

FYBBA Semester II

Group I	Course Details	
Course Code	Course Title	Credits
		Core Course
	First Year Semester II	
UBBA121	Principles of Management	3
UBBA122	Basics of Marketing Management	3
UBBA123	Principles of Finance	3
UBBA124	Basics of Cost and Works Accounting.	3
UBBA125	Business Statistics	3
UBBA126	Computer Fundamentals	3
UBBADE121	Democracy	2
UBBAPE121	Physical Education	2
	Total	22

**Anekant Education Society's
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[Autonomous]
CBCS-Pattern2021-22
Department of Business Administration.**

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

AcademicYear2022-2023

Class: F.Y.B.B.A. SEM II

Course code: UBBA121

Paper: 1

Course Title: Principles Of Management.

Total No of Lectures: 48

Credit: 03

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: Students will demonstrate a conceptual understanding of the nature, complexity, and functions of management, including key principles and theories that underpin effective managerial practices.

CO2: Students will analyse and discuss the historical evolution of management, identifying key milestones, contributors, and paradigm shifts that have shaped the discipline over time.

CO3: Students will apply management concepts to real-world scenarios, demonstrating their ability to connect theoretical knowledge to practical situations and problem-solving.

CO4: Students will critically evaluate and analyse recent trends in management, including technological advancements, changing workforce dynamics, and emerging business models, to assess their impact on contemporary organizations.

CO5: Students will develop an understanding of the international dimensions of management, exploring global business environments, cross-cultural management challenges, and the implications of globalization on managerial decision-making.

CO6: Students will enhance their communication skills, both written and oral, to effectively convey management concepts, strategies, and ideas, reflecting the importance of clear communication in managerial roles.

CO7: Students will integrate knowledge from different aspects of the course, demonstrating a holistic understanding of management that incorporates historical perspectives, contemporary trends, and international considerations in their analyses and discussions.

UnitNo.1 Nature of Management

- 1.1 Meaning, Definition ,nature, Importance &Functions
- 1.2 Management an Art ,Science &profession-Management asocial system
- 1.3 ConceptofManagementAdministration–Organization-UniversalityofManagement.

No. of Lectures 08

UnitNo.2 Evolution of Management Thoughts

- 1.1ContributionofF. W. Taylor, HenriFayol, EltonMayo, and
- 1.2ChesterBarnard&PeterDruckerto themanagementthought.
- 1.3Various approaches to management(i.e. School of Management thought Indian management thought.
- 1.4 Holistic Approach

No. of Lectures 10

UnitNo.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,
- 3.3 Delegation of authority- Need ,difficulties in delegation Decentralization.
- 3.4 Staffing-Meaning &importance.

No Of Lecture 10

Unit No.4 Functions of Management :Part-II

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

No. of Lectures 12

Unit No.5 Recent Trends in Management

- 5.1 Management of change
- 5.2 Crisis Management
- 5.3 Total Quality Management [TQM]
- 5.4 Stress, International Management.
- 5.5 Modern Management Behavior in Decision Making.

No. of Lectures 8

Reference Books:

Essential of Management - Harold Koontz and Itzin Wiebriech- McGraw-Hill International
Management Theory & Practice - J.N.Chandan
Essential of Business Administration - K. Aswathapa, Himalaya Publishing House
Principles & Practice of Management - Dr. L.M.Prasad, Sultan Chand & Sons - New Delhi
Business Organization & Management - Dr. Y.K.Bhushan.
Management: Concept and Strategies by J.S.Chandan, Vikas Publishing.
Principles of Management, By Tripathi, Reddy Tata McGraw Hill
Business Organization and Management by Tallooby Tata McGraw Hill
Business Environment and policy - A book on Strategic Management
Corporate Planning By Francis Cherunilam, Himalaya Publishing House.
Business Organization & Management - C.B.Gupta

Choice Based Credit System Syllabus(2022 Pattern)

Mapping of program outcome with course outcome.

Class: FYBBA (Sem II)

Course Title : Principles of Management

Course: Principles Of Management

Course Code: UBBA-121

Weightage: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	3			2	2			2	3	
CO2					2			2		
CO3	2	3	2	2		2		2		2
CO4	3	2	2		2				2	2
CO5	3				2		2			2
CO6				2		2	2			
CO7	2	2	2	2	2	2	2	2	2	2

Justification for Mapping

PO1: Disciplinary knowledge.

CO1: focus on the conceptual understanding of management principles and its historical evolution.

CO2: focus on the conceptual understanding of management principles and its historical evolution.

CO3: involves the application of management concepts in real-world scenarios.

CO4: deals with the analysis of recent trends,

CO5: explores international dimensions.

CO7: integrates knowledge from various aspects, ensuring a strong foundation in disciplinary knowledge.

PO2: Critical Thinking and Problem Solving.

CO3: Involves applying management concepts to real-world scenarios and problem-solving.

CO4 :Requires critical evaluation and analysis of recent trends.

CO7 :integrates knowledge, requiring critical thinking to connect historical perspectives, contemporary trends, and international considerations.

PO3: Systematic research approach.

CO3:Involves applying management concepts and problem-solving, requiring critical thinking.

CO4 :Involves analyzing recent trends, and

CO7 :Integrates knowledge, emphasizing a systematic research approach to understand historical, contemporary, and international dimensions.

PO4: Ethical decision-making ability.

CO1: Emphasizes understanding key principles, including ethical considerations.

CO3:Involves applying management concepts to real-world scenarios, necessitating ethical decision-making.

CO6 :Focuses on communication skills in conveying ethical principles, and

CO7 integrates ethical perspectives into a holistic understanding of management.

PO5: Critical Attitude for lifelong learning.

CO1 and CO2 establish a foundational understanding, and

CO4 and CO5 explore trends and global dimensions, fostering a critical attitude toward ongoing learning.

CO7 integrates knowledge, encouraging a lifelong learning mindset by connecting historical, contemporary, and international perspectives.

PO6: Leadership and team work skills

CO3: Involves applying management concepts, requiring leadership and teamwork skills.

CO6 :Emphasizes communication skills, vital for effective leadership.

CO7 :integrates knowledge, recognizing the importance of leadership and teamwork in a holistic understanding of management.

PO7: Political, Social and legal issues impact on business organizations in a global context.

CO4 :Analyzes recent trends, including global business environments.

CO5 :Explores cross-cultural management challenges and globalization's implications.

CO7 :Integrates knowledge from political, cultural, and legal perspectives, contributing to a holistic understanding.

PO8:Business Management Skills

CO1: Establish a conceptual understanding of management, and

CO3 :Involves applying management concepts to real-world scenarios.

CO7 :Integrates knowledge, ensuring the development of practical business management skills.

PO9: Social Responsibility

CO1 :Emphasizes key principles, including social responsibility.

CO4 Involves analyzing recent trends, including the societal impact.

CO7 Integrates knowledge, ensuring a holistic understanding that incorporates social responsibility.

PO10: Entrepreneurial mind set

CO3 :Involves applying management concepts to real-world scenarios, fostering entrepreneurial problem-solving.

CO4 :Analyzes recent trends, including emerging business models.

CO5: Explores global business environments, and

CO7: Integrates knowledge, emphasizing an entrepreneurial mindset in a holistic understanding.

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SYLLABUS FOR F.Y.B.B.A. (w.e. from June, 2023)

Academic Year 2022-23

Class: F.Y.B.B.A. SEM II

Course code: UBBA122

Paper: 2

Course Title : Basics Of Marketing

Total No of Lectures: 48

Credit : 03

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. Students will get information of identifying target market and market segmentation process.

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

CO6: 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.

CO7: Course will help to identify New Product development process along with product life cycle.

Unit No.1: Introduction to Marketing.

- a. Marketing—Definition, Concepts Significance.
- b. Approaches to the study of Marketing
- c. Need of Marketing in a developing economy.
- d. Role & functions of Marketing Manager.

No. of Lectures 8

UnitNo.2: Classification and Types of Marketing

- a. Tele Marketing, E-Marketing, Digital Marketing.
- b. Rural Marketing
 - i. Feature of rural marketing.
 - ii. Suggestion for improvement of Rural Marketing.
- c. Service Marketing.
- d. Green Marketing.

No. of Lectures 6

Unit No.3: Marketing Environment and Market Segmentation

- a) Marketing Environment: Meaning, Internal and External Factors, Political, Social, Economic, International, Technological, Multi-Cultural Environment.
- b) Market Segmentation: Meaning, Definition, Essentials of Effective Marketing segmentation. Types of segmentation.

No. of Lectures 8

Unit No. 4: Marketing Mix

- a. Product Mix:
 - a. Product concept, Product Characteristics,
 - b. Product life Cycle Product Simplifications,
 - c. Elimination, diversification, New Product Development Process.
- b. Price Mix:
 - a. Importance of price mix, factors affecting price, Methods of pricing.
- c. Place Mix:
 - a. Concept of Channel of distribution, Types of distribution channel, Types of distribution strategies.
- d. Promotion Mix:
 - a. Elements of promotion mix-Advertising, Types of media with merits And demerits, Concept of media mix, recent trends in promotion.
- e. 4C'sOfMarketingMix.
 - i. Customer
 - ii. Cost
 - iii. Communication
 - iv. Convenience.

No. of Lectures 16

UnitNo.5: Marketing planning, Information System & Marketing Research.

- a. Marketing Planning:
 - i. Meaning, Importance, Scope, steps in marketing planning.

- ii. 5.2 Marketing Information System:
 - a. Concept & components of a Marketing Information System
- b. Marketing Research:
 - 1. Meaning, scope, objectives of marketing research, Types and Techniques of Marketing research, Use of marketing research in management.

No. of Lectures10

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 Frain.

Choice Based Credit System Syllabus (2022 Pattern)

Mapping of Program Outcomes with Course Outcomes

Class: F.Y.B.B.A.(Semester-II) **Course Title:** Basics of Marketing

Course: Basics of Marketing **Course Code:** UBBA122

Weight age: 1=weak or low relation, 2= moderate or partial elation, 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
CO2										
CO3	3				3					
CO4					3					
CO5		3		2						
CO6					3					
CO7										

Justification for the mapping

PO1: Disciplinary 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: Critical Thinking and Systematic Approach

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.

PO6: Leadership and team work skills

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: Business Management Skills

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.

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Class:F.Y.B.B.A SEM II

Course code: UBBA123

Paper:3

Course Title : Principles Of Finance.

Total No of Lectures:48

Credit : 03

A)Course Objectives:

- 1) To introduce with financial management, approaches of finance.
- 2) To study the internal and external sources of finance
- 3) To study the criteria of capital structure
- 4) To learn about the financial planning
- 5) To study Methods of forecasting Basic considerations Limitations.
- 6) To study about recent trends in finance.

A) Course Outcome:

CO1:Describe various approaches to financial management, including traditional and modern perspectives. Analyze the role of financial management in achieving organizational goals.

CO2:Identify and evaluate different internal sources of finance. Examine external sources of finance and their implications on organizational decision-making.

CO3:Evaluate the criteria for determining an optimal capital structure. Analyze the impact of capital structure decisions on the cost of capital and financial performance.

CO4: Demonstrate the importance of financial planning in achieving long-term organizational objectives. Develop a financial plan considering various factors such as budgeting, forecasting, and risk management.

CO5:Apply different methods of financial forecasting. Critically evaluate the strengths and limitations of forecasting techniques. Use forecasting tools to make informed financial decisions.

CO6: They should be adept at applying optimization techniques to minimize transportation costs, considering various constraints such as demand and supply limitations.

CO7: Students should be 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 14

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

Overcapitalization and Under Capitalization- meaning, causes, consequences, Remedies

No.of Lectures 14

Unit No.4 Financial planning

Meaning and objectives

Process

Methods of forecasting

Basic considerations

Limitations.

No.of Lectures 6

Unit No.5 Recent Trends in business finance

Venture Capital

Leasing

Microfinance

Mutual Fund

Digitalization In Finance

BOOKSRECOMMENDED

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.

Choice Based Credit System Syllabus (2022 Pattern)

Mapping of Program Outcomes with Course Outcomes

Class: FYBBA (Sem –II)

Course Title: Principles of Finance

Course: Principles of Finance

Course Code: UBBA123

Weightage: 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	PsO10
CO1	2									
CO2				3			2			
CO3									2	
CO4						2		2		
CO5		3								2
CO6			2		3					1
CO7							2			

Justification for the mapping

PO1: Disciplinary Knowledge

CO1: This course outcome focuses on developing a deep understanding of financial management theories and approaches, aligning with the need for disciplinary knowledge.

PO2: Critical Thinking and Problem Solving

CO5: Financial forecasting requires critical thinking to assess and choose appropriate methods, considering their strengths and limitations. This aligns with the program's emphasis on critical thinking.

PO3: Systematic research approach

CO6: Analyzing recent trends in finance requires a systematic research approach, fostering critical thinking and aligning with the program outcome.

PO4: Ethical Decision-making ability.

CO2: Identify and evaluate different internal sources of finance. Examine external sources of finance and their implications on organizational decision-making. Analyzing recent trends in finance requires a systematic research approach, fostering critical thinking and aligning with the program outcome.

PO5: Critical Attitude for Lifelong learning.

CO6: Identify and analyze recent trends in the field of finance. Assess the implications of technological advancements and regulatory changes on financial management practices. Relate recent trends to real-world financial scenarios. Staying updated on recent trends and relating them to real-world scenarios fosters a critical attitude for lifelong learning.

PO6: Leadership and teamwork skills

CO4: Demonstrate the importance of financial planning in achieving long-term organizational objectives. Develop a financial plan considering various factors such as budgeting, forecasting, and risk management. Financial planning involves collaboration and leadership to align organizational objectives with financial strategies.

PO7: Political, cultural, and legal issues impact on business organizations in a global context.

CO2: Examine external sources of finance and their implications on organizational decision-making. External sources of finance often involve considerations of political, cultural, and legal factors, aligning with the global context focus.

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

PO8: Business Management Skills

CO4: Develop a financial plan considering various factors such as budgeting, forecasting, and risk management. Financial planning is a key business management skill, aligning with the program outcome.

PO9: Social Responsibility

CO3: Evaluate the criteria for determining an optimal capital structure. Analyze the impact of capital structure decisions on the cost of capital and financial performance. Optimal capital structure decisions may have social responsibility implications, aligning with the program outcome.

PO10: Entrepreneurial Mindset

CO5: Apply different methods of financial forecasting. Use forecasting tools to make informed financial decisions. Applying financial forecasting tools aligns with entrepreneurial thinking, emphasizing informed decision-making.

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

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Class:F.Y.B.B.A SEM II

Course code: UBBA124

Paper:4

Course Title : Basics of Cost and Work Accounting

Total No of Lectures:48

Credit : 03

A) Course Objectives:-

1. To impart the knowledge of basic cost concepts & preparation of CostSheet.
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.
7. To acquaint them with the various techniques that can be applied to control and reduce the cost with in a limit.

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: Selection of the costs according to their impact on business

CO5: Apply cost accounting methods to evaluate and project business performance

CO6: Understanding the intricacies involved in ascertaining cost of production of a product/service.

CO7: Knowledge about the adoption of divergent Cost accounting methods by different industries

Unit No. 1 Introduction on components of Cost

- a] Concept of Cost, Costing, Cost Accounting & Cost Accountancy
Limitations of Financial Accounting
Origin,
- b] Objectives and Features of Cost Accounting
- c] Advantages and Limitations of Cost Accounting
- d] Difference between Financial and Cost Accounting
- e] Conceptual analysis of Cost Unit & Cost Centre

Total No. of Lectures - 08

Unit No.2 Elements of Cost and Cost Sheet

- a] Material, Labour and other Expenses
- b] Classification of Cost & Types of Costs
- c] Preparation of Cost Sheet

Total No. of Lectures – 10

Unit No.3 Classification of Overheads

- a] Meaning and Definitions,
- b] Classification of Overheads
- c] Collection, Allocation, Apportionment and Reapportionment of overheads
- d] Under and over absorption – Definition and Reasons
- e] Examples on Allocation, Apportionment and Reapportionment of overheads

Total No. of Lectures – 10

Unit No.4 Methods of Costing

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

Total No. of Lectures - 14

Unit No.5 Introduction on Cost Audit

- a] Meaning, Definition, Objective and Scope of Cost Audit
Advantages of Cost Audit
- b] 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 (2022 Pattern)

Mapping of Program Outcomes with Course Outcomes

Class: FYBBA (Sem –II) **Course Title:** Basic of Cost and work Accounting

Course: Basic of Cost and work Accounting **Course Code:** UBBA-124

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			1	2	3
CO2	2	3								
CO3	2		2							
CO4	2			2						
CO5		1								
CO6		1								
CO7			1							

Justification for the mapping

PO1: Disciplinary Knowledge

CO1: 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: Critical Thinking and Problem Solving

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.

CO5: Applying cost accounting methods to evaluate and project business performance

CO6: Understanding the intricacies involved in ascertaining the cost of production of a product/service.

PO3: Systematic Research Approach

CO3: Critical thinking skills are essential when understanding the significance of cost accounting in the modern economic environment. Students need to critically evaluate the role of cost accounting in businesses, considering its impact on decision-making, financial reporting, and overall organizational performance.

CO7: Critical thinking comes into play when students are tasked with understanding and analyzing why different industries adopt various cost accounting methods. They need to think critically about the factors influencing these decisions, such as industry-specific requirements, cost structures, and strategic considerations

PO4: Ethical Decision-making ability

CO4: An organization might face ethical dilemmas when deciding how to allocate costs, especially if it involves issues such as employee compensation, environmental impact, or community relations. The ethical decision-making ability becomes crucial in navigating these dilemmas and ensuring that financial decisions align with ethical principles.

PO5: Critical Attitude for Lifelong learning

CO1: It aims to equip students with foundational knowledge related to cost accounting, including understanding basic cost concepts, identifying elements of cost, and being able to prepare a cost sheet.

PO8: Business Management Skills

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.

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Class: F.Y.B.B.A SEM II

Course code: UBBA125

Paper:5

Course Title: Business Statistic

Total No of Lectures:48

Credit: 03

A) Course 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) 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

- 1.1 Definition and Scope of Statistic,
- 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

TotalNo.ofLectures-08

UnitNo.2 Measures of Central Tendency & Dispersion

1.1 Criteria for good measures of central tendency

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

1.3 Concept of dispersion, Absolute and relative measure of dispersion , Range, Variance, Standard

Deviation, Coefficient of variation, Quartile Deviation ,Coefficient of Quartile deviation.

TotalNo.ofLectures-11

UnitNo.3. Correlation and Regression (for ungrouped data)

1.1

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

1.2

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

TotalNo.ofLectures-10

Unit No. 4. Time Series Analysis.

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

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

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

TotalNo.ofLectures-14

UnitNo.5 Index Numbers

1.1 Important definitions of Index Numbers

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

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

Reference Books:

3. S.C .Gupta–Fundamentals of Statistics –Sultan chand & Sons,Delhi.
4. D. N. Elhance– Fundamentals of Statistics –Kitab Mahal, Allahabad.
5. Business Statistics by N .D .Vohra–TataMcGrawHill
6. Fundamentals of Mathematical Statistics by V.K. Kapoor -Sultan Chand And

Choice Based Credit System Syllabus (2022 Pattern)

Mapping of Program Outcomes with Course Outcomes

Class: FYBBA (Sem II)

Course Title: Business Statistics

Course: Business Statistics

Course Code: BBA125

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

	Programme Outcomes (POs)									
Course Outcomes	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										

Justification for the mapping

PO1: Disciplinary 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.

PO3: 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.

PO8: Business Management Skills

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.

**Anekant Education Society's
Tuljaram Chaturchand College of Arts, Science and Commerce, Baramati.
[Autonomous]
CBCS-Pattern2021-22
Department of Business Administration.**

Class: F.Y.B.B.A SEM II

Course code: UBBA126

Paper:6

Course Title: Computer Fundamental

Total No of Lectures:48

Credit: 03

A)Course 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.
5. To understand the concept of RDBMS

B) Course Outcome:

CO1: Understanding the concept of input and output devices of Computers

CO2: Learn the functional units and classify types of computers, how they process I

CO3: Information and how individual computers interact with other computing systems and devices.

CO4: Understand an operating system and its working, and solve common problems related to operating systems

CO5: Learn basic word processing, Spreadsheet and Presentation Graphics Software skills.

CO6: Study to use the Internet safely, legally, and responsibly

CO7: Understanding concept of Networking

Unit No 1: Introduction to computers

- 1.1 Introduction, Characteristics of Computers , Block diagram of computer.
- 1.2 Types of Programming Languages- Machine Languages,
- 1.3 Assembly Languages , High Level Languages.
- 1.4 Data Organization-Drives, Files ,Directories, Storage Devices,
- 1.5 Primary Memory Secondary Storage.
- 1.6 I/O Devices-Monitor and types of monitors ,Printer and types of
- 1.7 printer,3Scanners,Digitizers,Plotters,keyboard,Mouse
- 1.8 Number Systems - Introduction to Binary, Octal, Hexadecimal system,

1.9 Conversion, Simple Addition, Subtraction ,Multiplication, Division of binary m

		No.ofLectures10
Unit No 2:	Operating System and Services in operating system. 2.1 Definition of operating system 2.2 Services provided by OS- Types of O.S 2.3 Features of Windows and Linux ,DOS ,UNIX.	
Unit No 3:	Application Software	No.ofLectures6

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

No.ofLectures12

Unit No4: Introduction to Networking

- 1.1 Basics of Computer Networks: Definition ,Goals ,Applications ,Components
- 1.1 Topology: Types of Topologies, Types of Networks(LAN, MAN, WAN)
- 1.2 Modes of Communication: Simplex, Half Duplex, Full Duple
- 1.3 Transmission media: Twisted pair, Coaxial cable, Fiber optic cable.
- 1.4 Network Connectivity Devices: Hubs ,Repeaters, Bridges ,Switches,
 - 1.4.1 Gateways.
 - 1.4.2 4.6 Internet Basics: Concept to f Internet ,Intranet and Extranet, Search
 - 1.4.3 Engine, Internet Service Providers(ISP).
 - 1.4.4 4.7 WWW, Internet – Email, Search Engine
- 1.5 Information security Overview- Background and Current Scenario
- 1.6 Types of Attacks, Goals of Security, Overview of Security threats,
- 1.7 Weak / strong password and password cracking insecure network
- 1.8 Connections, Digital signature

No. ofLectures12

UnitNo5: Introduction to R.D.B.M.S

- 5.1 Introduction of R.D.B.M.S
- 5.2 Advantages and Limitations
- 5.3 Normalization
- 5.4 Entity Relationships diagram
- 5.5 Use of simple SQL Commands involving both single table and joins.

No. of Lectures

Reference Books:

1. Fundamental of Computers–By V. Rajaraman (PrenticeHall)
 2. Fundamental of Computers–By P .K. Sinha (B.P.Bpublication)
 3. ComputerApplicationsinManagement-ByNiranjanShrivastava(DreamtechPress)
 4. MS-Office2000(For Windows)– By Steve Sagman
 5. Data Communications& Networking- Behrouz Ferouzan (III Edition)
- ERP: Demystified–Alexis

Choice Based Credit System Syllabus (2022 Pattern)

Mapping of Program Outcomes with Course Outcomes

Class: FYBBA (Sem –II)

Course Title: Computer Fundamentals

Course: Computer Fundamentals

Course Code: UBBA126

Weightage: 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	2	1								
CO2	2	1								
CO3	1	1								
CO4	2	2								
CO5					3					
CO6						2			2	
CO7										

Justification for the mapping

PO1: Disciplinary Knowledge

CO1: Students will demonstrate proficiency in translating and rotating coordinate axes, converting equations of conic sections into standard forms, and manipulating these equations.

CO2: Students will develop a deep understanding of planes and systems of planes, enabling them to solve complex spatial problems.

CO3: Students will master the formulation of line equations in both symmetric and asymmetric forms, and be able to identify and analyze coplanar lines.

CO4: Students will develop competence in analyzing various aspects of spheres, including plane sections, intersection of two spheres, and intersections of a sphere with a line.

PO2: Critical Thinking and Problem Solving

CO1: Students will apply their knowledge of coordinate geometry and conic sections to solve problems involving the translation, rotation, and manipulation of geometric figures.

CO2: Students will use the understanding of planes and systems of planes to solve complex spatial problems, such as finding the equation of a plane containing three given points or finding the intersection of two planes.

CO3: Students will apply their knowledge of line equations to solve problems involving the intersection of lines and planes, as well as the properties of coplanar lines.

CO4: Students will use their understanding of spheres to solve problems involving plane sections, intersection of two spheres, and intersections of a sphere with a line.

PO5: Critical Attitude For Life Long Learning

CO5: Students will apply mathematical concepts, such as the Mean Value Theorem, L'Hospital's Rule, Taylor's series, Riemann integration, and solving differential equations, to solve a variety of analytical problems. These concepts are used in many different disciplines, such as physics, engineering, and economics.

PO6: Personal and Professional Competence

CO6: Students will demonstrate the ability to apply mathematical concepts and techniques, such as finding orthogonal trajectories, in practical contexts across various disciplines. This ability is essential for success in many different careers.

PO9: Self-directed and Life-long Learning

CO6: Students will demonstrate the ability to apply mathematical concepts and techniques in practical contexts. This ability will enable them to continue learning and developing their skills throughout their careers.

