

**Anekant Education Society's
Tuljaram Chaturchand College of Arts, Science and Commerce,
Baramati
(Autonomous)**

Syllabus Structure for F. Y. B. B. A.

| Sr.No | Subject Code | Semester 1 | Credit | Sr.No | Subject Code | Semester 2 | Credit |
|--------------|---------------------|---|---------------|--------------|---------------------|---------------------------|---------------|
| 1 | BBA1101 | Business Organization and System | 03 | 1 | BBA1201 | Principles of Managements | 03 |
| 2 | BBA1102 | Business Communication Skills | 03 | 2 | BBA1202 | Principles of Marketing | 03 |
| 3 | BBA1103 | Business Accounting | 03 | 3 | BBA1203 | Principles of Finance | 03 |
| 4 | BBA1104 | Business Economics (Micro) | 03 | 4 | BBA1204 | Basics of Cost Accounting | 03 |
| 5 | BBA1105 | Business Mathematics | 03 | 5 | BBA1205 | Business Statistics | 03 |
| 6 | BBA1106 | Business Demography & Environmental Studies | 03 | 6 | BBA1206 | Business Informatics | 03 |
| 7 | | Physical Education | 02 | 7 | | Certification Course | 02 |

SYLLABUS FOR F. Y. B. B. A. (w. e. from June, 2019)

Academic Year 2019-2020

Class : F.Y. B. B. A. (Semester- I)
Paper Code : BBA1101
Paper : I Title of Paper : Business Organization and System
Credit : 3 No. of lectures: 48

A) Learning Objectives:

1. To give the Practical knowledge of Business Organization & System.
2. To make the students aware about various activities of business, business practices and recent trends in business world.
3. To study the challenges before the business and setting up of a business enterprise.
4. To develop the spirit of entrepreneurship among the students.

B) Learning Outcome:

The main outcome of this course is to aware students about various activities of business, business practices and recent trends in business world.

Unit 1 Introduction and Evolution of Business

- 1.1 Human Occupations, Characteristics of Business, Division of Business, Objectives of Business, Requisites for success in Business.
- 1.2 Development of commerce, Evolution of Industry, Globalization, Emergence of MNCs.
- 1.3 Recent Trends- Mergers and Acquisitions, Networking, Franchising. BPOs and KPOs, E-Commerce. Online trading, Patents, trademarks and Copyrights Challenges before Indian business sector.
- 1.4 Provisions in Indian Constitution for Business.

No. of Lectures 10

Unit 2 Types of Business Organizations

- 2.1 Mixed Economy - Private Sector, Public Sector, Co- operative Sector, Joint Sector, Service Sector.
- 2.2 Forms of Business Organizations -Sole proprietorship, Partnership Firm, Joint stock company – Features, Merits, Demerits and suitability of various forms of Business.

No. of Lectures 10

Unit 3 Setting up of a Business Enterprise

3.1 Decision in Setting up of an Enterprise, Opportunity and ideas generation, Role of creativity and innovation.

3.2 Project Report- Business Size and Location decisions, Factors to be considered in starting a new unit, Government policies.

No. of Lectures 10

Unit 4 Domestic and Foreign Trade

4.1 Wholesale and Retail Trade, Emergence of Foreign players in trading, Government policy, Effects of FDI on retail trade.

4.2 Organization of Finance, Insurance, Transportation and communication and other services, Import and Export procedure.

No. of Lectures 10

Unit 5 Case Study on

5.1 Family based Business Organization Structure

5.2 Corporate Business Organization Structure

No. of Lectures 8

Recommended Books:

1. Modern Business Organization - S.A. Sherlekar
2. Industrial Organization Management - Sherlekar
3. Business Organization and management – Y.K. Bhus han
4. Business Organization and system – Dr.M.V.Gite, Dr.R.D.Darekar, Prof.S.N.Nanaware, Dr.V.D. Barve- Success Publication,Pune
5. Business Environment - F. Cherunilam.
6. Business Organization & Management – C.B. Gupta.
7. Entrepreneurial Development – S.S. Khanna.
8. Organizing and Financing of Small scale Industry – Dr. V. Desa

SYLLABUS FOR F. Y. B. B. A. (w. e. from June, 2019)

Academic Year 2019-2020

Class : F.Y. B. B. A. (Semester- I)
Paper Code : BBA1102
Paper : II Title of Paper: Basics of Business
Communication Skills
Credit : 3 No. of lectures: 48

A) Learning Objectives:

1. To understand the basic concepts, process and importance of Business communication.
2. To study different media of communication.
3. To study skills required for effective written and oral communication.
4. To make student capable of using communication skills in the business world.

B) Learning Outcome:

The outcome of this course is to make student capable of using communication skills in the business world in regular business activities.

Unit 1: Basics of Communication and Types of Communication.

Meaning and Definition - Process - Functions - Objectives - Importance –
Essentials of good Communication - Communication barriers - Overcoming
Communication barriers.

Written - Oral - Face-to-face - Silence - Merits and limitations of each type

No. of Lectures 10

Unit 2: Business Letters

1. Standard Formats of Business Letter.
Need and functions of business letters - Planning & layout of business letter -
Kinds of business letters - Essentials of effective correspondence.
2. Drafting of Business Letters
Enquiries and replies to enquiry, Placing and fulfilling orders, Complaints and
Follow-up letter, Sales Letters, Circular letters, Application for employment and
Resume memos.
3. Email writing.

No. of Lectures 12

Unit 3: Oral Communication

1. Meaning, nature and scope - Principles of effective oral communication.
Techniques of effective speech - Media of oral communication (Face-to-face
conversation - Teleconferences – Press Conference – Demonstration - Radio
Recording - Dictaphone ,Phonetics and its application in oral communication.
Meetings - Rumor - Demonstration - Grapevine - Group Discussion)
2. The art of listening - Principles of good listening.

No. of Lectures 10

Unit 4 : Application of Communication Skills in Business Organization

- 4.1 Modern office Communication
Electronic communication – Telephone, EPBAX system,
Tele-Conferencing, answering machines, E-mail, voice-mail,
Fax, Internet, Audio – Visual aids etc.

- 4.2 Group Decision-Making - Conflict and Negotiations - Presentation and
Interviews - Speeches - Customer Care/Customers Relations – Public
Relations.

No. of Lectures 8

Unit 5 : Reporting to Management

- 5.1 Principles of writing reports for management,
- 5.2 Types of reports, Structures of report, Preparation/ Collection of
Information, Use of graphs, presentation of reports,
- 5.3 Meetings – Circulars, Notice, agenda minutes, drafting resolutions.

No. of Lectures 8

Recommended Books:

- 1) Business Communication - K. K. Sinha - Galgotia Publishing Company, New Delhi.
- 2) Media and Communication Management - C. S. Rayudu - Himalaya Publishing House, Bombay.
- 3) Essentials of Business Communication - Rajendra Pal and J. S. Korlhalli - Sultan Chand & Sons, New Delhi.
- 4) Business Communication (Principles, Methods and Techniques) Nirmal Singh - Deep & Deep Publications Pvt. Ltd., New Delhi.
- 5) Business Communication - Dr. S.V. Kadvekar, Prin. Dr. C. N. Rawal and Prof. Ravindra Kothavade - Diamond Publications, Pune.
- 6) Business Correspondence and Report Writing - R. C. Sharma, Krishna Mohan - Tata McGraw-Hill Publishing Company Limited, New Delhi.
- 7) Communicate to Win - Richard Denny - Kogan Page India Private Limited, New Delhi.
- 8) Modern Business Correspondence - L. Gartside - The English Language Book Society and Macdonald and Evans Ltd.
- 9) Business Communication - M. Balasubrahmanyam - Vani Educational Books.

SYLLABUS FOR F. Y. B. B. A. (w. e. from June, 2019)

Academic Year 2019-2020

Class : F.Y. B. B. A. (Semester- I)
Paper Code : BBA1103
Paper : III Title of Paper: Business Accounting
Credit : 3 No. of lectures: 48

A) Learning Objectives:

1. To enable the students to acquire sound knowledge of basic concepts of accounting.
2. To impart basic accounting knowledge.
3. To impart the knowledge about recording of transactions and preparation of final accounts.
4. To acquaint the students about accounting software packages.

B) Learning Outcome:

The outcome of this course is to enable the students to acquire sound knowledge of basic concepts of accounting & practical knowledge.

Unit No 1 Introduction

- 1.1 Financial Accounting-definition and Scope, objectives, Accounting concepts, principles and conventions.
- 1.2 Accounting Standards in general: - AS1, AS2, AS6.

No. of Lectures 6

Unit 2 Recording Transactions and Preparing Final Accounts

- 2.1 Voucher system; Accounting Process, Journals, Ledger, Cash Book , subsidiary books ,Trial Balance preparation of Final Accounts of Sole Proprietorship(Trading and Profit & Loss Account and Balance Sheet)

No. of Lectures 18

Unit 3 Bank Reconciliation Statement

- 3.1 Meaning , importance and preparation of Bank Reconciliation Statement
- 3.2 Bank Reconciliation Statement of any Business Organization (Practical)

No. of Lectures 06

Unit 4 Depreciation (Transfer of Value- Appreciation)

- 3.1 Meaning, need, importance and methods of charging depreciation - Written Down Value, Straight Line Method.

No. of Lectures 8

Unit 5 Computerized Accounting Systems

4.1 Types of Accounting software

5.2 Tally- Company Creation, Group Creation, Accounting Voucher Creation; recording transactions; preparing reports, cash book, bank book, ledger accounts, trial balance, Profit and loss account, Balance Sheet.

No. of Lectures 10

Allocation of Marks:

Theory - 30%

Practical problems - 70%

Recommended Books

1. Fundamentals of Accounting & Financial Analysis: By Anil Chowdhry (Pearson Education)
2. Business Accounting-Dr.G.M.Dumbre, Dr.Kishor Jagtap, Dr.A.H.Gaikwad, Dr.N.M.Nare-Success Publication,Pune
3. Financial accounting: By Jane Reimers (Pearson Education)
4. Accounting Made Easy By Rajesh Agarwal & R Srinivasan (Tata McGraw –Hill)
5. Financial Accounting For Management: By Amrish Gupta (Pearson Education)
6. Financial Accounting For Management: By Dr. S. N. Maheshwari (Vikas Publishing)
7. Advanced Accounts – M.C. Shukla and S P Grewal (S.Chand & Co., New Delhi)

SYLLABUS FOR F. Y. B. B. A. (w. e. from June, 2019)

Academic Year 2019-2020

Class : F.Y. B. B. A. (Semester- I)
Paper Code : BBA1104
Paper : IV Title of Paper: Business Economics [Micro]
Credit : 3 No. of lectures: 48

A) Learning Objectives:

1. To expose students to basic micro economic concepts.
2. To apply economic analysis in the formulation of business policies.
3. To use economic reasoning to problems of business.

B) Learning Outcome:

The outcome of this course is to expose students to basic micro economic concepts & understanding the relationship in Economics and Business Development.

Unit No. 1 Introduction to Economics

- 1.1 Meaning, Nature and Scope of Business Economics – Micro and Macro
- 1.2 Basic Economic Problems.
- 1.3 Types of markets.
- 1.3 Market forces in solving economic problems.
- 1.4 Circular Flow of Income and Expenditure

No. of Lectures 8

Unit No. 2 Demand and Supply Analysis

- 2.1 Concept of Demand
- 2.2 Elasticity of Demand and their types.
- 2.3 Revenue Concepts - Total Revenue, Marginal Revenue, Average Revenue
- 2.4 Concept and Law of Supply
- 2.5 Factors Affecting Supply

No of Lectures 10

Unit No 3 Cost Analysis

- 4.1 Accounting Costs and Economic Costs
- 4.2 Short Run Cost Analysis: Fixed, Variable and Total Cost Curves, Average and Marginal Costs
- 4.3 Long Run Cost Analysis: Economies and Diseconomies of Scale and Long Run Average and Marginal Cost Curves

No of Lectures 8

Unit No 4 Pricing Under Various Market Conditions

- 5.1 Pricing Strategies used in Perfect Competition.
- 5.2 Price Determination under Monopoly
- 5.3 Price Determination under Monopoly Monopolistic Competition.

No of Lectures 10

Unit No 5 Distribution Theory

- 5.1 Marginal Productivity Theory of Distribution
- 5.2 Rent: Modern Theory of Rent
- 5.3 Wages: Wage Determination under Imperfect Competition - Role of Trade Union and Collective Bargaining in Wage Determination
- 5.4 Interest: Liquidity, Preference Theory of Interest
- 5.5 Profits: Dynamic, Innovation, Risk - Bearing and Uncertainty Bearing Theories of Profits

RECOMMENDED BOOKS

1. Textbook of Economic Theory - Stonier and Hague; Longman Green and Co., London.
2. Introduction to Positive Economics - Richard G. Lipsey
3. Business Economics (Micro) - Dr. Girijashankar; Atharva Prakashan, Pune.
4. Micro Economics - M. L. Seth
5. Micro Economics - M. L. Jhingan; Vrinda Publications, New Delhi.
6. Managerial Economics - Theory and Application - D. M. Mithani

Academic Year 2019-2020

Class : F.Y. B. B. A. (Semester- I)

Paper Code: BBA1105

Paper : V Title of Paper: Business Mathematics

Credit : 3 No. of lectures: 48

A) Learning Objectives:

- 1) To understand applications of matrices in business.
- 2) To understand the Shares and Dividends.
- 3) To use L.P.P. and its applications in business.
- 4) To understand the concept of Transportation problems & its applications in business world.
- 5) To understand the concept and application of Permutations & Combinations in business

B) Learning Outcome:

The outcome of this course is to provide knowledge of application of mathematical terms in Business.

Unit No.1 Shares and Dividends

- 1.1. Concept of Shares, Stock exchange, Face Value, Market Value, Dividend, Equity Shares, Preferential Shares, Bonus Shares.
- 1.2. Examples on Shares.

No. of Lectures 8

Unit No.2 Matrices and Determinants (up to order 3 only)

- 2.1. Multivariable data, Definition of a Matrix, Types of Matrices, Algebra of Matrices, Determinants, Ad joint of a Matrix, Inverse of a Matrix via Adjoint Matrix, Homogeneous System of Linear equations, Condition for Uniqueness for the homogeneous system, Solution of Non- homogeneous System of Linear equations (not more than three variables). Condition for existence and uniqueness of solution, Solution using inverse of the coefficient matrix, Problems.

No. of Lectures 14

Unit No.3 Linear Programming problem & Graphical Solution

- 3.1. Meaning of LPP
- 3.2. Formulation of LPP and solution by graphical methods.

No. of Lectures 10

Unit No.4 Methods of Transportation problem (T.P.)

- 4.1. Statement and meaning of T.P.
- 4.2. Methods of finding initial basic feasible solution by North West corner Rule, Matrix Minimum method and Vogel's approximation method.

4.3. Simple numerical problems (concept of degeneracy is not expected).

No. of Lectures 08

Unit No.5 Permutations and Combinations

5.1. Permutations of 'n' dissimilar objects taken 'r' at a time (with or without repetition). $nPr = \frac{n!}{(n-r)!}$ (Without proof).

5.2. Combinations of 'r' objects taken from 'n' objects. $nCr = \frac{n!}{r!(n-r)!}$ (Without proof) problems, Applications.

No. of Lectures 08

Allocation of Marks:

- Theory – 30%
- Practical Problems – 70%

Reference Books :

- 1) *Business Mathematics* by Dr. Amarnath Dikshit & Dr. Jinendra Kumar Jain.
- 2) *Business Mathematics* by V. K. Kapoor - Sultan chand & sons, Delhi
- 3) *Business Mathematics* by Bari - New Literature publishing company, Mumbai

SYLLABUS FOR F. Y. B. B. A. (w. e. from June, 2019)

Academic Year 2019-2020

Class : F.Y. B. B. A. (Semester- I)

Paper Code : BBA1106

Paper : VI

Title of Paper: Business Demography
And Environmental Studies

Credit : 3

No. of lectures: 48

A) Learning Objectives:

- 1) To develop knowledge base for demographic and environmental factors affecting business.
- 2) To make the students aware of environmental problems related to business and Commerce.
- 3) To inculcate values of Environmental ethics amongst the students.
- 4) To study Demographic Environment (Social, Cultural, Political, Legal).

B) Learning Outcome:

The outcome of this course is to develop knowledge base for demographic and environmental factors affecting business.

Unit No.1 Introduction of Demography

- 1.3.Meaning, Definition, Need, Importance & need of Demography Studies for Business
- 1.4.Scope of demography, interdisciplinary approach of demography
- 1.5.Components of demography: Fertility, mortality and migration
- 1.6.Measures to calculate fertility and mortality rate
- 1.7.Factors affecting fertility and mortality

No. of Lectures 09

Unit No.2 Demographic Environment

- 2.1.Nature, Scope & Importance Demographic Environment
- 2.2.Population Size
- 2.3.Factors of Demographic Environment.
- 2.4.Impact of Social & Cultural components
- 2.5.Political & Legal Environment

No. of Lectures 09

Unit No.3 Population as Resource

- 3.1.Meaning of resource, types of resources
- 3.2.Importance of human resource in development and growth of business
- 3.3.Concept of Literacy: importance of literate population as a resource
- 3.4.Concept of sex ratio, Concept of Age & Sex Pyramid, Types of age and sex

pyramid, age and sex pyramids of different countries
3.5. Population below poverty line, working population, Dependent Population

No. of Lectures 12

Unit No.4 Urbanization

- 4.1. Meaning, definitions of urbanization
- 4.2. Classification of population - Urban and rural population
- 4.3. Factors responsible for urbanization and problems of urbanization
- 4.4. Urbanization as Behavioral concept, structural concepts and demographic concept
- 4.5. Urban structure and Rural structure

No. of Lectures 08

Unit No. 5 Environment and Environmental issues related to Business

- 5.1 Meaning and definition of environment
- 5.2 Types of Environment
- 5.3 Physical and Cultural components of environment
- 5.4 Need of environmental studies for Business Management
- 5.5 Environment factors affecting Business –
- 5.6 Physical factors –topography, climate, minerals, water resources; Cultural factors – infrastructure – technology tradition, political, social, education
- 5.7 Global warming and Kyoto Protocol, Oil Crisis and its impact on Business

No. of Lectures 10

Reference books:

- *Population Geography : R.C. Chandana, Lyall Book Depot/ Kalyani Publishers (2006)*
- *Population Geography: Qazi, S. Shah, Shargi Qazi APH Publishing Corp. New Delhi*
- *Environmental Geography: Dr. Savindra Singh Prayag Pustak Bhawan*
- *Geography of India: Majid Hussain Tata McGraw Hill*
- *Population Geography : I Singh: Alfa Publication (2006)*
- *Business Demography and Environmental studies-Miss Joshi Sunita, Dr. Jaybhaye Ravindra- Success Publication, Pune*

SYLLABUS FOR F. Y. B. B. A. (w. e. from June, 2019)

Academic Year 2019-2020

Class : F.Y. B. B. A. (Semester-II)

Paper Code : BBA1201

Paper : I Title of Paper: Principles of Management

Credit : 3 No. of lectures: 48

A) Learning Objectives:

1. To provide conceptual knowledge to the student regarding nature, complexity and functions of management.
2. To give historical perspective of management.
3. Students will also gain some basic knowledge of recent trends and international aspects of management.

B) Learning Outcome:

1. The outcome of this course is to make student capable of using nature, complexity and functions of management.

Unit No. 1 Nature of Management

- 1.1 Meaning, Definition, nature, Importance & Functions
- 1.2 Management an Art, Science & profession-Management as social system
- 1.3 Concept of Management Administration – Organization- Universality of Management.
- 1.4 Role of Manager in Business Organization.

No. of Lectures 10

Unit No. 2 Evolution of Management Thoughts

- 2.1 Contribution of F. W. Taylor, Henri Fayol, Elton Mayo, Chester Barnard & Peter Drucker to the management thought.
- 2.2 Various approaches to management (i.e. School of Management thought) Indian management Thought.
- 2.3 Holistic Approach

No. of Lectures 12

Unit No. 3 Functions of Management: Part-1

- 3.1 Planning- Meaning, Need & Importance, types levels, advantages & limitations;
- 3.2 Organizing- Elements of organizing & process, Types of organizations, Delegation of authority- Need, difficulties in delegation; Decentralization.
- 3.3 Staffing- Meaning & importance.

No. of Lectures 12

Unit No. 4 Functions of Management: Part-II

- 4.1 Direction- Nature, Principles; Communication- Types & Importance; Motivation- Importance, Theories;
- 4.2 Controlling- Need, Nature, Importance, Process & techniques. Co-ordination- Need, importance.

No. of Lectures 6

Unit No. 5 Recent Trends in Management

- 5.1 Management of change, crisis, TQM, stress, International Management.
- 5.2 Modern Management Behaviour in Decision Making.

No. of Lectures 8

Recommended Books:

1. Essential of Management - Harold Koontz and Itenz Wiebritch- McGraw-Hill International
2. Management Theory & Practice – J.N. Chandan
3. Essential of Business Administration – K. Aswath apa, Himalaya Publishing House
4. Principles & Practice of management – Dr. L.M. P rasad, Sultan Chand & Sons – New Delhi
5. Business Organization & management – Dr. Y.K. Bh ushan.
6. Management: Concept and Strategies by J.S. Chandan, Vikas Publishing.
7. Principles of Management, By Tripathi, Reddy Tata McGraw Hill
8. Business organization and management by Talloo by Tata Mc Graw Hill
9. Business Environment and policy – A book on Stra tegic Management/ Corporate Planning By Francis Cherunilam, Himalaya Publishing House.
10. Business Organization & Management – C.B. Gupta

SYLLABUS FOR F. Y. B. B. A. (w. e. from June, 2019)

Academic Year 2019-2020

Class : F.Y. B. B. A. (Semester-II)
Paper Code : BBA1202
Paper : II Title of Paper: Principles of Marketing
Credit : 3 No. of lectures: 48

A) Learning Objectives:

1. To study the basic concepts in marketing.
2. To study scope of marketing functions.
3. To analyze the important concepts in marketing.
4. To study need of marketing function in business organization.

B) Learning Outcome:

The outcome of this course is to give knowledge of basic marketing concepts to the students.

Unit No. 1 : Introduction to Marketing.

- 1.1 Marketing – Definition, Concepts Significance.
- 1.2 Approaches to the study of Marketing
- 1.3 Need of Marketing in a developing economy.
- 1.4 Role & functions of Marketing Manager.

No. of Lectures 8

Unit No. 2 : Classification and Types of Marketing

- 2.1 Tele Marketing, E-Marketing, Digital Marketing.
- 2.2 Rural Marketing
Feature of rural marketing.
Suggestion for improvement of Rural Marketing.
- 2.3 Service Marketing.
- 2.4 Green Marketing.

No. of Lectures 6

Unit No. 3 : Marketing Environment and Market Segmentation

- 3.1 Marketing Environment : Meaning, Internal and External Factors, Political, Social, Economical, International, Technological, Multi – Cultural Environment.
- 3.2 Market Segmentation: Meaning, Definition, Essentials of Effective Marketing segmentation. Types of segmentation.

No. of Lectures 8

Unit No. 4: Marketing Mix

- 4.1 Product Mix:

Product concept, Product Characteristics, Product life Cycle
Product Simplifications, elimination, diversification, New Product
Development process.

4.2 Price Mix:

Importance of price mix, factors affecting price, Methods of pricing.

4.3 Place Mix:

Concept of Channel of distribution, Types of distribution channel,
Types of distribution strategies.

4.4 Promotion Mix:

Elements of promotion mix- Advertising, Types of media with merits
And demerits, Concept of media mix, recent trends in promotion.

4.5 4 C's Of Marketing Mix.

4.5.1 Customer

4.5.2 Cost

4.5.3 Communication

4.5.4 Convenience.

No. of Lectures 16

Unit No. 5 : Marketing planning, Information System & Marketing Research.

5.1 Marketing Planning :

Meaning, Importance, Scope, steps in marketing planning.

5.2 Marketing Information System:

Concept & components of a Marketing Information System

5.3 Marketing Research :

Meaning, scope, objectives of marketing research, Types and Techniques
of Marketing research, Use of marketing research in management.

No. of Lectures 10

Reference Books :

1. Marketing Management By Philip Kotler
2. Marketing Management Cravens By Hills – Woodruff
3. Marketing – A Managerial Introduction By Gandhi
4. Marketing Information System By Davis – Olsan
5. Consumer Behavior By Schiffman – Kanuk
6. Principles and practice of Marketing By John Frair.

Academic Year 2019-2020

Class : F.Y. B. B. A. (Semester-II)

Paper Code: BBA1203

Paper : III

Title of Paper: Principles of Finance

Credit : 3

No. of lectures: 48

A) Learning Objectives:

1. To provide understanding of nature, importance, structure of finance related areas.
2. To impart knowledge regarding sources of finance for a business.

B) Learning Outcome:

The outcome of this course is to make student capable to use knowledge of the sources of finance & optimal capital structure in business.

Unit No. 1 Introduction

- 1.1 Finance - Definition - Nature and scope of finance function, Financial Management - Meaning
- 1.2 Approaches: - Traditional, Modern
- 1.3 Role of finance manager.

No. of Lectures 4

Unit No. 2 Sources of Finance

- 2.1 External: -
 - a) Shares, Debentures, Public Deposits, Borrowing from banks: - meaning, types, advantages and limitations of these sources.
 - b) Government Schemes- Mudrank, NABARD, IDBI, NFC, SFC, ICICI.
- 2.2 Internal: - Reserves and surplus, Bonus shares, Retained earnings, Dividend policy; Meaning, advantages and limitations of these sources.

No. of Lectures 16

Unit No. 3 Capital Structure

- 3.1 Meaning - criteria for determining capital structure
- 3.2 Factors affecting capital structure
- 3.3 Capitalization:- Meaning
- 3.4 Over capitalization and Under Capitalization - meaning, causes, consequences, Remedies

No. of Lectures 14

Unit No. 4 Financial planning

- 4.1 Meaning and objectives
- 4.2 Process
- 4.3 Methods of forecasting
- 4.4 Basic considerations
- 4.5 Limitations.

No. of Lectures 6

Unit No. 5 Recent Trends in business finance

- 5.1 Venture Capital
- 5.2 Leasing
- 5.3 Microfinance
- 5.4 Mutual Fund
- 5.5 Digitalization In Finance
- 5.6 Trading in Shares/Debentures

No. of Lectures 8

BOOKS RECOMMENDED

1. P.V. Kulkarni - Financial Management - Himalaya Publishing House, Mumbai.
2. S.C. Kucchal - Corporation Finance - Chaitanya Publishing House, Allahabad.
3. I.M. Pandey - Financial Management - Vikas Publishing House.
4. R.M. Shrivastava - Pragati Prakashan, Meerut.
5. M.Y. Khan and P.K. Jain - Financial Management - Tata - McGraw Hill Publishing co. Ltd., New Delhi.
6. Prasanna Chandra - Financial Management - Tata - McGraw Hill Publishing co. Ltd., New Delhi.

**SYLLABUS FOR F. Y. B. B. A. (w. e. from June, 2019)
Academic Year 2019-2020**

Class : F.Y. B. B. A. (Semester-II)
Paper Code : BBA1204
Paper : IV Title of Paper : Basics of Cost Accounting
Credit : 3 No. of lectures: 48

A) Learning Objectives:

1. To impart the knowledge of basic cost concepts & preparation of Cost Sheet.
2. To provide basic knowledge of Methods of costing and Overheads.

B) Learning Outcome:

The outcome of this course is to give the Knowledge of Basic cost concepts, element of cost & preparation of Cost Sheet to students.

Unit No. 1 Introduction on components of Cost

- 1.1 Concept of Cost, Costing, Cost Accounting & Cost Accountancy
- 1.2 Limitations of Financial Accounting
- 1.3 Origin, Objectives and Features of Cost Accounting
- 1.4 Advantages and Limitations of Cost Accounting
- 1.5 Difference between Financial and Cost Accounting
- 1.6 Conceptual analysis of Cost Unit & Cost Centre

Total No. of Lectures - 08

Unit No.2 Elements of Cost and Cost Sheet

- 2.1 Material, Labour and other Expenses
- 2.2 Classification of Cost & Types of Costs
- 2.3 Preparation of Cost Sheet

Total No. of Lectures – 10

Unit No.3 Classification of Overheads

- 3.1 Meaning and Definitions, Classification of Overheads
- 3.2 Collection, Allocation, Apportionment and Reapportionment of overheads
- 3.3 Under and over absorption – Definition and Reasons
- 3.4 Examples on Allocation, Apportionment and Reapportionment of overheads

Total No. of Lectures – 10

Unit No.4 Methods of Costing

- 4.1 Contract Costing – Meaning and features of contract costing, Works Certified and Uncertified, Escalation Clause, Cost plus Contract, work-in-progress, profit on incomplete contract
- 4.2 Process Costing - Meaning, Features of process costing, preparation of process costing including Normal and Abnormal Loss/Gain
- 4.3 Service costing – Meaning, Features and application, cost unit – simple and composite, Preparation of cost sheet for transport service.
- 4.4 Marginal Costing – Meaning and Definition, Features, Advantages, Limitations
Tools and Techniques – Contribution, Profit-volume ratio (P/V ratio), Break-Even Analysis (BEP).

Total No. of Lectures - 14

Unit No.5 Introduction on Cost Audit

- 5.1 Meaning, Definition, Objective and Scope of Cost Audit
- 5.2 Advantages of Cost Audit
- 5.3 Difference between Financial and Cost Audit
- 5.4 Types of Cost Audit

Total No. of Lectures – 06

Reference Books: -

1. *Advanced cost Accounting by S.P.Jain and Narong.*
2. *Cost Accounting by S.N.Maheshwari*
3. *Cost Accounting by Ratnam.*
4. *Practice in Advanced Costing and Management Accounting by Prof. Subhash Jagtap*
5. *Cost Accounting – Bhatta HSM, Himalaya Publication*
6. *Cost Accounting – Prabhu Dev , Himalaya Publication*
7. *Advanced Cost Accounting – Made Gowda, Himalaya Publication*
8. *Cost Accounting Principles and Practice by M.N.Arora*

SYLLABUS FOR F. Y. B. B. A. (w. e. from June, 2019)
Academic Year 2019-2020

Class : F.Y. B. B. A. (Semester-II)
Paper Code : BBA1205
Paper : V Title of Paper: Business Statistics
Credit : 3 No. of lectures: 48

A) Learning Objectives:

1. To understand the basics of statistics, concept of population & sample with illustrations.
2. To understand correlation, use of regression analysis and its applications.
3. To understand the concepts of time series analysis and its applications in the business.
4. To study the Index Numbers and how to use its applications in Business.

B) Learning Outcome:

The outcome of this course is to make student Students aware about the basics of statistics - concept of population and sample & to use frequency distribution to make decision.

Unit No.1 Population & Sample and Diagrammatic Presentation

- 1.1 Definition and Scope of Statistics
- 1.2 Concept of population and sample with illustration
- 1.3 Methods of Sampling – SRSWR, SRSWOR, Stratified, Systematic (Description of sampling procedures only)
- 1.4 Data Condensation and graphical Methods: Raw data, Attributes and Variables, classification, Frequency distribution, Cumulative Frequency Distributions (Examples)
- 1.5 Graphs - Histogram, Frequency polygon, Frequency Curve
- 1.6 Diagrams - Multiple bar, Pie, Subdivided bar

Total No. of Lectures - 08

Unit No.2 Measures of Central Tendency & Dispersion

- 2.1 Criteria for good measures of central tendency
- 2.2 Arithmetic mean, Median and Mode for grouped and ungrouped data, combined mean

- 2.3 Concept of dispersion, Absolute and relative measure of dispersion, Range, Variance, Standard deviation, Coefficient of variation, Quartile Deviation, Coefficient of Quartile deviation.

Total No. of Lectures - 11

Unit No.3 Correlation and Regression (for ungrouped data)

- 3.1 Concept of correlation, positive & negative correlation Scatter Diagram, Karl Pearson's Coefficient of correlation
- 3.2 Meaning of Regression, Two regression equations, Regression coefficients and properties (Statements Only).

Total No. of Lectures - 10

Unit No.4 Time Series

- 4.1 Definitions and Utility of Time Series Analysis; Components of Time Series: Secular Trend, Seasonal Variation, and Cyclical Variation, Irregular or Erratic Variations.
- 4.2 Measurement of Trend: Freehand or Graphic Method, Method of Semi-averages, Moving Average Method, Method of Least Squares.
- 4.3 Measurement of Seasonal Variations: Method of Seasonal Averages, Ratio – to – trend Method, Moving Average method, Link Relative Method. (Only Application, No Proof required)

Total No. of Lectures - 14

Unit No. 5 Index Numbers

- 5.1 Important definitions of Index Numbers
- 5.2 Characteristics of Index Numbers, Uses of Index Numbers, Types of Index Numbers: Price Index, Quantity Index, Value Index, numerical problems
- 5.3 Problems in the construction of Index Numbers; Methods of Constructing Index Numbers. (Only Application, No Proof Required)

Total No. of Lectures - 05

Reference Books:

1. *S.C. Gupta – Fundamentals of Statistics - Sultan chand & Sons, Delhi.*
2. *D.N. Elhance – Fundamentals of Statistics – Kitab Mahal, Allahabad.*
3. *Business Statistics by N. D. Vohra – Tata Mc Graw Hill*
4. *Fundamentals of Mathematical Statistics by V.K. Kapoor -Sultan Chand & Sons, Delhi.*

**SYLLABUS FOR F. Y. B. B. A. (w. e. from June, 2019)
Academic Year 2019-2020**

Class : F.Y. B. B. A. (Semester-II)
Paper Code : BBA1206
Paper : VI Title of Paper : Business Informatics
Credit : 3 No. of lectures: 48

A) Learning Objectives:

1. To know the basics of Computer
2. To understand the basics of networking
3. To understand use of computer in business activities.
4. To know the basics of database management system.

B) Learning Outcome:

The outcome of this course is to know the basics of computer, internet, networking, and database.

Unit No 1: Introduction to computers

- 1.1 Introduction, Characteristics of Computers, Block diagram of computer .
- 1.2 Types of Programming Languages- Machine Languages ,Assembly Languages, High Level Languages.
- 1.3 Data Organization - Drives, Files, Directories, Storage Devices, Primary Memory Secondary Storage.
- 1.4 I/O Devices- Monitor and types of monitor, Printer and types of printer,3 Scanners, Digitizers, Plotters, keyboard, Mouse
- 1.5 Number Systems - Introduction to Binary, Octal, Hexadecimal system , Conversion , Simple Addition, Subtraction, Multiplication, Division of binary no.

No. of Lectures 10

Unit No 2: Operating System and Services in operating system.

- 2.1 Definition of operating system
- 2.2 Services provided by OS
- 2.3 Types of O.S.
- 2.4 Features of Windows and Linux, DOS, UNIX.

No. of Lectures 6

Unit No 3: Application Software

- 3.1 Editors and Word Processors MS-Word Overview: Page Setup, Margins, Tabs, Header and Footer, Saving Document. Formatting the Text
- 3.2 MS-Excel Introduction to spreadsheet, Arithmetic Functions, Formatting Cells, Working with Graphs,
- 3.3 MS PowerPoint Working with themes, Charts, Graphics and Tables, Animation: Using Animation for entry, exit, motion and emphasis.

No. of Lectures 12

Unit No 4 : Introduction to Networking

- 4.1 Basics of Computer Networks : Definition , Goals, Applications , Components
- 4.3 Topology: Types of Topology
- 4.4 Types of Networks 4.4.1 (LAN, MAN, WAN)
- 4.5 Modes of Communication: Simplex, Half Duplex, Full Duplex
- 4.6 Transmission media :Twisted pair, Coaxial cable, Fiber optic cable .
- 4.8 Network Connectivity Devices: Hubs, Repeaters, Bridges, Switches, Gateways.
- 4.9 Internet Basics : Concept of Internet, Intranet and Extranet, Search Engine, Internet Service Providers (ISP)

No. of Lectures 12

Unit No 5: Introduction to R.D.B.M.S

- 5.1 Advantages and Limitations
- 5.2 Normalization
- 5.3 Entity Relationships diagram
- 5.4 Use Of simple SQL Commands involving both single table and joins.

No. of Lectures 8

Unit No 6 : New concepts in Business Informatics.

- 4.5 E-Commerce
 - 4.5.1 Introduction, Definition, Advantages and Disadvantages.
 - 4.5.2 Business Models in E-Commerce.
 - 4.5.3 M- Commerce
- 4.6 ERP.
 - 4.6.1 Introduction to ERP, ERP basic features,
 - 4.6.2 Scope of Enterprise system.
 - 4.6.3 Generic Model of ERP System

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Reference Books:

1. Fundamental of Computers – By V. Rajaraman (Prentice Hall)
2. Fundamental of Computers – By P. K. Sinha (B.P.B publication)
3. Computer Applications in Management- By Niranjana Shrivastava (Dreamtech Press)
4. MS- Office 2000(For Windows) – By Steve Sagman
5. Data Communications & Networking- Behrouz Ferouzan (III Edition)
6. ERP : Demystified – Alexis Leon (Tata McGraw Hill)