



*Your Dreams Our Goal*  
**POORNIMA**  
**UNIVERSITY**

Member of Association of Indian Universities & Approved by UGC (Govt. of India) under 2(f) & 12(B)

**FACULTY OF  
MANAGEMENT & COMMERCE**

**DEPARTMENT OF MANAGEMENT**

**BBA-GENERAL**



**SCHEME & SYLLABUS  
BOOKLET**

**BATCH 2022-2025**

# **SCHEME & SYLLABUS**

**BATCH: 2022-25**

# INDEX

S. No	Contents
1	Vision, Mission and Quality Policy of University
2	Knowledge Wheel
3	Preamble
4	About Program and Program Outcomes (POs)
5	Examination System
6	Assessment & Grade Point Average: SGPA, CGPA
7	Guidelines for MOOC Courses
8	Teaching Scheme of all Semesters
9	Teaching Syllabus of all Semesters

**Disclaimer:** The scheme, syllabus and other materials published in this booklet may be changed or modified as per the requirement after approval of competent authority. The decision taken by the management of Poornima University will be final and abiding to all.

## Student Details

Name of Student:

Name of Program:

Semester:

Year:

Batch:

Faculty of:



*Your Dreams Our Goal*  
**POORNIMA**  
**UNIVERSITY**

Member of Association of Indian Universities & Approved by UGC (Govt. of India) under 2(f) & 12(B)

***VISION***

To be distinguished as a foundation of brilliance in business education through research, high quality teaching and modern pedagogy, to produce globally competitive and socially responsible leader.

***Mission***

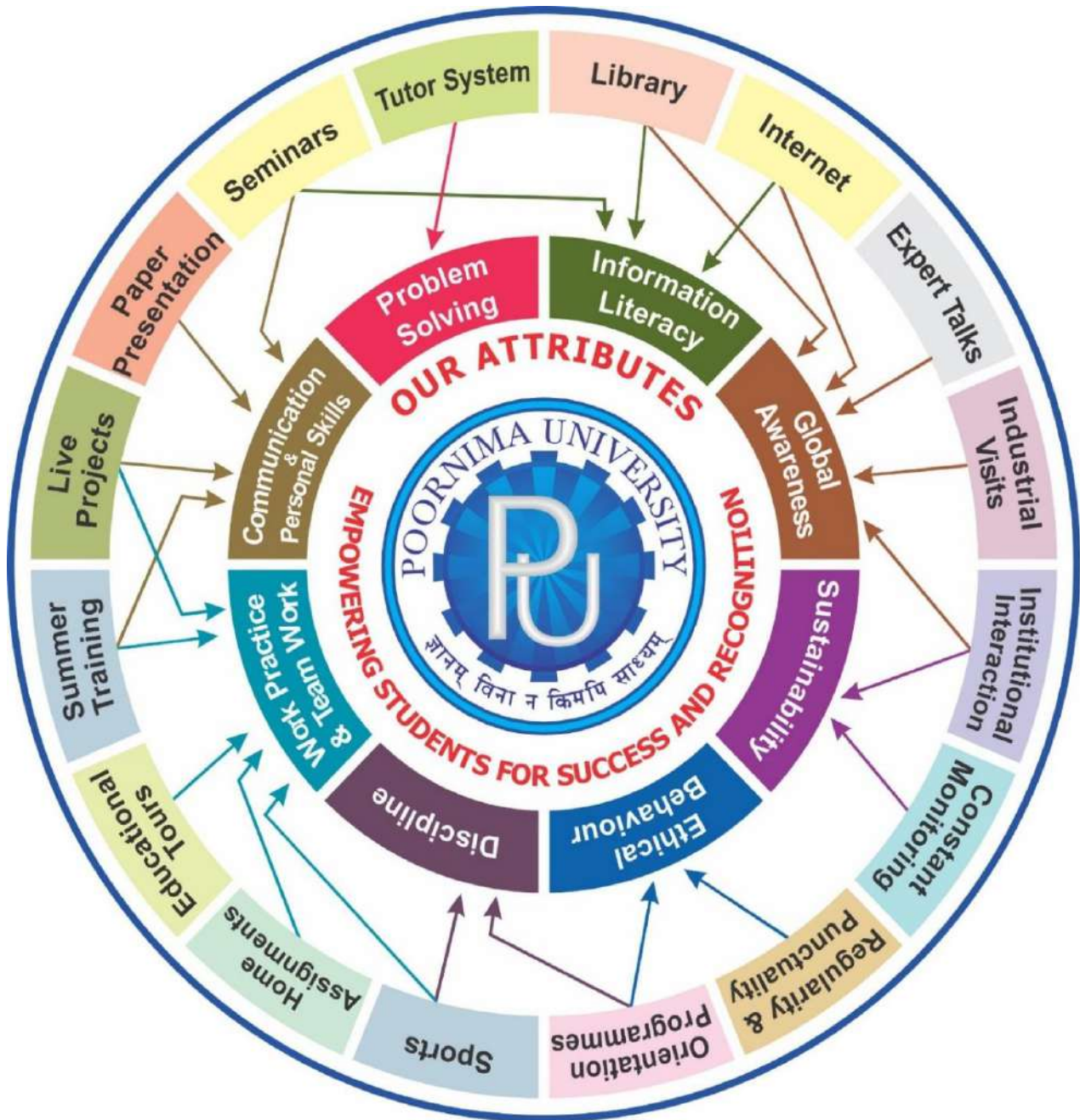
- Transforming Lives Through Knowledge Creation & Sharing.
- Leveraging our knowledge and resources to provide experiential learning, immersion and other collaboration opportunities.
- Offering the best professional development and career management opportunities for our students.
- Committing to continuous improvement and linking our research outreach efforts to the driving forces of our economy.
- Leveraging our resources to provide experiential learning.

***Quality Policy***

To provide Quality Education through Faculty development, updating of facilities and continual improvement meeting University norms and keeping stake holders satisfied.

## Knowledge Wheel

At Poornima, the academic atmosphere is a rare blend of modern technical as well as soft skills and traditional systems of learning processes.



## About Program and Program Outcomes (PO):

**Title of the Programme:** Bachelor of Business Administration (BBA)

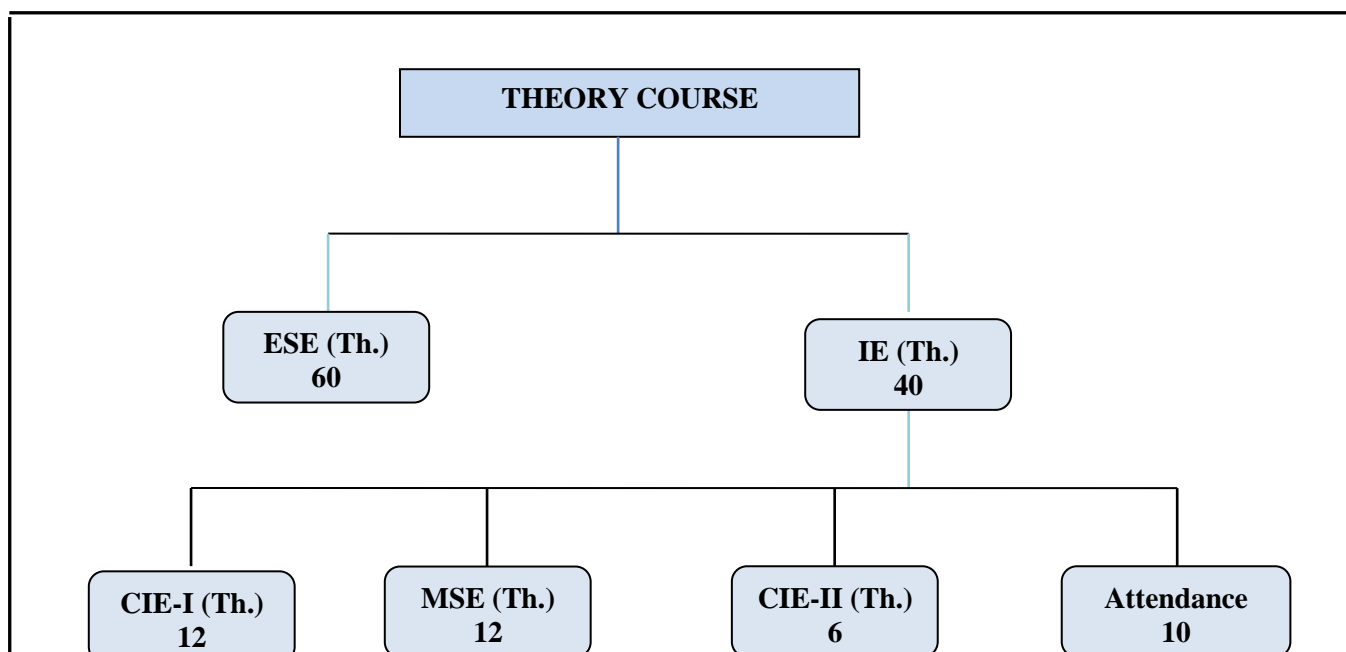
**Nature of the Programme:** BBA is Three year full-time programme.

## Program Outcomes (PO) :

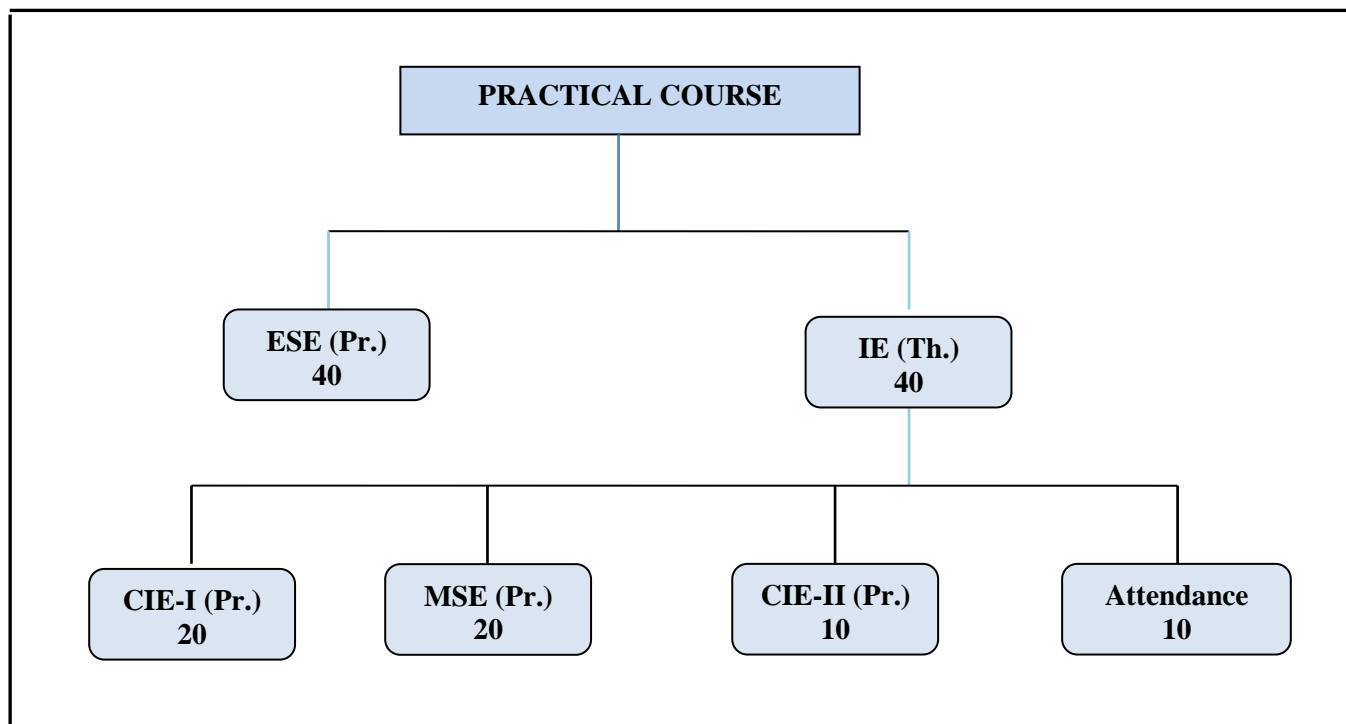
<b>PO I</b>	To understand the fundamentals of theory and practices of management
<b>PO II</b>	Integrate the functional areas to achieve organizational objectives
<b>PO III</b>	Identify and acquire managerial skills to analyse business problems
<b>PO IV</b>	Interpret and apply managerial concepts with leadership skills to lead the teams to achieve the objectives
<b>PO V</b>	Develop entrepreneurial skill to get motivated towards start-ups
<b>PO VI</b>	Evaluate the dynamic business environment and apply the strategy to overcome the challenges
<b>PO VII</b>	Enhance the writing and listening skills to enable the students for proficient communication

## Examination System:

### A. Marks Distribution of Theory Course:



**B. Marks Distribution of Practical Course :**



**Th. : Theory, Pr. : Practical, ESE: End Semester Examination, MSE: Mid Semester Examination, CIE: Continuous Internal Evaluation.**

Guidelines for Marks Distribution of Attendance Component		
S No.	Total Course Attendance (TCA) range in Percentage	Marks allotted (out of 10)
1	$95\% \leq TCA$	10
2	$90\% \leq TCA < 95\%$	9
3	$85\% \leq TCA < 90\%$	8
4	$80\% \leq TCA < 85\%$	7

5	$70\% \leq TCA < 80\%$	6
6	$60\% \leq TCA < 70\%$	5
7	$50\% \leq TCA < 60\%$	4
8	$40\% \leq TCA < 50\%$	3
9	$30\% \leq TCA < 40\%$	2
10	$20\% \leq TCA < 30\%$	1
11	$TCA < 20\%$	0

### **CO Wise Marks Distribution:**

	Theory Subject		Practical/ Studio Subject	
	Maximum Marks	CO to be Covered	CO to be Covered	Maximum Marks
<b>CIE-I (Class Test)</b>	12 ( 6 + 6)	1 & 2	1 & 2	20 (10 + 10)
<b>MSE</b>	12 ( 6 + 6)	3 & 4	3 & 4	20 (10 + 10)
<b>CIE-II (Activity/ Assignment )</b>	6 (6)	5	5	10 (10)
<b>Attendance</b>	10	-	-	10
<b>ESE</b>	60	-	-	40
<b>TOTAL</b>	100	-	-	100

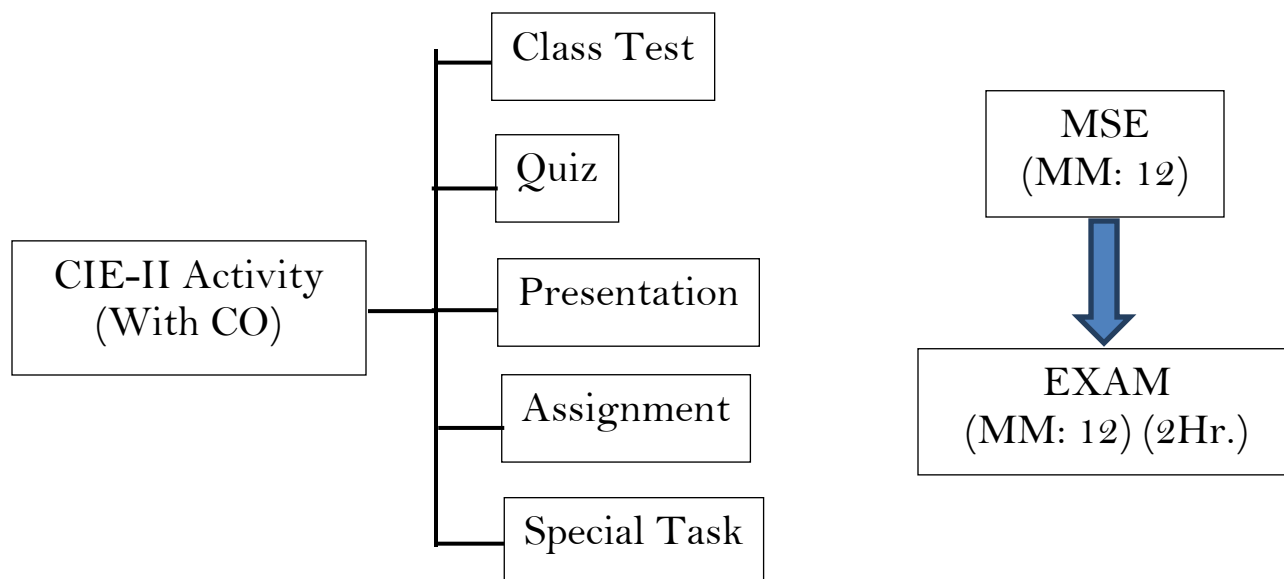
### **Minimum Passing Percentage in All Exams:**

S. No.	Program	Minimum Passing Percentage in All Exam	
		ESE Component	Total Component
1	Course Work for Ph. D Registration	-----	<b>50 %</b>
2	B. Arch.	45 %	<b>50 %</b>
3	MBA, MHA, MPH, MCA, M. Tech., M. Plan. and M. Des.	40 %	40 %

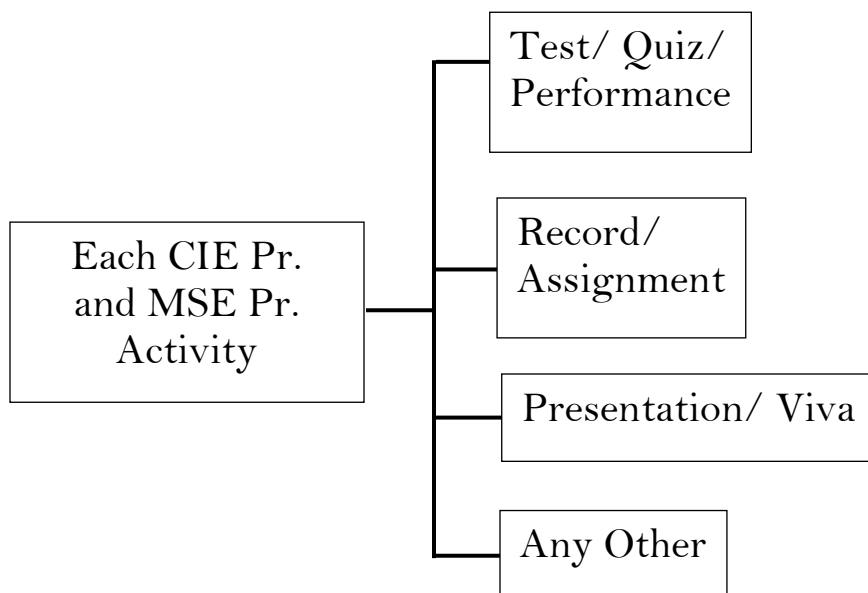


4	B. Tech., B. Des., BCA, B.Sc., BVA, B. Voc., BBA, B.Com., B.A. and Diploma	35 %	40 %
5	B. Sc. (Hospitality & Hotel Administration)	35 %	40 % (Theory) & 50 % (Practical)

**Break-up of Internal Exam (Theory):**



**Break-up of Internal Exam (Practical):**



**Assessment & Grade Point Average: SGPA, CGPA:**

**SGPA Calculation**

$$SGPA = \frac{C_1G_1 + C_2G_2 + \dots + C_nG_n}{C_1 + C_2 + \dots + C_n}$$

$SGPA = \frac{\sum_i C_i \times G_i}{\sum_i C_i}$	Where ( as per teaching Scheme & Syllabus) : C <sub>i</sub> is the number of Credits of Courses i, G <sub>i</sub> is the Grade Point for the Course i and i = 1, 2.....n n = number of courses in a programme in the Semester
---	--

**CGPA Calculation**

$$CGPA = \frac{C_1G_1 + C_2G_2 + \dots + C_nG_n}{C_1 + C_2 + \dots + C_n}$$

$CGPA = \frac{\sum_i C_i \times G_i}{\sum_i C_i}$	Where ( as per teaching Scheme & Syllabus) : C <sub>i</sub> is the number of Credits of Courses i, G <sub>i</sub> is the Grade Point for the Course i and i = 1, 2.....n n = number of courses in a programme of all the Semester up to which CGPA is computed.
---	--

**Grading Table:**

**Grading Table-A: For B.Arch. and course work for Ph.D. Registration**

Academic Performance	Grade	Grade Point	Marks Range ( in %)
Outstanding	A+	10	$90 \leq x \leq 100$
Excellent	A	9	$80 \leq x < 90$
Very good	B+	8	$70 \leq x < 80$
Good	B	7	$60 \leq x < 70$
Average	C	6	$50 \leq x < 60$
Fail	F	0	$x < 50$

**Grading Table-B: For all courses except B.Arch. and course work for Ph.D. Registration**

Academic Performance	Grade	Grade Point	Marks Range ( in %)
Outstanding	A+	10	$90 \leq x \leq 100$
Excellent	A	9	$80 \leq x < 90$
Very good	B+	8	$70 \leq x < 80$
Good	B	7	$60 \leq x < 70$
Average	C	6	$50 \leq x < 60$
Satisfactory	D	5	$40 \leq x < 50$
Fail	F	0	$x < 40$

*Calculation of SGPA*

$$SGPA = \frac{\sum C_i \times G_i}{\sum C_i}$$

$$SGPA = \frac{C_1G_1 + C_2G_2 + \dots + C_nG_n}{C_1 + C_2 + \dots + C_n}$$

*Calculation of CGPA*

$$CGPA = \frac{\sum C_i \times G_i}{\sum C_i}$$

$$CGPA = \frac{C_1G_1 + C_2G_2 + \dots + C_nG_n}{C_1 + C_2 + \dots + C_n}$$

where (as per teaching scheme & syllabus):  $C_i$  is the number of credits of subject  $i$ ,  $G_i$  is the Grade Point for the subject  $i$  and  $i = 1$  to  $n$ ,  $n$  = number of subjects in a course in the semester

**Award of Class:**

CGPA	Equivalent Division
$7.50 \leq CGPA$	First Division with Distinction
$6.50 \leq CGPA < 7.50$	First Division
$5.50 \leq CGPA < 6.50$	Second Division
$4.50 \leq CGPA < 5.50$	Pass Class

The multiplication factor for conversion of CGPA to percentage is Equivalent % of Marks =  $(CGPA - 0.5) \times 10$ .

For Example if CGPA = 5.5 then % is  $(5.5 - 0.5) \times 10 = 50\%$ .

**Required credits for Honors:**

S.No	Program Duration	Required credits for Honours
1.	2- Year	10- Credits
2.	3- Year	15- Credits

S. No	NPTEL/ SWAYAM Course duration (in weeks)	Equivalent Credits
1	4	2
2	8	3
3	12	4

**Attached Items:**

Open Elective Booklet	Annexure-1
Soft Skills Booklet	Annexure-2
Value Added Course Booklet	Annexure-3

POORNIMA UNIVERSITY								
PROPOSED-SCHEME FORMATE								
Faculty of Management & Commerce								
Name of Program: Bachelor of Business Administration: 2022 Onwards								
Teaching Scheme for I Year 2022-2025								
I-Semester								
GENERAL								
Teaching Scheme for Year I Semester I								
Course Code	Course Name	Teaching Scheme (Hrs per Week)			Marks Distribution			Credits
		Lecture (L)	Tutorials (T)	Practical (P)	IE	ESE	Total	
<b>A.</b>	<b>University Core Courses</b>							
	NIL							
<b>B.</b>	<b>Department Core Courses</b>							
<b>B.1</b>	<b>Theory</b>							
BBXCBX1101	Principles of Management	3	-	-	40	60	100	3
BBXCBX1102	Business Accounting	3	-	-	40	60	100	3
BBXCBX1103	Business Economics – Micro	3	-	-	40	60	100	3
BBXCBX1104	Fundamentals of Marketing-I	3	-	-	40	60	100	3
BBXCBX1105	Human Behavior	3	-	-	40	60	100	3
BBXCBX1106	Business Demography	3	-	-	40	60	100	3
<b>B.2</b>	<b>Practical</b>							
BBXCBX1207	Tally & Computer Based Accounting	-	-	2	60	40	100	1
<b>C.</b>	<b>Department Elective</b>							
	NIL							
<b>D.</b>	<b>Open Elective</b>							
	NIL							
<b>E.</b>	<b>Humanities and Social Sciences including Management courses (AECC)</b>							
<b>BXXCHM5209</b>	Human Values & Professional Ethics	-	-	2	60	40	100	1
<b>F.</b>	<b>Skill Enhancement Courses (SEC) OR Project work, Seminar and Internship in Industry or Elsewhere</b>							
	NA							
<b>G.</b>	<b>Discipline, Value Added Courses &amp; Social Outreach</b>							
BTXCTX1601	Discipline, Value Added Courses & Social Outreach	-	-	-	50	-	50	1
	Talent Enrichment Programme (TEP)-I	1	-	-				
	Library / MOOC / Online Certification Courses	1	-	-				
	<b>Total</b>	<b>20</b>	<b>00</b>	<b>04</b>				
	<b>Total Teaching Hours</b>		<b>24</b>					<b>21</b>

POORNIMA UNIVERSITY								
PROPOSED-SCHEME FORMATE								
Faculty of Management & Commerce								
Name of Program: Bachelor of Business Administration: 2022 Onwards								
Teaching Scheme for I Year 2022-2025								
II-Semester								
GENERAL								
Teaching Scheme for Year I Semester II								
Course Code	Course Name	Teaching Scheme (Hrs per Week)			Marks Distribution			Credits
		Lecture (L)	Tutorials (T)	Practical (P)	IE	ESE	Total	
<b>A.</b>	<b>University Core Courses</b>							
	NIL							
<b>B.</b>	<b>Department Core Courses</b>							
<b>B.1</b>	<b>Theory</b>							
BBXCBX2101	Fundamentals of Marketing-II	3	-	-	40	60	100	3
BBXCBX2102	Principles of Finance	3	-	-	40	60	100	3
BBXCBX2103	Basics of Cost Accounting	3	-	-	40	60	100	3
BBXCBX2104	Business Statistics	3	-	-	40	60	100	3
BBXCBX2105	Fundamentals of Computer	3	-	-	40	60	100	3
BBXCBX2106	Business Organization & System	3	-	-	40	60	100	3
<b>B.2</b>	<b>Practical</b>							
BBXCBX2206	Computer for Management Lab	-	-	2	60	40	100	1
<b>C.</b>	<b>Department Elective</b>							
	NIL							
<b>D.</b>	<b>Open Elective</b>							
	NIL							
<b>E.</b>	<b>Humanities and Social Sciences including Management courses (AECC)</b>							
<b>BXXCHM5210</b>	Leadership & Management Skills	-	-	2	60	40	100	1
<b>F.</b>	<b>Skill Enhancement Courses (SEC) OR Project work, Seminar and Internship in Industry or Elsewhere</b>							
	NIL							
<b>G.</b>	<b>Discipline, Value Added Courses &amp; Social Outreach</b>							
BTXCTX2601	Discipline, Value Added Courses & Social Outreach	-	-	-	50	-	50	1
	Talent Enrichment Programme (TEP)-I	1	-	-				
	Library / MOOC / Online Certification Courses	1	-	-				
	<b>Total</b>	<b>20</b>	<b>00</b>	<b>04</b>				
	<b>Total Teaching Hours</b>	<b>24</b>						<b>21</b>

## DETAILED SYLLABUS FOR FIRST SEMESTER

**Code: BBXCBX01101 Principles of Management 3 Credits [LTP: 3-0-0]**

### Course Objectives:

Principles of Management course enable a student to understand basic aspect of management thinking and, the role and functions of different managers and, evolution of Management Thoughts. This course enables a student to understand the importance of functions of management and their roles and, develop the importance of Decision Making; Directions; Motivation; and Controlling and, trends in modern management.

Unit No.	Title of the unit	Time required for the unit (Hours)
1.	Nature of Management	8
2.	Evolution of Management Thoughts	8
3.	Major Managerial Functions	8
4.	Functions of Management	8
5.	Recent Trends in Management	8

➤ **Course Outcomes: On successful completion of the course the learner will be able to:**

CO	Cognitive Abilities	Course Outcomes
----	---------------------	-----------------

CO – 01	Analyzing	ANALYZE the basic aspect of management thinking and the role and functions of different managers.
CO – 02	Applying	IMPLEMENT different approaches of management thoughts to understand philosophy of management thinking.
CO – 03	Analyzing	ANALYZE the importance of functions of management and their roles & ability to organize various programmes and events
CO – 04	Creating	CONSTRUCT the importance and relevance of controlling and develop the importance of decision-making that ultimately benefit the organization through new ideas and increased commitment.
CO – 05	Evaluating	EXAMINE about management of change and to evaluate new systems and trends in modern management

➤ **Detailed Syllabus:**

Unit	Contents
<b>1.</b>	<b>Nature of Management</b>
	Meaning & Importance, Functions, Role of Management, Management as an Art, Science, Profession & a Social System, Concept of Management, Administration, Organization & University of Management
<b>2.</b>	<b>Evolution of Management Thoughts</b>
	Concept of Management Thoughts, Contribution of Frederick Taylor, Elton Mayo, Henry Fayol and Peter Drucker, Indian Management Ethos (Indian) and different styles example (JRD Tata, Dhirubhai Ambani, NR Narayana Murthy, Verghese Kurian)
<b>3.</b>	<b>Major Managerial Functions</b>
	Forecasting : Meaning, Need, Types, Methods, Advantages, Disadvantages, Planning : Meaning, Need, Types, Methods, Advantages, Disadvantages, Organising : Meaning, Concept; Delegation of Authority: Meaning, Importance; Decentralization : Concepts, Meaning & Importance
<b>4.</b>	<b>Functions of Management</b>
	Decision Making : Types, Process, Technique, Directions, Nature & Principles, Motivation : Meaning, Importance, Nature, Principles & Theories, Controlling : Meaning, Needs, Process, Techniques
<b>5</b>	<b>Recent Trends in Management</b>
	Management of Change, Management of Crises, Total Quality of Management (TQM) : Meaning, Merits, Demerits, Stress Management : Principles, Concept, Merits, Knowledge Management : Meaning, Merits & Demerits, Outsourcing : Meaning, Merits, Demerits

➤ **Recommended Study Material**



<b>S. No</b>	<b>Title of the Book</b>	<b>Authors</b>	<b>Publication</b>
01	Management Concepts and Strategies	J.S. Chandan	Vikas Publishing House Pvt. Ltd.
02	Principles of Management	Harold Koontz , Heinz Wehrich , A. RamachandraArysri	McGraw hill companies
03	Management A Global and Entrepreneurial Perspective	Heinz Wehrich , Mark V. Cannice , Harold Koontz	McGraw hill companies
04	Management – 2008 Edition	Robert Kreitner ,MamataMohapatra	Biztantra – Management For Flat World

**Course Objectives:**

Business Accounting course enable a student to understand basic concepts of accounting and its process and, the concept of Journals and Ledger to prepare books and Trial Balance. This course enables a student to interpret the BRS to match the balances and, evaluate the exact value of assets using the concept of Depreciation and, the methodology to develop Final Accounts of a business in real time situations.

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Introduction to Accounting	8
2.	Accounting Transactions	8
3.	Bank Reconciliation Statements	8
4.	Accounting for Depreciation	8
5.	Final Accounts	8

➤ **Course Outcomes: On successful completion of the course the learner will be able to:**

CO	Cognitive Abilities	Course Outcomes
CO – 01	Analyzing	ANALYZE basic concepts of accounting and its process.
CO – 02	Applying	APPLY the concept of Journals and Ledger to prepare books and Trial Balance.
CO – 03	Analyze	ANALYZE and interpret the BRS to match the balances.
CO – 04	Evaluate	EVALUATE the exact value of assets using the concept of Depreciation
CO – 05	Create	CREATE the methodology to develop Final Accounts of a business in real time situations.

➤ **Detailed Syllabus**

Unit	Contents
<b>1.</b>	<b>Introduction to Accounting</b>
	<ul style="list-style-type: none"> <li>• Definition and Scope</li> <li>• Objectives &amp; Accounting concepts</li> <li>• Principles and conventions.</li> <li>• Classification of accounts</li> <li>• Preparation of Voucher</li> <li>• Accounting Process &amp; Book – Keeping</li> <li>• Users of Accounting</li> </ul>
<b>2.</b>	<b>Accounting Transactions</b>
	<ul style="list-style-type: none"> <li>• Journal entries</li> <li>• Ledger, Cash Book</li> <li>• subsidiary books</li> <li>• Trial Balance</li> </ul>
	<b>Bank Reconciliation Statements</b>
	<ul style="list-style-type: none"> <li>• Meaning &amp; importance</li> <li>• preparation of Bank Reconciliation Statement</li> </ul>
<b>4.</b>	<b>Accounting for Depreciation</b>
	<ul style="list-style-type: none"> <li>• Meaning &amp; Objectives</li> <li>• Causes &amp; Formula</li> <li>• Methods: (SLM, WDV)</li> <li>• Provision for depreciation account</li> </ul>
<b>5</b>	<b>Final Accounts</b>
	<ul style="list-style-type: none"> <li>• Preparation of Final Accounts of Sole Proprietorship Concern (Trading and Profit &amp; Loss Account and Balance Sheet ) With Adjustments</li> </ul>

### Recommended Study Material

S. No	Title of the Book	Authors	Publication
01	Advance Accounting Vol-I	S.N. Maheshwari & S.K. Maheshwari	Vikas Publications
02	Advance Accounting Vol-I	M.C. Shukla , T.C. Grewal , S.C Gupta	S Chand
03	Accountancy (Vol- I )	S. Kr. Paul	Central Educational Enterprises (P). Ltd.

**Course Objectives:**

Business Economics course enable a student to understand and think critically about various concepts, terms in Business Economics and, understand statistical analysis methods of extracting information of Demand and Supply Analysis. This course enables a student to understand the concept and types of revenue and, concept and the types of cost and, create the ways to understand the market structures under imperfect competition.

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Concept of Business economics	8
2.	Demand and Supply Analysis	8
3.	Revenue Analysis	8
4.	Cost Analysis	8
5.	Pricing under various market conditions	8

➤ **Course Outcomes: On successful completion of the course the learner will be able to:**

CO	Cognitive Abilities	Course Outcomes
CO – 01	Analyze	Analyze and think critically about various concepts, terms in Business Economics
CO – 02	Applying	Applying mathematical and statistical analysis methods extracting information of Demand and Supply Analysis
CO – 03	Analyzing	To analyze the concept and types of revenue
CO - 04	Evaluate	Evaluate the concept and the types of cost.
CO – 05	Create	CREATE the ways to understand the market structures under imperfect competition

➤ **Detailed Syllabus**

Unit	Contents
1.	<b>Concept of Business economics</b>
	Importance of economics in life, scope, forms of economy economic activities, economic problems, circular flow of economy, Meaning and definition of business economics, scope of business economics, Importance of economics in life, forms of economy, central problems of economics, 5 sector flow of income and expenditure
2.	<b>Demand and supply analysis</b>

	Concept of demand, determinants of demand, individual demand, market demand, Law of demand, elasticity of demand, types of elasticity of demand. Practical implementation of elasticity of demand. Methods of measuring elasticity of demand. Concept of supply, determinants of supply, elasticity of supply
<b>3.</b>	<b>Revenue Analysis</b>
	Concept and types of revenue, Importance of revenue, methods of calculation of revenue Interrelationship between marginal, total, and average revenue, Methods of measuring TR, AR and MR, interrelationship between TR, AR and MR
<b>4.</b>	<b>Cost Analysis</b>
	Concept of cost, definition and importance of cost, typology of cost analysis of cost- Accounting Costs and Economic Costs, Short Run Cost Analysis: Fixed, Variable and Total Cost Curves, Average and Marginal Costs, Long Run Cost Analysis: Economies and Diseconomies of Scale and Long Run Average and Marginal Cost Curves.
<b>5</b>	<b>Pricing under various market conditions</b>
	Concept of market and competition, Meaning of market, types of markets - Perfect competition, Monopoly, monopolistic competition, duopoly, and oligopoly. Price and output determination in different market conditions.

➤ **Recommended Study Material**

<b>S. No</b>	<b>Title of the Book</b>	<b>Authors</b>	<b>Publication</b>
01	Microeconomics	B. Douglas Bernheim and Michael D. Whinston	Tata McGraw Hill
02	Microeconomics	Pindyck, R.S. and D.L. Rubinfeld	Pearson Education
03	Principles of Economics	Stiglitz, J.E. and C.E. Walsh	Oxford Univ. Press
04	Microeconomics: Theory and Application	Salvatore, D.L	Oxford Univ. Press
05	Intermediate Microeconomics: A Modern Approach	Varian, H.R.,	W.W. Norton

**COURSE OVERVIEW AND OBJECTIVES:** Fundamentals of Marketing-I course enables a student to understand the basic concepts of marketing concept and the role marketing plays in business. This course enables a student to understand the ‘Marketing mix’ elements and the strategies and principles underlying the modern marketing practices.

1. To understand the concepts of marketing management
2. To learn about marketing process for different types of products and services
3. To understand the concept of Marketing Mix and its application in business.

**COURSE OUTCOMES**

<b>BBBC/BBCC/BBXC01104 Fundamentals of Marketing-I</b>	CO-1	UNDERSTAND the various concepts, terms in marketing and the various company orientations towards the market place.
	CO-2	APPLY the concept and theories of Segmentation, targeting and positioning to the actual market situations
	CO-3	EXPLAIN the concept of marketing mix and DEVELOP the applications for real world market offerings
	CO-4	EVALUATE various Product Mix and Price Mix of real world market offering
	CO-5	EVALUATE various Place Mix and Promotion Mix of real world market offering

**OUTLINE OF THE COURSE:**

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	<b>Introduction to Market and Marketing</b>	8
2.	<b>Market Segmentation</b>	8
3.	<b>Marketing Mix</b>	8
4.	<b>Product Mix and Price Mix</b>	8
5.	<b>Place Mix and Promotion Mix</b>	8

**Detailed Syllabus**

Unit	Contents
1.	<b>Introduction to Market and Marketing</b>
	Meaning and Definition of Market; Classification of Markets; Marketing Concept: Traditional and Modern; Importance of Marketing; Functions of Marketing: Buying, Selling, Assembling, Storage, Transportation, Standardization, Grading, Branding, Advertising, Packaging, Risk Bearing, Insurance, Marketing Finance, Market Research and Marketing Information.; Selling vs. Marketing
2.	<b>Market Segmentation</b>
	Market Segmentation: Introduction, Meaning and Definition, Importance, Limitations; Bases for Segmentation
3.	<b>Marketing Mix</b>

	Marketing Mix: Introduction, Meaning & Definition; Elements of Marketing Mix- Product, Price, Place and Promotion; Importance of Marketing Mix
<b>4.</b>	<b>Product Mix and Price Mix</b>
	(A) <b>Product Mix:</b> Meaning and Definition , Product Line and Product Mix, Product Classification, Product Life Cycle, Factors Considered for Product Management (B) <b>Price Mix:</b> Meaning and Definition , Pricing Objectives, Factors Affecting Pricing Decision , Pricing Methods
<b>5</b>	<b>Place Mix and Promotion Mix</b>
	(A) <b>Place Mix:</b> Meaning and Definition of Place Mix , Importance , Types of Distribution Channels – consumer goods and Industrial Goods, Factors Influencing selection of Channels (B) <b>Promotion Mix:</b> Meaning of Promotion Mix, Elements of Promotion Mix- Personal Selling, Public Relation and Sales Promotion, Factors Affecting Market Promotion Mix, Promotion Techniques or Methods

### Recommended Study Material

S. No	Title of the Book	Authors	Publication
01	Marketing Management	Philip Kotler	Pearson Publication
02	Marketing Management	Rajan Saxena	McGraw Hill Education
03	Principles of Marketing	Philip Kotler	Pearson Publication
04	Sales & Distribution Management	Tapan K Panda	Oxford Publication
05	Advertising Management	Rajiv Batra	Pearson Publication
06	Retail Management	Swapna Pradhan	McGraw Hill Publication
07	Retail Management	Gibson Vedamani	Jayco Publication
08	Marketing Management	V. S. Ramaswamy & S. Namakumari	Macmillan Publication

**Course Objectives:** Human Behavior course enable a student to understand the concepts and theories of Personality and, approaches to learning and motivation and related theories. This course enables a student to understand the concept of perception and its process and how it influences experience and, to create application for process of decision making for knowing how to take rational decisions in different situations and, Evaluate varied attitudes, values and emotions.

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Personality	8
2.	Learning & Motivation	8
3.	Perception	8
4.	Decision Making	8
5.	Attitude, Values and Emotions	8

➤ **Course Outcomes: On successful completion of the course the learner will be able to:**

CO	Cognitive Abilities	Course Outcomes
CO – 01	Analyzing	ANALYZE the concepts and theories of Personality
CO – 02	Evaluating	To ASSESS the different approaches to learning and motivation and related theories for developing factors of motivation.
CO – 03	Analyzing	Analyze the concept of perception and its process and how it influences experience.
CO – 04	Creating	To Create application for process of decision making for knowing how to take rational decisions in different situations.
CO – 05	Evaluating	Evaluate varied attitudes, values and emotions. Understanding the interplay of values and emotions in different cultural setups for achieving organizational objectives

Unit	Contents
1.	<b>Personality</b>
	Definition, personality determinants, trait theory, type theory, Sheldon's theory, Freud's psychoanalytical theory. Major Personality attributes influencing organizational behavior, Personality-job fit.
2.	<b>Learning &amp; Motivation</b>



	Definition, Classical conditioning, instrumental conditioning. Motivation-Meaning, Motivation cycle, Maslow's Theory, Herzberg's Theory, Theory X and Y, McClelland's Achievement Theory, ERG Theory.
<b>3.</b>	<b>Perception</b>
	Difference between perception and sensation, Process, perceptual distortion, attribution theory, Application in organization
<b>4.</b>	<b>Decision Making</b>
	Meaning, process, Effect of perception on decision making, situations in decision making, Rationality and Bounded rationality.
<b>5</b>	<b>Attitude, Values and Emotions</b>
	Meaning, Types of attitude, Cognitive dissonance theory, Measuring the A-B relationships- moderating variables, Self-perception theory.; Values- Definition, types of values, values across cultures ;Emotions - Meaning, emotional labor, felt vs. displayed emotions, emotion dimensions, external constraints on emotions, application of emotions in organizational context

➤ **Recommended Study Material**

<b>S. No</b>	<b>Title of the Book</b>	<b>Authors</b>	<b>Publication</b>
01	Organizational Behavior, (1 ed.),	Prasad, L. M.	Sultan Chand and Sons (2015)
02	Organizational Behavior	Gupta, Shashi K and Joshi, Rosy. (2015)	Kalyani Publishers
03	Organizational Behavior, (15 ed.)	Robbins, Stephen, Judge, T. A. and Vohra, N. (2015)	Pearson
04	Understanding Organizational Behavior, (3ed.),	Pareek, Udai (2011)	Oxford University Press
05	Organizational Behavior, (2ed),	Bhattacharyya, Dipak Kumar (2016)	Oxford University Press

**Course Objectives:** Business Demography course enable a student to understand the concept of demography and its role in social economic change and, the concept of demography and finding various methods to calculate fertility and mortality rate. This course enables a student to understand the concept of Density and population distribution, over and under population and the Method of assessment of population growth and, the Concept of literacy in modern society, Concept of sex ratio age and sex pyramid and, factors affecting urbanization and rural population and behavioral and demographic structure.

Unit No	Title of the unit	Time required for the unit (Hours)
1	Concept of demography	8
2	Mortality and fertility rate	8
3	Distribution of population and population growth	8
4	Population as resources	8
5	Urbanization and its implications	8

➤ **Course Outcomes: On successful completion of the course the learner will be able to:**

CO	Cognitive Abilities	Course Outcomes
CO – 01	Analyzing	ANALYZE the concept of demography and its role in social economic change.
CO – 02	Applying	APPLY the concept of demography and finding various methods to calculate fertility and mortality rate.
CO – 03	Analyzing	ANALYZE the concept of Density and population distribution, over and under population and DEDUCE the Method of assessment of population growth.
CO - 04	Evaluating	EVALUATE the Concept of literacy in modern society, Concept of sex ratio age and sex pyramid.
CO – 05	Creating	CONSTRUCT factors affecting urbanization and rural population and behavioral and demographic structure and various factors responsible for urbanization.

Unit	Contents
<b>1.</b>	<b>Concept of demography</b>
	Meaning, importance and need of demography. Studies: Study of demography. As an essential discipline of social economic change.
<b>2.</b>	<b>Mortality and fertility rate</b>
	Scope and components of Demography Factors affecting mortality, fertility rate, Methods to calculate fertility and mortality rate.

<b>3.</b>	<b>Distribution of population and population growth</b>
	Density and population distribution Concept of over and under population Method of assessment of population growth.
<b>4.</b>	<b>Population as resources</b>
	Importance of human resource as development of the nation Concept of literacy and its importance in modern society Concept of sex ratio age and sex pyramid Concept of working and dependent population
<b>5</b>	<b>Urbanization and its implications</b>
	Concept of urbanization factors affecting urbanization and rural population , Features and importance Urbanization. Behavioral and demographic Structure and various factors responsible for urbanization

### Recommended Study Material

S. No	Title of the Book	Authors	Publication
01	The Methods and uses of anthropological Demography	Alaka M. Basu	Columbia University Press
02	The demographic dividend – A new perspective on the Economic consequences of Population Change	David E. Bloom, David Canning	
03	The Continuing Demographic Transition	G.W. Jones ,R.M.Dougla	
04	Demographics: A casebook for business and Government	Hallie .JKintner ,,Thomas W.Merrick	
05	Population, Ethnicity and Nation Building	By Calvin C.Goldscheider	
06	Population Dynamics: A new Economic Approach	CY Cyrus Chu	Oxford
07	Business Demography	Gauri Girish Jadhav	NiraliPrakashan

**Code: BBXCBX0120 Tally and Computer Based Accounting1 Credits [LTP: 0-0-2]**

**Course Objectives:** Tally and Computer Based Accounting course enable a student to understand the various basic concepts and ways to implement the configurations of Tally and, the different types of account information, inventory information. This course enables a student to understand various operations of TDS and, various reports related to payroll, Stock, Tax and, various operations of GST

Unit No.	Title of the unit	Time required for the unit (Hours)
1.	Basic Configuration of Tally	5
2.	Account Information, Inventory Information	5
3.	Advanced Accounting Features	5
4.	Introduction to Payroll & Display of Reports	5
5.	GST	5

➤ **Course Outcomes: On successful completion of the course the learner will be able to:**

CO	Cognitive Abilities	Course Outcomes
CO – 01	Applying	ARTICULATE the various basic concepts and IMPLEMENT the configurations of Tally.
CO – 02	Applying	EXAMINE the different types of account information, inventory information and IMPLEMENT these details in voucher generation.
CO – 03	Analyzing	IMPLEMENT various operations of TDS.
CO – 04	Creating	CREATE various reports related to payroll, Stock, Tax.
CO – 05	Evaluating	EVALUATE various operations of GST.

**Detailed Syllabus:**

Unit	Contents
1.	<b>Basic Configuration of Tally</b>
	<ul style="list-style-type: none"> <li>How to Select company, How to Shut company, How to Create company How to Alter company, How to apply Security control, How to Change tally vault, How to Split company data, How to take Back up</li> <li>How to Restore Back up, How to use Tally audit features,</li> <li>How to fill up Country details, How to change Style of dates, How to Configuration of numbers, How to use Other options, Loading A Company, How to Select company, How to change Company name How to set Financial year</li> </ul>

	<ul style="list-style-type: none"> <li>• How to use General, How to use Numeric symbols, How to use Accts/inventory info., How to pass Voucher entry</li> <li>• How to prepare Invoice / orders entry, How to take Printing, How to send E- mailing, How to do Data configuration</li> <li>• How to use Accounting features, How to use Inventory features</li> </ul>
<b>2.</b>	<b>Account Information, Inventory Information</b>
	<ul style="list-style-type: none"> <li>• How to activate Functions in accounts info. Menu, How to prepare Groups Tally ERP 9, How to prepare Ledgers, How to enter Voucher entries, How to set Inventory configurations &amp; features Inventory info. Menu, How to set up Stock groups, How to set up Stock categories How to create Stock items, How to create Units of measurement, How to create Bills of materials Locations / Godown, Inventory voucher types, Payment voucher entry, Receipt voucher entry, Journal voucher entry, Sales voucher entry, Purchase voucher entry, Debit note voucher entry, Credit note voucher entry, purchase order entry, Sales order entry, Receipt note entry, Delivery note entry, Rejection out entry, Rejection in entry, Stock journal entry, Manufacturing journal entry, Physical stock voucher entry</li> </ul>
<b>3.</b>	<b>Advanced Accounting Features</b>
	<ul style="list-style-type: none"> <li>• How to create cost categories &amp; cost Centres, How to configure Cheque printing, How to set Credit limits</li> <li>• How to do Bank Reconciliation, What is TDS Process, How to prepare and Issue of TDS Certificate How to do Filing of E-TDS Return, Enabling TDS, What is Nature of TDS related payments Deductee types, How to Create TDS Masters (Expense ledger, Party Ledger, Tax ledger), How to pass TDS Voucher Entries/Transactions How do pass TDS on expenses (Journal Voucher), How to pass Expenses partly subject to TDS (Journal voucher)</li> <li>• How to do Accounting multiple expenses and deducting TDS later, How to record TDS on advance payments</li> <li>• How to do Adjusting advances against the bill, How to Changes in TDS Percentage Computation, TDS Challan Reconciliation Print Form 16A, Form 26Q Annexure to 26Q Form 27Q Annexure to 27Q, Form 26, Annexure to 26 Form 27, Annexure to, 27 E-Return, E-TDS, Print form 27A</li> </ul>
<b>4.</b>	<b>Introduction to Payroll &amp; Display of Reports</b>
	<ul style="list-style-type: none"> <li>• How to Enabling payroll in tally, How to generate pay slip, How to Create Payroll Masters, How to pass Payroll Voucher Entry, How to view Statements of payroll, How to view Attendance-Reports, How to view Payroll Statutory Reports Payroll Statutory Computation Employees Provident Fund (EPF) Reports Employees State – Insurance (ESI) Reports Professional Tax Report, Gratuity Report, Accounting Reports? Trial Balance, Profit &amp; Loss, Balance Sheet, Inventory Reports? Stock Summary, Sales Register, Purchase Register, Tax Reports- Challans, Registers Filing, Payroll Reports? Pay Slips, Salary Register, PF Challan, ESI Challan, MIS</li> </ul>

	Reports? <ul style="list-style-type: none"> <li>• Receivables, Payables</li> </ul>
<b>5.</b>	<b>GST</b>
	<ul style="list-style-type: none"> <li>• GST Account Creation, SGST / CGST/ IGST, Voucher entry of GST with different rates, HSN Code classifications</li> <li>• Various classification of Goods and Services, Payment of GST, Filing of Challan GST, GST Returns like :-</li> <li>• GSTR1, GSTR2, GSTR3, GSTR4</li> </ul>

### Recommended Study Material

<b>S. No</b>	<b>Title of the Book</b>	<b>Authors</b>	<b>Publication</b>
01	Tally Erp 9 Training Guide	Ashok K. Nadhani	BPB Publications
02	Tally Erp 9 (Power Of Simplicity)	Shraddha Singh	V & S Publishers
03	GST Accounting with Tally.ERP 9	Ashok K. Nadhani	BPB Publications
04	Official Guide to Financial Accounting Using Tally.ERP 9 with GST	Pradeep K. Sinha	BPB Publications

**Course Objectives:**

Human Values & Professional Ethics course enable a student to understand the art of Power Dressing and making a great first impression by polishing one's Corporate/ Business manners and, the different collaborative, inclusive and creative communication skills. This course enables a student to understand the concept of emotional intelligence to create and maintain productive workplace relationships and team environment and, to create a case study and role play for understanding of harmony in existence in their profession and lead an ethical life and, to create role plays to Enhance self-esteem, confidence and assertive behaviour to handle difficult situations with grace, style, and professionalism.

**Practical Subject**

**Course Outcomes:**

On successful completion of the course the learners will be able to

<b>CO</b>	<b>Cognitive Abilities</b>	<b>Course Outcomes</b>
<b>CO-01</b>	Evaluate	<ul style="list-style-type: none"><li>Identify and analyze an ethical issue in the subject matter under investigation or in a relevant field</li></ul>
<b>CO-02</b>	Evaluate	<ul style="list-style-type: none"><li>Assess their own ethical values and the social context of problems</li></ul>
<b>CO-03</b>	Create	<ul style="list-style-type: none"><li>Demonstrate knowledge of ethical values in non-classroom activities, such as service learning, internships, and field work integrate, synthesize, and apply knowledge of ethical dilemmas and resolutions in academic settings.</li></ul>
<b>CO-04</b>	Apply	<ul style="list-style-type: none"><li>Implement emotional intelligence to achieve set targets and excel in interpersonal as well as intrapersonal communication.</li></ul>
<b>CO-05</b>	Create	<ul style="list-style-type: none"><li>Demonstrate knowledge of personal beliefs and values and a commitment to personal reflection and reassessment.</li></ul>

**A. OUTLINE OF THE COURSE**

<b>Unit No.</b>	<b>Title of the Unit</b>	<b>Time required for the Unit (Hours)</b>
<b>1</b>	<b>Introduction to Human Values</b>	<b>5</b>
<b>2</b>	<b>Study of Self</b>	<b>5</b>
<b>3</b>	<b>Introduction to Professional Ethics</b>	<b>5</b>
<b>4</b>	<b>Emotional Intelligence</b>	<b>5</b>
<b>5</b>	<b>Life Skills &amp; Value Education</b>	<b>5</b>

## B. DETAILED SYLLABUS

LIST OF LABS	
1.	Human Values: Love & Compassion
2.	Truth, Non-Violence, Righteousness
3.	Peace, Service, Renunciation (Sacrifice)
4.	Self-Esteem: Do's and Don'ts to develop positive self-esteem
5.	Self-Assertiveness: Development of Assertive Personality
6.	Ambition & Desire: Self & Body (concepts & differences )
7.	Professional Ethics: Personal & Professional Ethics
8.	Emotional Intelligence: Skill Building for Strengthening the Elements of Self-awareness, Self-regulation, Internal motivation, Empathy, Social skills
9.	Governing Ethics & Ethics Dilemma
10.	Profession, Professionalism & Professional Risks
11.	Professional Accountabilities & Professional Success
12.	Life Skills & Value Education



POORNIMA UNIVERSITY								
PROPOSED-SCHEME FORMATE								
Faculty of Management & Commerce								
Name of Program: Bachelor of Business Administration: 2022 Onwards								
Teaching Scheme for I Year 2022-2025								
II-Semester								
GENERAL								
Teaching Scheme for Year I Semester II								
Course Code	Course Name	Teaching Scheme (Hrs per Week)			Marks Distribution			Credits
		Lecture (L)	Tutorials (T)	Practical (P)	IE	ESE	Total	
<b>A.</b>	<b>University Core Courses</b>							
	NIL							
<b>B.</b>	<b>Department Core Courses</b>							
<b>B.1</b>	<b>Theory</b>							
BBXCBX2101	Fundamentals of Marketing-II	3	-	-	40	60	100	3
BBXCBX2102	Principles of Finance	3	-	-	40	60	100	3
BBXCBX2103	Basics of Cost Accounting	3	-	-	40	60	100	3
BBXCBX2104	Business Statistics	3	-	-	40	60	100	3
BBXCBX2105	Fundamentals of Computer	3	-	-	40	60	100	3
BBXCBX2106	Business Organization & System	3	-	-	40	60	100	3
<b>B.2</b>	<b>Practical</b>							
BBXCBX2206	Computer for Management Lab	-	-	2	60	40	100	1
<b>C.</b>	<b>Department Elective</b>							
	NIL							
<b>D.</b>	<b>Open Elective</b>							
	NIL							
<b>E.</b>	<b>Humanities and Social Sciences including Management courses (AECC)</b>							
<b>BXXCHM5210</b>	Leadership & Management Skills	-	-	2	60	40	100	1
<b>F.</b>	<b>Skill Enhancement Courses (SEC) OR Project work, Seminar and Internship in Industry or Elsewhere</b>							
	NIL							
<b>G.</b>	<b>Discipline, Value Added Courses &amp; Social Outreach</b>							
BTXCTX2601	Discipline, Value Added Courses & Social Outreach	-	-	-	50	-	50	1
	Talent Enrichment Programme (TEP)-I	1	-	-				
	Library / MOOC / Online Certification Courses	1	-	-				
	<b>Total</b>	<b>20</b>	<b>00</b>	<b>04</b>				
	<b>Total Teaching Hours</b>	<b>24</b>						<b>21</b>

## DETAILED SYLLABUS FOR SECOND SEMESTER

**Code: BBXCBX02101 Fundamentals of Marketing-II**

**3 Credits [LTP: 3-0-0]**

**Course Objectives:** Marketing majorly focuses on **achieving consumer satisfaction and maximizing profits**. Customer Satisfaction: The primary motive of a company is to satisfy the needs of customers. Ensure Profitability: Every business is run for profit, and so goes for marketing.

Unit No.	Title of the unit	Time required for the unit (Hours)
1.	Salesmanship	8
2.	Process of Selling	8
3.	Rural Marketing	8
4.	Recent Trends in Marketing	8
5.	E- Marketing	8

➤ **Course Outcomes: On successful completion of the course the learner will be able to:**

CO	Cognitive Abilities	Course Outcomes
CO – 01	Applying	EXPLAIN the concept of Salesmanship which is a vital aspect of marketing and UNDERSTAND the salesmanship as an art, science and a profession
CO – 02	Applying	APPLY the concept and psychology of Salesmanship and get a knowhow of skills in the field of marketing by using various techniques of salesmanship.
CO – 03	Evaluate	UNDERSTAND Rural Marketing and EVALUATE the Challenges and Opportunities in Rural Marketing in today's context.
CO – 04	Evaluate	UNDERSTAND the concepts and EVALUATE recent trends in marketing such as Green marketing, digital marketing, etc.
CO – 05	Evaluate	EVALUATE the concept, challenges and importance of E-marketing.

## Detailed Syllabus:

Unit	Contents
<b>1.</b>	<b>Salesmanship</b>
	Meaning and Definition of Salesmanship, Features of Salesmanship, Scope of Salesmanship, Modern Concept of Salesmanship, Utility of Salesmanship, Elements of Salesmanship, Salesmanship : Arts or Science, Salesmanship – a Profession, Qualities of Salesman
<b>2.</b>	<b>Process of Selling</b>
	Psychology of Salesmanship – Attracting Attention, Awakening Interest, Creating Desire and Action, Stages in Process of Selling – Pre-Sale Preparations , Prospecting , Pre-Approach, Approach , Sales Presentation , Handling of Objections, Close , After Sales Follow-up.
<b>3.</b>	<b>Rural Marketing</b>
	Rural Marketing, Introduction, Definition of Rural Marketing, Features of Rural Marketing, Importance of Rural Marketing, Present Scenario of Rural Market, Challenges and Opportunities in Rural Marketing.
<b>4.</b>	<b>Recent Trends in Marketing</b>
	Digital Marketing , Green Marketing , Niche Marketing
<b>5</b>	<b>E- Marketing</b>
	E-marketing, Social Media Marketing- Challenges and Opportunities

### ➤ Recommended Study Material

S. No	Title of the Book	Authors	Publication
01	Marketing Management	Philip Kotler	Pearson Publication
02	Marketing Management	Rajan Saxena	McGraw Hill Education
03	Principles of Marketing	Philip Kotler & Gary Armstrong	Pearson Publication
04	Sales & Distribution Management	Tapan K Panda	Oxford Publication
05	Advertising Management	Rajiv Batra	Pearson Publication
06	Retail Management	Swapna Pradhan	McGraw Hill Publication
07	Retail Management	Gibson Vedamani	Jayco Publication
08	Marketing Management	V. S. Ramaswamy & S. Namakumari	Macmillan Publication

09	Supply Management	Chain	Sunil Chopra, Peter Meindl & D. V. Karla	Pearson Publication
----	----------------------	-------	--	---------------------

Unit No.	Title of the unit	Time required for the unit(Hours)
1	Basic concepts in finance	8
2	Sources of Finance –I	8
3	Sources of Finance-II	8
4	Capital Structure	8
5	Recent Trends in business finance	8

➤ **Course Outcomes:** On successful completion of the course the learner will be able to:

CO	Cognitive Abilities	Course Outcomes
CO – 01	ANALYZE	ANALYZE the basic concepts in finance and implication of finance on business
CO – 02	EVALUATING	Evaluate various types of internal sources of finance & their importance, applications for a business organization.
CO – 03	Apply	Apply various types of external sources of finance & their importance, applications for a business organization
CO - 04	Analyzing	ANALYZE the constituents of capital structure, factors affecting capital structure & implications of constituents on business organization.
CO – 05	Analyzing	ANALYZE recent trends in business finance & current issues related to them.

Unit	Contents
1.	<b>Basic concepts in finance</b>
	Definition - Nature and scope of finance function, Financial Management - Meaning – Approaches: - Traditional, Modern and Role of finance manager in traditional & modern era.
2.	<b>Sources of Finance –I</b>
	Internal: - Reserves and surplus, Bonus shares & Retained earnings- meaning, types, advantages and limitations of these sources.
3.	<b>Sources of Finance –II</b>
	External: - Shares, Debentures, Public Deposits, borrowing from banks: - meaning, types, advantages and limitations of these sources

<b>4.</b>	<b>Capital Structure</b>
	Meaning criteria for determining capital structure, Factors affecting capital structure, Capitalization: - Meaning, Over capitalization and Under Capitalization - meaning, causes, consequences and remedies.
<b>5</b>	<b>Recent Trends in business finance</b>
	Meaning and nature of Venture Capital, Leasing, Microfinance and Mutual Fund.

<b>S. No</b>	<b>Title of the Book</b>	<b>Authors</b>	<b>Publication</b>
01	Financial management – Theory and Practice	Prasanna Chandra	McGraw Hill Education
02	Financial Management	I.M. Pandey	Vikas Publishing House Pvt. Ltd.
03	Financial Management	Rajiv Srivastava & Anil Misra	Oxford – University Press
04	Financial Management	P.V. Kulkarni & B.G. Satyaprasad	Himalaya Publishing House
05	Fundamentals of Financial management	James C. Van Horne , John M. & Wachowicz , JR	Prentice Hall of India Pvt. Ltd.
06	Financial management Comprehensive Text Book with Case Studies	Ravi M. Kishore	Taxmann's
07	Financial management – recent Trends In Practical Application	Chandra Hariharan Iyer	International Book House Pvt.Ltd
08	Basic Financial Management	M . Y Khan & P.K Jain	Mc Graw Hill Education

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	<b>Basic concept in cost and Cost sheet</b>	8
2.	<b>Material Control</b>	8
3.	<b>Labour Control</b>	8
4.	<b>Overheads</b>	8
5.	<b>Unit or Output Costing</b>	8

➤ **Course Outcomes: On successful completion of the course the learner will be able to:**

CO	Cognitive Abilities	Course Outcomes
CO – 01	Evaluating	Evaluating basic concepts of Cost and Cost sheet
CO – 02	Applying	APPLY the concept of Material and its techniques to control.
CO – 03	Applying	APPLY the concept of Labour and to understand various methods of wage and incentive plan.
CO – 04	Analyze	ANALYZE the Overheads and understand the reasons of Under and Over absorption.
CO – 05	Analyze	ANALYZE the cost sheet by calculating Unit cost.

Unit	Contents
<b>1.</b>	<b>Basic concept in cost and Cost sheet</b>
	Concept of Cost, Costing, Cost Accounting & Cost Accountancy , Origin, Objectives and Features of Cost Accounting , Difference between Financial and Cost Accounting, Conceptual analysis of Cost Unit & Cost Centre. Material, Labour and other Expenses, Classification of Cost & Types of Costs, Preparation of Cost Sheet
<b>2.</b>	<b>Material Control</b>
	Meaning, Materials and Inventory, Techniques of Material/Inventory Control, Valuation of Inventory, Material Loses.
	<b>Labour Control</b>
	Direct and Indirect Labour, Treatment of Idle time, Holiday Pay, Overtime etc., in Cost

	Accounts, Labour Turnover, Methods of wage Payment, Incentive Plans.
<b>4.</b>	<b>Overheads</b>
	Meaning and Definitions, Classification of Overheads, Collection, allocation, apportionment and reapportionment of overheads; Under and over absorption – Definition and Reasons
<b>5</b>	<b>Unit or Output Costing</b>
	Unit costing, Preparation of cost sheet and statement of Cost, (including calculation of tender price)

➤ **Teaching Pedagogy:**

Unit	Tools	Expected Outcome
Unit 1	<ul style="list-style-type: none"> <li>➤ Power Point Presentation</li> <li>➤ Group Discussion</li> </ul>	<ul style="list-style-type: none"> <li>➤ How to use Cost as Concept</li> </ul>
Unit 2	<ul style="list-style-type: none"> <li>➤ Power Point Presentation</li> </ul>	<ul style="list-style-type: none"> <li>➤ To understand how to control material waste and the valuation of stock.</li> </ul>
Unit 3	<ul style="list-style-type: none"> <li>➤ Power Point Presentation</li> <li>➤ Case Studies</li> </ul>	<ul style="list-style-type: none"> <li>➤ Development of knowledge of wage system and how to provide incentive in different situations.</li> </ul>
Unit 4	<ul style="list-style-type: none"> <li>➤ Power Point Presentation</li> <li>➤ Case Studies</li> </ul>	<ul style="list-style-type: none"> <li>➤ To develop competence, prepare comprehensive cost sheet and understand implication of overheads on total cost structure</li> </ul>
Unit 5	<ul style="list-style-type: none"> <li>➤ Power Point Presentation</li> <li>➤ Case Studies</li> <li>➤ Live Examples</li> </ul>	<ul style="list-style-type: none"> <li>➤ Development of reasonable working knowledge of ascertainment of unit cost of a product.</li> </ul>

➤ **Recommended Study Material**

S. No	Title of the Book	Authors	Publication
01	Cost Accounting and Financial Management	MY Khan, PK Jain	McGraw Hill
02	Cost accounting Theory and practice	Bhabatosh Banerjee	PHL Learning Pvt. Ltd
03	Cost Accounting -	Dr. P.C. Tulsian	S. Chand
04	Costing Adviser	P.v.Rathnam , P. Lalitha	KitabMahal



05	Cost Accounting – A managerial Emphasis	Emphasis Charles T. Horngren , Srikant M. Datar , Madhav V. Rajan	Pearson
06	Advanced Cost and Management Accounting	V. K. saxena , C. D. Vashist	Sultan Chand & Sons
07	Cost Accounting	JawaharLalSeema Srivastava	McGraw Hill education
08	Cost Accounting	M.N. Arora	Vikas Publishing House

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	<b>Matrices and Determinants (up to order 3 only)</b>	8
2.	<b>Linear Programming Problems (LPP) (for two variables only)</b>	8
3.	<b>Correlation</b>	8
4.	<b>Regression</b>	8
5.	<b>Index numbers</b>	8

➤ **Course Outcomes: On successful completion of the course the learner will be able to:**

CO	Cognitive Abilities	Course Outcomes
CO – 01	Analyzing	Analyze the concepts and various applications of Matrices in business and economics
CO – 02	Applying	Applying the theory and modelling of Linear Programming problems and its applications
CO – 03	Applying	UNDERSTAND the concept of correlation and SOLVE the related problems
CO – 04	Applying	UNDERSTAND the concept of regression and SOLVE the related problems
CO – 05	Creating	Creating the concept and utility of Index numbers in economics

**Detailed Syllabus**

Unit	Contents
1.	<b>Matrices and Determinants (up to order 3 only)</b>
	Definition of a Matrix; Types of Matrices; Algebra of Matrices; Determinants; Minors and Co-factors; Adjoint of a Matrix; Inverse of a Matrix; Solution of Linear Equation by Determinants (Cramer's Rule) & Inverse Matrix
2.	<b>Linear Programming Problems (LPP) (for two variables only)</b>
	Definition and terms in a LPP; Formulation of LPP; Solution by Graphical method (Examples and Problems)
3.	<b>Correlation</b>

	Concept and types of correlation; Scatter diagram; Interpretation with respect to magnitude and direction of relationship; Karl Pearson's coefficient of correlation for ungrouped data; Spearman's rank correlation coefficient (with tie and without tie)
<b>4.</b>	<b>Regression</b>
	Concept of regression; Lines of regression for ungrouped data; Predictions using lines of regression; Regression coefficients and their properties (without proof) (Examples and problems)
<b>5</b>	<b>Index numbers</b>
	Concept of index number; Price index number; Price relatives; Problems in construction of index number; Construction of price index number: Weighted index Number, Laspeyre's, Paasche's and Fisher's method; Cost of living / Consumer price index number: Definition, problems in construction of index number; Methods of construction: Family budget and aggregate expenditure. Inflation, Uses of index numbers, commonly used index numbers. Examples and problems

➤ **Teaching Pedagogy:**

Unit	Tools	Expected Outcome
Unit 1	<ul style="list-style-type: none"> <li>➤ Power Point Presentation</li> <li>➤ Numerical problems</li> </ul>	<ul style="list-style-type: none"> <li>➤ To understand the concept of matrices and determinants.</li> <li>➤ To understand the application of determinant in solving linear equations</li> <li>➤ To understand applications of matrices and determinants in business and economics.</li> </ul>
Unit 2	<ul style="list-style-type: none"> <li>➤ Power Point Presentation</li> <li>➤ Numerical problems</li> </ul>	<ul style="list-style-type: none"> <li>➤ To understand the concept of LPP and its application in business and decision making.</li> <li>➤ To understand graphical method to solve business optimization problems with two variables.</li> </ul>
Unit 3	<ul style="list-style-type: none"> <li>➤ Power Point Presentation</li> <li>➤ Numerical problems</li> </ul>	<ul style="list-style-type: none"> <li>➤ To understand the concept of correlation</li> <li>➤ To use correlation for knowing the relationship between two variables</li> </ul>
Unit 4	<ul style="list-style-type: none"> <li>➤ Power Point Presentation</li> </ul>	<ul style="list-style-type: none"> <li>➤ To understand the concept of regression</li> <li>➤ To use regression for prediction</li> </ul>

	➤ Numerical problems	
Unit 5	➤ Power Point Presentation ➤ Numerical problems	➤ To know different types index numbers and problems in their construction ➤ To know the applications of various index numbers.

➤ **Recommended Study Material**

S. No	Title of the Book	Authors	Publication
01	Practical Business Mathematic	S. A. Bari	New Literature Publishing Company
02	Mathematics for Commerce	K. Selvakumar	Notion Press
03	Business Mathematics with Applications	Dinesh Khattar & S. R. Arora	S. Chand Publishing
04	Business Mathematics and Statistics	N.G. Das & Dr. J.K. Das	McGraw Hill
05	Fundamentals of Business Mathematics	M. K. Bhowal	Asian Books Pvt. Ltd
06	Operations Research	P. K. Gupta & D. S. Hira	S. Chand Publishing
07	Mathematics for Economics and Finance: Methods and Modeling	Martin Anthony and Norman Biggs	Cambridge University Press
08	Financial Mathematics and Its Applications	Ahmad Nazri Wahidudin	Ventus Publishing House
09	Fundamentals of Mathematical Statistics	Gupta S. C. and Kapoor V. K	Sultan Chand and Sons
10	Statistical Methods	Gupta S. P	Sultan Chand and Sons

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Introduction to Computers	8
2.	Basics of Computer Networks & Devices	8
3.	Introduction to Spreadsheet Software and Presentation Software	8
4.	Introduction to Internet & cyber security	8
5.	Introduction to Operating System	8

➤ **Course Outcomes: On successful completion of the course the learner will be able to:**

s

CO	Cognitive Abilities	Course Outcomes
CO – 01	Evaluating	To evaluate role and importance of computers in business processes
CO – 02	Analyzing	To analyze structure and modeling of computer networking and data communication
CO – 03	Applying	Apply the uses of different computer applications.
CO – 04	Evaluating	To evaluate cautions to be taken security, safety and security while using net based service
CO – 05	Analyzing	To analyze the importance of operating system, usage, functionality and services.

Unit	Contents
1.	<b>Introduction to Computers</b>
	Introduction, Characteristics of Computers, Block diagram of computer, Generations of computers, Booting Process, Types of Programming Languages-Machine Languages, Assembly Languages, High Level Languages, Data Organization, Drives, Files, Directories, Storage Devices, Primary Memory, RAM , ROM, Secondary Storage Devices - FD, CD, HDD, Pen drive I/O Device- Monitor and types of monitor, Printer and types of printer,

	Scanners, Digitizers, Plotters .Number Systems-Introduction to Binary, Octal, Hexadecimal system Types of computers
<b>2.</b>	<b>Basics of Computer Networks &amp; Devices</b>
	Components, Topology, Types of Topology, Types of Networks, LAN, MAN, WAN, Network Cables- Optical fibers, Twisted , Co-axial, Network Devices – Hubs, Switch , Router ,Network Interface card, Ethernet
<b>3.</b>	<b>Introduction to Spreadsheet Software and Presentation Software</b>
	MS-Excel Various Functions such as Sum, average, count, max, min, Graph / Charts in Ms Excel MS–PowerPoint: Animation Effects, Transition Effects, Slide Show Setting.
<b>4.</b>	<b>Introduction to Internet &amp; cyber security</b>
	WWW, Internet, Internet Service Providers(ISP), Services Provided by the Internet: e-mail, search engine, Information security overview – Background and current scenario Types of Attacks , Goals of security ,Overview of security threats ,Weak / Strong passwords and password cracking Insecure Network connections, Digital signature
<b>5</b>	<b>Introduction to Operating System</b>
	Definition-Operating System, Functions of O.S., Types of O. S. – Single user O.S., Multiuser O.S., Overview of Windows O. S., Android O. S., IOS, Definition, Goals, Applications.

➤ **Recommended Study Material**

<b>S. No</b>	<b>Title of the Book</b>	<b>Authors</b>	<b>Publication</b>
01	Introduction to Computer Security	Matt Bishop ,	Pearson
02	Computer Organization	G.V. Anjaneyulu	Himalaya Publishing House
03	Fundamentals of Computers	V. Rajaraman	PHI Learning
04	Computer fundamentals	Pradeep K. Sinha	BPB Publications

Unit No.	Title of the unit	Time required for the unit(Hours)
1	<b>Nature and evolution of business</b>	8
2	<b>Recent trends in modern Business</b>	8
3	<b>Forms of Business Organization</b>	8
4	<b>Setting up of a business enterprise</b>	8
5	<b>Study of Domestic and Foreign Trade</b>	8

➤ **Course Outcomes: On successful completion of the course the learner will be able to:**

CO	Cognitive Abilities	Course Outcomes
CO – 01	Analyzing	Analyze the concept, development and evolution of business Trade, commerce and industry.
CO – 02	Research	Researching the recent Trends in Business (BPO, KPO, Entrepreneur, Homepreneur, online trading, digital marketing and payment methods).
CO – 03	Applying	Applying various Forms of business organization, characteristics, advantages and Limitations and understand the concept of virtual business organizations, boundary less organizations, OPC (One Person company).
CO - 04	Analyzing	EVALUATE& analyze ideas and opportunities, Influencing factors, Feasibility report, licensing and basic legal formalities while setting up of business enterprise.
CO – 05	Evaluating	EVALUATE the levels of Distribution Channels and their role in Domestic Trade and procedures for such trades.

Unit	Contents
1.	<b>Nature and evolution of business</b>
	Concept of Business & its characteristics, Objectives of business and prerequisites of a successful business, Development and evolution of Trade, commerce and industry.
2.	<b>Recent trends in modern Buisness</b>

	Recent Trends in Modern Business i.e. BPO, KPO, Entrepreneur & Homepreneur and online trading, digital marketing and payment methods
<b>3.</b>	<b>Forms of Business Organization</b>
	Forms of business organization and its selection, Meaning, characteristics, advantages and Limitations of Sole proprietorship, Partnership Firm, Limited Liability partnership Firms and private company, Joint Stock Company, virtual business organizations, boundary less organizations, OPC (One Person company).
<b>4.</b>	<b>Setting up of a business enterprise</b>
	Identification of ideas and opportunities, Influencing factors while setting up of business enterprise, Feasibility report of a business enterprise, Size and location of a business enterprise. licensing and basic legal formalities to start a new business enterprise
<b>5</b>	<b>Study of Domestic and Foreign Trade</b>
	Levels of Distribution Channels and their role Domestic Trade: Concept of Domestic Trade, Wholesaling and Retailing Foreign Trade: Concept of Export and Import; Export and Import Procedure

### Recommended Study Material

S. No	Title of the Book	Authors	Publication
01	Business Organization and Management	Vijay Kumar Kaul	Pearson
02	Business organization	Dr. Khushpat S. Jain	Himalaya Publishing House
03	Modern Business Organisation and Management – Systems Approach	S.A. Sherlekar , V.s. Sherleka	Himalaya Publishing House
04	Business Organizations	Rajendra P. Maheshwari , J.P. Mahajan	International Book House
05	Business Organisation and management	Neeruvashitha ,namitaRajput	Kitab Mahal
06	New Course in Organization of Commerce	A.N. Rangparia ,Chopde, Negwekar and 8 more	Sheth BBBC/BBCC/BBXC02108



**Code: BBBC/BBXC/BBCC02108 Computer for Management Lab 1 Credits [LTP: 0-0-2]**

Unit No.	Title of the unit	Time required for the unit(Hours)
1	DOS, Unix, MS Windows	5
2	Word processing using MS Word	5
3	Spreadsheets using MS Excel	5
4	Presentations using Power Point	5
5	Project	5

**Course Outcomes: On successful completion of the course the learner will be able to:**

CO	Cognitive Abilities	Course Outcomes
CO – 01	Analyzing	Analyze the various concepts of Operating System, different working aspects of Windows.
CO – 02	Applying	IMPLEMENT the concept and techniques of Formatting, mail merge to create MS-Word document.
CO – 03	Applying Analyzing	IMPLEMENT various formatting concepts, charts, Data Validation on the workbooks of MS-Excel. EVALUATE various parameters of data using Analysis Tool and Pivot Table.
CO – 04	Analyzing	Analyze interface of MS-PowerPoint, Layouts of Slide and apply them.
CO – 05	Creating	DESIGN a Power-Point Presentation and Report using the concepts of MS-Word MS-Excel.

**1. DOS, Unix, MS Windows**

- (a) Directory management commands
- (b) Creating files, copying files, moving files, editing files
- (c) Creating shortcuts in windows, creating files and folders in Windows
- (d) Understanding Control Panel

**2. Word processing using MS Word**

- (a) Understand interface of Microsoft Word

- (b) Formatting (Index, Tab, bullet, numbering, etc.)
- (c) Adding images, comments, symbols, diagrams
- (d) Adding header and footer, adding, Changing Case, Text Direction, Rearranging Text into Columns, Water mark
- (e) Mail Merge
- (f) Columns text (Tables, pictures, etc.)
- (g) Importing and exporting data and files
- (h) Creation of Table of Content,

### 3. Spreadsheets using MS Excel

- (a) Understand interface of Microsoft Excel
- (b) Entering data (numeric, text, date, time, comments)
- (c) Editing (update values, copying, moving, drag & drop, delete / insert rows & columns)
- (d) Formatting (text style, text orientation, increase/decrease width of columns and rows)
- (e) Changing Chart and Data Series
- (f) Charts (bar, pie, line, etc.)
- (g) Value Axis Scaling and Formatting Lines
- (h) Consolidating Data
- (i) Creating Automatic Subtotals.
- (j) Using Pivot Tables and Pivot Charts
- (k) Using Analysis Tool – Goal Seek and Solver
- (l) Data Validation

### 4. Presentations using Power Point

- (a) Understand the interface of Power Point
- (b) Creating presentations using Wizards
- (c) Creating blank presentation
- (d) Various type of views and their uses
- (e) Applying templates on presentations
- (f) Applying color schemes on presentations
- (g) Implementing Slide Transactions and Custom Animations
- (h) OLE Concepts

### 5. Project

- (a) Developing a small presentation using MS PowerPoint and Report Writing using MS Word

### **Recommended Study Material**

S. No	Title of the Book	Authors	Publication
01	Microsoft office Access	Virginia, A	McGraw Hill Education
02	Mastering MS Office: Computer Skill Development- Be future Ready	Kumar, B	V&S Publishers.
03	Microsoft office 2010	Johnson	Pearson Publication

**Course Outcomes:**

On successful completion of the course the learners will be able to

CO	Cognitive Abilities	Course Outcomes
CO-01	Apply	<ul style="list-style-type: none"> <li>Integrate their understanding into their leadership skills development process.</li> </ul>
CO-02	Create	<ul style="list-style-type: none"> <li>Demonstrate knowledge of the working environment impacting business organizations and exhibit an understanding of ethical implications of decisions.</li> </ul>
CO-03	Evaluate	<ul style="list-style-type: none"> <li>Assess leadership styles and sharpen the managerial skills to communicate effectively and facilitate decision making in relation with self-management, stress management and conflict management.</li> </ul>
CO-04	Create	<ul style="list-style-type: none"> <li>Generate a creative thinking, something beyond the obvious answers and solution to a specific problem.</li> </ul>
CO-05	Create	<ul style="list-style-type: none"> <li>Demonstrate team skills by formulating innovative ideas with the help of brainstorming with team members.</li> </ul>

UNIT NO.	UNIT NAME	HOURS
1	Leadership Skills	5
2	Entrepreneurial Skills	5
3	Managerial Skills: Self –Management, Stress Management & Conflict Management	5
4	Creative Thinking & Design Thinking	5
5	Team Building & Confidence Building	5

**LIST OF LABS**

1.	Leadership Skills: Stages of development
2.	Leadership Skills I: Attributes of great leaders, decision making, activities to enhance such qualities
3.	Leadership Through Biographies
4.	Entrepreneurial Skills: Traits & Competencies of an Entrepreneur

5.	Managerial Skills: Conflict Management
6.	Self-Management: Challenges & Solutions
7.	Stress Management : Causes of stress and regulation
8.	Creating Business Plans: Problem Identification and Idea Generation
9.	Design Thinking: Transforming Challenges into Opportunities
10	Creative Thinking & Analytical Thinking: Presentation
11	Team building: Developing teams and team work
12	Confidence Building : Improving engagement, communicating effectively & activities to facilitate decision making