

## Detail Syllabus

Semester No.	Course Code	Type of Course	Course Title	Credits	Lecture Hours/Week
II	BBA201T	Major Mandatory	Business Cost Accounting	02	03

Course Objective	
1	To understand basic concept of Cost, Costing, Cost Accounting and Cost Accountancy
2	To able to Preparation of Cost Sheet
3	To understand basic Purchase Procedure and Documentation

Course Outcome	
Student will be able to	
CO1	evaluate Cost Sheet, Stock Levels and Inventory Turnover Ratio
CO2	analyze the various Methods for Issue of Material and Pricing
CO3	understand role of a Cost Accountant in Business

Unit	Title and Contents	No. of Lecture Hours
1	<b>Introduction</b> 1.1 Origin of Costing 1.2 Concept of Cost, Costing, Cost Accounting, Cost Accountancy and Management Accounting 1.3 Cost Accounting Standard: Meaning, Definition and Introduction 1.4 Objectives of Cost Accounting 1.5 Advantages and Limitations of Cost Accounting 1.6 Cost Units and Cost Centers 1.7 Role of a Cost Accountant in Business	08
2	<b>Elements of Cost, Cost Sheet and Material Accounting</b> 2.1 Elements of Cost: Material, Labour and Expenses 2.2 Classification of Cost 2.3 Preparation of Cost Sheet (With Adjustments and Problems) 2.4 Estimate, Tender and Quotation: Meaning Significance and Difference between Estimate - Tender - Quotation 2.5 Material Accounting - Store Location and Layout 2.6 Bin Card and Store Ledger 2.7 Issue of Material and Pricing Methods for Issue of Material (With Problem) 4.6.1- First in First Out (FIFO) 4.6.2- Last in First Out (LIFO) 4.6.3- Simple Average Method 2.8 Use of Software in Material Accounting	12

<b>3</b>	<b>Purchase Procedure and Inventory Control</b> 3.1 Need and Essentials of Material Control 3.2 Role of Purchase Department in Business 3.3 Purchase Procedure and Documentation 3.4 Meaning of Inventory 3.5 Methods of Inventory Control 3.6 Stock Levels 3.7 Economic Order Quantity (EOQ) 3.8 ABC Analysis 3.9 Physical Verification of Inventory 3.10 Inventory Turnover Ratio	<b>10</b>
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### ***Reference Material***

#### **Reference Books**

1. Cost Accounting- Principles and Practices- Tata McGraw Hill
2. Cost Accounting Theory and Problem- Mittal Shree Mahavir Book Depot
3. Cost Accounting- Principles and Practices- Kalyani Publication
4. Study Materials of Chartered Accountants Program by ICAI, New Delhi
5. Study Materials of Cost and Management Accountants by ICMA, Kolkata
6. Study Materials of Company Secretary by ICSI, New Delhi
7. Journal of Chartered Accountants by ICAI, New Delhi
8. Journal of by ICMA, Kolkata
9. Journal of by ICSI, New Delhi

Semester No.	Course Code	Type of Course	Course Title	Credits	Lecture Hours/Week
II	BBA202FINT	Major Mandatory	Finance: Business Accounting	2	3

### Course Objectives

1.	To develop proficiency preparation of basic financial as to how to write basis accounting statement - Trading and P&L
2.	To develop understanding about accounting formats and processes.
3.	To learn about the importance of acc. In business

### Course Outcome

Student will be able to

CO1	Remembering the general rules of accounting and principles
CO2	learn about importance of account in business
CO3	distinguish between different transactions and its nature

Unit	Title and Contents	No. of Lecture Hours
1	<b>Financial Accounting</b> 1.1 Definition and Scope 1.2 objectives 1.3 Accounting concepts 1.4 principles and conventions 1.5 Classification of accounts	15
2	<b>Books of Accounting</b> 2.1 Accounting Process 2.2 Journals 2.3 Ledger 2.4 subsidiary books 2.5 Trial Balance 2.6 Preparation of Final Accounts of Sole Proprietorship	15

### Reference Books

1. Advance Accounting Vou- I, S.N. Maheshwari & S.K. Maheshwari, Vikas Publication, New Delhi
2. Advance Accounting Vou- I, M.C. Shukla, T.C. Grewal, S.C Gupta, S. Chand Publication, New Delhi
3. Accountancy (Vol- I), S. Kr. Paul, Central Educational Enterprises (P), Kolkata
4. Accounting (text and Cases), Robert N. Anthony, David F. Hawkins, Kenneth A. Merchant, McGraw Hill Companies New Delhi
5. Advanced Accountancy (Volume - I), R.L. Gupta, M. Radhaswamy; Sultan Chand & Sons, New Delhi

Semester No.	Course Code	Type of Course	Course Title	Credits	Lecture Hours/Week
II	BBA202HRMT	Major Mandatory	HRM-Organizational Behaviour	2	3

Course Objectives	
1.	To familiarize the students with the basic concepts of Individual Behavior and organizational behavior
2.	To provide students with a comprehensive exposure to Organizational behaviour, Perception and workplace issues.
3.	To acquire knowledge regarding the organizational change, development and Group Behavior.

Course Outcome Student will be able to	
CO1	Understand the different concepts of Organisational Behaviour
CO2	Understand and deal with organizational change and development.
CO3	Able to analyse individual and group behaviour

Unit	Title and Contents	No. of Lecture Hours
1	<b>Organization Behaviour introduction.</b> 1.1 Definition, Scope and Importance. 1.2 Disciplines contributing to OB. 1.3 Models of OB- Autocratic, Collegial, Custodial and Supportive, SOBC. 1.4 Organizational Culture & Climate	10
2	<b>Foundation of Individual Behaviour.</b> 2.1 Personal factors, environmental factors, organizational systems and resources. 2.2 Personality: determinants of personality, personality and OB. 2.3 Perception: Perceptual process, Attitude, values and OB. 2.4 Motivation: Nature and importance of motivation, theories of motivation, Maslow's theory, Herzberg theory, Theory X and Theory Y. 2.5 Leadership and Types	10
3	<b>Organisational change and Development</b> 3.1 Nature of change, levels of change and types of change 3.2 Forces for changes in organization: External and Internal forces 3.3 Resistance to Change. 3.4 Organisational Development: pre-requisites for OD, Situations appropriate for OD.	10

#### Reference Books

1. K. Aswathappa: Organizational Behaviour, Himalaya Publishing house, Mumbai.

2. **Robin. S. P: Organizational Behaviour, Pearson Education, India.**
3. **Suja R Nair: Organisational Behaviour: Text & Cases, Himalaya Publishing House, Mumbai.**
4. **S.S. Khanna: Organisational Behaviour, S. Chand & Co, New Delhi**
5. **Dr Anjali Ghanekar: Organizational behaviour Concepts and cases, Everest Publishing House, Pune.**

Semester No.	Course Code	Type of Course	Course Title	Credits	Lecture Hours/Week
II	BBA201MIN	Minor	Business Economics	2	3

Course Objectives	
1.	To make students understand the basic concepts of economics.
2.	To impart basic knowledge of Micro and Macro Business Economics.
3.	To make students understand the applicability of various micro economic theories.
4.	To teach various types of costs of production.
5.	To provide the information about emerging dimensions of business economics.

Course Outcome Student will be able to	
C01	understand the meaning, Nature, importance and Scope of Business Economics.
C02	apply the emerging dimensions of economics while understanding the concepts of Business Economics.
C03	analyze the elasticity of demand and supply according to price and income of the consumers.
C04	evaluate the various types of markets and price discrimination.
C05	create awareness about relationship between various markets and distribution strategies.

Unit	Title and Contents	No. of Lecture Hours
1	<b>Basic Concept of Economics</b> 1.1 Business Economics - Meaning, Nature, Scope and Importance 1.2 Concept of Micro and Macro Economics 1.3 Theory of Demand - Meaning, Determinants of Demand, Law of Demand, Elasticity of Demand - Price, Income and Cross Elasticity, Demand Forecasting 1.4 Theory of Supply - Meaning, Determinants, Law of Supply and Elasticity of Supply 1.5 Cost of Production - Concept, Short Run and Long Run Costs, Average and Marginal Costs, Total, Fixed and Variable Costs	15
2	<b>Forms of Market and Distribution</b> 2.1 Pricing of Products and Services in Various Forms of Markets - Perfect Competition, Monopoly, Duopoly, Oligopoly, Monopolistic Competition 2.2 Difference between Perfect Competition and Imperfect Competition 2.3 Price Discrimination 2.4 Distribution - Introduction, Classical Theory of Distribution - Rent, Wages, Interest and Profit, Marginal Productivity Theory of Distribution 2.5 Emerging Dimensions of Economics - VUCAFU (Volatility, Uncertainty, Complexity, Ambiguity, Fear of Unknown and Unprecedented)	15

## **Reference Books**

- 1. Business Economics (Micro); D. M. Mithani, Anjali Sane; Himalaya Publishing House**
- 2. Business Economics - I (Micro); Dr. D. D. Chaturvedi; International Book House P. Ltd.**
- 3. Business Economics; Dr. J. P. Mishra; Sahitya Bhawan Publications**
- 4. Essentials of Business Economics; D. N. Dwivedi; Vikas Publications**
- 5. Business Economics; Deepashree; Ane Books Pvt. Ltd.**
- 6. Business Economics; K. Rajgopalachar; Atlantic Publishing House**

Semester No.	Course Code	Type of Course	Course Title	Credits	Lecture Hours/Week
I	OE-103-CS-T	Open Elective	Introduction to Google Apps - I	2	3

**Note: This course is for FYBBA students and taken from OE basket of Faculty of Science and Technology**

Course Objectives	
1.	To introduce the foundations of various Google tools.
2.	To develop the ability to analyses and use the tools effectively

Course Outcome	
CO1	Use the google tools for the day to day life
CO2	Explore various applications available in the google tools.
CO3	Develop the skills to implement the skills available in the google tools.

Unit	Title and Contents	No. of Lecture Hours
1	<b>Gmail</b> 1.1 Configuring an E-mail Account 1.2 Composing and Sending Mail 1.3 Receiving, Replying to and Forwarding Mail 1.4 Attachments to email	02
2	<b>Google Drive</b> 2.1 Opening the Drive 2.2 Creating folders, google docs, google sheets, google slides 2.3 Managing Files and folders 2.4 Sharing files and folders and managing permissions 2.5 Downloading the files and folders 2.6 Uploading files and folders 2.7 Printing files	03
3	<b>Google Docs, Sheets and Slides</b> 3.1 Creating Google docs, sheets and slides 3.2 Formatting the documents 3.3 Managing the document permissions 3.4 Uploading/downloading the documents 3.5 Special features in the docs, sheets and slides	08
4	<b>Google Forms</b> 4.1 Creating a google form 4.2 Adding various styles of the questions 4.3 settings of the google form 4.4 Creating the links of the google form and sharing the link 4.5 Creating and managing the permissions 4.6 Managing the data collected through google form	07

<b>5</b>	<b>Other Google Tools</b> 5.1 Google Calendar 5.2 Google Meet 5.3 Google Chat 5.4 Google Contacts 5.5 Google Photos 5.6 Google Maps	<b>10</b>
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**Reference Books:**

1. Complete Beginners guide to Google Apps Script by Daniel Lawrie.
2. Google Apps made easy by James Bernstein
3. My Google Apps by Sherry Kinkoph Gunter

Semester No.	Course Code	Type of Course	Course Title	Credits	Lecture Hours/Week
I	OE-155-CS-P	Open Elective	AI Tools for Business	2	5

**Note: This course is for FYBBA students and taken from OE basket of Faculty of Science and Technology**

Course Objectives	
1.	To introduce students to AI applications in business.
2.	To familiarize students with popular AI tools for automation, marketing, and decision-making.
3.	To develop hands-on skills in using AI-driven business solutions.

Course Outcome	
CO1	Understand the role of AI tools in business operations.
CO2	Utilize AI-powered tools for marketing, automation, and decision-making
CO3	Apply AI solutions to business challenges through practical use cases

Unit	Title and Contents	No. of Lecture Hours
1	<b>Introduction to AI in Business</b>  6.1 Basics of Artificial Intelligence (AI) and Machine Learning (ML) 6.2 Role of AI in Business Decision Making 6.3 AI-powered Business Automation: Advantages & Challenges 6.4 Introduction to AI Ethics and Bias 6.5 Case Study: AI Implementation in E-commerce and Banking Sectors	5
2	<b>AI-Powered Tools for Productivity &amp; Automation</b>  2.1 AI for Communication & Content Creation: ChatGPT, Google Bard, Grammarly, Canva AI 2.2 AI for Meetings & Transcription: Otter.ai, Fireflies.ai	10
3	<b>AI in Marketing &amp; Customer Engagement</b>  3.1 AI for Digital Marketing & SEO: Copy.ai, Jasper AI, SurferSEO 3.2 Chatbots & AI-Powered Customer Service: Drift, HubSpot AI, Salesforce Einstein	8
4	<b>AI for Business Analytics</b>  4.1 AI for Data Visualization & Business Insights: Tableau AI, Power BI 4.2 Predictive Analytics & Decision Making: AI in Finance &	7

### **Reference Books**

1. "Artificial Intelligence in Business: Opportunities and Challenges" - Péter Szeredi & Attila Kiss
2. "AI Superpowers: China, Silicon Valley, and the New World Order" - Kai-Fu Lee
3. "The AI Advantage: How to Put the Artificial Intelligence Revolution to Work" - Thomas H. Davenport
4. "4Human + Machine: Reimagining Work in the Age of AI" - Paul R. Daugherty & H. James Wilson
5. "Artificial Intelligence for Marketing: Practical Applications" - Jim Sterne

### **Resource Material/Other Online Courses**

1. Google AI for Business (Google AI)
2. AI for Everyone (Coursera - Andrew Ng)
3. LinkedIn Learning: AI in Business Strategy

Semester No.	Course Code	Type of Course	Course Title	Credits	Lecture Hours/Week
II	BBA201VSCP	VSC	Computerized Accounting using Tally Prime	2	5

Course Objectives	
1.	To understand Fundamentals of Accounts
2.	To study Basic Principles of Accounts (Golden Principles of Accountancy)
3.	To study Ledger, Transaction Entries.
4.	To understand the final effect of each transaction in Balance Sheet and Profit & Loss Accounts.

Course Outcome	
CO1	Create Ledgers in Tally Prime
CO2	Pass the transaction Entries of Payment, Receipt, Contra, Sales, Purchase
CO3	Pass the entries with automatic calculation of GST.
CO4	Maintain Accounts only and Accounts with Inventory

### Practical Assignments

#### Assignment 1.

Creation of Company

Set up a new company in Tally Prime.

#### Assignment 2

Creation of Ledgers under appropriate groups of Tally Prime.

#### Assignment 3

Pass an entry of Capital brought by cash of Rs. 200000 in Receipt.

#### Assignment 4

To Create Multiple ledgers under a single group.

#### Assignment 5

Create necessary ledgers for Purchase Invoice using New Reference Billwise option.. Creation of ledger of Party ,Purchase

#### Assignment 6

Creation of GST ledgers

**Assignment 7**

Pass the entry of Purchase in voucher.

**Assignment 8**

To Pass a payment entry against the Purchase Invoice using against reference option and check the reports of outstandings.

**References :**

<https://www.tallyofficialbooks.com/>

Semester No.	Course Code	Type of Course	Course Title	Credits	Lecture Hours/Week
II	BBA201SEC	SEC	Basics of Stock Markets	2	3

Course Objectives	
1.	To make students understand the basic concepts of Stock Market.
2.	To impart the knowledge of working of SEBI.
3.	To make students understand the operations of Stock Market.
4.	To teach utility/ practical use of Demat and Various Apps dealing in Stock Exchange.
5.	To provides hands on Practical Training to the students in the Virtual Trading.

Course Outcome Student will be able to	
CO1	remember all the types of Shares and Capital Markets.
CO2	understand the basic share market terminologies.
CO3	apply various Software for virtual Trading.
CO4	evaluate the various Technical Indicators.
CO5	create new Demat Account and how to trade online.

Unit	Title and Contents	No. of Lecture Hours
1	<b>Introduction To Share Market</b> 1.1 Saving and Investment, Type of Investment 1.2 Shares - Concept, Types, Participants in the Share Market, Capital Market - Primary Market and Secondary Market 1.3 SEBI - Powers and Functions 1.4 Stock Exchange in India, Index - Sensex, Nifty and Sector Indices, How the Indian Stock Market Works 1.5 Demat Account Opening - Requirement, Types of Brokers 1.6 Stock Market Important Terminologies - Bonus Share, Stock Split, Dividend, Market Trends, Correction, Cash, Types of Trading, Types of Order, Diversification, Factors affecting Stock Market Works	15
2	<b>Basics of Technological Analysis</b> 2.1 Types of Charts, Candle Formation, Types of Candles, Types of Candlestick Pattern - Single and Double Candlestick Pattern 2.2 Chart Patterns - Reversal Pattern and Continuation Pattern 2.3 Technical Indicators - Moving Averages, MACD, RSI 2.4 Practical - 2.4.1 Demat (Opening and Trading)	15

	2.4.2 How to apply for IPO 2.4.3 Virtual Trading 2.4.4 Introducing Zerodha and GROWW App	
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## References

7. Beginner's Guide to Stock Market, Sanjay Malhotra, Pramesh Universal India
8. The Intelligent Investor, Benjamin Graham, Jason Zweig, Harper Business
9. A Beginner's Guide to Stock Market, Matthew R. Kratter, Trader University
10. Share Market Dictionary, A. Sulthan, Prabhat Publication
11. Stock Market Pushkar, Raj Thakur, Invincible Publisher

Semester No.	Course Code	Type of Course	Course Title	Credits	Lectures per week
II	BBA201AEC	AEC	Business Communication Skills-II	02	03

### Course Objectives:

1. Develop the skills needed for approaching different types of interviews.
2. Help the students in developing effective presentation skills.
3. Enhance the skills of public speaking amongst students.
4. Enable students to understand their own strengths and weaknesses, opportunities, and challenges.

### Course Outcome:

#### Student will be able to

CO1	Improve oral communication and presentation skills.
CO2	Understand and deal with different types of interviews.
CO3	Students can learn how to identify their strengths and weaknesses, and how to focus on improving those areas.

Unit	Title and Contents	No. of Lectures
1	<b>Oral Communication</b> 1.1 Definition, merits, and demerits. 1.2 Presentation skills: Preparation for self- introduction and effective presentation. Overcoming fear during presentation. 1.3 Interview skills: Interview and types of interviews. Preparation before, during and after an interview . 1.4 Do's and Don'ts in an interview	15
2	<b>Personality Development and communication skills.</b> 2.1 The concept of personality - Factors affecting personality development , Importance of Personality Development. 2.2 Self Awareness - Meaning - Benefits of Self - Awareness - Developing Self - Awareness. 2.3 Attitude : meaning and types, Factors affecting attitudes ,Positive attitude - Advantages, Negative attitude- Disadvantages ,Ways to develop positive attitude. 2.4 Self SWOC Analysis - Meaning - Importance- Application .	15

### References

1. Business Communication, R.K. Madhukar, Vikas Publishing House
2. Business Communication, Homai Pradhan, N.S. Pradhan, Himalaya Publishing House
3. Business Communication, K.K. Sinha, Taxman Publications

Semester No.	Course Code	Type of Course	Course Title	Credits	Lectures Hrs per week
II	BBA201VEC	VEC	Democracy Awareness and Gender Sensitisation	02	03

### Course Objectives:

1. To make students understand the fundamental principles of democracy and their relationship with gender.
2. To foster democratic values like tolerance and empathy in students to tackle gender-based issues and become active, informed citizens.
3. To encourage critical thinking by making students aware of their biases and create readiness for diversity and inclusion.

### Course Outcome:

#### Student will be able to

CO1	Students will understand the fundamentals of democracy, including equality, justice and human rights and will be able to challenge negative attitudes and stereotypes about all genders (various gender identities identified in contemporary society).
CO2	Students will develop empathy and understanding democratic values and can develop a sense of responsible citizenship and healthy relations.
CO3	Students will develop critical thinking and analytical skills, fostering them to evaluate democratic issues and can create increased readiness for diversity and inclusion.
CO4	Students will be inspired to become active citizens, by engaging in democratic processes.

Unit	Title and Contents	No. of Lectures
<b>1</b>	<b>Introduction to Democracy and democratic values and principles</b> <ul style="list-style-type: none"> <li>• Types of democracy, Democracy, and constitution, Understanding democratic Values &amp; Principles</li> <li>• Indian political system - legislature, executive, judiciary</li> <li>• Federal structure - central and state government, role of political parties and pressure groups in democracy</li> <li>• Duties of citizens and government &amp; Future of democracy</li> </ul>	<b>05</b>
<b>2</b>	<b>Challenges to Democracy and corrective measures.</b> <ul style="list-style-type: none"> <li>• Illiteracy, poverty, gender discrimination, casteism, communalism, corruption, criminalization in politics, violence etc.</li> <li>• Strengthening Democracy- Education and sensitization, Technological innovations- E-governance, digital participation etc.</li> </ul>	<b>08</b>

<b>3</b>	<b>Understanding gender-related concepts, gender-based violence and democracy</b> <ul style="list-style-type: none"> <li>• Gender roles, social construction of Gender</li> <li>• Patriarchal family structure and its effects</li> <li>• The democratic deficit in the form of women’s participation and governance</li> <li>• Strategies to address deficit – Promoting Gender Equity and Equality</li> </ul>	<b>08</b>
<b>4</b>	<b>Addressing challenges</b> <ul style="list-style-type: none"> <li>• Breaking gender stereotypes in families</li> <li>• Empowering women’s representation in society</li> <li>• Men’s participation in advocating gender equality,</li> <li>• Setting the approach of Reciprocity for the betterment of every individual</li> </ul>	<b>09</b>

### Reference Material

1. <https://ncert.nic.in/textbook.php?iess4=0-5>
2. Democratic Politics - Text book in political science std IX
3. <https://nios.ac.in/media/documents/SecSocSciCour/English/Book2.pdf>
4. National Institute of Open Schooling - Social Science
5. <https://maharashtraboardsolutions.com/maharashtra-state-board-class-11-political-science-solutions/>
6. MHBSHC- Standard 11 - Political Science
7. Gramin Vikas Mantralay Bharat Sarkar - Gender module
8. NATIONAL COMMISSION FOR WOMEN NEW DELHI - ‘Gender Sensitization and Legal Awareness Programme

<b>Semester No.</b>	<b>Course Code</b>	<b>Type of Course</b>	<b>Course Title</b>	<b>Credits</b>	<b>Lectures per week</b>
II	BBA201CC	Co-Curricular (CC)	Physical Education - II	02	03

Details syllabus and execution guidelines for Physical Education will be shared separately