

## **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) Course 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) Course Outcome:**

**CO1:** identification and application of appropriate management technique for business management.

**CO2:** to have conceptual knowledge of all management functions.

**CO3:** To study various management theories which explains different management principles.

**CO4:** To study importance of organizing function for effective functioning of organization.

**CO5:** To evaluate various leadership styles.

**CO6:** to study the technique for controlling and coordination.

**CO7:** To study the managerial role and Skills required by a manager.

#### **Unit No. 1 Nature of Management**

Meaning, Definition, nature, Importance & Functions

Management an Art, Science & profession-Management as social system

Concept of Management Administration – Organization- Universality of Management.

Role of Manager in Business Organization.

**No. of Lectures 10**

#### **Unit No. 2 Evolution of Management Thoughts**

Contribution of F. W. Taylor, Henri Fayol, Elton Mayo, Chester Barnard & Peter Drucker to the management thought.

Various approaches to management (i.e. School of Management thought) Indian management Thought. Holistic Approach

**No. of Lectures 12**

### **Unit No. 3 Functions of Management: Part-1**

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

**No. of Lectures 12**

### **Unit No. 4 Functions of Management: Part-II**

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

**No. of Lectures 6**

### **Unit No.5 Recent Trends in Management**

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

**No. of Lectures 8**

### **Recommended Books:**

1. Essential of Management - Harold Koontz and Itainz 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

## Choice Based Credit System Syllabus (2019Pattern)

### Mapping of Program Outcomes with Course Outcomes

**Class:** FYBBA (Sem –II)

**Subject:** Principles of Management

**Course:** Principles of Management

**Course Code** BBA1201

**Weight age:** 1=weak or low relation, 2=moderate or partial relation, 3=strong or direct relation

Course Outcomes	Program Outcomes									
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	2	2			2		2			2
CO2	2		3							
CO3	1				2				2	
CO4	1	1	3							3
CO5	1	3	2						1	2
CO6	2	2					2			
CO7	2	1								

### Justification for Mapping

#### PO1: Application of Knowledge

**CO1:** The identification and application of appropriate management techniques for business management require the application of knowledge about different management techniques and their suitability in different business situations.

**CO2:** Having conceptual knowledge of all management functions enables managers to apply their knowledge effectively in real-life situations and make informed decisions.

**CO3:** Studying various management theories helps managers understand the underlying principles and concepts that govern management and apply this knowledge to solve complex problems and make informed decisions.

**CO4:** Understanding the importance of organizing function for effective functioning of an organization allows managers to apply their knowledge in structuring and organizing the resources and activities of the organization to achieve its goals efficiently.

**CO5:** Evaluating various leadership styles allows managers to identify the most suitable leadership style for different situations and apply it effectively to motivate and guide their teams towards achieving the organization's objectives.

**CO6:** Studying the techniques for controlling and coordination helps managers to apply effective monitoring and control mechanisms to ensure that the organization's activities are carried out as planned and that there is effective coordination between different departments and teams.

**CO7:** Studying the managerial roles and skills required by a manager enables individuals to apply their knowledge and skills in performing their managerial roles effectively and meet the expectations of their job.

## **PO2: Understanding the Business functions.**

**CO1:** Identification and application of appropriate management techniques for business management is essential for understanding how to effectively manage the various functions of a business, such as marketing, operations, human resources, and finance

**CO4:** Studying the importance of organizing function for the effective functioning of an organization helps individuals understand how to structure and coordinate the various business functions. This includes designing organizational structures, defining roles and responsibilities, and creating systems and processes for efficient operations.

**CO5:** Evaluating various leadership styles is crucial for understanding how to effectively lead and motivate employees within the different business functions. Different leadership styles may be more suitable for specific situations and can impact employee productivity and satisfaction.

**CO6:** Studying techniques for controlling and coordination is important for understanding how to monitor and regulate the performance of the various business functions. This includes setting performance standards, measuring and evaluating performance, and taking corrective actions when necessary.

**CO7:** Studying the managerial roles and skills required by a manager provides insight into the competencies and capabilities needed to oversee the different business functions. This includes skills such as communication, decision-making, problem-solving, and strategic thinking.

## **PO3 : Critical Thinking and Systematic research approach**

**CO2:** Having conceptual knowledge of all management functions requires critical thinking to understand the underlying principles and theories behind each function. A systematic research approach is necessary to study and analyze various management functions from different perspectives and sources.

**CO4:** Studying the importance of organizing function for effective functioning of an organization requires critical thinking to understand how different elements of an organization can be structured and coordinated. A systematic research approach is necessary to identify best practices and strategies for organizing and coordinating within an organization.

**CO5:** Evaluating various leadership styles requires critical thinking to assess the strengths and weaknesses of different styles and their impact on organizational outcomes. A systematic research approach is needed to collect data and evidence on different leadership styles and their effectiveness in different contexts

### **PO5: Critical Attitude for Life Long learning**

**CO1:** Identification and application of appropriate management techniques require critical thinking and analysis to assess the specific needs and challenges of a business. This fosters a mindset of continual learning and adaptation in order to effectively manage and solve problems.

**CO3:** Studying various management theories helps individuals develop a critical perspective on different management principles. This encourages ongoing learning and reflection, allowing managers to continuously refine their understanding and application of management concepts.

### **PO7: Application of Management in Various disciplines.**

**CO1:** Identification and application of appropriate management techniques for business management. This outcome is important in all disciplines as it focuses on understanding and utilizing management techniques that are applicable across different industries and sectors.

**CO6:** Study of techniques for controlling and coordination. This outcome is relevant in all disciplines as it provides managers with the knowledge and skills to establish control systems and coordinate activities in order to ensure the desired outcomes are achieved efficiently and effectively.

### **PO9: Social responsibility**

**CO3:** Studying various management theories that explain different management principles can include theories that emphasize the importance of social responsibility and ethical decision making in business. This knowledge can guide managers in making socially responsible choices.

**CO5:** Evaluating various leadership styles is important for social responsibility as different leadership styles may have different impacts on employee engagement, motivation, and ethical behaviour. Leaders who prioritize social responsibility are likely to influence their followers to do the same.

### **PO10: Entrepreneurial mindset**

**CO1:** Identification and application of appropriate management techniques is crucial for entrepreneurs as they need to effectively manage their business operations, resources, and employees. This outcome helps entrepreneurs in developing the necessary skills to make sound decisions and implement effective management strategies.

**CO4:** Studying the importance of organizing function helps entrepreneurs in effectively structuring their business, allocating resources, and ensuring a smooth flow of operations. This outcome helps entrepreneurs in developing organizational skills and creating a solid foundation for their business.

**CO5:** Evaluating various leadership styles helps entrepreneurs understand different approaches to leadership and find the style that suits their business and their own leadership abilities. This outcome helps entrepreneurs in developing effective leadership skills and building a strong team.

# 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) Course 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.
5. To study marketing planning and marketing research for business.

### B) Course Outcome:

**CO1:** To understand the role of marketing within society and within an economic system

**CO2:** To learn key marketing principles and terminology

**CO3:** To help student manager to develop a suitable marketing mix for any organization.

**CO4:** Students will be able to evaluate different distribution channel options and their Suitability for the company's product.

**CO5:** Course will help to recognize the importance of marketing in an organization, how marketing relates to other business functions, and the role of marketing in society at large.

**CO6:** Course will help to identify New Product development process along with product life cycle.

**CO7:** Students will be able to establish suitable promotional mix for the products.

### 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

3.2 Factors, Political, Social, Economic, International, Technological, Multi – Cultural Environment.

3.3 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 Cs 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 Fraim.



## Choice Based Credit System Syllabus (2019Pattern)

### Mapping of Program Outcomes with Course Outcomes

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

**Subject:** Principles of Marketing

**Course:** Principles of Marketing

**Course Code:** BBA1202

**Weight age:** 1=weak or low relation, 2=moderate or partial relation, 3=strong or direct relation

Course Outcomes	Programme Outcomes (POs)									
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1				3		2		1		
CO2										
CO3	3				3					
CO4					3					
CO5		3		2						
CO6					3					
CO7					3					

#### Justification for the mapping

#### **PO1: Application of Knowledge**

**CO3:** The marketing mix includes elements such as product, price, place, and promotion, which are fundamental to marketing practices. By developing a suitable marketing mix, students are directly applying their knowledge of marketing principles to real-world business scenarios.

#### **PO2: Understanding the Business Functions**

**CO5:** Understanding how marketing functions within an organization and its broader impact on various business functions aligns well with the goal of developing an understanding of business functions

#### **PO4: Ethical Decision-making ability.**

**CO3:** Students as a marketing manager will be able to learn and understand ethical norms while developing a marketing mix for organization.

**CO4:** Students will be able to identify correct and sustainable distribution channel for the product of the

#### **PO5: Critical Attitude for Lifelong learning.**

**CO3:** With the help of critical analysis, brain storming students will be able to identify exact combination of all factors in marketing mix.

**CO4:** Students will be able to identify the connectivity channels and related terms for successful placement of the product in the target market.

**CO7:** New product development and product life cycle will help the students to identify relation of different factors and contribution of different elements to obtain the exact goals in the life.

**PO6: Leadership and team work**

**CO2:** With the help of different marketing principles and terms students will be able to identify how to deal with different team issues like workforce diversity, Motivation, Goal achievements etc.

**PO8: Professional Development Activities**

**CO1:** With the help of course content students will be able to identify role of marketing in Business Management and economic development of organization and society itself.

# 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: BBA1203

Paper : III Title of Paper: Principles of Finance

Credit : 3 No. of lectures: 48

### A) Course 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) Course Outcome:

**CO1:** Identify applications of matrices in financial modelling, risk management, inventory Management and resource allocation.

**CO2:** Analyze and calculate dividends based on different types of stocks and dividend policies.

**CO3:** Formulate and solve linear programming problems to optimize resource allocation.

**CO4:** Analyze and interpret the results of transportation problem solutions.

**CO5:** Understand the basic principles of permutations and combinations.

**CO6:** applying optimization techniques to minimize transportation costs, considering various constraints such as demand and supply limitations.

**CO7:** able to identify and evaluate the impact of transportation decisions on business operations, considering factors such as budget constraints, time sensitivity, and resource utilization.

### Unit No. 1 Introduction

Finance - Definition - Nature and scope of finance function, Financial Management - Meaning

Approaches: - Traditional, Modern

Role of finance manager.

**No. of Lectures 4**

### Unit No. 2 Sources of Finance

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.

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**

Meaning - criteria for determining capital structure

Factors affecting capital structure

Capitalization: - Meaning

Over capitalization and Under Capitalization - meaning, causes, consequences, Remedies

**No. of Lectures 14**

### **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. Publishing co. Ltd., New Delhi.
7. Prasanna Chandra - Financial Management - Tata - McGraw Hill Publishing co. Ltd., New Delhi.

## Choice Based Credit System Syllabus (2019Pattern)

### Mapping of Program Outcomes with Course Outcomes

**Class:** FYBBA (Sem –II)  
**Course:** Principles of Finance

**Subject:** Principles of Finance  
**Course Code:** BBA1203

**Weight age:** 1=weak or low relation, 2=moderate or partial relation, 3=strong or direct relation

<b>Programme Outcomes (POs)</b>										
<b>Course Outcomes</b>	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10
CO1	2	2	1							
CO2										
CO3									3	
CO4						2		2		2
CO5		2						3		
CO6										2
CO7							2			

#### Justification for the mapping

##### **PO1. Application of knowledge**

**CO1:** They will gain an appreciation for the different financial areas such as investment, risk management, and financial markets. Application of fundamental concepts and principles in finance, analyzing and determining optimal capital structure, developing comprehensive financial plans, staying abreast of current developments.

##### **PO2. Understanding the Business Functions**

**CO1:** Understanding various sources of finance, evaluating financing options, analyzing factors influencing capital structure decisions, creating financial forecasts, and understanding implications of financial decisions. They will understand the advantages, disadvantages, and appropriateness of different financing options, such as equity, debt, and hybrid instruments.

**CO5:** Understand the basic principles of permutations and combinations.

##### **PO3. Use critical thinking and systematic research approach**

**CO1:** Critical analysis of financial activities, interpreting recent financial developments, assessing impact on business financial strategies.

##### **PO6: Leadership and Teamwork:**

**CO4:** Leadership in developing comprehensive financial plans. They will be able to create financial forecasts using appropriate methods, understand budgeting processes, and analyze the implications of financial decisions on the overall performance of a business.

**PO7. Application of knowledge in various disciplines**

**CO7:** Transportation decisions have cross-disciplinary implications, and applying knowledge in optimization techniques spans various disciplines within business management.

**PO8: Professional development activities**

**CO4:** Engaging in professional development activities in the field of business finance. They will be able to create financial forecasts using appropriate methods, understand budgeting processes, and analyze the implications of financial decisions on the overall performance of a business.

**CO5:** They will be able to critically analyze and interpret recent financial activities, including technological advancements, regulatory changes, and global economic trends, and assess their impact on business financial strategies.

**PO9: Social Responsibility**

**CO3:** considering social responsibility in financial decisions. They will understand the factors influencing capital structure decisions, including the cost of capital, financial leverage, and risk, and be able to apply these concepts in practical scenarios.

**PO10: Entrepreneurial Mindset**

**CO4:** Entrepreneurial mindset in developing comprehensive financial plans. Students will acquire the skills to develop comprehensive financial plans for businesses.

**CO6:** Applying optimization techniques to minimize transportation costs aligns with an entrepreneurial mindset, emphasizing efficiency and cost-effectiveness in business operations.

**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

Credit : 3

Title of Paper: Basics of Cost Accounting

No. of lectures: 48

**A) Course 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.
3. To learn about methods, tools and techniques of costing.
4. To understand details information of Cost Audit.
5. To impart the knowledge of processes of costing.
6. To Study the difference between Financial and Cost Audit.

**B) Course Outcome: -**

**CO1:** The outcome of this course is to give the Knowledge of Basic cost concepts, element of cost and preparation of Cost Sheet to students.

**CO2:** Imbibe conceptual knowledge of cost accounting.

**CO3:** Understand the significance of cost accounting in the modern economic environment.

**CO4:** Select the costs according to their impact on business.

**CO5:** Identify the specifics of different costing methods

**CO6:** Interpret the impact of the selected costs method

**CO7:** Apply cost accounting methods to evaluate and project business performance

**Unit No. 1 Introduction on components of Cost**

Concept of Cost, Costing, Cost Accounting & Cost Accountancy  
Limitations of Financial Accounting  
Origin, Objectives and Features of Cost Accounting  
Advantages and Limitations of Cost Accounting  
Difference between Financial and Cost Accounting  
Conceptual analysis of Cost Unit & Cost Centre

**Total No. of Lectures - 08**

**Unit No.2 Elements of Cost and Cost Sheet**

Material, Labour and other Expenses  
Classification of Cost & Types of Costs  
Preparation of Cost Sheet

**Total No. of Lectures 10**

### **Unit No.3 Classification of Overheads**

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

**Total No. of Lectures – 10**

### **Unit No.4 Methods of Costing**

Contract Costing – Meaning and features of contract costing, Works Certified and Uncertified, Escalation Clause, Cost plus Contract, work-in-progress, profit on incomplete contract  
Process Costing - Meaning, Features of process costing, preparation of process costing including Normal and Abnormal Loss/Gain  
Service costing – Meaning, Features and application, cost unit –simple and composite, Preparation of cost sheet for transport service.  
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**

Meaning, Definition, Objective and Scope of Cost Audit  
Advantages of Cost Audit  
Difference between Financial and Cost Audit  
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*



**Choice Based Credit System Syllabus (2019Pattern)**  
**Mapping of Program Outcomes with Course Outcomes**

**Class:** FYBBA (Sem –II)

**Subject:** Basic of Cost Accounting

**Course:** Basic of cost accounting

**Course Code:** BBA-1204

**Weight age:** 1=weak or low relation, 2=moderate or partial relation, 3=strong or direct relation

Course Outcomes	Programme Outcomes (POs)									
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2						1	2	3
CO2	2	3								
CO3	2									
CO4	2									
CO5										
CO6										
CO7										

**Justification for the mapping**

**PO1: Applications of knowledge**

**CO1:** Your course on basic cost concepts, elements of cost, and preparation of cost sheets directly supports the application of knowledge and principles in various business practices. It equips students with skills that are essential across different functional areas within an organization, enhancing their ability to contribute effectively to business operations and decision-making.

**CO2:** The conceptual knowledge of cost accounting provides the theoretical foundation, while its application is seen in various managerial functions that rely on cost information for effective decision-making, planning, and control within an organization.

**CO3:** Modern cost accounting systems often involve the integration of advanced technologies such as data analytics and artificial intelligence. This knowledge application enables businesses to leverage technology for more accurate cost analysis and forecasting.

**CO4:** Cost accountants play a critical role in translating their knowledge into practical strategies that contribute to the overall efficiency and competitiveness of the organization.

**PO2: Understanding of Business Functions**

**CO1:** Understanding business functions is foundational for comprehending how different aspects of an organization work together. Imbibing conceptual knowledge of cost accounting enhances this understanding, providing specific tools and insights for financial decision-making, operational efficiency, and strategic planning. In essence, cost accounting is a critical component that supports and aligns with various business functions to ensure the overall success and sustainability of an organization.

**CO2:** A strong understanding of business functions is foundational for effective cost accounting. These concepts are intertwined as they collectively contribute to the overall financial management and strategic

decision-making within an organization. Cost accounting acts as a tool to analyze and optimize the costs associated with various business functions, facilitating informed decision-making at both operational and strategic levels.

**PO8: Application of Management in various disciplines**

**CO1:** the application of management principles in taxation is closely aligned with the application of knowledge in tax laws and regulations. Successful tax management requires a combination of managerial skills and in-depth tax knowledge to navigate the complexities of the tax landscape, optimize tax outcomes, and ensure compliance.

**PO9: Social Responsibility**

**CO1:** Understanding basic cost concepts involves learning about different costing methods and how to allocate costs to products or services. Social responsibility can be integrated by emphasizing ethical considerations in cost accounting. This includes ensuring that cost allocation methods are fair and transparent, and that financial reporting is conducted with integrity.

**PO10: Entrepreneurial Mindset**

**CO1:** An entrepreneurial mindset and knowledge of basic cost concepts, elements of cost, and the preparation of a cost sheet are highly compatible. The cost accounting knowledge provides a practical foundation for entrepreneurs to manage resources, make informed decisions, and navigate the financial complexities of running a business with a keen eye on efficiency and competitiveness.

**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) Course Objectives**

1. Distinguish among different scales of measurement and their implications for solving problems
2. Create tables and graphs to format, organize, and interpret data; summarize and present data
3. Calculate and analyze numerical descriptive measures for a given data set
4. Apply concepts of sample space and probability to solving problems
5. Calculate measures of central tendency and variation.
6. Calculate the mean and variance of a discrete distribution
7. Construct and interpret confidence intervals
8. Use statistical techniques to analyze and interpret data from business, social science, and science

**B) Course Outcome**

**CO1:** Summarize data sets using Descriptive statistics.

**CO2:** Analyse the relationship between two variables of various managerial situation

**CO3:** Geometrically Interpret Correlation and Regression

**CO4:** Distinguish types of studies and their limitations and strengths,

**CO5:** Describe a data set including both categorical and quantitative variables to support or refute a statement,

**CO6:** Perform statistical inference in several circumstances and interpret the results in an applied Context

**CO7:** Understanding the basic concepts and principles of statistical analysis in the context of business decision-making.

**Unit No.1 Population & Sample and Diagrammatic Presentation**

Definition and Scope of Statistics

Concept of population and sample with illustration

Methods of Sampling – SRSWR, SRSWOR, Stratified, Systematic  
(Description of sampling procedures only)

Data Condensation and graphical Methods: Raw data, Attributes and Variables, classification, Frequency distribution, Cumulative Frequency Distributions

(Examples)

Graphs - Histogram, Frequency polygon, Frequency Curve

Diagrams - Multiple bar, Pie, Subdivided bar

**No. of Lectures - 08**

### **Unit No.2 Measures of Central Tendency & Dispersion**

Criteria for good measures of central tendency

Arithmetic mean, Median and Mode for grouped and ungrouped data, combined mean

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

**No. of Lectures - 11**

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

Concept of correlation, positive & negative correlation Scatter Diagram, Karl Pearson's Coefficient of correlation

Meaning of Regression, Two regression equations, Regression coefficients and properties (Statements Only).

**No. of Lectures - 10**

### **Unit No.4 Time Series**

Definitions and Utility of Time Series Analysis; Components of Time Series: Secular Trend, Seasonal Variation, and Cyclic Variation, Irregular or Erratic Variations.

Measurement of Trend: Freehand or Graphic Method, Method of Semi-averages, Moving Average Method, Method of Least Squares.

Measurement of Seasonal Variations: Method of Seasonal Averages, Ratio – to – trend Method, Moving Average method, Link Relative Method. (Only Application, No Proof required)

**No. of Lectures - 14**

### **Unit No. 5 Index Numbers**

Important definitions of Index Numbers

Characteristics of Index Numbers, Uses of Index Numbers, Types of Index Numbers: Price Index, Quantity Index, Value Index, numerical problems

Problems in the construction of Index Numbers; Methods of Constructing Index Numbers. (Only Application, No Proof Required)

**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*

## Choice Based Credit System Syllabus(2019Pattern)

### Mapping of Program Outcomes with Course Outcomes

**Class:** FYBBA (Sem II)

**Subject:** Business Statistics

**Course:** Business Statistics

**Course Code:** BBA1205

**Weight age:** 1=weak or low relation, 2=moderate or partial relation, 3=strong or direct relation

Course Outcomes	Programme Outcomes (POs)									
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	P10
CO1	3		2					2		
CO2	3		3					2		
CO3										
CO4	3									
CO5	3									
CO6	3		3							1
CO7	2			3						2

### Justification for the mapping

#### PO1: Application of Knowledge

**CO1:** Course will help the students to by applying descriptive statistics, businesses can gain insights into various aspects such as sales, customer preferences, market trends, and financial performance.

**CO2:** With the help of course content students will be able to analyzing the relationship between two variables are crucial for making informed business decisions.

**CO4:** Course will help the students to Understanding the strengths and limitations of different types of Studies, such as experimental studies versus observational studies, helps businesses evaluate the credibility and generalizability of research findings. This knowledge is crucial when conducting market research or analyzing industry reports to inform business strategies.

**CO5:** Course will help the students to examining data sets in relation to specific statements or hypotheses, businesses can determine if there is evidence to support their claims or if adjustments need to be made to their strategies.

**CO6:** With the help of course content students will be able applying statistical inference techniques, businesses can determine the impact of changes in pricing, evaluate the effectiveness of marketing campaigns, or forecast future sales.

**CO7:** Knowledge of statistical analysis allows business decision-makers to effectively gather, analyze, and interpret data to make informed decisions.

### **PO3: critical thinking and systematic research approach**

**CO1:** Course will help the students to Summarizing data sets using descriptive statistics requires critical thinking skills to effectively compile and analyze the data. It also involves a systematic research approach in terms of gathering the necessary data and applying appropriate statistical techniques.

**CO2:** With the help of course content students will be able to Analyzing the relationship between two variables in various managerial situations involves critical thinking to identify patterns, trends, and potential factors influencing the relationship. It also requires a systematic research approach to gather relevant data, choose appropriate statistical methods, and draw meaningful conclusions.

**CO6:** Course will help to Performing statistical inference in various circumstances and interpreting the results in an applied context requires critical thinking skills to make meaningful conclusions based on the data. It also involves a systematic research approach to collect, analyze, and draw valid inferences from the data.

### **PO4: Ethical Decision making**

**CO7:** This course outcome is related to ethical decision making in business because statistical analysis can play a crucial role in providing accurate and reliable data for decision making.

### **PO8: Professional Development Activities**

**CO1:** With the help of course content students will be able to Summarizing data sets using descriptive statistics is important in business management as it helps to make informed decisions based on the data.

**CO2:** Course will help the student to Analyzing the relationship between two variables is crucial in business management as it allows understanding how different factors or variables affect each other. This analysis helps to identify cause-and-effect relationships, make predictions, and develop strategies to optimize their business operations.

### **PO10 Entrepreneurial Mindset**

**CO6:** The course will help the students to make predictions, draw conclusions, and make data-driven decisions based on limited or incomplete information. This enables them to take calculated risks and seize opportunities in a rapidly changing business environment.

**CO7:** This course outcome is related to the entrepreneurial mindset because it emphasizes the importance of using statistical analysis in making informed business decisions.

**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

Credit : 3

Title of Paper : Business Informatics

No. of lectures: 48

**A) Course Objectives:**

1. To know the basics of Computer
2. To understand the elements of computer system.
3. To study basic input output devices.
4. To understand the basics of networking.
5. To understand use of computer in business activities.
6. To know the basics of database management system.
7. To study various Application software.

**B) Course Outcome:**

**CO1:** To study the basic terminologies in computer system.

**CO2:** To study the data organization in computer system.

**CO3:** To study the number system in detail.

**CO4:** To study the features of operating system.

**CO5:** To study the modes and infrastructure required for data communication using computer networks.

**CO6.:** Study the basics of Normalization and Database management concepts.

**CO7:** To identify new concepts in Business Informatics.

**Unit No 1: Introduction to computers**

Introduction, Characteristics of Computers, Block diagram of computer.

Types of Programming Languages- Machine Languages, Assembly Languages, High Level Languages.

Data Organization - Drives, Files, Directories, Storage Devices, Primary Memory Secondary Storage.

I/O Devices- Monitor and types of monitor, Printer and types of printer, Scanners, Digitizers, Plotters, keyboard, Mouse

Number Systems - Introduction to Binary, Octal, Hexadecimal system , Conversion , Simple Addition, Subtraction, Multiplication, Division of binary.

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

Definition of operating system  
Services provided by OS  
Types of O.S.  
Features of Windows and Linux, DOS, UNIX.

**No. of Lectures 6**

**Unit No 3: Application Software**

Editors and Word Processors MS-Word Overview: Page Setup, Margins, Tabs, Header and Footer, Saving Document. Formatting the Text  
MS-Excel Introduction to spreadsheet, Arithmetic Functions, Formatting Cells, Working with Graphs,  
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  
Topology: Types of Topologies  
Types of Networks 4.4.1 (LAN, MAN, WAN)  
Modes of Communication: Simplex, Half Duplex, Full Duplex  
Transmission media :Twisted pair, Coaxial cable, Fiber optic cable .  
Network Connectivity Devices: Hubs, Repeaters, Bridges, Switches, Gateways.  
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**

Advantages and Limitations  
Normalization  
Entity Relationships diagram  
Use Of simple SQL Commands involving both single table and joins.

**No. of Lectures 8**

**Unit No 6 : New concepts in Business Informatics.**

E-Commerce  
Introduction, Definition, Advantages and Disadvantages.  
Business Models in E-Commerce.  
M- Commerce  
ERP.  
Introduction to ERP, ERP basic features,  
Scope of Enterprise system.  
Generic Model of ERP System



**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)



## Choice Based Credit System Syllabus(2019Pattern)

### Mapping of Program Outcomes with Course Outcomes

**Class:** FYBBA (Sem II)

**Subject:** Business Informatics

**Course:** Business Informatics

**Course Code:** BBA1206

**Weight age:** 1=weak or low relation, 2=moderate or partial relation, 3=strong or direct relation

Course Outcomes	Program Outcomes									
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	2	2		2			2			
CO2	2	2								
CO3	1	1								
CO4	1	1								
CO5							2	2		
CO6	1	1								
CO7							2	2		

### Justification for Mapping :

#### PO1 : Application of Knowledge

**CO1 :** Students will get detailed information about basic computer terminologies and all related information.

**CO2 :** Knowledge of Data organization in computer system will help to identify how data can be organized as per various functions in business organization.

**CO3.** Students can identify the different number system and various calculations according to different number systems.

**CO4:** Students will be able to identify role of different operating systems.

**CO6:** Information about process of normalization and database management can be studied by students which help to perform different organizational functions smoothly.

#### PO2 : Understanding the basic Business functions.

**CO1 :** Students with the help of basic terminologies can received necessary knowledge about computer system.

**CO2 :** Data organization functions can be studied with respect to business functions by students.

**CO3 :** Knowledge of number system can be studied in detail by students .

**CO4 :** Knowledge of System supplied software and Utility software can be perused by students.

**CO6:** Normalization process and Concepts of database management system will help the students to store data in back end and its use for various operations.

#### PO4 : Ethical decision making

**CO1.** Ethical us of computer system and how system can be used to create various problems in organization can be studied with the help of basics in computer system

#### PO7 : Application of Management in Various disciplines.

**CO1 :** While studying various concepts in computer management, Students are able to relate use of computer system in business organizations.

**CO5 :** With the help of internet, Intranet and Extranet how system can be used to connect every

part of organization for quick decision making can be studied by students.

**CO7** : Recent trends in computer system can be studied by to solve various working problems in the business organization.

**PO8 : Professional development activities**

**CO5** : Use of network for performing various activities in specific format and standard can be identified by students.

**CO7**: New technologies will help the students to identify how the business functions can be completed

Anekant Education Society's  
**Tuljaram Chaturchand College of Arts, Science and Commerce, Baramati.**  
**Department of Business Administration [BBA]**

Name of Course : Fundamentals of Accounting & Banking.

Course Duration : **8 Weeks**

Credits: **2 points.**

Course Code : C047

Fees : **500 Rs.**

Eligibility : BBA & B.com students.

**About Course :**

This course will teach you the fundamentals of financial accounting & Banking. Starting with the basics of recording transactions as journal entries and posting them to the final accounts, you will learn how to prepare a balance sheet, income statement, and cash flow statement. The Basics of Banking will introduce participants to basic banking concepts, such as Why savings are needed, Why save in a bank, Banking products-ATM card, Banking Instruments-Cheque, Demand Draft (DD), Banking Services Delivery Channels, Know Your Customer (KYC), Opening of bank account and documents required, Types of bank accounts, Bank's services including remittances, loan, mobile banking, Overdraft, Pension etc.

**Objectives of the course:**

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 Basic Banking Concepts and Implementations.

**Course outcome:**

CO1: Students will understand the basic principles and concepts of accounting and banking.

CO2: Students will develop the skills to analyze and interpret financial statements.

CO3: Students will be able to perform basic accounting transactions and record them accurately.

CO4: Students will gain a comprehensive understanding of the different types of banking operations and services.

CO5: Students will learn about the role of banks in the economy and their impact on financial markets.

CO6: Students will be able to evaluate the financial performance and stability of banks.

CO7: provide students with a comprehensive understanding of basic accounting principles and banking operations.

**Content / Syllabus of Course :**

<b><u>Sr.No</u></b>	<b><u>Unit Name</u></b>	<b><u>Topic</u></b>	<b><u>Hrs.Alloted</u></b>
1	<b>Theoretical Framework</b>	<ul style="list-style-type: none"><li>• Meaning and Scope of Accounting; Accounting Concepts; Accounting Principles, Conventions and Standards Concepts, Objectives, Benefits; Accounting Policies; Accounting as a Measurement.</li><li>• Documents &amp; Books of Accounts: Invoice, Vouchers,</li></ul>	10
2	<b>Accounting Process</b>	<ul style="list-style-type: none"><li>• Documents &amp; Books of Accounts: Invoice, Vouchers, Debit &amp; Credit Notes, Day books,</li><li>• Journals,</li><li>• Ledgers and Trial Balance</li><li>• Capital and Revenue: Expenditures and Receipts; Contingent Assets and Contingent Liabilities</li></ul>	05
3	<b>Preparation of Final Accounts for Sole Proprietors</b>	<ul style="list-style-type: none"><li>• Preparation of Profit &amp; Loss Account, Balance Sheet.</li><li>•</li></ul>	05
4	<b>Financial Literacy For Banking Scheme And Applications</b>	<ul style="list-style-type: none"><li>• Introduction of Financial Software used in Companies.</li><li>• Why Savings are needed?</li><li>• Banking Products &amp; Types of Account</li><li>• Banking Service Delivery Channels<ol style="list-style-type: none"><li>1. Bank Branch, ATM</li><li>2. Bank Mitra with Micro ATM</li><li>3. Internet Banking</li><li>4. National Electronic Fund Transfer (NEFT), Real Time Gross Settlement (RTGS)</li></ol></li><li>• National Pension Scheme</li><li>• Public Provident Fund (PPF) Scheme</li><li>• Bank on your mobile</li><li>• Mobile Banking</li></ul>	10
Total Hrs.			30

**Examination or Evaluation pattern:****Exam Pattern: Theory Examination.****Marks : 50****25 Marks: - Objectives questions.****25 Marks: - Problem on Final Account.**

