

BBA

Bachelor of Business Administration (BBA) BBA – Semester I

Sr. No.	Course Type	Subjects	Course Code	Teaching Scheme			Examination Scheme					Credits
				Total Hours Per Week			Max. Marks (TH) *	Max. Marks (P)	Max. Marks (CIE)	Total Marks	Min. Passing Marks	
				Theory	Practical	Total						
1.	Major	Foundation of Managerial effectiveness		4	-	4	80	-	20	100	40	4
2.	OE	Professional Ethics		2	-	2	80	-	20	100	40	2
3.	OE	Foundation of Financial Accounting		2	-	2	80	-	20	100	40	2
4.	VSC	Computer Application in Business		1	2	3	-	50	50	100	50	2
5.	SEC	Customer Care Executives (Call Center)		1	2	3	-	50	50	100	50	2
6.	AEC	English and Business Communication I		1	2	3	50	-	50	100	40	2
7.	VEC	Environmental Studies		2	-	2	80	-	20	100	40	2
8.	IKS	Indian Economics and Business Model		2	-	2	80	-	20	100	40	2
9.	CC	To be selected from common basket (Annexure – VI)		-	4	4	-	-	100	100	50	2
		TOTAL		155	10	25	450	100	350	900	390	20

*Semester End Examination which is mandatorily required to be appeared by every student

1. Kanagasabapathi; "Indian Models of Economy, Business and Management", Third Edition, Prentice Hall India Ltd., Delhi.
2. Lotus and Stones; Garuda Prakashan (31 October 2020); Garuda Prakashan Pvt. Ltd.
3. Dwivedi D.N., Essentials of Business Economics, Vikas Publications, Latest Edition.
4. Inida Uninc by Prof. R Vaidyanathan, Westland Ltd.Publication
5. Economic Sutras by Prof. Satish Y. Deodhar, IIMA Books series
6. Black Money Tax Heaven by R Vaidyanathan, Westland Ltd. Publication.

Web resources: Note:

1. TH = Theory, CIE= Continuous Internal Evaluation
2. SEE for Theory as well as Practical examinations as mentioned above shall be conducted by the University for all EVEN semesters and by colleges on behalf of the University for all ODD Semesters.
3. In case, a student is opting out any of the above course (subject to conditions of this scheme) and bringing credits from any other institutes/online courses outside the scheme, the marks/grades obtained by student shall be certified by the Principal and be submitted to the university as CIE marks.

**BBA (Four Year – UG) – Semester-
I Foundation of Managerial**

Effectiveness

Course Outcomes

CO1	The students will be able to relate the concept of skill development with managerial skills
CO2	The students will be able to interpret the problem-solving technique with the help of Johari Window
CO3	The students will be able to analyse group behaviour and explain of SWOT Analysis
CO4	The student will be able to differentiate between different structures of organisation and classify between empowerment and delegation
CO5	The students will be able to point out the effective managerial traits and ways to improve them

Unit 1: Importance of competent managers, Introduction to skills & personal skills, skills of effective managers, developing self-awareness on the issues of emotional intelligence, self-learning styles, values, Change – Definition, advantages, and disadvantages of change, attitude towards change.

Unit 2: Problem solving and building relationship: Problem solving, creativity, innovation, steps of analytical problem solving (Johari Window), limitations of analytical problem solving. Learning - learning of skills and applications of skills, Skills development and application.

Unit 3: Group and Group Behaviour: Nature of group, group membership, stages of group development, characteristics of the group, types of groups. Team building: Developing teams and team work, advantages of team, leading team, team membership. Swot analysis – definition, basic elements, advantage, limitations, tips for conducting swot.

Unit 4: Structure and Nature of organization. Matrix organization. Formal and informal

organizations. Organization effectiveness- Criteria for evaluating effectiveness. Organizational life cycles. Empowering and delegating: Meaning of empowerment, dimensions of empowerment, how to develop empowerment, inhibitors of empowerment, delegating works.

Reference Books:

1. Essential of Business Administration - K.Aswathapa Himalaya Publishing House
2. Management: Concept and Strategies By J. S. Chandan, Vikas Publishing
3. Principles of Management, By Tripathi, Reddy Tata McGraw Hill
4. Principles of Management By Ramasamy T, Himalaya Publishing House
5. Principles of Management, Dr.Neeru Vashisht & Dr.Namita Rajput, Taxmann

Question paper pattern

Q.1 Very short answer type questions. 8 questions (2 questions from each unit) of 2 marks each = $8 \times 2 = 16$

- A. (Unit I)
- B. (Unit I)
- C. (Unit II)
- D. (Unit II)
- E. (Unit III)
- F. (Unit III)
- G. (Unit IV)
- H. (Unit IV)

Q2. Short answer type questions. 8 questions (2 questions from each unit) of 3 marks each = $8 \times 3 = 24$

- A. (Unit I)
- B. (Unit I)
- C. (Unit II)
- D. (Unit II)
- E. (Unit III)
- F. (Unit III)
- G. (Unit IV)
- H. (Unit IV)

Q3. Long answer type questions (with internal choice) (Unit I)

- A. 5 marks
 - B. 5 marks
- Or**
- C. 10 marks

Q4. Long answer type questions (with internal choice) (Unit II)

- A. 5 marks
 - B. 5 marks
- Or**
- C. 10 marks

Q5. Long answer type questions (with internal choice) (Unit III)

- A. 5 marks
 - B. 5 marks
- Or**
- C. 10 marks

Q6. Long answer type questions (with internal choice) (Unit IV)

- A. 5 marks
 - B. 5 marks
- Or**
- C. 10 marks

Faculty of Commerce and Management
Odd Semester Open Elective – 2 Credits
Professional Ethics
Course outcomes

CO1	The student will be able to understand various human values needed in social and professional world and should be able to implement those.
CO2	The students will be able to comprehend human values imbibed in ancient Indian education system.
CO3	The students will be able to examine principles of ethics and their practice in a rational organization.
CO4	The students will be able to examine and analyse ethical dilemma and ways to resolve the ethical issues in an effective way.

Unit 1

Human Values - Morals, Values and Ethics. Classification of values, Characteristics of values, Value systems, Values such as Integrity, respect for others, Work ethics, Caring and sharing, Value time, Honesty, courage, commitment, empathy, spirituality and character

Unit 2

Human Values for Indian Managers, Lessons from Ancient Indian Education system, The law of Karma, Quality of Working life, Ethics of Swami Vivekanand, Mahatma Gandhi, Maharshi Aurobindo and Ravindranath Tagore.

Unit 3

Ethics and an organization – Principles of personal Ethics, Principles of Professional Ethics, The rational organization, employee obligations to the firm, Firm's duties to the employee

Unit 4

Ethical Dilemmas- Sources and Their resolutions: What is an Ethical Dilemma, Sources of Ethical Behaviour, preparatory ethics and common-sense ethics, How to Resolve an Ethical Problem, How to Resolve Ethical Dilemmas.

Reference Books:

1. Professional Ethics and Human Values, M. Govindrajan, S. Natarajan, V.S> Senthilkumar, PHI Learning New Delhi 2013 (ISBN: 978-81-203-4816-5)
2. Business ethics, Text and cases, CSV Murthy, Himalaya Publishing house, New Mumbai 2011 (ISBN: 978-93-5024-419-7)
3. **ETHICS IN MANAGEMENT AND INDIAN ETHOS, Biswanath Ghosh, S Chand Publications, 2006, ISBN : 978-8125920595**

**Faculty of Commerce and
Management Odd Semester
Open Elective – 2 Credits
Foundations of Financial**

Accounting

Course Outcomes

CO1	The students will be able to understand the concept of accounting and its importance in business.
CO2	The students will be able to record and summarise financial transaction of a business.
CO3	The students will be able to prepare final accounts for a proprietorship business.
CO4	The students will be able to understand norms and standards of accounting practices.

Unit I

Book-Keeping and Accounting, Meaning, Definition & Scope of Accounting, Branches of Accounting; Objectives of Accounting, Accounting Principles: Introductions to Concepts and Conventions; Interaction of accounting with different business verticals

Unit II

Accounting Transactions: Accounting Cycle, Rules, Journal Entries, Ledger Posting. Subsidiary Books (Purchase, Purchase Returns, Sales, Sales Returns & Cash Book – Single & Double Column), Journal Proper, Rectification of Errors

Unit III

Introduction and Preparation of Trial Balance; Introduction to Final Accounts of a Sole Proprietor (Simple Adjustments): Preparation of Trading Account, Profit and Loss Account and Balance Sheet

Unit IV

Introduction to Accounting Standards: (Meaning and Scope), AS 1: Disclosure to Accounting Policies, AS 9: Revenue Recognition., AS 10: Accounting for Fixed Assets, Introduction to IFRS, IAS-1: Presentation of Financial Statements (Introductory Knowledge), IAS-2: Inventories (Introductory Knowledge).

Reference Books:

1. Financial Accounting (Principles and Practices), Jawahar Lal & Seema Srivastava, S Chand Publication
2. Financial Accounting, B. Charumati & N.Vinayakam, S. Chand Publication
3. Financial Accounting, Dr. Kaustubh Sontakke, Himalaya Publication
4. An Introduction to Accountancy-12e, S. N. Maheshwari, Suneel K. Maheshwari, Sharad K. Maheshwari; Vikas Publishing House

**Faculty of Commerce and
Management Vocational Skill
Course – Sem I – 2 Credits
Computer Application for Business**

Course Outcomes

CO 1	The students will be able to compare various types of operating systems.
CO 2	The students will be able to perform basic tasks using word processing tools
CO 3	The students will be able to perform basic mathematic operations and data presentation using Charts in MS-Excel.
CO 4	The students will be able to create simple PowerPoint presentations.

Unit I

Introduction to Computers: Generation of Computers, Block Diagram, Working of Computer, Hardware and Software, Programming and Flow Charts concepts, Operating systems (MSDOS, Windows, UNIX, Linux), Networking concepts.

Unit II

Word Processing: Introduction, starting word, creating document, Structure of Ms-word window and its application, Mouse & keyboard operations, designing a document; formatting - selection, cut, copy, paste, Toolbars, operating on text; Printing, Saving, Opening, closing of document; creating a template; Tables, borders, textbox operations; Spelling and Grammar check.

Unit III

Spreadsheet Package: Introduction to Ms-Excel, Navigating, Excel Toolbars and Operations, Formatting Features- Copying Data Between Worksheets; Entering and Editing Cell Entries, Creation of Charts, Editing and Formatting Charts, Mathematical, Statistical and Financial Functions in Ms-Excel.

Unit IV

PowerPoint Presentation: Working with PowerPoint Window, Standard Toolbar, Formatting Toolbar, Drawing Toolbar, Moving the Frame, Inserting Clip Art, Picture, Slide; Text Styling, Send to Back, Entering Data to Graph, Organization Chart, Table, Design Template, Master Slide.

Reference books:

1. Microsoft Office –2000 – Gini Courter , Annelte Marquis BPB
2. First Text Book On Information Technology – Srikant Patnaik
3. An Introduction to Operating Systems: Concepts and Practice (GNU/Linux and Windows)
Prentice Hall India Pvt., Limited, 2019
4. Mastering MS Office, Bittu Kumar, V&S Publishers; Latest Revised Edition (9 January 2017)

5. MS-Office, Dr. S.S. Srivastava, Firewall Media, 2008

Practical Marks –

50 List of Practical

MS-WORD

1. Use a professional letter template of MS-WORD and write an application to the principal for two days leave. Also write down the steps to perform above in MS-WORD.
2. Using Mail Merge of MS-WORD, write a letter to the students of MCM-I to submit their Original Documents (Mark Sheet, Migration Certificate, TC etc) along with their balance fees up to 10th March 2008 in the office of the college during office timings morning 8:00 AM to 5:00 PM. Also write down the steps to perform above in MS-WORD.
3. Using Mail Merge of MS-WORD, write a letter to all the selected candidate for their final interview on 10th March 2008 at the Centre Point College, 7 Nawab Layout, Tilaknagar, Nagpur-10 at 11:00 AM along with all original documents and 2 passport size photographs. Also write down the steps to perform above in MS-WORD.

SEC Name - Customer Care Executive (Call Centre)

QP Code : TEL/Q0100
Sector : Telecom Sector
Sub-Sector : Service Provider
Occupation : Customer Service

SEC Outcome

At the end of the SEC, the learner should have acquired the listed knowledge and skills:

- Understand Call centre specific concepts
- Resolving customer query, request, and complaint
- Provide information regarding products and services to the customer
- Handle and resolve customer's complaints/requests
- Capture/take notes of customer interaction in the Customer Relationship Management (CRM) tool/software
- Monitor and manage key performance through reports and review
- Develop customer relationship
- Develop soft skills and professional skills
- Understand technical skills (CRM software)
- Learn the concept of proactive selling
- Understand Interview and its related FAQ's

Unit – I

Introduction & Key Concepts - Introduction to Customer Care Executive, Understand Call Centre & Key Concept, Different Types of BPO & BPO, KPO and HRO Industry, Types Call Centre, Types of Customer Support, Work Environment & Hierarchy in a BPO, Job Hierarchy in a Call Centre, Different Departments in a Call Centre, How to become a Call Centre Executive, Few Call Centre Terminologies, Basic of Computer, Basic of Internet.

Unit – II

How to Attend and Make Customer Calls - Role of a Customer Care Executive, Responsibility of a Customer Care Executive Like - Minimum Call, Login Time, Understanding of Inbound & Outbound Process, Skill Required for Inbound & Outbound Process, Understanding of Prepaid & Post-paid Services, How to open a call, Complete process of a call, Phone Etiquettes, Impact of a Good Phone Etiquette, Impact of voice tone, Understanding of ACHT (Average Call Handling Time) and AHT (Average Handling Time), Importance of ACHT - Total time Spent with the customer, How to Reduce ACHT, Call Hold & Call Transfer to Supervisor, Hold Time, Unhold & Hold Refresh, Concept & Value of ACHT/AHT, Login Hours, SLA (Service Level Agreement) in a Call Centre, How to Reduce Hold Time, Understanding of CRM & Other Software, Understanding of Tagging (QRCs Record), Phone Etiquettes, Importance of Typing Speed & Accuracy, Basic of MS Office, Basic of Email Writing.

Practical –

- PC1. Attain minimum call login time/dials/customer contacts and attendance
- PC2. Balance total number of minutes spent talking to the customer, within specified limits PC3. Restrict total number of minutes customer is put on hold, within given time limits
- PC4. Attain total number of minutes spent wrapping up calls / notations/tagging within given time limits.
- PC5. Achieve minimum typing speed and accuracy as specified for the job role

Unit – III

Resolving Customer's Query, Request & Complaint - Introduction of QRC, Categorization of QRC, Understanding of Query, Understanding of Request, Understanding of Complaint, Reasons for a Complaint, Customer verification prior to giving account related information, Importance of Customer categorization basis on urgency of QRC, Types of Customers & Handling Techniques, Handling Angry Customers, Handling Demanding Customers, Handling Passive Customer, Handling Irate Customer with Heat Process, Basics of Call handling, Recording QRCs, Escalation Matrices/Call Forward to Supervisor, Call Resolution should be 80% (FTR/NFTR), Basic of MS Word, Basic of Listening Skill.

Practical –

- PC1. Categorize customer's interaction as a query, request or a complaint PC2. Verify customer's details for any account related information
- PC3. Obtain sufficient information from the customers to login their query, request or complaint PC4. Address customer's query, request or complaint on the basis of categorization
- PC5. Provide estimate of resolution time to the customer, if an immediate solution cannot be found on-call
- PC6. Record the customer's interaction as a query, request or a complaint
- PC7. Refer problem to a supervisor/floor support/manager, if unable to resolve on-call

Unit – IV

Reports and Performance Review - Instant Customer Feedback & CSAT, Why Feedback is Important, Types of Feedback, Feedback Parameter for CCE and Company, Advantage of Customer Feedback, Importance of Rapport Building - Offering Extra Assistance to the Customer to Create WOW Factor, Avoid use of jargons, slangs and technical words, Greetings in customer preferred language, Understanding of Jargon, Understanding of Slangs, Different Between Jargons of Slangs, Confidentiality of data, Importance of Data Security, Client Confidentiality, Reports & Performance Review, Review of individual call login time, Attendance, ACHT, Different Type of Reporting – Daily, Weekly, MTD, Monthly reports. Understanding Key

Responsibility Area, KRA & KPI of a CCE, Decision Making Skills.

Practical –

- PC1. Review individual call login time/number of dials/customer contacts/attendance for the review period
- PC2. Comply with parameters like opening greeting, security checks, closing greeting, hold/transfer/escalation protocol, first time resolution %age and complete &correct tagging/wrap up
- PC3. Analyse self-reports like update on AHT, login time, CRM report and ensure the same is reviewed with the immediate superior
- PC3. Probe customers to understand their buying behaviour and needs
- PC4. Navigate through customer's account history to identify the usage pattern PC5. Identify opportunity to pitch relevant products/services
- PC6. Offer customized solution from the range of products/services available with the organization

Faculty of Commerce and Management
Ability Enhancement Course for
BBA Semester 1
Business Communication
Semester 1 (2 Credits) (50 Marks)

Unit 1

1. Listening Skill- comprehension, positive perception
2. Cross Cultural Communication Skills- understanding different cultures, people, global understanding
3. Adaptability Skill- adjusting to situations, places, people

Unit- 2

Writing Skill

Corporate

Communication-

Interpersonal Skills,

office correspondence

- a) Review writing of a product/service
- b) Blog writing

Unit:3

Practical (30 Marks)

- a) Public Speaking/Addressing a meeting
- b) Reel making
- c) Report Writing based on Survey

Internal Assessment(20 marks)

- Assignment (10 marks)
- Viva- Voce(5 Marks)
- Attendance (5 Marks)

B.Com./BBA/B.Sc.(Finance)

SEMESTER – I Value Education

Course

ENVIRONMENTAL STUDIES

COURSE OUTCOMES:

At the end of the course, students shall be able to:

- Explain the basics of Environmental Science and Atmospheric Science along-with the components of Environment
- Explicate the importance of Environmental Education.
- Elucidate the fundamentals of atmospheric science including formation, depletion and effects of ozone layer and acid rain on environment.
- Describe the various physical and chemical characteristics and properties of Water and Soil
- Understand the Ecology and its allied branches
- Comprehend about Population and Community Ecology
- Study the changes in Population by understanding the concept of Population ecology

Unit-I: Basics of Environmental Science (7.5 Hrs)

- A. Introduction of Environmental Science: Definition, Types, Classification, Characteristics, Components and principles of environment. Scope and need for environmental science, Multidisciplinary nature of environmental science, Environmental ethics.
- B. Environmental Education: Goals, Objectives and principles of environmental education, formal and non-formal environmental education, environmental programme, importance of environmental education, environmental awareness.

- C. Components of Environment: Atmosphere (Structure and composition), hydrosphere – distribution of water, hydrological cycle, global water balance, lithosphere – Internal structure of Earth, types of rocks, Biosphere- Boundaries of biosphere.

Unit-II: Basics of Atmospheric Science (7.5 Hrs)

- A. Atmospheric Chemistry: Structure of atmosphere based on temperature, photochemical reaction in the atmosphere, temperature inversion and lapse rate, smog formation, types of smog (sulphur and photochemical smog), adverse effect of smog on human being, aerosol.
- B. Green House Effect: Greenhouse gases, relative contribution and effects of greenhouse effect, control of greenhouse gases. Ozone depletion: chemistry of ozone depletion, Dobson Unit, ozone depleting substances (ODS), ozone hole, consequences of ozone depletion, mitigation measures and international protocols.
- C. Acid Rain: Chemistry of Acid Rain, effect of acid rain on ecosystem, control measures. Precipitation – Forms of precipitation (rain, drizzle, snow, sleet, and hail), types of precipitation (conventional, orographic, and cyclonic).

Unit-III: Basics of Ecology (7.5 Hrs)

- A. Ecology: Definition, subdivision and modern branches of ecology, ecology spectrum, scope of ecology. Application and significance of ecology to human beings.
- B. Abiotic Factors: Temperature: effect of temperature on plants and animals, Adaptation to meet extreme temperature. Light: Zonation in marine habitat, effects of light on plants and animals, Microclimate and fire, Shelford law of tolerance, Leibigs law of minimum.
- C. Biotic Factor: Inter specific relationship Positive: Mutualism (symbiosis), commensalism, proto- cooperation Negative: Parasitism, predation, competition, Antibiosis, Neutralism.

Unit-IV: Ecosystems and food chain (7.5 Hrs)

- A. Ecosystem: Definition, structure and function of ecosystem, types of ecosystem: Terrestrial (forest, grassland, desert, cropland), Aquatic (Marine and freshwater)
- B. Food chain: Definition & types: Grazing food chain, detritus food chain, and parasitic food chain, food web in forest and grassland ecosystem. Ecological pyramids (number biomass and energy), energy flow in ecosystem (Y- shaped). Energy flow and the law of thermodynamics.
- C. Biogeochemical Cycles: Definition, classification, gaseous cycle (oxygen, carbon and nitrogen) Sedimentary cycle (phosphorus and sulphur).

Reference Books:

1. Text Book of Environment: K M Agrawal, P.K. Sikdar, and S.C. Deb, Mc'Millan Publication, Mumbai.
2. Man and Environment: M.C. Dash and P.C. Mishra, Mc'Millan Publication, Mumbai.
3. Environmental Science: S.C. Santra, New Central Book Pvt.Ltd, Kolkatta.
4. Environmental Problems and Solution: D.K. Asthana, S.Chand Publication, New Delhi.
5. Environmental Chemistry: S.S. Dara, S.Chand Publication, New Delhi.
6. Environmental Chemistry: A.K. Dey, New Age International Publishers, 2001.
7. A Textbook of Environmental Studies: Dr S.Satyannarayan, Dr S.Zade, Dr S Sitre and Dr

P.U. Meshram, Allied Publishers, New Delhi.

8. Environmental Biology: Biswarup Mukherjee, Tata McGraw-Hill Publishing Company Ltd, New Delhi, 1996.
9. Animal Ecology and Distribution of Animals: Veer Bala Rastogi, Rastogi Publication, Meerut (U.P).
10. Ecology and Environment: P.D.Sharma, Rastogi Publication, Meerut (U.P).
11. Fundamentals of Environmental Biology: S. Arora, Kalyani Publishers.
12. Environmental Biology: P.K.G. Nair, Himalaya Publication.
13. Environmental Biology: K.C. Agrawal, Agro Botanical Publisher, Bikaner, 1994

Question paper pattern

Q.1 Very short answer type questions: 8 questions (2 questions from each unit) of 2 marks each
= $8 \times 2 = 16$

- A. (Unit I)
- B. (Unit I)
- C. (Unit II)
- D. (Unit II)
- E. (Unit III)
- F. (Unit III)
- G. (Unit IV)
- H. (Unit IV)

Q2. Short answer type questions: 8 questions (2 questions from each unit) of 3 marks each
= $8 \times 3 = 24$

- A. (Unit I)
- B. (Unit I)
- C. (Unit II)
- D. (Unit II)
- E. (Unit III)
- F. (Unit III)
- G. (Unit IV)
- H. (Unit IV)

Q3. Long answer type questions (with internal choice) (Unit I)

- A. 5 marks
 - B. 5 marks
- Or**
- C. 10 marks

Q4. Long answer type questions (with internal choice) (Unit II)

- A. 5 marks
 - B. 5 marks
- Or**
- C. 10 marks

Q5. Long answer type questions (with internal choice) (Unit III)

- A. 5 marks
- B. 5 marks

Or

C. 10 marks

Q6. Long answer type questions (with internal choice) (Unit IV)

A. 5 marks

B. 5 marks

Or

D. 10 marks

Faculty of Commerce and Management
IKS (Indian Knowledge System) Course – 2 Credits
Indian Economics and Business Model
Course Outcomes

CO 1	The students will be able to compare past and present Indian thoughts.
CO 2	The students will be able to understand Kautilya's Economic thoughts.
CO 3	The students will be able to understand agriculture and manufacturing framework in ancient India.
CO 4	The students will be able to compare various Indian Business Models.

Unit 1:

History of Indian Economy Thoughts, New Indian Economic Model & Sectorial Contribution Past vs Present History of Indian Economy Thoughts: Context from Dharmashastras, Shukraniti, Mahabharata, and Arthashastra

Unit 2:

Kautilya's Economic thoughts in specific. India and Global GDP: Ancient India; Beyond Capitalism and Communalism, Dharmic, Caste as Social Capital, Black Money, and Tax Heaven.

Unit 3:

Agriculture: Ancient India, Manufacturing: Ancient India, Education in India, Wealth in India, Governance, and Business in India, Where India Stands Globally.

Unit 4:

Indian Business Model: Based on 10-point formula: Family Base, High Level of Savings, Self- Employment, Highly Entrepreneurial Nature, Non-corporate Sector as the Core of the Economy, Community Orientation and Higher Social Capital, Faith and Relationship in Economic Affairs, A Society-driven Economy, Driven by Norms and Values.

Reference Books:

- Goswami Anandajit, Economic Modeling, Analysis, and Policy for Sustainability, IGI Global, Latest Edition.
- Ganguly Anirban, Redefining Governance, published by Prabhat Prakashan, Latest Edition.
- VaidyanathanR., India Unincorporated, ICFAI Books, Latest Edition.

BBA – Semester - II

Sr. No.	Course Type	Subjects	Course Code	Teaching Scheme			Examination Scheme					Credits
				Total Hours Per Week			Max. Marks (TH) *	Max. Marks (PR)	Max. Marks (CIE)	Total Marks	Min. Passing Marks	
				Theory	Practical	Total						
1.	Major	Cost and Management Accounting		4	-	4	80	-	20	100	40	4
2.	Minor	Introduction to Commerce		2	-	2	80	-	20	100	40	2
3.	OE	Business Cycle Theory		2	-	2	80	-	20	100	40	2
4.	OE	Introduction to International Trade		2	-	2	80	-	20	100	40	2
5.	VSC	Office Management		1	2	3	-	50	50	100	50	2
6.	SEC	Mutual Fund Agent		1	2	3	-	50	50	100	50	2
7.	AEC	Aptitude Development – I		2	-	2	-	-	100	100	50	2
8.	VEC	Constitution of India		2	-	2	80	-	20	100	40	2
9.	CC	To be selected from common basket (Annexure – VI)		-	4	4	-	-	100	100	50	2
		TOTAL		16	8	24	400	100	400	900	400	20

* Semester end examination

Note:

1. TH = Theory, CIE= Continuous Internal Evaluation
2. SEE for Theory as well as Practical examinations as mentioned above shall be conducted by the University for all EVEN semesters and by colleges on behalf of the University for all ODD Semesters.

3. In case, a student is opting out any of the above course (subject to conditions of this scheme) and bringing credits from any other institutes/online courses outside the scheme, the marks/grades obtained by student shall be certified by the Principal and be submitted to the university as CIE marks.
4. The Session End Examination of 'Constitution of India' will be conducted by the college on behalf of university as per the Time Table and Question Paper provided by the university

BBA (Four Year – UG)
Semester II Cost and
Management Accounting
Course Outcome

CO1	Given the data about the various cost student will be able to classify the elements of cost and also able to prepare cost sheet, tender/Quotation for various business proposals.
CO2	Given the information about each process through which a product has to pass, a student will able to compute the cost of each process, total cost of product and also able to compute the Value of abnormal loss and abnormal gain. Given the cost data about the transport vehicle (Goods and Passenger) the students will be able to compute the cost & profit of an operating service.
CO3	Given the information about Cost, Volume & Profit student will be able Compute Break Even Point, Profit Volume Ratio, Margin of Safety etc.
CO4	Given the data about the various cost/Receipt and payments the students will be able to prepare budgets for forecasting cost structure at various production capacities and cash positions for a specific duration
CO5	The students will be able to apply the concept of costing in ascertainment of cost, computation of profit and business forecasting.

Unit 1: Introduction to cost accounting - Meaning of Cost, Costing and Cost Accounting, Features, Scope and Functions of Cost Accounting, Advantages and Limitations of Cost Accounting; Concept of Cost; Analysis and Classification of Costs; Elements of Cost; Preparation of Cost Sheet (Statement of Cost); Quotations and tender.

Unit 2: Process Costing - Meaning, features and applicability, difference between process and job costing, wastage and by-products, normal and abnormal loss. Preparation of process accounts (up to abnormal loss and abnormal gain only). **Operating Costing**- Classification of costs, features of operating costing: Preparation of log sheet for Transport (Goods and Passenger) costing only.

Unit 3: Marginal Costing and CPV Analysis - Introduction, Advantages, Disadvantages, Marginal Costing Equation, BEP Chart, angle of incidence. Break-even-analysis: Application of BEP for various business situations (Numerical)

Unit 4: Budget and Budgetary Control- Concepts, Types of Budgets, Budgetary Control, Types of budgets, Advantage and limitations of budgets, Simple problems based on Flexible and Cash Budget, Basic concept of zero-base budgeting.

Reference Books:

1. Cost Accounting, Text and Problems, M.C Shukla, TS Grewal and MP Gupta, S Chand Publications
2. Cost Accounting, RSN Pillai and V. Bhagwathi, S. Chand Publication
3. Management Accounting, Bhagwati & Pillai, Second Edition, S. Chand & Company Ltd.
4. Taxman's Cost & Management Accounting – A student-oriented book with illustrations Ravi M Kishore, 6th Edition, Taxmann publication
5. Cost and Management Accounting- Theory, Problems and Solutions, M N Arora, 2019 Edition, Himalaya Publication.

Faculty of Commerce and Management

Minor Course – Sem II – 2 Credits

(Common for All Programs in Commerce and Management)

Introduction to Commerce

Course Outcomes

CO1	The students will be able to understand various verticals in commerce education.
CO2	The students will be able to compare various career opportunities in Commerce.
CO3	The students will be able to map various profiles to his/her individual interests
CO4	The students will be able to choose suitable major, minor and other courses of study.

Unit – I:

Verticals in commerce education (Nature, scope and basic contents) – Financial and Management Accounting, Taxation, Cost Accounting, business studies, Financial Management, Marketing Management, Operations Management, HR Management, commercial Laws, International Trade, E Commerce, Capital Markets, Business Analytics etc

Unit – II:

Career Options in Commerce (Role and Profile) involving Maths skills like Chartered Accountant (CA), Investment Banker, Chartered Financial Analyst (CFA), Actuary, Cost Accountant, Company Secretary (CS), Personal Financial Advisor, Research Analyst, and Business Analyst

Unit – III:

Career Options in Commerce (Role and Profile) requiring lesser Maths skills like Marketing,

Entrepreneurship, Human Resource Management, Retail Management, Cost Management Accountant (CMA), Product Management, Relationship Manager

Unit – IV:

Skills, competencies and examinations/ certifications for getting into various career options, SBI/ NISM Certifications overview

Reference Books:

1. Engineering Management (English, Paperback, Gupta A. K.) S Chand
2. Engineering Management (English, Undefined, Chauhan A S) Jain Brothers

<https://certifications.nism.ac.in>

Question paper pattern

Q.1 Very short answer type questions: 8 questions (2 questions from each unit) of 2 marks each = $8 \times 2 = 16$

- I. (Unit I)
- J. (Unit I)
- K. (Unit II)
- L. (Unit II)
- M. (Unit III)
- N. (Unit III)
- O. (Unit IV)
- P. (Unit IV)

Q2. Short answer type questions: 8 questions (2 questions from each unit) of 3 marks each = $8 \times 3 = 24$

- I. (Unit I)
- J. (Unit I)
- K. (Unit II)
- L. (Unit II)
- M. (Unit III)
- N. (Unit III)
- O. (Unit IV)
- P. (Unit IV)

Q3. Long answer type questions (with internal choice) (Unit I)

- D. 5 marks
- E. 5 marks
- Or**
- F. 10 marks

Q4. Long answer type questions (with internal choice) (Unit II)

- D. 5 marks
- E. 5 marks
- Or**

F. 10 marks

Q5. Long answer type questions (with internal choice) (Unit III)

D. 5 marks

E. 5 marks

Or

F. 10 marks

Q6. Long answer type questions (with internal choice) (Unit IV)

D. 5 marks

E. 5 marks

Or

F. 10 marks

**Faculty of Commerce and
Management Even Semester Open
Elective – 2 Credits
Business Cycle Theory
Course Outcome**

CO 1	The students will be able to differentiate between various phases of business cycle
CO 2	The students will be able to summarise the causes and impact of Inflation and Deflation
CO 3	The students will be able to relate government policies with business cycle
CO 4	The students will be able to compare various business cycle theories.

Unit 1: Business Cycle: Meaning and Concept of the business cycle, Features of Business Cycles, Causes of Business Cycle. Significance of Business Cycle, Kinds of Business Cycles. Phases of Business Cycles: Expansion, Contraction. Business Cycle Indicators: Leading Indicators, Lagging Indicators, Coincident Indicators.

Unit 2: The New Economic Paradigm: Inflation: Meaning and Concept, Types of Inflation, Causes of Inflation, Impact of Inflation, remedies (Measures) to Control Inflation. Deflation: Meaning and concept, Causes of Deflation, Impact of Deflation, remedies (Measures) to Control Deflation.

Unit 3: Policies Used by the Government to Smooth out Business Cycles:

Fiscal policy: Meaning and Concept of Fiscal policy, objectives of fiscal policy, Fiscal policy Instruments: (Budget, Taxation, Public Expenditure, public revenue, Public Debt, and Fiscal Deficit in the Economy, etc.) Monetary policy: Meaning and Concept of Monetary policy, Objectives of Monetary policy, Monetary policy instruments: (Interest Rates, Cash reserve requirements, Open market transactions, Moral Persuasion, Exchange rates, etc.)

Unit 4: Theories of Business Cycles: Keynesian Theory of Business Cycle, Schumpeter's Innovation Theory of Business Cycle, Samuelson's Model of Business Cycle: Interaction between Multiplier and Accelerator, Real Business Cycle Theory.

Reference Books:

1. Modern Economic Theory, K K Dewett, M H Navalur, S Chand Publication, 2006 Edition
2. Macro Economics, 20th edition, Ahuja H L, S Chand Publication
<https://egyankosh.ac.in/bitstream/123456789/76555/1/Unit-4.pdf>

**Faculty of Commerce and
 Management Even Semester Open
 Elective – 2 Credits
 Introduction to International
 Trade
 Course Outcomes**

CO1	The students will be able to differentiate domestic and international trade and define MNC
CO2	The students will be able to identify and explain the role of WTO in international trade.
CO3	The students will be able to understand the concept of regional trade agreements.
CO4	The students will be able to understand role of international financial institution in international trade. The student will also be able to identify the concept of FDI and financial support for establishing EPZ and SEZ

Unit I

Introduction and concepts of the international trade, Domestic and international business comparison, advantages and disadvantages of domestic trade and international trade respectively, Reasons for entering into international trade, modes of entry, Concept of MNC, TNC.

Unit II

WTO - structure, functions and roles in the current international business scenario, an overview of WTO agreements, concept of Trade Creation, trade Diversion, Concept and Various levels of International Economic Integration, PTA, FTA, Custom Union, Common Market, Economic Union, Political Union

Unit III

Major Regional Trade Agreements, features of European Union, SAARC, NAFTA, ASEAN, SAFTA, Limitations of Regional Economic Integration, BRICS

Unit IV

International financial institutions – structure, roles, functions of World Bank/ IMF, ADB. Financial support available in India –EPZs, SEZs, Future trends in international business, concepts of FDI and Portfolio investments

Reference Books

1. Justin Paul, International Business, Prentice Hall of India
2. Alan M. Rugman and Richard M. Hodgetts, International Business by Pearson Education.
3. Joshi, R.M, International Business, Oxford Publishing
4. International Business, K. Ashwathappa

5. International Business, F. Cherunilam, Prentice Hall of India-fifth edition
6. International Business, P. Subbarao

**Faculty of Commerce and
Management Vocational Skill
Course – Sem II – 2 Credits
Office Management
Course Objectives**

CO1	The student will understand the concept and importance of office management.
CO2	The student will be able Create mails and letter for internal and external communication.
CO3	The student will be able to Prepare a policy and manuals for office.
CO4	The student will be able to prepare document for office meetings.

Unit I

Office Management

Office Management: Concept and Definition, Nature and Scope. Elements and Functions, Office Manager: Functions, Duties and Responsibilities, Challenges before Modern Office Manager, Effective Management Techniques.

Unit II

Office Communication

Meaning, Types: Internal and External communications, Features of good communication. Process of Communications. Basic Principles of communications. Barriers to communications. Measures to overcome barriers.

Unit III

Office Manuals & Reports

Office Manuals & Reports Introduction, need, sources, types, advantages of manuals. Introduction, functions, classification of reports, basic Principles of writing reports, specimen of report.

Unit IV

Office Meeting

Office Meeting: Meaning, Definition, Importance, Purposes and Types of Meetings. Meeting: Essentials of Valid meeting & drafting notices, Agenda & Minutes, Factors of Successful meeting.

Reference Books

1. Office Organization and Management- Dr. C B Gupta, Sultan Chand & Sons.
2. Office Organization and Management- N.Kumar & R.Mittal, Anmol Publication Pvt.Ltd.
3. Fundamental of Office Management- J.P.Mahajan, Pitamber Publishing Co.
4. Office Management-Dr. A H Lokhandwala & V.K.Behere, Nirali Prakashan,

Practical Marks – 50

Practical Works for

Course

1. Prepare a letter for inviting quotation of stationary supplies to Office.
2. Prepare a Joining letter for a new employee in the office.
3. Write an email to customer to apologize for delay in fulfilling orders.
4. Prepare an appreciation letter praising employee in office.
5. Prepare a leave policy for the office employee.
6. Prepare a manual to claim reimbursement of office tours.
7. Prepare a notice and agenda of an employee meeting to brief them on new project.
8. Prepare the minutes of the of an employee meeting to brief them on new project.
9. Prepare a report on annual employee performance.
10. Write a report on action taken of customer complaint against office staff.

Semester – II

SEC Name –**Mutual Fund Agent**

QP Code : **BSC/Q0601**
Sector : **Banking Financial Services and Insurance (BFSI)**
Sub-Sector : **Non-Banking Financial Service**
Occupation : **Mutual Fund Agent**

SEC Outcome

After completing this SEC, participants will be able to:

- Conduct research on mutual funds
- Keep up to date on the mutual fund market
- Approach and market various mutual funds schemes to prospective customer identified
- Assist customer with determining most suitable mutual fund scheme according to needs
- Receive approval for initiating purchase process
- Assist customer with the application process for purchasing the mutual fund
- Collect and ensure payments are processed at the bank/organization
- Deliver proof of purchase and plan follow-up sessions
- Develop long-term relationships with customers
- Respond to customer queries and clarifications and advise the customers on existing product and new schemes

- Assist in termination of investment

Unit – I

Introduction, History of Mutual Funds, Structure of Mutual Funds, Financial Planning and Potential Investors, Role of a Mutual Fund Agent, Legal & Regulatory Environment, Macro Economic Environment.

Practical –

Update knowledge on mutual fund market, Keep up to date on regulations and guidelines, Impact of Macro Economic factors on mutual fund market.

Unit – II

Structure of Mutual Fund Products, Accounting of Mutual Funds, Tax and Tax-Related Regulations, Financial Planning, Marketing of Mutual Funds.

Practical –

Approach and market various mutual funds schemes to prospective customer identified, Assist customer with determining most suitable mutual fund scheme according to needs, Receive approval for initiating purchase process.

Unit- III

Offer Documents and Application Forms, Account Opening and KYC Process, Modes of Investment, Timing of Investment, Risk Allocation and Portfolio Selection.

Practical –

Assist customer with the application process for purchasing the mutual fund, Collect and ensure payments are processed at the bank/organization, Deliver proof of purchase and plan follow-up session

Unit – IV

Customer Relationships, After Sales Service.

Practical –

Develop long-term relationships with customers, Respond to customer queries and clarifications and advice the customers on existing product and new schemes, assist in termination of investment.

Assessment by Teacher based on performance during Practical (40%), documents Created while performing practical / solving assignments given by teacher or MCQ based exam (40%) and viva-voce (20%)

B. Com./BBA/B.Sc. (Finance)

Semester – II Value Education

Course

Name of the Course: Constitution of India

UNIT – I:

- Historical Background to the Framing of the Indian Constitution: General Idea about the Constituent Assembly of India.

UNIT – II

- Preamble – Nature and key concepts/Constitutional values, Socialism, Secularism, Democracy, Justice, Liberty, Equality and Fraternity
- Salient Features of the Constitution of India

UNIT – III

- General study about the kinds, nature and importance of; Fundamental Rights, Directive Principles of State Policy and Fundamental Duties.

UNIT –IV

Introduction of the Constitutional Institutions and Authorities;

- Central Legislature and Executive (Parliament of India, President of India and Council of Ministers)
- State Legislature and Executive (State legislative Assemblies, Governors and Council of Ministers)
- Higher Judiciary (Supreme Court of India and High Courts)