

Semester III					
Semester No.	Course Code	Type of Course	Course Title	Credits	Hours/Week
3		Major Mandatory 7	Financial Management: Management Accounting	4	4

Course Objectives	
1	To impart basic knowledge of management Accounting viz., Define key basic terms and concepts, list cost methods, identify financial statements
2	To understand differences between accounting types, cost behavior, implication of financial ratio is decision making
3	To apply various tools of management accounting viz, CVP analysis, costing for decisions, budgets for business decision making
4	To evaluate investment viability, justify outsourcing decisions, budgeting process

Course Outcome	
CO1	Recall fundamental concepts, make reports and their uses in decision-making
CO2	Explain differences between accounting types, interpret cost classifications, understand budgeting importance in business decision making
CO3	Apply CVP analysis to decision-making, use relevant costing for decisions, prepare budgets and reports
CO4	Evaluate performance, justify decisions based on financial analysis

Unit	Title and Contents	No. of Lecture Hours
1	<b>Introduction:</b> 1.1 Introduction-Meaning and emergence of management accounting- definition of management accounting 1.2 Characteristics of Management Accounting-Scope of Management Accounting 1.3 Objectives of management accounting –Functions of Management accounting 1.4 Management accounting Vs Financial Accounting 1.5 Management accounting Vs Cost accounting 1.6 Tools and techniques of Management Accounting 1.7 Need and Importance of Management Accounting 1.8 Advantages and Limitations of Management Accounting	12

<p><b>2</b></p>	<p><b>Financial Statement introduction and analysis</b>  2.1 Introduction to vertical financial statement (Schedule III of Companies Act 2013) and its Analysis, 2.2 Analysis and Interpretation of Financial Statements i) Study of Balance sheet and Income statement / Revenue statements in vertical form suitable for analysis ii) Relationship between items in Balance Sheet and Revenue statement  2.3 Methods of Analysis-Trend Percentage, Comparative Income Statement, Comparative Balance sheet, Common Size statements  2.4 Introduction to ratio Analysis, Advantages and limitations, Types of ratios-profitability ratios, liquidity ratios, activity ratios, leverage ratios  2.5 Practical problems on following ratios:  Current Ratio, Liquid Ratio, Stock Working Capital Ratio, Proprietary Ratio, Debt Equity Ratio, Gross Profit Ratio, Operating Ratio &amp; Net Operating Profit Ratio, Net Profit Ratio, Stock Turnover Ratio, Return on capital employed, Return on proprietor's Fund, Debtors Turnover, Creditors Turnover</p>	<p><b>20</b></p>
<p><b>3</b></p>	<p><b>Marginal Costing:</b>  3.1 Marginal Costing  3.2 Advantages of Marginal Costing  3.3 Limitations of Marginal Costing  3.4 Contribution  3.5 Profit Volume Ratio (P/V Ratio)  3.6 Break-Even Point (BEP)  3.7 Margin of Safety (MOS)  Problems on Contribution, P/V Ratio, BEP, and MOS</p>	<p><b>14</b></p>
<p><b>4.</b></p>	<p><b>Budgeting and its control:</b>  4.1 Budget and Budgetary control: meaning, definition, role of budget and budgetary control in an organization: steps and advantages  4.2 Types of Budgets: as per time, functions and variability  4.3 Practical question on Cash Budget  4.4 Capital budgeting: Introduction, classification of capital budgeting projects, capital budgeting projects, Capital budgeting techniques with its advantages and disadvantages- Payback Period and Accounting Rate of Return  Practical questions on Payback and Accounting rate of return</p>	<p><b>14</b></p>

**Reference Material:****Reference Books**

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Management Accounting	E. Gorden, N. Jeyaram, N. Sundaram, R.	Himalaya Publishing House	New Delhi, Mumbai
2	Management Accounting	S.N. Maheshwari and S.K. Maheshwari	Vikas Publishing House	New Delhi
3	Cost Accounting: Principles and Practice	M. Yogendra	Himalaya Publishing House	Nagpur
4	Cost and Management Accounting	S.P. Jain and K.L. Narang	Kalyani Publishers	New Delhi
5	Principles and Practice of Management Accounting	V.K. Saxena and C.D. Vashist	Sultan Chand & Sons	New Delhi
6	Management Accounting: Text and Problems	Dr. R. Srinivasan	Tata McGraw-Hill Education	Chennai
7	Management Accounting	S.K. Aggarwal	Laxmi Publications	New Delhi
8	Financial Statement Analysis and Reporting	T.P. Ghosh	Taxman publication	New Delhi
9	Management Accounting	L.M.Pandey	Vikas Publishing House	New Delhi
10	Management Accounting	M.Y.Khan, P.K.Khan	Mcgraw Hill Education	Delhi

***Other Learning Material E- Resource:***

1 <https://open.umn.edu/opentextbooks/textbooks/137>

Semester III					
Semester No.	Course Code	Type of Course	Course Title	Credits	Hours/Week
3		Major Mandatory 8	Supply Chain Management	4	4

Course Objectives	
1	To explain the basic concepts and importance of supply chain management.
2	To help students understand how to design and plan supply chain networks.
3	To teach how supply chain operations like forecasting and procurement work.
4	To help students apply supply chain concepts to real business situations.
5	To build problem-solving skills for improving supply chain performance.

Course Outcome	
CO1	Understand key concepts and components of supply chain management.
CO2	Apply basic supply chain design ideas to small business cases.
CO3	Apply planning and control tools in supply chain operations.
CO4	Evaluate coordination strategies to improve supply chain performance.
CO5	Identify current trends and challenges in global supply chains.

Unit	Title and Contents	No. of Lecture Hours
1	<p><b>Fundamentals of Supply Chain Management</b></p> <p>1.1 Definition, Objectives, and Importance of SCM– Definition and key goals of Supply Chain Management– Importance in enhancing efficiency and competitiveness</p> <p>1.2 Basic Concepts and Role of SCM in Business– Core concepts of SCM– Role in improving business performance and customer satisfaction</p> <p>1.3 Components of a Supply Chain– Entities: Suppliers, Manufacturers, Distributors, Retailers, Customers– Flows: Information, Product, and Cash</p> <p>1.4 Decision Phases and Process View of SCM– Strategic, Tactical, and Operational decision phases– Process view: Cycle and push/pull perspectives</p> <p>1.5 Supply Chain Flows and Structure– Upstream and Downstream supply chains– Role in integration and coordination</p>	15

<p><b>2</b></p>	<p><b>Supply Chain Network Design</b>  2.1 Introduction to Network Design– Role in supply chain performance– Drivers and considerations (strategic, technological, operational)  2.2 Cost vs Responsiveness Trade-off – Balancing efficiency and service levels  2.3 Designing Distribution Networks– Centralized vs Decentralized systems– Direct shipping, Cross-docking, Transshipment models  2.4 Facility Location and Capacity Allocation– Qualitative and quantitative location factors– Gravity Location Models and Centre of Gravity Method  2.5 Network Optimization Strategies– Use of data analytics and simulation– Strategic placement of warehouses and hubs</p>	<p><b>15</b></p>
<p><b>3</b></p>	<p><b>Supply Chain Operations &amp; Coordination</b>  3.1 Introduction to Supply Chain Operations– Definition, objectives, and key processes– Types: Push vs Pull, Make-to-Stock vs Make-to-Order  3.2 Key Operational Drivers– Facilities, Inventory, Transportation, Information, Sourcing, Pricing  3.3 Supply Chain Planning and Control– Demand forecasting, aggregate planning, master scheduling– Inventory control: EOQ, Safety Stock, JIT, VMI  3.4 Distribution and Performance Measurement– Logistics planning and KPIs  3.5 Supply Chain Coordination– Importance of coordination– Bullwhip Effect: Causes and mitigation– CPFR, Contracts: Buy-back, Revenue Sharing, Quantity Flexibility</p>	<p><b>15</b></p>
<p><b>4</b></p>	<p><b>Current Trends &amp; Challenges in Supply Chain Management</b>  4.1 Industry 5.0 and Digital Transformation– Technologies: AI, IoT, Blockchain  4.2 Green and Sustainable Practices– Eco-friendly operations, waste reduction, sustainable sourcing  4.3 Globalization and International SCM– Managing global logistics and regulations – Cultural and operational challenges  4.4 Risks and Resilience– Identifying disruptions and building adaptive supply chain management  4.5 Ethics and Social Responsibility– Ethical practices, transparency, and CSR in supply chain Management</p>	<p><b>15</b></p>

## Reference Material:

### Reference Books

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Supply chain management: Strategy, planning, and operation (7th ed.)	Chopra, S., & Meindl, P	Pearson Education	UK
2	Logistics & supply chain management (5th ed.)	Christopher, M.	Pearson Education	UK
3	Introduction to Supply Chain Management.	Ballou, R. H.	Prentice Hall.	UK
4	Supply chain management and advanced planning: Concepts, models, software, and case studies (5 <sup>th</sup> ed.)	Stadtler, H., Kilger, C., & Meyr, H. (Eds.)	Springer	US
5	Essentials of Supply Chain Management	Sunil Chopra.	Pearson Education.	UK
6	Supply Chain Management: Strategy, Planning, and Operation Author	Sunil Chopra, Peter Meindl	Pearson Education	UK
7	Supply Chain Logistics Management	Donald Bowersox, David Closs and M. Bixby Cooper	McGraw-Hill Education,	India
8	Supply Chain Management For Global Competitiveness	B.S.Sahay.	Mac Millan India Limited,	India
9	Green Supply Chain Management (1 <sup>st</sup> ed.)	Charisios Achillas, Dionysis D. Bochtis, Dimitrios Aidonis, Dimitris Folinas	Routledge, New Delhi	India

### ***Other Learning Material***

#### ***E- Resource:***

1. **SWAYAM:** <https://swayam.gov.in>- SCM and Business Management courses.
2. **NPTEL (National Programme on Technology Enhanced Learning):** <https://nptel.ac.in>
3. **e-PG Pathshala** <https://epgp.inflibnet.ac.in> - Foundational business courses, including OB and SCM.

4. **Coursera:** -<https://www.coursera.org>- "Supply Chain Management Specialization".
5. **edX:** <https://www.edx.org> - "Fundamentals of SCM," "Business Analytics," "Logistics Management".
6. **LinkedIn Learning:** -<https://www.linkedin.com/learning>- "Learning Supply Chain Management"- "Business Fundamentals" series.

Semester III					
Semester No.	Course Code	Type of Course	Course Title	Credits	Hours/Week
3		Minor	Research Methodology	4	4

Course Objectives	
1	To understand the meaning, objectives, types, and significance of research in a business context.
2	To learn the process of designing research and applying appropriate methods for data collection and sampling.
3	To develop skills in data editing, analysis, tabulation, and graphical representation using basic statistical tools.
4	To gain the ability to write structured research reports, cite sources properly, and present findings effectively and ethically.

Course Outcome	
CO1	Identify and explain different types of research, research designs, and the research process.
CO2	Select suitable data sources, sampling methods, and tools for collecting research data.
CO3	Process and analyse research data using basic techniques and present findings using tables and graphs.
CO4	Prepare well-organized research reports with proper citation and deliver clear oral and written presentations.

Unit	Title and Contents	No. of Lecture Hours
1	<b>Introduction to Research</b> 1.1 Meaning, objectives, and significance of research in business 1.2 Types of research: Basic, applied, descriptive, analytical, qualitative, and quantitative 1.3 Research process and its steps 1.4 Criteria of good research 1.5 Ethics in research	10
2	<b>Research Design and Data Collection</b> 2.1 Meaning and importance of research design 2.2 Types of research design: Exploratory, descriptive, and experimental 2.3 Sampling: Concepts, methods (probability and non-probability), sampling errors 2.4 Sources of data: Primary and secondary 2.5 Methods of data collection: Observation, interview, questionnaire, and schedule	20

	2.6 Design of a good questionnaire	
<b>3</b>	<b>Data Processing and Analysis</b> 3.1 Data editing, coding, classification, and tabulation 3.2 Use of tables, charts, and graphs in data presentation 3.3 Measures of central tendency and dispersion (basic overview) 3.4 Hypothesis: Meaning, types, and formulation 3.5 Use of software tools (e.g., Excel/SPSS) – basic introduction & overview	<b>15</b>
<b>4</b>	<b>Research Report Writing and Presentation</b> 4.1 Structure and components of a research report 4.2 Guidelines for writing a good research report 4.3 Citation and bibliography 4.4 Plagiarism and how to avoid it 4.5 Presentation of research findings: Oral and written	<b>15</b>

### Reference Books

Sr. No.	Title of the Book	Author/s	Publication	Place
<b>1</b>	Business Research Methods	Donald Cooper and P.S. Schindler	Tata McGraw Hill	New Delhi
<b>2</b>	Research Methodology	C. R. Kothari	New Age International	New Delhi
<b>3</b>	Research Methods for Business	Uma Sekaran	Wiley	New Delhi
<b>4</b>	Research Methodology	Ranjit Kumar	Pearson Education	New Delhi
<b>5</b>	Research Methodology	Michael V. P.	Himalaya Publishing House	Mumbai
<b>6</b>	Foundations of Behavioral Research	Fred N. Kerlinger	Holt, Rinehart and Winston	New York

Semester III					
Semester No.	Course Code	Type of Course	Course Title	Credits	Hours/Week
3		Open Elective (OE)	Mercantile Law	2	2

**Note: This course is taken from OE basket of Faculty of Humanities – BoS in Law. This course is mandatory for SYBBA Semester III students**

Course Objectives	
1	To provide foundational knowledge of the Indian Contract Act, including essential elements, performance, discharge, and remedies, along with the emerging framework of e-contracts.
2	To give an overview of key business laws governing partnerships, LLPs, companies, and consumer protection mechanisms applicable to business operations.

Course Outcome	
CO1	Learners will be able to explain and apply core principles of contract law and distinguish traditional contracts from e-contracts.
CO2	Learners will be able to identify and differentiate between various forms of business entities and understand consumer rights and redressal mechanisms under Indian law.

Unit	Title and Contents	No. of Lecture Hours
1	<b>Essentials of the Indian Contract Act, 1872</b> 1.1 Background and Necessity of Contract Law 1.2 Nature of Contract, General Principles of Contract, Essential Elements of Contract 1.3 Types of Contracts 1.4 Performance and Discharge of Contracts 1.5 Remedies (Including damages, meaning, kinds and rules for ascertaining damages) 1.6 E-Contracts: Meaning, Nature, Formation, Validity, Legality and Recognition under the law	15
2	<b>Overview of Business Laws and Consumer Protection:</b> 2.1 Partnership Act, 1932: Meaning and definition of partnership, Features of Partnership, Types of partners, Introduction to Partnership Act, 1932 2.2 Law Governing LLP: Meaning and definition of Limited Liability Partnership, Introduction to LLP Act, Basic Features of LLP,	15

	<p>Difference between Partnership Firm and LLP</p> <p>2.3 Consumer Protection Act, 2019: Objectives and Scope, Definition of Consumer and Consumer Disputes, Consumer Rights and Responsibilities, Consumer Redressal Agencies: District, State, and National Commission, Procedures and Jurisdiction</p> <p>2.4 Companies Act, 2013: Meaning, Nature, and Characteristics of a Company, Silent features of the Companies Act, 2013, Applicability and Scope of the Act, Types of Companies (Private, Public, One Person, Section 8, etc.), Differences between Company and Partnership / LLP, Formation of a Company: Incorporation Process and Legal Formalities</p>	
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### Reference Books

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Business law	R.S.N.Pillai Bagavathi	S. Chand & Company Ltd,	New Delhi
2	Elements of Mercantile Law	N.D. Kapoor	Sultan Chand & Sons	New Delhi
3	The Indian Contract and Specific Relief Acts, ed. 17	Pollock & Mulla	LexisNexis India	New Delhi
4	Contract & Specific Relief ed. 13	Avtar Singh	EBC Publication	Lucknow
5	Setting up of Business Entities	ICSI	ICSI	New Delhi
6	Business and Corporate Law	Dr. Kaur Harpreet	Lexis Nexis	New Delhi
7	Business and Commercial Laws	Sen And Mitra	The World Press Pvt. Ltd	Kolkata
8	The Maharashtra Shops & Establishments (Regulation of Employment and Conditions of Service) Act, 2017 and Rules, 2018	S.D Puri	Snow White Publications Private Limited	Mumbai

Semester III					
Semester No.	Course Code	Type of Course	Course Title	Credits	Hours/Week
3		Vocational Skill Development Course (VSC)	Business Analytics	2	2

Course Objectives	
1	To Introduce the fundamental concepts, scope, and evolution of Business Analytics in modern enterprises.
2	To Explain the types of analytics and their application in various business functions such as Marketing, Finance, HR, and Operations.
3	To Familiarize students with different types and sources of data, and the importance of data quality and preparation.
4	To Provide basic exposure to data visualization, Excel-based tools, and technologies used in Business Analytics.
5	To Enable students to interpret business data and understand the role of a business analyst in decision-making processes.

Course Outcome	
CO1	Define and explain the scope, significance, and evolution of Business Analytics in the corporate world.
CO2	Differentiate among Descriptive, Diagnostic, Predictive, and Prescriptive analytics and identify their practical applications in various business domains.
CO3	Identify different types and sources of data and explain the importance of data cleaning, preparation, and quality for analysis.
CO4	Demonstrate basic proficiency in using spreadsheets (Excel/Google Sheets) for data visualization.
	Apply basic analytical tools and techniques to extract business insights and support data-driven decision-making.

Unit	Title and Contents	No. of Lecture Hours
1	<b>Introduction to Business Analytics</b> Meaning and scope of Business Analytics, Evolution and Importance and impact on business decision-making, Types of Analytics: Descriptive, Diagnostic, Predictive, Prescriptive, Applications of Business Analytics in different business domains: Marketing, Finance, HR, and Operations, Role of Business Analyst.	15
2	<b>Foundations of Data for Business Analytics:</b> Data and Its Role in Business Analytics Types of data: Structured vs. Unstructured Sources of data: internal, external, big data ,5V's of Big data Data collection methods and challenges. Data cleaning and preparation. Importance of data quality and integrity Introduction to databases and spreadsheets (Excel/Google Sheets). Introduction to data visualization, Common tools and technologies	15

	for business analytics. Basic Excel functions for analytics (sorting, filtering, pivot tables, charts)	
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### Reference Books

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Competing on analytics: The new science of winning	Davenport, T. H., & Harris, J. G. (2007).	Harvard Business School Press.	New Delhi
2	Business intelligence, analytics, and data science: A managerial perspective	Sharda, R., Delen, D. & Turban, E. (2019).	(4th ed.). Pearson Publication	New Delhi
3	Business Analytics	U. Dinesh Kumar 2017	Wiley India Pvt. Ltd.	New Delhi
4	Business Analytics: Data Analysis & Decision Making	S. Christian Albright & Wayne L. Winston 2016 (5th Edition)	Cengage Learning	Boston, USA
5	Data Analytics for Beginners: Your Ultimate Guide to Learn and Master Data Analysis	Victor Finch 2016	Create Space Independent Publishing Platform	Scotts Valley, California
6	Data Science for Business	Foster Provost & Tom Fawcett 2013	O'Reilly Media	Sebastopol, California

### **Other Learning Material E-Resource:**

- Siegel, E. (2016). "Predictive analytics: The power to predict who will click, buy, lie, or die". Wiley.
- Winston, W. L. (2014). "Marketing analytics: Data-driven techniques with Microsoft Excel". Wiley.
- Narayanan, A., & Bhattacharya, A. (2023). "Big data in finance: Data analytics in financial services and banking". Wiley.
- Fitz-enz, J. (2010). "The new HR analytics: Predicting the economic value of your company's human capital investments". AMACOM.
- Raghupathi, W., & Raghupathi, V. (2014). "Big data analytics in healthcare: Promise and potential". Health Information Science and Systems, 2(1), 1-10.
- Simchi-Levi, D., Kaminsky, P., & Simchi-Levi, E. (2007). "Designing and managing the supply chain: Concepts, strategies, and case studies" (3rd ed.). McGraw-Hill/Irwin.

<b>Semester III</b>					
<b>Semester No.</b>	<b>Course Code</b>	<b>Type of Course</b>	<b>Course Title</b>	<b>Credits</b>	<b>Hours/Week</b>
<b>3</b>		<b>Ability Enhancement Course (AEC)</b>	<b>Modern Indian Languages 1 : Marathi/Hindi/Sanskrit</b>	<b>2</b>	<b>2</b>

**The details syllabus of each of the language will be shared by respective board of studies.**

Semester III					
Semester No.	Course Code	Type of Course	Course Title	Credits	Hours/Week
3		Field Project (FP)	Project – Related to Finance	2	4

Course Objectives	
1	To impart basic knowledge for understanding connection of theory and practical working.
2	To understand various documentation and department working of organization.
3	To apply various theories learned in real life business decision making.
4	To self-evaluate the market requirement with experts shared information.

Course Outcome	
CO1	Recall theory in real life practical environment
CO2	Explain various documents require for business procedure of departmental working
CO3	Apply the collective business decision making to solve real life problem solving
CO4	Evaluate performance, justify decisions based on financial analysis

The candidate shall visit to respective firms/websites/organizations/markets/companies/ attend experts lecture in entire semester and prepare a Field Project Report which shall carries 50 marks (30 Marks for Project Report and 20 marks for Viva-Voce). Student has to submit Field Project Work Report Spiral copy to the college. The faculty shall organize and guide to the student regarding field visit and for preparing the report. The report shall be evaluated by the subject teacher and Head of Department at the end of Semester from given topic ANY THREE can be considered by subject teacher (minimum ONE visit is must).

Unit	Title and Contents	No. of Lecture Hours
1	<p><b>Introduction</b></p> <p>Subject Teacher shall provide orientation to the students and form the groups in the class room based on following topics:</p> <ol style="list-style-type: none"> <li>1. Analysis of website like money control, BSE, Investopedia, etc. related to finance sector</li> <li>2. Guest lecture of stock market expert, banking professional, financial consultant, etc.</li> <li>3. Public Company Annual Report study of standalone financial statement</li> <li>4. Visit to stock market or brokers office or any financial institute.</li> <li>5. Visit to a company to understand department working.</li> <li>6. Calculation of various ratio based on standalone financial statement of a company</li> <li>7. Subject Teacher may select any such finance topic from syllabus relevant to correlate theory and practical working</li> </ol>	15

<b>2</b>	<p><b>Conduction of Expert lecture/ visit:</b>  Minimum THREE activities of which ONE must be actual visit must be done.  Report shall be made on following points per activity:</p> <ol style="list-style-type: none"> <li>1. Name of organization</li> <li>2. Objective of activity</li> <li>3. Points observed/ learned</li> <li>4. Questionnaire with minimum 10 questions</li> <li>5. Screen shot, image of activity</li> <li>6. Suggestions based on objective</li> </ol> <p>Subject teacher may add more points in report as per their convenience and requirement of activity.  Report need to be submitted in spiral copy and PPT presentation.</p>	<b>15</b>
	<p><b>Evaluation based on report and Viva-Voce Exam</b>  Presentation needs to be made in groups for evaluation of activity  External must be appointed for viva in consultation with principal</p> <p>Marks allocation: 30% marks report  30% marks PPT presentation  <u>40% marks</u> Viva-Voce Examination</p> <p style="text-align: center;"><b>Total : <u>50 marks</u></b></p>	

**Guidelines:**

**Field Visits:**

These visits and interviews shall be arranged under the supervision of the subject teacher.

- The interviews maybe structured or unstructured as the case may be with the sole proviso of maximum data collection for the students during the interaction process.
- Students should be encouraged to observe and learn how theatrical concepts are put into action, thereby aiding their practical learning. Students are to be exposed to the real working environment and shown how things are done in an organization

These visits are to be related to the specialization subject curriculum.

**Instructions for students:**

- Each project should be done strictly according to the instruction of the subject teacher.
- The title and the objective must be stated at the beginning of each project
- Wherever required students must paste relevant documents, specimens, questionnaires, etc. in the project.