and without replacement, Selection of random sample. (SRSWR,</p>	15
	<p>SRSWOR, Stratified random sampling, Systematic sampling)</p> <p>3.3) Introduction to test of significance, Null and Alternate</p>	

	<p>Hypothesis, Types of errors, One tailed and two tailed test, degrees of freedom, Level of Significance, Critical region,</p> <p>3.4) Steps in testing of hypothesis, one sample, two sample, Paired 't' test and 't' test for testing significance of correlation coefficient.</p> <p>3.5) F test for testing equality of variances,</p> <p>3.6) Chi-square test of goodness of fit, Chi-square test of independence of attributes in 2×2 contingency table</p>	
IV	<p>Time series Analysis:</p> <p>4.1) Meaning and Need of Time Series. Use of Analysis of Time Series.</p> <p>4.2) Components of Time Series.</p> <p>4.3) Determination of Trend by the Method of Moving Averages, Progressive Averages and least square.</p> <p>4.4) Determination of Seasonal Variations by Simple Average Method. Section</p> <p>4.5) Simple Examples.</p>	15

	Course Outcome
	At the end of this course learners will be able to
CO1	Basic probability axioms, discrete and continuous random variables as well as be familiar with common named discrete and continuous random variable. How to translate real-word problems into probability models.
CO2	Identify if the process is in-control. If not, identify special patterns that may exist.
CO3	Set up the null and alternative hypotheses correctly and choose the appropriate test statistic
CO4	Time series Analysis Know how to use them in examine economic and financial process.

Nature of Question Paper for end semester exam



Duration: 2.5 Hours.

Total Marks – 60 Instructions: - 1) All Questions are compulsory
2) Figures to the right indicate full marks.

Question	Nature of Question	Marks
Question No 1	Short Answers (Any 3 out of 4)	15
Question No 2	A) Essay type Question OR B) Essay type Question	15
Question No 3	A) Essay type Question OR B) Essay type Question	15
Question No 4	Short Notes (Any 3 out of 4)	15
Total		60

Continuous Internal Evaluation (CIE) Structure

Sr.No.	Distribution	Marks
1	Attendance	10
2	Home Assignment and Class Assignment	5+5=10
3	Unit Tests	10
4	Skill based activity	10
Total		40


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