

SANDIP UNIVERSITY



SANDIP
UNIVERSITY

Courses of Study

2019-20

BBA IILP

School of Commerce and Management Studies

BBA. (Part Time) 2018-19																																					
Semester	Course I				Course II				Course III				Course IV				Course V												L	T	P	C	Contact Hours				
I	TYCE101				TYCE102				TYCE103				TYCE104				TYCE105				Code				Code				Code				20	0	0	20	20
	L	T	P	C	L	T	P	C	L	T	P	C	L	T	P	C	L	T	P	C	L	T	P	C													
	4	0	0	4	4	0	0	4	4	0	0	4	4	0	0	4	4	0	0	0	0	0	0	0					0	0							
	PC				PC				PC				PC				PC																				
	Contemporary English I				Principles of Management				Financial Accounting				Economics				Business Mathematics																				
II	TYCE201				TYCE202				TYCE203				TYCE204				TYCE205								Code				Code								
	L	T	P	C	L	T	P	C	L	T	P	C	L	T	P	C	L	T	P	C	L	T	P	C													
	4	0	0	4	4	0	0	4	4	0	0	4	4	0	0	4	4	0	0	0	0	0	0	0					0	0							
	PC				PC				PC				PC				PC																				
	Cost Accounting				Quantitative Techniques for Business Decisions				Disaster Management				Business Environment				Environmental Science																				



School of Commerce and Management Studies

BBA. (Part Time) 2018-19																																					
Semester	Course I				Course II				Course III				Course IV				Course V																L	T	P	C	Contact Hours
III	TYCE301				TYCE302				TYCE303				TYCE304				TYCE305				Code				Code				Code								
	L	T	P	C	L	T	P	C	L	T	P	C	L	T	P	C	L	T	P	C	L	T	P	C	L	T	P	C									
	4	0	0	4	4	0	0	4	4	0	0	4	4	0	0	4	0	0	0	4	0	0	0	0	0	0	0	0	0	0	0	0	0				
	PC				PC				PC				PC				PWSI																16	0	0	20	16
	Financial Management				Human Resource Management				Marketing Management				Entrepreneurship				Internship I																				
IV	TYCE401				TYCE402				TYCE403				TYCE404				TYCE405				TYCE406				Code				Code								
	L	T	P	C	L	T	P	C	L	T	P	C	L	T	P	C	L	T	P	C	L	T	P	C	L	T	P	C									
	4	0	0	4	4	0	0	4	4	0	0	4	4	0	0	4	4	0	0	4	0	0	0	0	0	0	0		0	0	0	0					
	PC				PC				PC				PC				PC				UC												20	0	0	20	20
	Management Accounting				Export Import Procedures & Documentation				Business Laws				E- Commerce				Production and Operations Management																				

BBA. (Part Time) 2018-19																																					
Semester	Course I				Course II				Course III				Course IV				Course V				Course VI				Course VII				Course VIII				L	T	P	C	Contact Hours
V	TYCE501				TYCE502				TYCE503				TYCE504				TYCE505				TYCE506				Code				Code				16	0	0	20	16
	L	T	P	C	L	T	P	C	L	T	P	C	L	T	P	C	L	T	P	C	L	T	P	C	L	T	P	C									
	4	0	0	4	4	0	0	4	4	0	0	4	4	0	0	4	0	0	0	4	0	0	0	0	0	0	0	0	0								
	PC				PC				PC				PC				PWSI				PWSI																
	Strategic Management				International Business				Business Ethics & Corporate Responsibilities				DE1				Internship II																				
VI	TYCE601				TYCE602				TYCE603				TYCE604				TYCE605				TYCE606				Code				Code								
	L	T	P	C	L	T	P	C	L	T	P	C	L	T	P	C	L	T	P	C	L	T	P	C	L	T	P	C	8	0	24	20	32				
		0	24	12	4	0	0	4	4	0	0	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0									
	PWSI				PC				PCE																												
	Project Stage and viva Voce				DE2				DE3																												
TOTAL																																		100	0	24	120

Sem V				
Sr.No.	Programme Elective	Elective Course Code	Core	Elective Course (Any Two)
1	Marketing	XBB505	PE	1) Sales and Distribution Management
		XBB506	PE	2) Advertising and Brand Management
2	Finance	XBB508	PE	1) Advanced Financial Management
		XBB509	PE	2) Financial Market and Services
3	Human Resource	XBB511	PE	1) Employee Welfare and Social Security
		XBB512	PE	2) Strategic Human Resource Management

Sem V				
Sr.No.	Programme Elective	Elective Course Code	Core	Elective Course (Any Two)
1	Marketing	XBB505	PE	1) Sales and Distribution Management
		XBB506	PE	2) Advertising and Brand Management
2	Finance	XBB508	PE	1) Advanced Financial Management
		XBB509	PE	2) Financial Market and Services
3	Human Resource	XBB511	PE	1) Employee Welfare and Social Security
		XBB512	PE	2) Strategic Human Resource Management

School of Commerce and Management Studies

First Year B.B.A (Part Time)

Semester: I

Year: First Year

Course: Contemporary English I

Course Code: XFE101

Teaching Scheme (Hrs/Week)				Continuous Internal Assessment (CIA)					End Semester Examination		Total
L	T	P	C	CIA-1	CIA-2	CIA-3		Lab	Theory	Lab	
4	-	0	4	20	20	10			100	00	100
Max. Time, End Semester Exam (Theory) -3Hrs.											

Prerequisite	1. Basic understanding and fundamental of English Language.
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Course Objectives

- 1** To use acceptable English in academic writing
- 2** To use English language in a more meaningful way with an enriched word power
- 3** To communicate in a professional way using various communication strategies
- 4** To read and comprehend the major points discussed in various types of written texts
- 5** To make notes, write precise, letter and résumé

Course Content			
Unit No.	Module No.	Content	Hours
1	I	Listening Skills (Only for Internal Assessment) i. Classroom listening (Teachers' reading of short stories, essays or reports)	2
2	I	Vocabulary (These topics should be incorporated while teaching texts) i. Word and Sense ii. Synonyms iii. Antonyms iv. Lexical webs v. Collocations vi. Affixation	8
3	I	Reading Skills (Understanding the text, skimming, scanning, speed reading, Reading charts and maps etc.) i. The Eyes Have It – Ruskin Bond ii. The Astrologer's Day- R. K. Narayan,	6
4	I	Reading and Responding (Critical Appreciation, Paraphrasing and Analysing) i. Where the Mind is Without Fear – Rabindranath Tagore ii. The Road Not Taken- Robert Frost iii. Night of the Scorpion – Nissim Ezekiel	8
5	I	Grammar (LSRW Skills) (These topics should be incorporated while teaching texts) i. Parts of Speech	6

		ii. Tenses	
6	I	Speaking Skills(Conversational Skills) i. Greetings ii. Introducing Yourself and Others iii. Asking for Information iv. Requesting v. Inviting vi. Group Discussion vii. Interview Skills	7
7	I	Writing Skills i. Paragraph Writing ii. Letter - Informal/Formal iii. Email Writing	8
Total No. of Hrs			45

Course Outcome

Students should able to

CO1	Uses acceptable English in appropriate context
CO2	Makes use of comprehensive and suitable vocabulary
CO3	Communicates professionally by using the strategies learnt
CO4	Applies cognizance while comprehending various types of written texts
CO5	Writes and speaks in English, precisely with clarity and accuracy

Recommended Resources

Text Books

- 1.Wren and Martin:** High School English Grammar and Composition
- 2.G. Radhakrishna, Pillai, K. Rajeevan.** Spoken English for You. CIEFL. Emerald Publication.
- 3.K. S. Smita, Annie Pothan.** English Conversational Practice. Sterling Publication Pvt. Ltd.
- 4.Dr. Saraswati.** Success with Spoken English for Undergraduate
- 5.Tickoo and Subramaniam:** A Functional Grammar with Usage and Composition
- 6.Ruskin Bond,** Eyes Have It
- 7.R. K. Narayan,** The Astrologer's Day
- 8.Rabindranath Tagore,** Where the Mind is Without Fear
- 9.Robert Frost,** The Road Not Taken
- 10.Nissim Ezekiel,** Night of the Scorpion

- Reference Books**
- 1. Murphy, Raymond:** Essential English Grammar, Cambridge University Press
 - 2. Bygate, M.** Speaking. Oxford: Oxford University Press.
 - 3. Maisson, Margaret M.:** Examine Your English
 - 4. Fitikides, T.J.:** Common Mistakes in English
 - 5. McCarthy. Michael:** English Vocabulary In Use and Felicity O. Dell

School of Commerce and Management Studies
First Year B.B.A (Part Time)

Year: First Year

Course: Principles of Management

Semester: I

Course Code: XBB102

Teaching Scheme (Hrs/Week)				Continuous Internal Assessment (CIA)					End Semester Examination		Total
L	T	P	C	CIA-1	CIA-2	CIA-3		Lab	Theory	Lab	
4	0	-	4	20	20	10		-	100	-	100
Max. Time, End Semester Exam (Theory) - 3Hrs.											

Prerequisite	1. Introduction and basic concepts of managerial functions.
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Course Objectives

- 1** To help Students to understand basic Principles and concept of Management.
- 2** The course aims at providing fundamental knowledge and exposure to theories and practices in the field of management.
- 3** To make the students aware about the importance of various organization structures and Staffing.
- 4** To help the students to understand the dynamics of Motivation, leadership and control.
- 5** The course provides students with the opportunity to learn the importance of Change management.

Course Content			
Unit No.	Module No.	Content	Hours
1	I	Introduction to Management: Meaning and Definition of Management, Nature and importance of Management and Administration. Coordination essence of management; Management- as a Science and An Art Contribution towards	4
	II	Management Thought- Scientific Management by F.W. Tyler, Contribution of Henry Fayol-14 principles of Management. Contributions by Max-weber. neo-classical, behavioral, systems and contingency approaches Management as universal concept (applicable in each field), Leadership and decision making, decision making under uncertainty, Examples from industries should be included.	5
2	I	Planning: Nature, scope and objectives of planning; Types of plans; Planning process; Business forecasting; MBO; Concept, types, process and techniques of decision-making; Bounded Rationality.	5
	II	Organizing: Concept, nature, process and significance; Principles of an organization; Span of Control; Departmentation; Types of an	4



		organization; Authority-Responsibility; Delegation and Decentralization; Formal and Informal Organization.	
3	I	Motivating and Leading: Nature and Importance of motivation; Types of motivation; Theories of motivation - Maslow, Herzberg, X, Y and Z; Leadership – meaning and importance; Traits of a leader; Leadership Styles – Likert’s Systems of Management, Tannenbaum & Schmidt Model and Managerial Grid.	5
	II	Staffing- Concept, Nature and Importance of Staffing, criteria, strength of right staffing, delegation vs abdication, types of organization structure with reference to strategy and types of business, Some appreciation on- behavioral science, individual and group dynamics, multi culture group behavior, industrial psychology	4
4	I	Controlling: Nature and Scope of control; Types of Control	4
	II	Control process: Control techniques – traditional and modern; Effective Control System	5
5	I	Challenges in management- change management, timing of change, reaction to change, planning organizational change, technological change, effective use and communication device.	5
	II	IT Follow up mechanism Use of software in control and monitor, PDCA Use of software in managerial functions	4
Total No. of Hrs			45

Course Outcome

Students should able to

- | | |
|------------|---|
| CO1 | Discuss and communicate the evolution of management. |
| CO2 | Practice the process of management's functions: planning, organizing, staffing, directing and controlling. |
| CO3 | Understands how managers use problem solving strategies and critical thinking skills in real-life situations. |
| CO4 | Understands how Organizations develop and maintain competitive advantage |
| CO5 | Understands how Managers manage business organizations in the dynamic environment |

Recommended Resources

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|------------------------|---|
| Text Books | <ol style="list-style-type: none"> 1. Gupta, C.B.; Management Concepts and Practices, Sultan Chand and Sons, New Delhi, 2003. 2. R.K.Chopra-“Principles & Practices of Management”, Sun India Publication. 3. Management- Michael 4. Management-L.M. Prasad |
| Reference Books | <ol style="list-style-type: none"> 1. P.C.Tripathi and P.N.Reddy,” Principles & Practices of Management”, 2nd edition, Tata McGraw-Hill 2. Stoner, Freeman and Gilbert Jr.; Management, Prentice Hall of India, New Delhi, 2003. 3. Koontz, O Donnell and Weirich-“Management”, Tata McGraw Hill Publishing Company, New Delhi, 2001. |



Teaching Scheme (Hrs/Week)				Continuous Internal Assessment (CIA)				End Semester Examination		Total
L	T	P	C	CIA-1	CIA-2	CIA-3		Lab	Theory	Lab
4	-	0	4	20	20	10			100	00
Max. Time,End Semester Exam (Theory) -3Hrs.										

Prerequisite	1. Introduction and basic concepts of Accounting and Book Keeping.
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Course Objectives

- 1 To make students understand the basic concepts of accounting.**
- 2 To introduce students with the principles and standards of accounting.**
- 3 To introduce students with the concept of accounting cycle.**
- 4 To help the students to understand the financial statements prepared in accounting.**
- 5 To enable them to read and understand the financial statements published in newspaper.**

Course Content			
Unit No.	Module No.	Content	Hours
1	I	Meaning and Scope of Accounting: Need for Accounting, Development of Accounting, Definition and Functions of Accounting, Limitation of Accounting, Book Keeping and Accounting, Is Accounting Science or Art?, End User of Accounting Information, Accounting and other Disciplines, Role of Accountant, Branches of Accounting, Difference between Management Accounting and Financial Accounting, Objectives of Accounting, Accounting Equation.	4
	II	Accounting Principles and Standards: Meaning of Accounting Principles, Accounting Concepts, Accounting Conventions, Systems of Book Keeping, Systems of Accounting, Introduction to Accounting Standards Issued by ICAI. Journalising Transactions: Journal, Rules of Debit and Credit, Compound Journal Entry, Opening Entry Sub Division of Journal: Cash Journal, Petty Cash Book, Purchase Journal, Sales Journal, Sales Return Journal, Voucher System. Ledger Posting and Trial Balance: Ledger, Posting, Relationship between Journal and Ledger, Rules Regarding Posting, Trial Balance, Final Accounts of Sole Proprietorship and Firms.	5

2	I	Capital and Revenue: Classification of Income, Classification of Expenditure, , Difference between Capital Expenditure,& Revenue Expenditure	4
	II	Accounting Concept of Income: Concept of Income, Accounting Concept's and Income Measurement, Accountants and Economist's Concept of Capital and Income. Revenue Recognition in accounting	5
3	I	Depreciation Provisions and Reserves: . Concept of Deprecation, Causes of Depreciation, Basic Features of Depreciation, Meaning of Depreciation Accounting, Objectives of Providing Depreciation, Fixation of Depreciation Amount, Method of Recording Depreciation	5
	II	Methods of Providing Depreciation, IMPAIRMENT OF ASSETS:- Accounting standard on Impairment of Assets,Its implications on the Financial statements	4
4	I	Shares and Share Capital: Shares, Share Capital, Accounting Entries, Under subscription, Oversubscription, Calls in Advance, Calls in Arrears, Issue of Share at Premium, Issue of Share at Discount, Forfeiture of Shares, Surrender of Shares, Issue of Two Classes of Shares, Right Shares, Re-issue of shares.	5
	II	Joint Stock Company: Introduction, Meaning and Definition of a Company, Essential Characteristics of a Company, Kinds of Companies, Private and Public Limited Companies, Formation of Company. Format of financial statements of the companies as per Schedule VI of companies act,2013.	4
5	I	Tally software should be taught. Assignment on reading and analyzing annual accounts of private or limited	9
		Total No. of Hrs	45

Course Outcome

Students should able to

CO1	Acquire knowledge about the general aspects of business operations.
CO2	Describe the role of accounting information system
CO3	Understand the use of financial accounting in decision making. Preparing comparative statements of different companies.
CO4	Disclosing the inefficient areas with the help of financial accounting.
CO5	Importance of accounting in decision making.

Recommended Resources

Text Books

1. Maheshwari, S.N. and S. K. Maheshwari; An Introduction to Accountancy, Eighth Edition, Vikas Publishing House, 2003.
2. Microsoft Office-2000 Complete- BPB Publication. Gupta, R.L. and V.K. Gupta; Financial Accounting: Fundamentals, Sultan Chand Publishers, 2003.
3. Monga, J.R., An Introduction to Financial Accounting, First Edition, Mayoor Paperbooks, 2005.

Reference Books

1. Monga, J.R. and Girish Ahuja; Financial Accounting, Eighteenth Edition, Mayoor Paper Backs, 2003.
2. Bhattacharya, S.K. and J. Dearden; Accounting for Manager – Text and Cases, Third Edition, Vikas Publishing House, 2003.
1. Maheshwari, S.N. and S.K. Maheshwari; Advanced Accountancy, Eighth Edition, Vol. I & II, Vikas Publishing House, 2003.

School of Commerce and Management Studies
First Year B.B.A (Part Time)

Year: First Year
Course: Economics

Semester: I
Course Code: XBB106

Teaching Scheme (Hrs/Week)				Continuous Internal Assessment (CIA)					End Semester Examination		Total
L	T	P	C	CIA-1	CIA-2	CIA-3		Lab	Theory	Lab	
4	-	0	4	20	20	10			100	00	100
Max. Time, End Semester Exam (Theory) -3Hrs.											

Prerequisite	1. Introduction and basic concepts of Economics.
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Course Objectives

- 1** To expose students to basic micro economic concepts
- 2** To apply economic analysis in the formulation of business policies.
- 3** To use economic reasoning to problems of business.
- 4** To study the behaviour and working of the economy as a whole.
- 5** To study relationships among broad aggregates.

Course Content			
Unit No.	Module No.	Content	Hours
1	I	INTRODUCTION: Meaning, Nature and Scope of Business Economics- Micro and Macro Basic Economic Problems.	4
	II	Market forces in solving economic problems. Circular Flow of Income and Expenditure	5
2	I	DEMAND ANALYSIS & SUPPLY ANALYSIS: Concept of Demand, Elasticity of Demand and their types (Price, Income & Cross).	4
	II	Concept and Law of Supply, Factors Affecting Supply.	5
3	I	MARKET CONDITIONS: Perfect Competition - Equilibrium of Firm and Industry under Perfect Competition Monopoly, Oligopoly Competition,	5
	II	Monopolistic Competition –Price and Output Determination under Monopolistic Competition.	4
4	I	BASIC CONCEPTS OF MACRO ECONOMICS: Definition and Nature of Macro economics: Scope, Importance and Limitations	5
	II	Monetary Policy, Fiscal Policy; Inflation and Deflation – Meaning, causes and control.	4
5	I	BUSINESS CYCLE: Nature and Characteristics of Business Cycle,	9



	Phases of Business Cycle	
	Total No. of Hrs	45

Course Outcome

Students should able to

- | | |
|------------|---|
| CO1 | To expose students to basic micro economic concepts |
| CO2 | To apply economic analysis in the formulation of business policies. |
| CO3 | To use economic reasoning to problems of business. |
| CO4 | To study the behavior and working of the economy as a whole. |
| CO5 | To study relationships among broad aggregates. |

Recommended Resources

Text Books

1. Managerial Economics - Theory and Application - D. M. Mithani
2. Micro Economics - M. L. Jhingan; Vrinda Publications, New Delhi.
3. Ahuja H.L. – Macro Economics: Theory and Policy, S. Chand & Co. Ltd. New Delhi.
4. D. N. Dwivedi – Macro Economics – Tata McGraw Hill, New Delhi

Reference Books

1. H.R. Appannaiah, S. Shanthi, H.R. Ramanath - Managerial Economics, Himalaya Publication, Mumbai.
2. Shapiro E. – Macro Economic Analysis, Galgotia Publications, New Delhi.

School of Commerce and Management Studies
First Year B.B.A (Part Time)

Year: First Year

Course: Business Mathematics

Semester: I

Course Code: XBB107

Teaching Scheme (Hrs/Week)				Continuous Internal Assessment (CIA)				End Semester Examination		Total
L	T	P	C	CIA-1	CIA-2	CIA-3		Lab	Theory	Lab
4	-	0	4	20	20	10			100	00
Max. Time, End Semester Exam (Theory) -3Hrs.										

Prerequisite	1. Basic concepts of Mathematics : Calculation and Equation.
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Course Objectives

- 1** To acquaint the students with the concepts of Mathematics.
- 2** To equip students with a broad based knowledge of mathematics with emphasis on business application.
- 3** To identify the number system and apply the theory of equations.
- 4** To apply matrices and determinants algebra to business scenarios.
- 5** To understand the application of commercial arithmetic and progression in business.

Course Content			
Unit No.	Module No.	Content	Hours
1	I	Number System: Natural, Even, Odd numbers, Integers.	4
	II	Prime Numbers- Rational & Irrational Numbers, Real Numbers, HCF & LCM (Simple Problems)	5
2	I	Theory of Equation: Meaning, Types of Equation, Simple / Linear Equation and Simultaneous Equation (Only two Variable), Elimination and Substitution Methods only.	5
	II	Quadratic Equation- Factorization and Formula Methods, Problems on commercial applications.	4
3	I	Permutation, Combination and Binomial Theorem : Permutation of n different things taken r at a time, Combination of n things not all different, business application oriented problems involving Permutation and combination	5
	II	Binomial Theorem: Statement of theorem, general term, Equidistant terms, Business application oriented problems involving Binomial Theorem.	4
4	I	Matrices and Determinants: Meaning, types, operation on matrices, addition, subtraction and multiplication of two matrices	5



	II	Transpose, determinants, minor of an element, co-factor of an element, inverse, crammers, rule in two variables, application oriented problems.	4
5	I	Commerical Artithmetic and progression : Commercial Arithmetic: simple Interest, Compound interest including half yearls and quarterly calculations, annuities, percentage, Bill discounting, Ration and proportions, duplicate, triplicate and sub duplicate of a ratio, proportion: third, fourth and inverse proportion –problems	5
	II	Progression: Introduction, Arithmetic progression, finding the nth terms of AP and Sum to nth terms of AP, Insertion of Arithmetic Mean, Geometric Progression- finding the nth terms of GP and sum of n terms of GP and insertion of Geometric Mean- Business Application Orientation problems.	4
Total No. of Hrs			45

Course Outcome

Students should able to

CO1	To Understand the uses of number system and use of LCM & HCF
CO2	To Understand the theory of equation.
CO3	To understand concept of permuation and combination which is useful in solving business related problems.
CO4	To understand concept of determinant and matrices which provides easy solution of application oriented problems.
CO5	To understand and study commercial arithmetic and progression in business application oriented problems.

RecommendedResources

Text Books	1. Saha, Mathematics for Cost Accountant, Central Publisher 2. R.G.Saha and Others, Methods & Techniques for Business Decisions, VBH 3. Dr. Sancheti & Kapoor, Business Mathematics and Statistics, Sultan Chand. 4. Zamrudeen, Business Mathematics, Vikas
Reference Books	1. R.S.Bhardhaj, Mathematics for Economics & Business. 2. Madappa, Mahadi, Hassan, M.Iqbal Taiyab- Buiness Mathematics, Subhash 3. G.R.Veena and Seema, Business Mathematics and Statistics I.K. Intl. Publishers.

School of Commerce and Management Studies
First Year B.B.A (Part Time)

Year: First Year
Course: Cost Accounting

Semester:II
Course Code:XBB203

Teaching Scheme (Hrs/Week)				Continuous Internal Assessment (CIA)					End Semester Examination		Total
L	T	P	C	CIA-1	CIA-2	CIA-3		Lab	Theory	Lab	
4	0	-	4	20	20	10		-	100	-	100
Max. Time, End Semester Exam (Theory) -3Hrs.											

Prerequisite	2. Introduction and basic concepts of Cost Accounting.
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Course Objectives

- 1 To understand the basic concepts and processes used to determine product costs.
- 2 To be able to interpret cost accounting statements.
- 3 To be able to analyze and evaluate information for cost ascertainment, planning, control and decision making.
- 4 To understand various controlling techniques of cost accounting.
- 5 To understand and implement budgeting in costing of a product.

Course Content			
Unit No.	Module No.	Content	Hours
1	I	Introduction to Cost Accounting:- a) Objectives and scope of Cost Accounting. b) Cost centers and cost units c) Element of cost	4
	II	Types of cost - Installing of a costing system - Relationship of Cost Accounting, Financial Accounting, management accounting and Financial management.	5
2	I	Elements of cost Material, Labour and other Expenses	5
	II	Classification of cost & Types of Costs - Preparation of Cost Sheet.	4
3	I	Introduction to Marginal costing:- Marginal costing compared with absorption costing,	5

	II	Contribution, Break even analysis and profit volume graph.	4
4	I	Introduction to standard costing:- Various types of standards, setting standards,	4
	II	Basic concept of material and labour standard and variance analysis.	5
5	I	Budgets and budgetary control Definition, meaning, advantages and disadvantages of budget.	5
	II	The budget manual, preparation and monitoring procedures, Flexible budget, cash budget, master budget.	4
Total No. of Hrs			45

Course Outcome

Students should able to

CO1	Understanding of basic concepts of cost accounting.
CO2	Understanding and preparation of cost statement for unit cost.
CO3	Understanding of decision making for cost, profit and sales.
CO4	Understanding of concept of standard costing and controlling cost.
CO5	Understanding of budgets and budgetary control.

Notes, If any

1	Problems shall be covered on the topic marginal costing, standard costing and budget and budgetary control
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Recommended Resources

Text Books	<ol style="list-style-type: none"> 1. Advanced cost Accounting by Saxena and Vasistha. 2. Advanced cost Accounting by S.P.Jain and Narong. 3. Cost Accounting by S.N.Maheshwari 4. Cost Accounting by Ratnam. 5. Practice in Advanced Costing and Management Accounting by Prof. SubhashJagtapNiraliPrakashan, Pune.
Reference Books	<ol style="list-style-type: none"> 1. Cost and Works Accounting II and III- Prof. SubhasgJagtap, Prof.Pagar and Dr.NareK.S.Publication,Pune. 2. Cost Accounting – BhattaHSM,Himalaya Publication 3. Cost Accounting – PrabhuDev , Himalaya Publication 4. Advanced Cost Accounting – Made Gowda,Himalaya Publication



School of Commerce and Management Studies
First Year B.B.A (Part Time)

Semester: II

Year: First Year

Course: Quantitative Techniques for Business Decisions

Course Code: XBB204

Teaching Scheme (Hrs/Week)				Continuous Internal Assessment (CIA)					End Semester Examination		Total
L	T	P	C	CIA-1	CIA-2	CIA-3		Lab	Theory	Lab	
4	-	0	4	20	20	10			100	00	100
Max. Time, End Semester Exam (Theory) -3Hrs.											

Prerequisite	1. Introduction and basic concepts of Accounting and Book Keeping.
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Course Objectives

- 1** The objective of this paper is to develop student's familiarity with the basic concept and tools in statistics and operations research.
- 2** To study the techniques that assist especially in resolving complex problems serve as a valuable guide to the decision makers.
- 3** To equip the students with technical skills of decision making in business decisions.
- 4** To make the students understand about resource maximization techniques through quantitative techniques.
- 5** To equip the students with project planning techniques through quantitative techniques.

Course Content			
Unit No.	Module No.	Content	Hours
1	I	Statistics: Definition, Importance & Limitation. Collection of data and formation of frequency distribution. Graphic presentation of frequency distribution – graphics, Bars, Histogram, Diagrammatic. Types of statistics	4
	II	Descriptive statistics- Measures of central tendency – mean, median and mode, partition values – quartiles, deciles and percentiles. Measures of variation – range, IQR, quartile, deciles and percentiles. Measures of variation – range, IQR, quartile deviation and standard deviation and Lorenz Curve. Inferential statistics- Inferential statistics procedures – Pearson's correlation and coefficient.	5
2	I	Correlation Analysis: Correlation Coefficient; Assumptions of correlation analysis; coefficients of determination and correlation; measurement of correlation- Karl Person's Methods;	5



	II	Spearman's rank correlation; concurrent deviation the correlation coefficient; Pitfalls and limitations associated with regression and correlation analysis.	4
3	I	Linear Programming: Concept a assumptions usage in business decision making linear programming problem:	5
	II	formulation, methods of solving: graphical and simplex, concept, significance, usage & application in business decision making.	4
4	I	Transportation, assignment problems & Game Theory: General structure of transportation problem, solution procedure for transportation problem, methods for finding initial solution, test for optimality. Maximization transportation on problem, transportation problem.	4
	II	Assignment problem approach of the assignment model, solution methods of assignment problem, maximization in an assignment, unbalanced assignment problem, restriction on assignment.	5
5	I	Game Theory: Concept, 2 by 2 zero sum game with dominance	5
	II	Pure and Mixed Strategy.	4
Total No. of Hrs			45

Course Outcome

Students should able to

CO1	Understanding of basic concepts of quantitative techniques in management through linear programming
CO2	Understanding and application of various methods of transportation and assignment problems to solve various issues of organization.
CO3	Understanding of decision theory under certainty and uncertainty
CO4	Understanding of concept of queuing theory.
CO5	Understanding of network designing through various methods of network design.

RecommendedResources

Text Books	<ol style="list-style-type: none"> 1. Gupta, S.P. and Gupta,P.K.; Quantitative Techniques and OperationsResearch, Sultan Chand &Sons 2. Vohra, N.D.; Quantitative Techniques in Management 2003. 3. Gupta, S.P. Statistical Methods, Sultan Chand &Sons.2004 4. Srivastava, U.K.;Shenoy,G.V. and Sharma, S.C.; Quantitative Techniques formanagerial Decisions; New Age International Pvt. Ltd.,(2002) 2nd edition
Reference Books	<ol style="list-style-type: none"> 1. S.D. Sharma; Operations Research, New Edition 2. Sharma,J.K.; Operations Research: problems & solutions; Macmillan India Ltd. , 2004(2nd edition) 3. Sancheti , D.C. &Kapoor, V.K.; Statistics-Theory, Methods and Applications, , Sultan Chand &Sons,2004Mechanics of solids by R Vaidynathan, P Perumal and S Lingedwari, Scitech Publication (India) Pvt Ltd. 4. Mechanics of Materials by Gere & Timoshenko, CBC publisher



School of Commerce and Management Studies
First Year B.B.A (Part Time)

Year: First Year
Course: Disaster Management

Semester: II
Course Code: XBB206

Teaching Scheme (Hrs/Week)				Continuous Internal Assessment (CIA)				End Semester Examination		Total
L	T	P	C	CIA-1	CIA-2	CIA-3		Lab	Theory	Lab
4	-	0	4	20	20	10			100	00
Max. Time,End Semester Exam (Theory) -3Hrs.										

Prerequisite	1. Introduction and basic concepts of Disaster Management.
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Course Objectives

- 1** Understanding foundations of hazards, disasters and associated natural/social phenomena.
- 2** Familiarity with management and Planning for different types of disasters.
- 3** To have familiarity with disaster mitigation.
- 4** To understand about the data preparedness.

Course Content			
Unit No.	Module No.	Content	Hours
1	I	Disaster Management— Introduction to Disaster Management; Concept of Disaster; Causes and Types of Disasters; Summary of Types of Disasters	4
	II	Dimensions of Natural and Anthropogenic Disasters; Aims of Disaster Management; Principles and Components of Disaster Management.	5
2	I	Disaster Management and Planning — Nature, Scope and Management Process; Policy of Disaster Management; Types of Plans: Management by Objectives; SWOT Analysis; Hazard and Vulnerability Analysis; Identifying Crisis Situations:	4
	II	Group Dynamics: Nature, Approach and Attitudes Required Establishing Effective Autonomous Work Groups; Understanding the Importance of Team-Building in Disaster Management; Capability Assessment.	5
3	I	Disaster Mitigation— Disaster Mitigation: Meaning and Concept; Structural Mitigation; Non-Structural Mitigation; Disaster Mitigation Strategies;	4
	II	Importance of Information and Communication in Disaster Mitigation; Emerging Trends in Disaster Mitigation.	5
4	I	Disaster Preparedness— Introduction to Disaster Preparedness; The Three A's of Disaster	4



		Preparedness; Principles of Disaster Preparedness	
	II	Steps of Disaster Preparedness; Organizational Structure for Disaster Preparedness; Essential Services Preparedness and Logistical Readiness; Contingency Planning	5
5	I	Disaster Response— Aims of Response; Control Process and Measurement; Security Issues; Profile of an Effective Crisis Leader; Leading at the Time of Crisis; Competencies and Challenges; Evacuation and Migration; Administering First-Aid; Handling of Injured at Hospitals: Challenges and Issues; Mobilization and Restoration of Essential Services; Search and Rescue Work.	4
	II	Disaster Recovery— Introduction to Medium- and Long-Term Recovery Aspects; Community Participation in Defining Objectives and Their Priorities; Identifying and Ascertaining Impact of Disaster; Participative Rehabilitation: Physical and Social Infrastructure.	5
	Total No. of Hrs		45

Course Outcome

Students should able to

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|------------|--|
| CO1 | To understand different components of Disaster management. |
| CO2 | Knowledge about existing global frameworks and existing agreements |
| CO3 | To have familiarity with strategies and emerging trends disaster mitigation. |
| CO4 | To learn about the steps involved in data preparedness. |
| CO5 | To have knowledge about the Modern and Traditional Methods of Response and different recovery aspects. |

Recommended Resources

Text Books 1. Pandey, Mrinalini., **Disaster Management**, Wiley's India.



School of Commerce and Management

First Year B. B. A. (Part Time)

Year: First Year

Course: Business Environment

Semester: II

Course Code: XBB207

Teaching Scheme (Hrs/Week)				Continuous Internal Assessment (CIA)					End Semester Examination		Total
L	T	P	C	CIA-1	CIA-2	CIA-3		Lab	Theory	Lab	
4	-	-	4	20	20	10		-	100	-	100
Max. Time, End Semester Exam (Theory) -3Hrs.											

Prerequisite	1. Introduction and basic concepts of Business Environment.
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Course Objectives

- 1 To get familiarity with the concept of Business Environment.
- 2 To know different types of Economies.
- 3 To get knowledge about the different policies regulating the business.
- 4 To describe how foreign investments is utilized in business.
- 5 Explain the ethical framework that regulates the industry.
- 6 To get familiarity with the concept of Business Environment.

Course Content

Unit No.	Module No.	Content	Hours
1	I	Introduction to Business Environment -Meaning, Scope and Importance; Types of Business Environment: Internal and External, Micro Environment and Macro Environment,	4
	II	Assessing Risk in Business environment-Environment Scanning and Monitoring; PESTLE Framework, SWOT Analysis and Porter's Five Forces Model.	5
2	I	Business and Economy -Types of Economies: Capitalist, Socialist and Mixed economy;Economic Growth and Economic Development-	4
	II	Meaning, Measures and Factors affecting Growth and Development, Emerging Sectors of Indian Economy.	5
3	I	Monetary Policy- Meaning, Objectives and Tools used in India; Fiscal Policy-Meaning and Objectives, Public Revenue and Expenditure-	4
	II	Types, Fiscal Budget and Fiscal Deficit-Basic Concepts; Inflation: Meaning, Types, Causes and Measures to check inflation.	5
4	I	Foreign Investment-Importance and Limitations, Foreign	4
	II	Direct Investment and Foreign Portfolio Investment&Foreign	5

		Institutional Investors.	
5	I	Business Ethics-Meaning and Relevance; Ethical Dilemmas in Modern Business-Case Studies;	4
	II	Business and Social Responsibility Stakeholder Approach to CSR, Carroll's Pyramid of CSR	5
		Total No. of Hrs	45

Course Outcome

Students should able to

CO1	Students will get knowledge about the concept of Business Environment.
CO2	Students will understand about the different types of Economies along with the factors responsible for its growth.
CO3	Students will get the knowledge about the effects of different policies regulating the business.
CO4	Students will be able to describe how foreign investments are utilized in business.
CO5	They will be able to explain the ethical framework that regulates the industry.

Recommended Resources

Text Books	1. Paul Justin, Business Environment-Text and Cases, TATA McGraw Hill; 2. M.G. Velasquez, Business Ethics: Concept & Cases 3. Mishra & Puri, Indian Economy, Himalaya Publishing House, New Delhi 4. Economic Environment of Business –M. Adhikary, Sultan Chand & Sons. 5. Francis Cherunilam, Business Environment - Himalaya Publishing House, New Delhi
Reference Books	1. Aswathappa, K.; Essentials of Business Environment, Himalaya Publishing House, New Delhi. 2. Morrison J, The International Business Environment, Palgrave

School of Commerce and Management

First Year B. B. A. (Part Time)

Year: First Year

Course: Environmental Science

Semester: II

Course Code: XEV207

Teaching Scheme (Hrs/Week)				Continuous Internal Assessment (CIA)					End Semester Examination		Total
L	T	P	C	CIA-1	CIA-2	CIA-3		Lab	Theory	Lab	
4	-	-	4	20	20	10		-	100	-	100
Max. Time, End Semester Exam (Theory) -3Hrs.											

Prerequisite	Introduction and basic concepts of Environmental Science.
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Course Objectives

- 1 To get adequate attention for study of environment in our academic programmes.
- 2 To study Destruction of habitats, over-use of energy resources and environmental pollution which are responsible for the loss of a large number of life-forms.
- 3 To conserve them in ex-situ and in-situ situations
- 4 To study biodiversity which provides various resources for people
- 5 To develop sustainable development practices.
- 6 To get adequate attention for study of environment in our academic programmes.

Course Content			
Unit No.	Module No.	Content	Hours
1	I	Multidisciplinary nature of environmental studies. Definition, scope and importance. Need for public awareness.	4
	II	Ecosystems <ul style="list-style-type: none"> • Concept of an ecosystem. • Structure and function of an ecosystem. • Producers, consumers and decomposers. • Energy flow in the ecosystem. 	5

		<ul style="list-style-type: none"> • Ecological succession. • Food chains, food webs and ecological pyramids. • Introduction, types, characteristic features, structure and function of the following ecosystem :- <ol style="list-style-type: none"> a. Forest ecosystem b. Grassland ecosystem c. Desert ecosystem d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries) 	
2	I	Natural Resources Renewable and non-renewable resources: Natural resources and associated problems. a) Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people. b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems. c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.	4
	II	d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, waterlogging, salinity, case studies. e) Energy resources: Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources. Case studies. f) Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification. <ul style="list-style-type: none"> • Role of an individual in conservation of natural resources. • Equitable use of resources for sustainable lifestyles. 	5
3	I	Biodiversity and its conservation <ul style="list-style-type: none"> • Introduction – Definition: genetic, species and ecosystem diversity. • Biogeographical classification of India • Value of biodiversity : consumptive use, productive use, social, ethical, aesthetic and option values • Biodiversity at global, National and local levels. • India as a mega-diversity nation • Hot-spots of biodiversity. • Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts. • Endangered and endemic species of India • Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity. 	4
	II	Environmental Pollution Definition <ul style="list-style-type: none"> • Cause, effects and control measures of :- <ol style="list-style-type: none"> a. Air pollution 	5

		b. Water pollution c. Soil pollution d. Marine pollution e. Noise pollution	
4	I	Social Issues and the Environment • From Unsustainable to Sustainable development • Urban problems related to energy • Water conservation, rain water harvesting, watershed management • Resettlement and rehabilitation of people; its problems and concerns. Case Studies • Environmental ethics: Issues and possible solutions. • Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case Studies.	4
	II	• Wasteland reclamation. • Consumerism and waste products. • Environment Protection Act. • Air (Prevention and Control of Pollution) Act. • Water (Prevention and control of Pollution) Act • Wildlife Protection Act • Forest Conservation Act • Issues involved in enforcement of environmental legislation. • Public awareness.	5
5	I	Social Issues and the Environment • Population growth, variation among nations. • Population explosion – Family Welfare Programme. • Environment and human health. • Human Rights. • Value Education. • HIV/AIDS. • Women and Child Welfare. • Role of Information Technology in Environment and human health. • Case Studies.	4
	II	Field work • Visit to a local area to document environmental assetsriver/forest/grassland/hill/mountain • Visit to a local polluted site-Urban/Rural/Industrial/Agricultural • Study of common plants, insects, birds. • Study of simple ecosystems-pond, river, hill slopes, etc.	(Field work Equal to 5 L hours)
Total No. of Hrs			45

Students should able to	
CO1	Students will get knowledge about the concept of Business Environment.
CO2	Students will understand about the different types of Economies along with the factors responsible for its growth.
CO3	Students will get the knowledge about the effects of different policies regulating the business.
CO4	Students will be able to describe how foreign investments are utilized in business.
CO5	They will be able to explain the ethical framework that regulates the industry.

RecommendedResources	
Text Books	<ol style="list-style-type: none"> 1. Trivedi R. K. and P.K. Goel, Introduction to air pollution, Techno-Science Publication (TB) 2 Townsend C., Harper J, and Michael Begon, Essentials of Ecology, BlackwellScience (TB) 3. Mhaskar A.K., Matter Hazardous, Techno-Science Publication (TB) 4. Miller T.G. Jr. Environmental Science, Wadsworth Publishing Co. (TB) 5. Clark R.S., Marine Pollution, Clanderson Press Oxford (TB) 6. Mhaskar A.K., Matter Hazardous, Techno-Science Publication 7) Miller T.G. Jr. Environmental Science, Wadsworth Publishing
Reference Books	<ol style="list-style-type: none"> 1 Trivedi R.K., Handbook of Environmental Laws, Rules Guidelines, Compliances and Stadards, Vol I and II, Enviro Media (R) 2 Odum, E.P. 1971. Fundamentals of Ecology. W.B. Saunders Co. USA, 574p 3. Rao M N. & Datta, A.K. 1987. Waste Water treatment. Oxford & IBH Publ. Co. Pvt. Ltd. 345p. 4Agarwal, K.C. 2001 Environmental Biology, Nidi Publ. Ltd. Bikaner. 5) Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt. Ltd., Ahmedabad – 380 013, India, Email:mapin@icenet.net (R) 6) Brunner R.C., 1989, Hazardous Waste Incineration, McGraw Hill Inc. 480p

