

Mahatma Education Society's
Pillai College of Education and Research (Autonomous)
Affiliated to University of Mumbai

'NAAC Accredited 'A' grade (4th Cycle)'



**Program: Bachelor of Business Administration
(B.B.A.)**

F.Y Bachelor of Business Administration (B.B.A.)

PCER/BBA/SYL/2024-25/FY

**As per National Education Policy
Choice Based Credit & Grading System**

Academic Year 2024-25

Vision

To be a premier business education programme that shapes future global leaders with a strong foundation in business principles, ethics, and innovation, fostering a commitment to continuous learning and social responsibility.

Mission

To deliver a comprehensive business education that equips students with the knowledge, skills, and ethical mindset to become innovative leaders in a global environment, fostering critical thinking, collaboration, and social responsibility while preparing them for professional success and lifelong learning

Objectives

- Develop business acumen
- Enhance analytical and critical thinking skills
- Cultivate leadership and teamwork
- Promote global awareness
- Instill ethical values and social responsibility
- Support career readiness
- Encourage entrepreneurship and innovation

Program Objectives

PO 1: Analytical Understanding of Business Environments: To exhibit factual and theoretical knowledge of management in general and business in particular to critically evaluate and analyse Indian and global business environments.

PO 2: Leadership with National and Global Responsibility: Learner to imagine their role as a manager, entrepreneur and a leader in a business management context and ability to integrate with their positive contribution for the national interest first and to be a responsible global citizen.

PO 3: Effective Communication Skills: To be an effective communicator to present opinions, ideas based on critical thinking, analysis and logical reasoning.

PO 4: Clarity in Articulating Business Environments: To nurture an ability to articulate a business environment with clarity and mindfulness.

PO 5: Cultural Sensitivity and Teamwork in Diverse Contexts: Exhibit ability to own roles and responsibilities with commitment, as members of multi-cultural team and communities in cross-cultural contexts and diversity management.

PO 6 : Professionalism and Ethical Integrity: To conduct and demonstrate professional and ethical behaviour.

PO 7: Emotionally Intelligent Leadership and Decision-Making: To develop as an effective and emotionally intelligent leader and a decision maker who has an acumen to influence and motivate teams.

PO 8 : Problem-Solving and Decision-Making Skills: To develop an ability to solve problems and provide solutions and facilitate informed decision making.

PO 9: Research Proficiency for Business Insight: To build research skills to cultivate an in-depth understanding of Indian and Global Business Environment.

Program Specific Outcomes

At the end of First Year: Under Graduate Certificate in Business Administration

1. To conceptualize and appreciate theoretical knowledge of management domain.
2. To appreciate the importance of effective communication skills in presenting opinions and ideas.
3. To nurture an ability to articulate a business environment
4. To identify a problem with the help of data and logical thinking

At the end of Second Year: Under Graduate Diploma in Business Administration

1. To describe the theoretical domain knowledge along with the managerial skills
2. To develop effective communication skills and logical thinking.
3. To learn and demonstrate professional conduct.
4. To appreciate the importance of group work culture.
5. To develop an ability to innovate and creative thinking.

At the end of Third Year: Bachelor in Business Administration (BBA)

1. To exhibit factual and theoretical knowledge of management in general and business in particular.
2. To critically evaluate and analyze Indian and global business environments in different contexts.
3. To recognize their role as a manager, entrepreneur and a leader in a business management
4. To be an effective communicator to present opinions, ideas based on critical thinking, analysis and logical reasoning.
5. To conduct and demonstrate professional and ethical behaviour.

At the end of Fourth Year: Bachelor in Business Administration (BBA)

1. To exhibit factual and theoretical knowledge of management in general and business in particular to critically evaluate and analyse Indian and global business environments with ability to apply learning in different contexts.
2. To nurture an ability to articulate a business environment with clarity and mindfulness.
3. To exhibit ability to own roles and responsibilities with commitment, as members of multi-cultural team and communities in cross-cultural contexts and diversity management.
4. To be an effective and emotionally intelligent leader and a decision maker who has an acumen to influence and motivate teams.
5. To develop an ability to solve problems and provide solutions and facilitate informed decision making.
6. To promote research skills to conduct in-depth study of the understanding of Indian and Global Business Environment.

GENERAL COURSE STRUCTURE & THEME

A. Definition of Credit:

1 Hr. Lecture (L) per week	1 Credit
1 Hr. Tutorial (T) per week	1 Credit
1 Hr. Practical (P) per week	0.5 Credit
2 Hours Practical (P) per week	1 Credit

B. Course code and definition:

Course code	Definitions
L	Lecture
T	Tutorial
P	Practical
CC	Core Courses
AEC	Ability Enhancement Courses
MDE	Multi-Disciplinary Elective course
VAC	Value added Courses
SEC	Skill Enhancement courses
DSE	Discipline Specific Elective
OE	Open Elective

Course Name: Bachelor in Business Administration, Bachelor in Business Administration (Honours) and Bachelor in Business Administration (Honours with Research)

Course Level/Duration/System:

Undergraduate / Three or Four years/6 or 8 Semesters with multiple entry and exit. The following option will be made available to the students joining BBA Research Program:

- i. **One year:** Under Graduate Certificate in Business Administration
- ii. **Two years:** Under Graduate Diploma in Business Administration
- iii. **Three years:** Bachelor in Business Administration (BBA)
- iv. **Four years:** Bachelor in Business Administration with Honours: BBA (Honours) and Bachelor in Business Administration Honours with Research

Minimum Eligibility Criteria :

Minimum eligibility criteria for opting the course in the fourth year will be as follows:

1. **BBA (Honours with Research):** Minimum 75% marks or equivalent CGPA in BBA Degree up to Sixth Semester.
2. **For BBA (Honours):** BBA Degree

Note : The students who are eligible for BBA (Honours with Research) shall have choice to pursue either BBA (Honours) or BBA (Honours with Research).

3 Years BBA Program	Total Credits = 120
4 Years BBA (Honours) and BBA (Honours with Research)	Total Credits = 160

Note: Students can take extra credit course from their own department or from other department as per the Admitting Body / University norms.

Induction Program

The Essence and Details of Induction program can also be understood from the ‘Detailed Guide on Student Induction program’, as available on AICTE Portal, (Link:<https://www.aicteindia.org/sites/default/files/Detailed%20Guide%20on%20Student%20Induction%20program.pdf>).

Induction program (mandatory)	Three-week duration
Induction program for students to be offered right at the start of the first year.	<ul style="list-style-type: none">• Physical activity• Creative Arts• Universal Human Values• Literary• Proficiency Modules• Lectures by Eminent People• Visits to local Areas• Familiarization to Department/Branch & Innovations

Mandatory Visits/ Workshop/Expert Lectures:

1. It is mandatory to arrange one industrial visit every semester for the students of each branch.
2. It is mandatory to conduct a One-week workshop during the winter break after fifth semester on professional/ industry/ entrepreneurial orientation.
3. It is mandatory to organize at least one expert lecture per semester for each branch by inviting resource persons from domain specific industry.

For Summer Internship / Projects / Seminar etc.

1. Evaluation is based on work done, quality of report, performance in viva-voce, presentation etc.

Note: The internal assessment is based on the student's performance in mid semester tests (two best out of three), quizzes, assignments, class performance, attendance, viva-voce in practical, lab record etc.

Mapping of Marks to Grades

Each course (Theory/Practical) is to be assigned 100 marks, irrespective of the number of credits, and the mapping of marks to grades may be done as per the following table:

Range of Marks	Assigned Grade
91-100	AA/A ⁺
81-90	AB/A
71-80	BB/B ⁺
61-70	BC/B
51-60	CC/C ⁺
46-50	CD/C
40-45	DD/D
< 40	FF/F (Fail due to less marks)
-	FR (Fail due to shortage of attendance and therefore, to repeat the course)

Note:

1. At the end of the Fourth Semester every student shall undergo Summer Training / Internship / Capstone for Eight Weeks in the industry/Research or Academic Institute. This component will be evaluated during the fifth semester.
2. An **UNDER GRADUATE DIPLOMA IN BUSINESS ADMINISTRATION** will be awarded, if a student wishes to exit at the end of Second year.

Course Structure – Semester I

Subject Code	Subject Name	Course Type	L/P/T Per week	Marks	Total Credits
MGMT 101	Principles of Management	MAJ	4	100	4
FIN 102	Financial Accounting	MAJ	4	100	4
MGMT 103	Computer Applications for Business Decisions	DSC MIN	4	100	4
MGMT 104	Business Statistics and Logic	SEC	2	100	2
MGMT 105	Business Communication - I	AEC	2	100	2
MGMT 106	Indian Knowledge System	MDE	2	100	2
MGMT 107	Environment Sustainability	VAC	2	100	2
MGMT 108	Health, Wellness and Yoga	IDC	2	100	2
Total			28	800	22

Abbreviations:

IDC : Interdisciplinary Course

AEC : Ability Enhancement Course

SEC : Skill Enhancement Course

VAC : Value Added Course

IKS : Indian Knowledge System

Course Structure – Semester II

Subject Code	Subject Name	Requirement	L/P/T Per week	Marks	Total Credits
MGMT 109	Human Resource Management	MAJ	4	100	4
MGMT 110	Business Economics	MAJ	4	100	4
MGMT 111	Cost Accounting	DSC MIN	4	100	4
MGMT 112	Corporate Communication Skills	SEC	2	100	2
MGMT 113	Advertisement Psychology	AEC	2	100	2
MGMT 114	Media Literacy and Critical Thinking	MDE	2	100	2
MGMT 115	Business Ethics	VAC	2	100	2
MGMT 116	Stress Management	IDC	2	100	2
Total			28	800	22

Abbreviations:

IDC : Interdisciplinary Course

AEC : Ability Enhancement Course

SEC : Skill Enhancement Course

VAC : Value Added Course

IKS : Indian Knowledge System

Evaluation Pattern

Marking Code	Marking Scheme
A	40 Marks Final Exam, 20 Marks Continuous Assessment I, 35 Marks – Field Project/Continuous Assessment II - Review article/ Chapter writing, 05 Marks- Attendance
B	30 Mini Project, 30 Presentation ,35 Field Project/Continuous Assessment II , 5Attendance

Semester I					
Course Code	CourseType	Course Title	Marks	Credits	Marking Scheme
MGMT 101	Principles of Management	MAJ	100	4	A
FIN 102	Financial Accounting	MAJ	100	4	A
MGMT 103	Computer Applications for Business Decisions	DSC MIN	100	4	A
MGMT 104	Business Statistics and Logic	SEC	100	2	B
MGMT 105	Business Communication - I	AEC	100	2	B
MGMT 106	Indian Knowledge System	MDE	100	2	B
MGMT 107	Environment Sustainability	VAC	100	2	B
MGMT 108	Health, Wellness and Yoga	IDC	100	2	B
TOTAL			800	22	

Marking Code	Marking Scheme
A	40 Marks Final Exam, 20 Marks Continuous Assessment I, 35 Marks – Field Project/Continuous Assessment II - Review article/ Chapter writing, 05 Marks- Attendance
B	30 Mini Project, 30 Presentation ,35 Field Project/Continuous Assessment II , 5 Attendance

Semester II					
CourseCode	CourseType	Course Title	Mar ks	Credit s	Marking Scheme
MGMT 109	Human Resource Management	MAJ	100	4	A
MGMT 110	Business Economics	MAJ	100	4	A
MGMT 111	Cost Accounting	DSC MIN	100	4	A
MGMT 112	Corporate Communication Skills	SEC	100	2	B
MGMT 113	Advertisement Psychology	AEC	100	2	B
MGMT 114	Media Literacy and Critical Thinking	MDE	100	2	B
MGMT 115	Business Ethics	VAC	100	2	B
MGMT 116	Stress Management	IDC	100	2	B
TOTAL			800	22	

SEMESTER I

BOS	Management Studies
Class	F.Y.B.B.A
Semester	I
Course Name	Introduction to Business
Course Code	MGMT 101
Type of Course	Major
Level	Basic
Total Credits for the course	4

Course Objectives:

1. To familiarize the students with basic concepts of business
2. To develop knowledge and understanding of business.

Unit No.	Name of Unit	Topic No.	Name of Topic	Hours
1	Introduction to Management	1.1	Management: Concept, Characteristics, Significance, Principles of Management, Managerial Roles, Managerial Skills	15
		1.2	Management as a Science or Art, Management as a profession, Administration v/s Management Functions of Management: Planning, Organizing, Leading and Controlling	
		1.3	Approaches to Management - <ul style="list-style-type: none"> • Classical approaches - Scientific Management, Administrative Management and Bureaucratic Management • Modern approaches - Quantitative Approach, Systems Approach and Contingency Approach 	
2	Planning, Decision Making and Organizing	2.1	Planning: Concept, Features, Advantages, Importance, Elements, Process and Limitations, Management By Objectives (MBO): Concept, Features and Process	15
		2.2	Decision Making: Concept, Features, Importance, Types, Process and Functions of a Manager in a decision-making process	

		2.3	Organizing: Concept & Nature Organization Structure: Concept, Forms: Line, Line & Staff and Matrix - Advantages and Limitations	
3	Directing, Motivation, Leadership, Coordination and Controlling	3.1	Directing: Concept & Process Motivation: Concept, Features, Factors of motivation, Theories of Motivation - Maslow, Herzberg, Hawthorne Effect	15
		3.2	Leadership: Concept, and Qualities of Good Leader Styles– Autocratic, Democratic, Transformational, Transactional, Laissez Faire, Servant , and Role of Government in Promotion.	
		3.3	Controlling: Concept, Nature, Process of controlling, Prerequisites of effective control systems, Controlling techniques - Traditional and Modern	
4	Strategic Management, Ethics and Social Responsibility	4.1	Overview of Strategic Management SWOC Analysis and Strategic formulation	15
		4.2	Ethical issues in Management – Concept, Features, Importance and Challenges Sustainable Management Practices - Concept, Features, Need and Strategies	
		4.3	Corporate Social Responsibility - Concept, Features Types and Need	
Total No. of Lectures				60

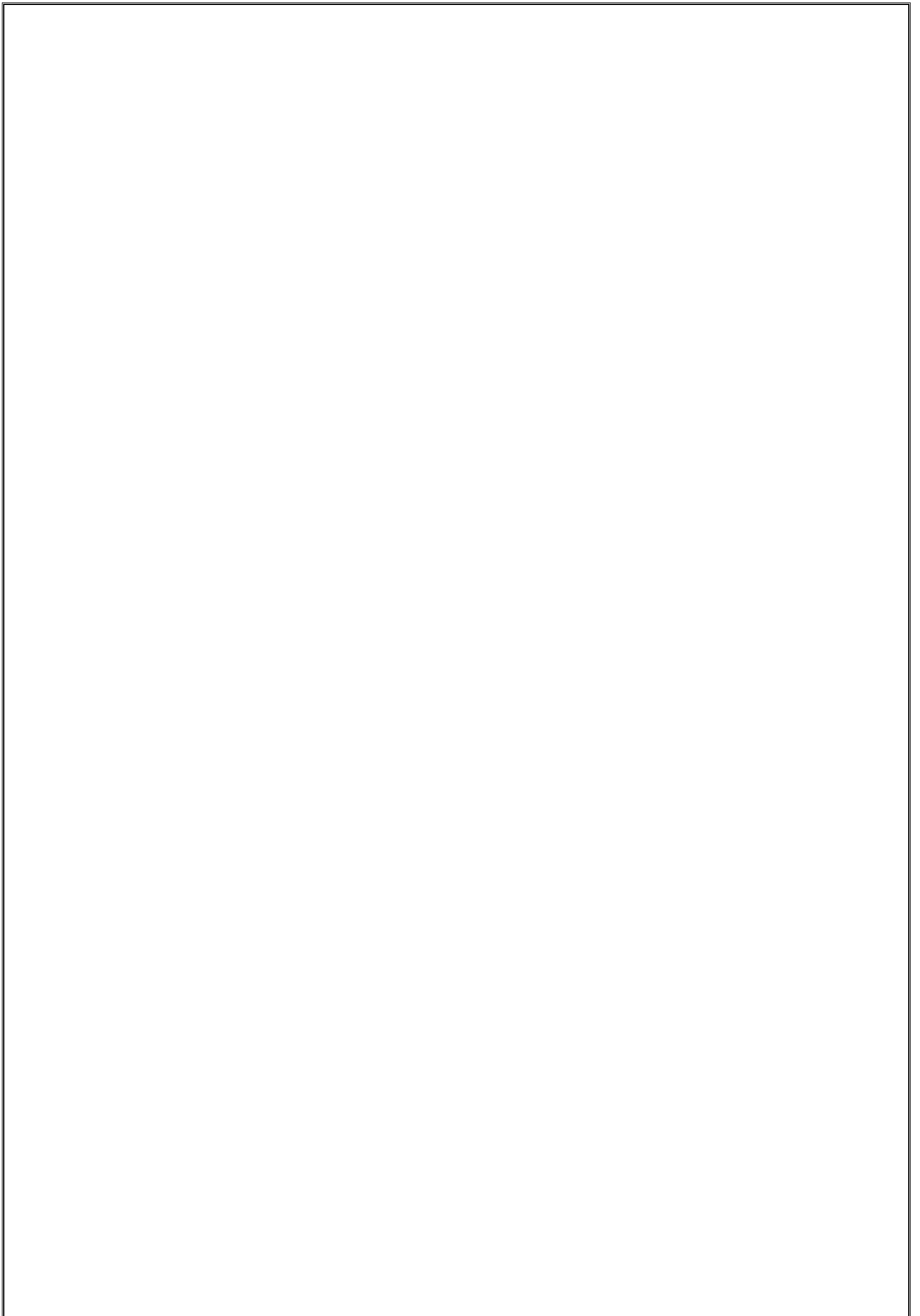
Course Outcome:

1. To Understand Business Fundamentals
2. To Comprehend Forms of Business Ownership
3. To Analyze Business Environment
4. Examine Multinational Corporations (MNCs) and Transnational Corporations (TNCs)
5. Understand Business Planning and Promotion
6. Identify the major activities of E-Commerce and its Pros and Cons.

References :

1. Global Economy and Business Environment by Francis Cherunilam, Himalaya Publication House, Mumbai
2. Business Environment by Justin Paul, Tata McGraw Hill Education Pvt. Ltd., New Delhi
3. Introduction to E-Commerce , Dhawan, Nidhi, International Book House
4. Griffin, Ricky W., and Ronald J. Ebert. Business Essentials. Pearson, 2020.
5. Pride, William M., and Robert J. Hughes. Foundations of Business. Cengage Learning, 2021.

Case study	
1	Lately many companies have planned for significant investment in organized retailing in India. Several factors have prompted their decisions in this regard. Customer income is rising. People have developed a taste for better quality products even though they may have to pay more. The aspiration levels have increased. The government has also liberalized its economic policies in this regard and permitted even cent percent foreign direct investment in some sectors of retailing.
2	ABC Ltd. decided to start its new venture in Delhi. For this they needed to understand the Business Environment of the area. It was realized by the company that the Business Environment of Delhi was very hard to understand unless and until it was divided into different business dimensions like legal, political, economic, social and technological conditions. After understanding the business situations, the company started to study the close links between different elements of the Business Environment. They Gave a proper shape to their research and the business got started with full force. Later ABC Ltd. realized that the products they were selling in Delhi were more fit for European culture and decided to start a new branch in Belgium where the demand of their products was very high from the first day. The company came to be recognized, and in a few years became a global brand. The reason for its success in different countries was the adaptability it showed in meeting the changing environment. The company kept track of all happenings and did a periodic survey of the choices of the customers. It recognized that there was no surety in the nature of the market and it was very unpredictable.



BOS	Management Studies
Class	F.Y.B.B.A
Semester	I
Course Name	Financial Accounting
Course Code	FIN 102
Type of Course	Major
Level	Basic
Total Credits for the course	4

Course Objectives:

1. To enhance the ability of the student to recognize economic events that need to be recorded in the accounting records.
2. To make the students aware of how to finalize the accounts of a sole proprietorship business.

Unit No.	Name of Unit	Topic No.	Name of Topic	Hours
1	Introduction to Financial Accounting	1.1	The Maurya Empire's - Historical Background of accounting in ancient India , Sources of Accounting record, Kautilya's Arthashastra- Accounting Principles and system, Financial Instruments and Transactions	15
		1.2	Meaning of bookkeeping and accounting, characteristics, advantages and disadvantages of accounting, difference between book keeping and accounting. Accounting principles: Introductions to Concepts and conventions.	
		1.3	Introduction to Accounting Standards: Meaning, Advantages and Disadvantages.	
		1.4	International Financial Reporting Standards (IFRS): Introduction to IFRS and Benefit.	
2	Accounting transactions	2.1	Journal entries- purchase, sale, income, expenditure, capital, drawings	15
		2.2	Ledger	
		2.3	Trial Balance - Introduction and Preparation of Trial Balance	
		2.4	Expenditure and Receipt: Capital, Revenue and Deferred revenue.	
3	Depreciation accounting	3.1	Practical problem based on depreciation using SLM and RBM methods. (Where provision for depreciation account not maintained).	15

4	Final Accounts of Company	4.1	Introduction to Final Accounts	
		4.2	Preparation of Income Statement & Balance sheet as per Schedule III of companies act,2013	15
Total Number of Lectures				60

Course Outcome:

1. Understand where the information in financial statements originates by recording transactions
2. Construct balance sheets and income statements
3. Explain the concept of depreciation and will be able to calculate depreciation.
4. Identifies the difference in cash book and pass book and will be able to prepare a bank reconciliation statement.
5. Prepare and evaluate financial forecasts used to make strategic decisions
6. Identifies different types of expenditure and receipt.

References:

1. Ashok Banerjee, (2002), Financial Accounting (a managerial emphasis), Excel Books.
2. Anil Choudhary, (2007), Fundamental of Accounting and Financial Analysis, Pearson Education.
3. T.P. Ghosh, (2011), Indian Accounting Standards and IFRS for non-finance executives, By, Taxman.
4. P.C. Tulsian, (2002), Financial Accounting, Pearson Publications, New Delhi R.L Gupta.
5. M. Radhaswamy, (2014), Advanced Accountancy, New Delhi, S. Chand and Sons (P) Ltd

Case study

1

ABC Enterprises is a newly established company that deals in the trading of electronic gadgets. The company started its operations on January 1, 2024. Mr. X, the owner of ABC Enterprises, invested \$50,000 as capital into the business bank account. Throughout the year, the company made various transactions which are summarized below:

Purchased electronic gadgets worth \$20,000 on credit from XYZ Electronics.

Sold electronic gadgets worth \$30,000 for cash.

Received \$25,000 from customers who had purchased goods on credit.

Paid rent for the office space, \$5,000.

Mr. X withdrew \$3,000 from the business for personal use.

Paid \$2,000 for electricity bills.

At the end of the year, the company conducted an inventory count and found that there were \$15,000 worth of electronic gadgets still in stock.

Prepare journal entries for the transactions listed above.

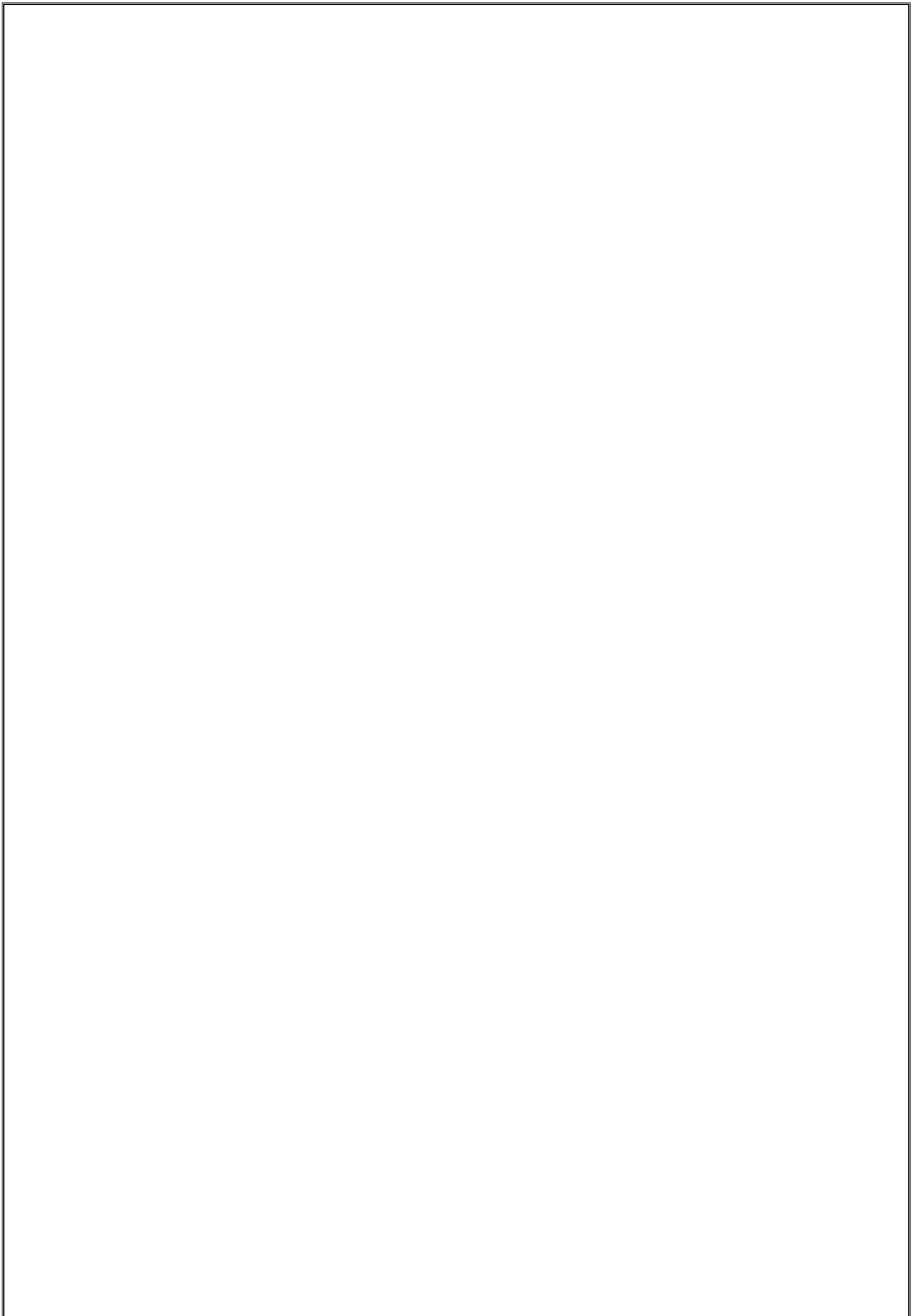
Prepare a trial balance.

2

XYZ Corporation, a manufacturing company, purchased a machine on January 1, 2023, for \$100,000. The machine is expected to have a useful life of 5 years and no residual value at the end of its useful life. The company uses both the straight-line method (SLM) and the reducing balance method (RBM) for calculating depreciation.

How would the financial statements of XYZ Corporation be affected by the choice of depreciation method?

What factors should XYZ Corporation consider when deciding which depreciation method to use for its financial reporting?



BOS	Management Studies
Class	F.Y.B.B.A
Semester	I
Course Name	Computer Application for Business Decisions
Course Code	MGMT 103
Type of Course	Discipline Minor
Level	Basic
Total Credits for the course	4

Course Objectives:

1. Ability to formulate and solve business problem by using various Excel formula and functions
2. Ability to perform advanced data analysis using Excel

Unit No.	Name of Unit	Topic No.	Name of Topic	Hours
1	Computer Basics & Office Suite	1.1	Introduction, Computer Software – Definition, Types – Application Software, System Software, Open Source Software	15
		1.2	Getting started with word processing software-creating, Saving Documents, Formatting, Changing the layout of a Document, Inserting image, audio/video	
		1.3	Working with slides- Creating, saving, closing presentation. Working with clip art, Applying transition and Animation effects	
2	Spreadsheet Software	2.1	Introduction to Spreadsheet- worksheet and workbook, features, References-Absolute, Relative, Mixed	15
		2.2	Multiple Spreadsheets: Creating and using templates, Using predefined templates, Adding protection option, inserting spreadsheet to worddocument	
		2.3	Functions: Database Functions LOOKUP, VLOOKUP, HLOOKUP. Mathematical, Date & Time , Statistical, Stringfunction, Financial Function	
3	Data Analysis using Spreadsheet	3.1	Data Analysis: Sorting, Filtering	15
		3.2	Pivot table, pivot chart, Power Pivot, Power View, Power Nap, Data Analysis Expressions	
		3.3	What-if Analysis - Scenario Manager , GoalSeek , Solver	
4	Optimization with Spreadsheets using Solver	4.1	Linear Programming Sensitivity Analysis	15
		4.2	Transportation and Assignment Problems Network Optimization Problems , Integer and Nonlinear Programming.	
		4.3	Multi-Objective Optimization , Applications of Optimization in Finance, Marketing, and Operations.	
Total Number of Lectures				60

Course Outcome:

1. Understand the basic concepts of excel
2. To demonstrate the need and use of Powerpoint Presentations designing with various effects and controls.
3. To create pivot table for data analysis and apply different formulae on data stored in spreadsheets
4. Analyze the complex business data with excel applications
5. Develop the models by using logical and analytical for solving business problems
6. Visualize the data by using appropriate charts for better report presentation

References :

1. Computer Fundamentals by Pradeep Sinha & Priti Sinha
2. Sanjay Saxena, (2005), MS Office for Everyone, Vikas Publishing House Pvt Ltd, New Delhi.
3. Excel 2016 for Dummies, by Greg Harvey
4. Excel : Quick start guide from Beginner to Expert , by William Fischer
5. Power Pivot and Power BI by Rob Collie and Avichal Singh

Case study	
1	Zenith Corporation, a medium-sized manufacturing company, is facing challenges in managing its financial data and analytics. The company management is considering the implementation of Microsoft Excel as a primary tool for financial analysis and reporting. Zenith Corporation is struggling with data scattered across various sources, making it difficult to consolidate and analyze. Additionally, manual data entry and calculations are time-consuming and error-prone. Implementing Microsoft Excel can bring several benefits to the company. It offers a centralized platform for data management and analysis, streamlining financial processes, and improving data accuracy. Implementing Microsoft Excel can bring several benefits to the company. It offers a centralized platform for data management and analysis, streamlining financial processes, and improving data accuracy. In conclusion, Microsoft Excel can play a pivotal role in addressing Zenith Corporation challenges by providing a robust platform for data management, analysis, and reporting. Its features enhance accuracy, save time, and promote collaboration, making it an indispensable tool for businesses of all sizes.
2	The Excel Experts recently built an order tracking and invoicing system for a film processing agency. ‘Off the shelf’ packages are available to carry out these functions in a business, but no two businesses are exactly the same (even if they are in the same industry), and they all have their own individual requirements of what they wish the application to do and what data they want to store in it. A ‘One Size Fits All’ approach is not the full answer, and this is where The Excel Experts can provide a custom application that is easy for employees to use and delivers what the business wants. When a film package arrived for processing, the package details are scanned electronically and the relevant information is automatically extracted and stored in the spreadsheet. The Excel spreadsheet has been engineered to operate as a database so that information on any order is instantly available. This process of initiating an order would have normally taken up a huge amount of employee time, and of course, when

	<p>a process like this is done manually then there is always room for error. Someone spells the customer address incorrectly or enters a date wrongly. Automation makes this process so efficient. Using Excel automation, this process for an incoming package takes literally seconds and there is no room for error.</p>
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BOS	Management Studies
Class	F.Y.B.B.A
Semester	I
Course Name	Business Statistics and Logic
Course Code	MGMT 104
Type of Course	SEC
Level	Basic
Total Credits for the course	2

Course Objectives:

1. To establish importance of logical reasoning in human inquiry.
2. To demonstrate data handling skills and summarize data with clarity.
3. To extend an understanding of application of relevant concepts of Statistics to a given business scenario.

Unit No.	Name of Unit	Topic No.	Name of Topic	Hours
1	Introduction	1.1	Introduction to Statistics, Collection of Data.	15
		1.2	Frequency Distribution- univariate and Bivariate frequency distribution table, marginal distribution, conditional distribution	
2	Univariate Distributions	2.1	Measures of Central Tendency – Arithmetic Mean, Median and Mode- Definition, merits and demerits.	15
		2.2	Measures of Dispersion – Range, Quartile Deviation, Standard Deviation, coefficient of variation – Skewness and Kurtosis	
3	Bivariate Distributions	3.1	Meaning, definition and use of correlation, covariance, scatter diagram	15
		3.2	Karl Pearson Correlation Coefficient, Rank Correlation Coefficient Linear Regression Analysis- Relation between Correlation Coefficient & Regression Coefficient	

4	Probability, Probability Distributions And Introduction to Logic	4.1	Introduction to probability, basic concepts of probability- classical definition, addition and multiplication rules, Probability distributions – binomial, and normal distributions, expected value.	15
		4.2	Number series, coding decoding and odd man out series, direction sense test, Seating arrangements – linear and circular, blood relations, arithmetic and geometric progressions, Inductive and deductive reasoning.	
Total No. of Lectures				60

Course Outcome:

1. Demonstrate data handling skills with clarity and logical reasoning.
2. Outline the relevant concepts of Statistics to a given context/business scenario
3. Organize business data and conduct statistical treatment.
4. Evaluate and interpret data using appropriate statistical techniques.
5. Explain data trends using appropriate statistical models.

References :

1. Levin R. I.& Rubin D. S. Statistics for Management. Delhi: Pearson.
2. Pillai & Bagavathi. Statistics, Theory and Practice, S Chand Publishing
3. SP Gupta. Statistical Methods, Sultan Chand and Sons
4. SC Gupta. Fundamentals of Statistics, Himalaya Publishing House
5. Sharma, Gupta, The Practice of Business Statistics, Khanna Publishing House.
6. Sharma J.K. Business Statistics, Vikas Publishing House

BOS	Management Studies
Class	F.Y.B.B.A
Semester	I
Course Name	Business Communication
Course Code	MGMT 105
Type of Course	AEC
Level	Basic
Total Credits for the course	2

Course Objectives:

1. To understand the concept, process, and importance of Business Communication.
2. To help students in understanding the basic principles and techniques of business communication.
3. To train students to acquire and master written communication for the corporate world.

Unit No.	Name of Unit	Topic No.	Name of Topic	Hours
1	Introduction to Communication in Organizations	1.1	Introduction to Business Environment and Communication, Models of communication, Basics of Communication (types, channels and barriers).	15
		1.2	7Cs of communication, Formal and informal communication Listening Skills, communication on social media platforms	
2	Written Communications	2.1	Planning and executing different types of messages, emails, formal letters (Planning & Layout of Business Letter) and informal messages on e-platforms, negative messages: indirect & direct negative messages; Persuasive messages.	15
		2.2	Request letters to various stakeholders, Sales Letters, Complaint & Follow up Letters, Promotion Letters, Job application Letters, cover letters, resume, Resignation Letters	

3	Interpersonal Communications	3.1	Team communication, managing communication during online meeting, communication with virtual team, communication in gig economy	15
		3.2	Presentation skills (Verbal and non-verbal); PowerPoint presentation skills; Infographics, introduction to contemporary alternatives (such as- Prezi, Visme, Microsoft Sway, Zoho)	
4	Digital Communication	4.1	Social media and individual, social media & organizations, Media Literacy	15
		4.2	Digital communication skills – email, instant messaging, video conferencing, e-meetings, Digital collaboration, digital citizenship, digital etiquettes & responsibilities; introduction to personal and organizational website	
Total No. of Lectures				60

Course Outcome:

1. Apply the skills of effective letter writing and be able to create various kinds of Business letters.
2. Understand various barriers to communication and apply pre-emptive measures, including feedback to minimize the same.
3. Students shall be able to effectively analyze and evaluate various kinds of business correspondence and e-correspondence.
4. Able to present in front of audience with confidence and expertise.

References :

1. AICTE's Prescribed – Communication Skills in English, Khanna Book Publishing.
2. Lesikar, R.V. & M.E. Flatley, "Business Communication: Connecting in a Digital World", McGraw-Hill Education.
3. Murphy, H. A., Hildebrandt, H. & Thomas, J.P., Effective Business Communication. McGraw Hill.
4. Mukerjee H. S., Business Communication: Connecting at Work. Oxford Publication
5. Boove, C.L., Thill, J. V. & Raina, R. L, Business Communication Today, Pearson.

BOS	Management Studies
Class	F.Y.B.B.A
Semester	I
Course Name	Indian Knowledge System
Course Code	MGMT 106
Type of Course	MDE
Level	Basic
Total Credits for the course	2

Course Objectives:

1. To sensitize the students about context in which they are embedded i.e. Indian culture and civilization including its Knowledge System and Tradition.
2. To help student to understand the knowledge, art and creative practices, skills, and values in ancient Indian system.
3. To help to study the enriched scientific Indian heritage.
4. To introduce the contribution from Ancient Indian system & tradition to modern science & Technology.

Unit No.	Name of Unit	Topic No.	Name of Topic	Hours
1	Introduction	1.1	Introduction to IKS (What is knowledge System, Characteristic Features of Indian Knowledge System), Why IKS? (Macaulay's Education Policy and its impact, Need of revisiting Ancient Indian Traditions)	15
		1.2	Scope of IKS (The Universality of IKS (from Micro to Macro), development form Earliest times to 18th Century CE)	
2	Tradition of IKS	2.1	Tradition of IKS (Ancient Indian Education System: Home, Gurukul, Pathashala, Universities and ancient educational centres)	15
		2.2	Relevant sites in the vicinity of the Institute (Water Management System at Kanheri, Temple Management of Ambarnath, etc.)	
3	IKS	3.1	1. Medicine (Ayurveda) 2. Alchemy 3. Mathematics	15

			4. Logic 5. Art of Governance (Arthashastra)	
4	Choose Any five	4.1	1. Aesthetics 2. Town Planning 3. Strategic Studies 4. Krishi Shastra 5. Vyakaran & Lexicography 6. Natyashastra 7. Ancient Sports 8. Astronomy 9. Yoga and Wellbeing 10. Linguistics 11. Chitrasutra 12. Architecture 13. Taxation 14. Banking 15. Trade and Commerce	15
Total No. of Lectures				60

References:

1. Concise history of science in India- D.M. Bose, S.N Sen, B.V. Subbarayappa.
2. Positive sciences of the Ancient Hindus- Brajendranatha seal, Motilal Banrasidas, Delhi 1958.
3. History of Chemistry in Ancient India & Medieval India, P.Ray- Indian Chemicals Society, Calcutta 1956
4. Charaka Samhita- a scientific synopsis, P. Ray & H.N Gupta National Institute of Sciences of India, New Delhi 1965.
5. MacDonnell A.A- History of Sanskrit literature
6. Winternitz M- History of Indian Literature Vol. I, II & III
7. Dasgupta S.N & De S.K- History of Sanskrit literature Vol. I.
8. Ramkrishna Mission- cultural heritage of India Vol. I, II & III.
9. Majumdar R. C & Pushalkar A.D- History & culture of the Indian people, Vol. I, II & III.
10. Keith A.B- History of Sanskrit literature.

BOS	Management Studies
Class	F.Y.B.B.A
Semester	I
Course Name	Environment Sustainability
Course Code	MGMT 107
Type of Course	VAC
Level	Basic
Total Credits for the course	2

Course Objectives:

1. This course aims to familiarize students with basic environmental concepts, their relevance to business operations, and forthcoming sustainability challenges.
2. This course will equip students to make decisions that consider environmental consequences.
3. This course will enable future business graduates

Unit No.	Name of Unit	Topic No	Name of Topic	Hours
1	Understanding Environment, Natural Resources, and Sustainability	1.1	Fundamental environmental concepts and their relevance to business operations Components and segments of the environment, the man-environment relationship, and historical environmental movements.	15
		1.2	Concept of sustainability; Classification of natural resources, issues related to their overutilization, and strategies for their conservation. Sustainable practices in managing resources, including deforestation, water conservation, energy security, and food security issues.	
2	Ecosystems, Biodiversity, and Sustainable Practices	2.1	Introduction to natural ecosystems, learning about their structure, functions, and ecological characteristics Importance of biodiversity, the threats it faces, and the methods used for its conservation	15

		2.2	Ecosystem resilience, homeostasis, and carrying capacity, emphasizing the need for sustainable ecosystem management.	
3	Environmental Pollution, Waste Management, and Sustainable Development	3.1	Types of environmental pollution, including air, water, noise, soil, and marine pollution, and their impacts on businesses and communities Causes of pollution, such as global climate change, ozone layer depletion, the greenhouse effect, and acid rain, with a particular focus on pollution episodes in India.	15
		3.2	Importance of adopting cleaner technologies; Solid waste management; Natural and man-made disasters, their management, and the role of businesses in mitigating disaster impacts.	
4	Social Issues, Legislation, and Practical Applications	4.1	Dynamic interactions between society and the environment, with a focus on sustainable development and environmental ethics Role of businesses in achieving sustainable development goals and promoting responsible consumption	15
		4.2	Water (Prevention and Control of Pollution) Act of 1974, the Environment (Protection) Act of 1986, and the Air (Prevention and Control of Pollution) Act of 1981. Environmental justice, environmental refugees, and the resettlement and rehabilitation of affected populations	
Total No. of Lectures				60

Course Outcome:

1. Explore the basic environmental concepts and issues relevant to the business and management field.
2. Recognize the interdependence between environmental processes and socio- economic dynamics.
3. Determine the role of business decisions, policies, and actions in minimizing environmental degradation.
4. Identify possible solutions to curb environmental problems caused by managerial actions.
5. Develop skills to address immediate environmental concerns through changes in business operations, policies, and decisions.

References :

1. Poonia, M.P. Environmental Studies , Khanna Book Publishing Co.
2. Bharucha, E. Textbook of Environmental Studies, Orient Blackswan Private Ltd.
3. Dave, D., & Katewa, S. S. Text Book of Environmental Studies. Cengage Learning India Pvt Ltd.
4. Rajagopalan, R. Environmental studies: from crisis to cure , Oxford University Press.
5. Miller, G.T. & Spoolman S. Living in the Environment. Cengage.
6. Basu, M., & Xavier Savarimuthu, S. J. Fundamentals of environmental studies. Cambridge University Press.
7. Roy, M. G. Sustainable Development: Environment, Energy and Water Resources. Ane Books.

BOS	Management Studies
Class	F.Y.B.B.A
Semester	I
Course Name	Health, Wellness and Yoga
Course Code	MGMT 108
Type of Course	IDC
Level	Basic
Total Credits for the course	2

Course Objectives:

1. Understand yoga's significance and its practical applications for holistic well-being.
2. Explore subtle energy systems and their role in enhancing health through yogic practices.
3. Examine various paths of yoga to foster self-realization and spiritual growth.
4. Master the Eight Limbs of Yoga for physical, mental, and spiritual harmony.
5. Apply yogic principles to manage psycho-somatic ailments and promote resilience.

Unit No.	Name of Unit	Topic No.	Name of Topic	Hours
1	Understanding Environment, Natural Resources, and Sustainability	1.1	<ul style="list-style-type: none"> • Yoga: Meaning and definition • Importance of yoga in 21st century • Introduction to Yogic Anatomy and Physiology • Yoga & sports, Yoga for healthy lifestyle • Types of Yoga: - Hatha yaga, laya yoga, mantra yoga, • bhakti yoga, karma yoga, jnana yoga, raj yoga • Study of Chakras, Koshas, Pranas, Nadis, Gunas, Vayus and its application in Yogic practices. 	15
2	Physical Fitness	2.1	<ul style="list-style-type: none"> • Sports for Physical Fitness: Meaning and definition • Physical Activity – Concept, Benefits of Participation in Physical Activities • Components and Significance of Physical Fitness -Health, Skill and Cosmetic Fitness 	15

			<ul style="list-style-type: none"> • Types of Physical Activities – Walking, Jogging, Running, Calisthenics, Rope Skipping, Cycling, Swimming, Circuit Training, Weight training, Adventure Sports • Principles of Physical Fitness, Warming Up, Conditioning, Cooling Down, Methods to Develop and Measure Health and Skill related components of Physical Fitness 	
3	Physical Wellness	3.1	<ul style="list-style-type: none"> • Physical Wellness: Concept, Components • Types of wellness: psychological, social, emotional, and spiritual. • Significance with reference to Positive Lifestyle 2.2 • Concepts of Quality of Life and Body Image • Factors affecting Wellness • Wellness Programmes 	15
4	Nutrition and Weight Management	4.1	<ul style="list-style-type: none"> • Concept of Nutrients, Nutrition, Balanced Diet, Dietary Aids and Gimmicks • Energy and Activity- Calorie Intake, Energy Balance Equation • Obesity - Concept, Causes, Obesity Related Health Problems • Weight Management through Behavioural Modifications 	15
Total No. of Lectures				60

Course Outcome:

1. Gain a comprehensive understanding of yoga and its modern applications for holistic well-being.
2. Demonstrate proficiency in yogic anatomy and physiology, enhancing yoga practice and promoting physical and energetic balance.
3. Master the Eight Limbs of Yoga and comprehend their psychological impact, fostering personal growth and self-realization.
4. Integrate yoga principles into sports and physical fitness activities to enhance performance and prevent injuries.
5. Develop skills in wellness management and nutrition

References :

1. Kamlesh, M. L. & Singh, M. K., Physical Education (Naveen Publications).
2. Kansal, D.K. Text book of Applied Measurement, Evaluation & Sports Selection. Sports & Spiritual Science Publications, New Delhi.
3. Kumari, Sheela, S., Rana, Amita, and Kaushik, Seema,, Fitness, Aerobics and Gym Operations, Khel Sahitya, New Delhi
4. Lumpkin, A. Introduction to Physical Education, Exercise Science and Sports Studies, McGraw Hill, New York, U.S.A.
5. Sarin N) Yoga Dawara Rogon Ka Upchhar.Khel Sahitya Kendra
6. Savard, M. and C. Svec The Body Shape Solution to Weight Loss and Wellness: The Apples & Pears Approach to Losing Weight, Living Longer, and Feeling Healthier. Atria Books, Sydney, Australia.
7. Siedentop, D. Introduction to Physical Education, Fitness and Sport, McGraw Hill Companies Inc., New York, USA.
8. Sri Swami Ramas. Breathing. Sadhana Mandir Trust.Rishikesh.
9. Swami Ram Yoga & Married Life Sadhana Mandir Trust. Rishikesh

SEMESTER II

BOS	Management Studies
Class	F.Y.B.B.A
Semester	II
Course Name	Human Resource Management
Course Code	MGMT 109
Type of Course	Major
Level	Basic
Total Credits for the course	4

Course Objectives:

1. To provide a basis of understanding of human resource management and its applications.
2. To develop the understanding of the role, functions and functioning of the human resource department of the organizations.

Unit No.	Name of Unit	Topic No.	Name of Topic	Hours
1.	Introduction to HRM	1.1	HRM: Concept, features, functions of HRM, Evolution of HRM · Challenges before the HR manager.	15
		1.2	Employee: Concept, characteristics of Employee and challenges.	
		1.3	Human resource planning- Concept, Process , forecasting techniques, Factors affecting HRP.	
2	Functions of HRM - I	2.1	Job analysis, job design. and job evaluation: i. Job analysis- Concept, methods of collecting job data, Job description, Job Specialization ii. Job design- Concept, factors affecting job design, approaches to job design iii. Job evaluation- Concept, process of job evaluation, methods of job evaluation,	15
		2.2	Recruitment and selection Recruitment-Concept, sources of recruitment. Selection- Concept, process. Interview: Concept, types of interview.	
		2.3	Induction or orientation- Concept, methods, significance.	
		2.4	Learning & development Concept of training and development, Process, Methods of training .	
3	Functions of HRM - II	3.1	Performance appraisal: Concept, Process, Methods of appraisal.	15
		3.2	Compensation management , Concept, Components of salary , Current Concepts in Compensation.	
		3.3	Career planning & development: Concept, Process, Career stage, Concept of Employee retention and Success planning.	

		3.4	Participative management: Concept, Trends. Industrial relation: Concept, Features. Trade union: Concept,	
4	Recent Trends in HRM	4.1	HR Analytics: Concept, Features, Importance, Key metrics, Recent trends in HR analytics.	15
		4.2	E-HRM: introduction, trends of transformation, Impact of technology in HRM AI in HR-What is AI, Impact of AI on HR,Implementing AI tools within HR	
		4.3	Globalization and HRM: Concept, Globalization and its impact on HRM: Recent trends of HRM due to globalization.	
Total Number of Lectures				60

Course Outcome:

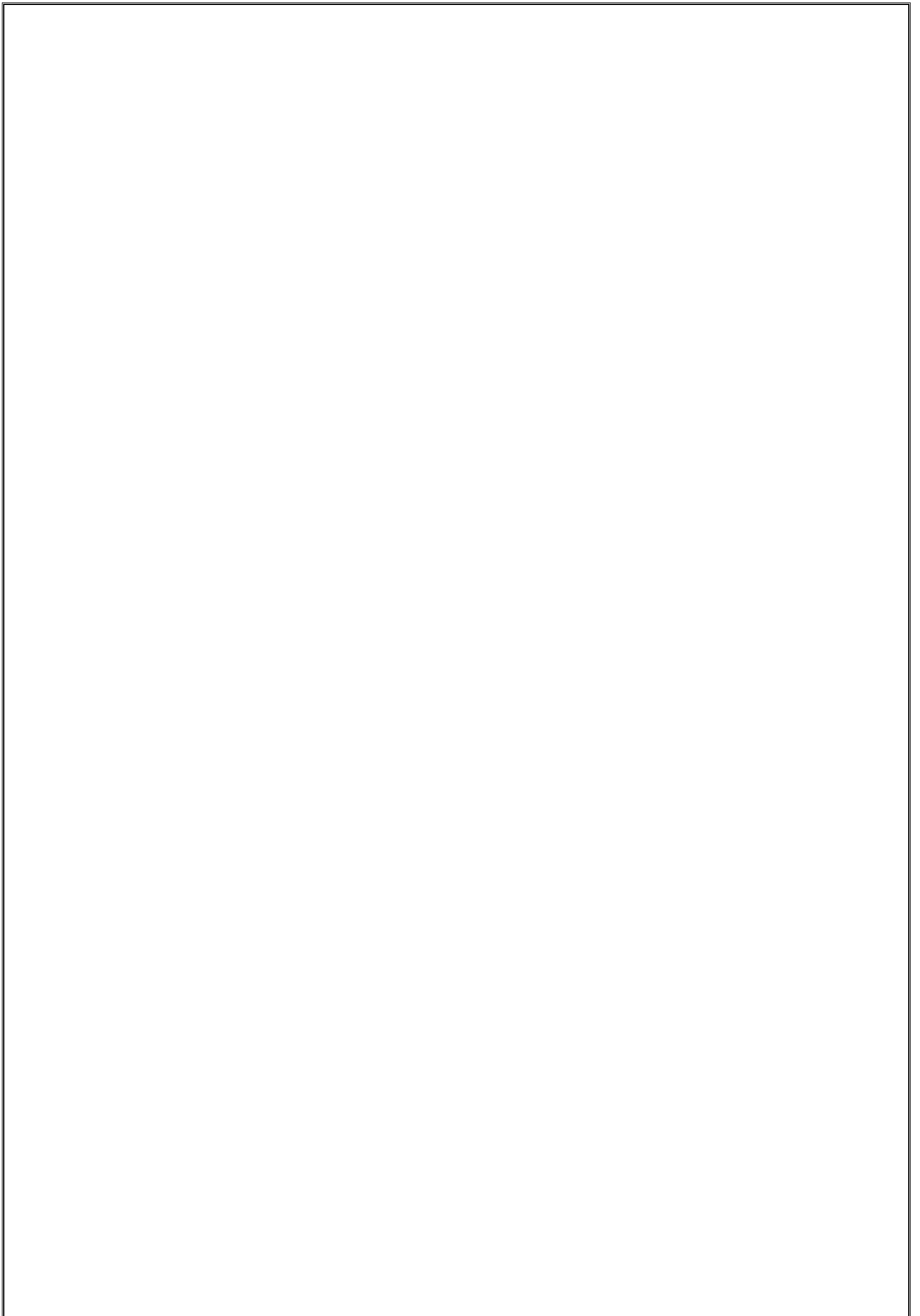
1. Describe the the HR functions of an organization
2. Relate to the concepts of human resource management and its functioning in organisation.
3. Develop the HR Skills for practical applications of concept in the organisation.
4. Compare between different methods used in the HR activities and suggest best method that can be used in an organisation
5. Analyse employee issues and take appropriate strategic HR decisions.
6. Design a sample model of HR related functions.

References:

1. Lloyed L. Byers and Leslie W. Rue (1997), Human Resource Management (5th edition), The McGraw-Hill Companies, USA.
2. Michael Armstrong (1999), A Handbook of Human Resource Management Practice (7th edition), Kogan Page Limited, 120 Pentonville Road, London.
3. Biswajeet Pattanayak (2001), Human Resource Management, Prentice Hall of IndiaPvt. Ltd., New Delhi.
4. P. Subba Rao (2004), Management and Organisational Behaviour (First edition), Himalaya Publishing House. & P.Subba Rao, (2007); Essentials of Human Resource Management and Industrial Relations'; Himalaya Publishing House, Mumbai.
5. Dessler Gary (2010), "Human Resource Management", Prentice Hall International Editions, New Jersey. & Dessler, G. (2000); 'Human Resource Management'; Prentice Hall, New York

Case study

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|---|--|
| 1 | <p>ABC Corporation, a global technology firm, has been experiencing a decline in employee engagement and job satisfaction. The management team believes that revisiting job design could be a key factor in improving these issues. Currently, employees are assigned fixed tasks with little autonomy, and there is minimal flexibility in work arrangements. The company wants to explore options to enhance job design for better employee engagement and overall performance.</p> |
| 2 | <p>EduCo, a rapidly expanding educational technology company known for its innovative online learning platform. EduCo needs to hire a new Head of Marketing to lead their ambitious growth strategy. They require a candidate with a unique blend of marketing expertise, education technology knowledge, and strong leadership skills. However, attracting and selecting the right candidate proves challenging due to:</p> <p>Competitive market: Several other EdTech companies are vying for top talent in the field.
Specific skillset: Finding someone with both marketing and education technology expertise is difficult.</p> <p>Company culture: EduCo fosters a collaborative and innovative environment, and the new Head of Marketing must seamlessly integrate.</p> <p>The recruitment team is divided on how to proceed:</p> <p>Option 1: Traditional approach: Focus on established marketing professionals with proven track records, even if their EdTech experience is limited.</p> <p>Option 2: Nontraditional approach: Prioritize candidates with EdTech experience, even if their marketing background is less extensive, while emphasizing cultural fit</p> |



BOS	Management Studies
Class	F.Y.B.B.A
Semester	II
Course Name	Business Economics
Course Code	MGMT 110
Type of Course	Major
Level	Basic
Total Credits for the course	4

Course Objectives:

1. To give the students a thorough understanding of the principles of economics that apply to the decisions of both consumers and producers.
2. To give the students a knowledge of product markets and factor markets and the role of government in promoting greater efficiency and equity in the economy.

Unit No.	Name of the Unit	Topic No.	Name of Topic	Hours
1	Managerial Economics: Nature & Scope	1.1	Meaning and scope of Managerial Economics, Nature of managerial decision making, Role of managerial economist in business	15
		1.2	Fundamental concepts: Opportunity cost, Contribution, Time perspective, Risk & uncertainty	
		1.3	Marginal and incremental analysis: Incremental cost and incremental revenue, Total, average and marginal relations	
2	Demand Analysis & Theory of Consumer Choice	2.1	Law of demand and demand function, Factors determining demand, Exceptions to the law, Market demand curve Elasticity of demand: Types and measurement	15
		2.2	Scale of preference, Indifference curve: Meaning properties, budget line and consumer equilibrium	
		2.3	Demand forecasting: Meaning, significance, methods-Survey and statistical, Case studies & numericals	
3	Production & Cost Analysis	3.1	Production Function, Law of variable proportions, Isoquants, Isocost line, Producer equilibrium	15
		3.2	Law of returns to scale, Economies and diseconomies of scale, Economies of scope	
		3.3	Types of Costs, Cost-Output Relationship in Short-run and Long-run, Learning Curve, Break-even Analysis: Concept, Business Application, Case studies & numericals	

4	Market Structure	4.1	Perfect Competition: Features, Short-run & Long-run Equilibrium, Monopoly: Features, Short-run & Long-run Equilibrium	15
		4.2	Monopolistic Competition: Features, Short-run & Long-run Equilibrium Waste under monopolistic competition	
		4.3	Oligopoly: Features, Collusive and non-collusive oligopoly, Kinked demand curve model, Price leadership model & Cartels	
Total number of Lectures				60

Course Outcome:

1. Describe the scope and fundamental concepts of managerial economics.
2. Explain demand analysis, elasticity of demand and demand forecasting in the context of business decision making.
3. Examine aspects of supply and production behavior in different time periods.
4. Analyze the various types of cost and its relevance in business decision making.
5. Assess the effectiveness of different demand forecasting methods in predicting market outcomes and their implications for managerial decision-making.
6. Design pricing strategies for firms operating in different market structures to maximize profits and maintain competitiveness.

References:

1. Microeconomic Theory: KPM Sundharam & M.C. Vaish (Sultan. Chand Publication)
2. Managerial Economics: Dr. D. M. Mithani (Himalaya Publishing House)
3. Business Economics: Dr. R.L. Varshney, Dr. K.L. Maheshwari, Dr. R.K. Maheshwari (Sultan Chand and Sons)
4. Managerial Economics: P.L. Mehta (Sultan Chand Publication)
5. Modern Microeconomics: Koutsoyiannis A. (Macmillan Publication)
6. Managerial Economics: H. L. Ahuja (Sultan Chand Publication)

Case Study	
1	<p>Bookworms Rejoice - The Rise of E-readers</p> <p>For decades, traditional printed books dominated the publishing industry. However, with the rise of technology, e-readers like Kindle and Nook entered the market, offering a new way to consume books. This case study explores the Law of Demand in action through the lens of e-readers.</p> <p>The E-reader Revolution:</p> <p>Initially High Prices: When e-readers first appeared, they were priced at a premium compared to traditional books. This followed the Law of Demand, with a higher price leading to a lower quantity demanded. Early adopters were likely those who valued the convenience and portability of e-readers more than the price difference.</p>

	<p>Price Decline and Rising Demand: Over time, e-reader prices became more competitive with traditional books. This price decrease, according to the Law of Demand, should lead to an increase in the quantity of e-readers demanded by consumers. This trend aligned with reality, as e-reader sales surged.</p> <p>Additional Factors:</p> <p>While price is a crucial factor, the Law of Demand operates under the assumption of "ceteris paribus" (holding all else equal). In the case of e-readers, other factors also likely contributed to their rising popularity:</p> <p>Convenience: E-readers offered the ability to carry a large library of books in a single device, increasing consumer appeal.</p> <p>Environmental Impact: Some consumers may have chosen e-readers due to concerns about the environmental impact of paper book production.</p> <p>Evolving Features: E-readers gained features like larger screens, adjustable lighting, and built-in dictionaries, further enhancing their value proposition for consumers.</p>
2	<p>Sarah has a fixed amount of money to spend on coffee (C) and croissants (K) each week. An indifference curve represents all the combinations of coffee and croissants that provide her with the same level of satisfaction. The Indifference Curve shows Coffee (C) on the X-axis and Croissants (K) on the Y-axis. A curved line is drawn, representing Sarah's indifference curve. Any point on this line shows a combination of coffee and croissants that makes her equally happy. For example, Point A might represent 3 coffees and 2 croissants, while Point B might represent 1 coffee and 4 croissants. Both combinations offer Sarah the same level of satisfaction.</p>

BOS	Management Studies
Class	F.Y.B.B.A
Semester	II
Course Name	Cost Accounting
Course Code	MGMT 111
Type of Course	Discipline Minor
Level	Basic
Total Credits for the course	4

Course Objectives:

1. This course exposes the students to the basic concepts and the tools used in cost accounting.
2. To enable the students to understand the principles and procedure of cost accounting.

Unit No.	Name of Unit	Topic No.	Name of Topic	Hours
1	Traditional Cost Accounting Practices	1.1	Historical Perspective-'Shulka' (taxation), 'Kraya' (purchase), and 'Vyaja' (interest)	12
		1.2	Traditional Methods:-Vyaparik Paddhati' (commercial method) and 'Shilpkar Paddhati' (artisan method).	
		1.3	Ethical Practices-ethical practices and transparency in cost reporting. 'Dharma' (ethics) and 'Satya' (truthfulness)	
2	Elements of Cost	2.1	Material- Introduction, motives of holding stock, EOQ, stock valuation(FIFO and Weighted average method) (Practical Problems)	18
		2.2	Labour Costing - (Bonus and Incentive Plans) (Practical Problems)	
		2.3	Overhead Costing (Primary Distribution)	
3	Cost Projection	3.1	Cost Sheet - Current and Estimated (Practical Problems)	15
4	Reconciliation of Cost & Financial Records	4.1	Concept of Reconciliation	15
		4.2	Reconciliation of financial accounts and cost accounts (Practical Problems)	
Total number of lectures				60

Course outcome:

1. Describe principles and concepts relevant to cost accounting.
2. Understand the various elements of cost.
3. Prepare a cost sheet and estimated cost sheet.
4. Prepare a reconciliation statement to find out the reasons for the difference in the net profit/net loss as per cost and financial records.
5. Analyse the cost of operational services.
6. Apply the marginal costing technique in decision making.

References:

1. Cost Accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hilland Co, Ltd, Mumbai.
2. Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi.
3. Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pt. Ltd., Calcutta.
4. Cost Accounting: Theory and Practice by B.K. Bhar, Tata Mc Grow Hill and Co. Ltd., Mumbai.
5. Cost Accounting : Jain P & Narang K.L , Kalyani New Delhi

Case Study

1	<p>In a small town named Ruritania, there's a family-owned textile business that has been operating for generations. The business follows traditional methods of accounting rooted in the cultural ethos of the region. They meticulously record their transactions following the principles of 'Shulka', 'Kraya', and 'Vyaja'.</p> <p>Recently, the business has been facing challenges with its cost management. Despite the efforts to maintain transparency in cost reporting, there seems to be a discrepancy between the estimated and actual costs incurred in producing their signature fabric.</p> <p>The family patriarch, Mr. Patel, decides to delve deeper into the issue. He organizes a meeting with the key stakeholders, including the accountants and production managers. Together, they review the traditional methods of cost calculation such as 'Vyaparik Paddhati' and 'Shilpkar Paddhati'. They realize that while these methods have served them well in the past, they might not be sufficient to address the complexities of the modern market.</p> <p>Mr. Patel decides to incorporate modern cost accounting techniques while still honoring the traditional values of 'Dharma' and 'Satya'. The business begins to implement activity-based costing to allocate overhead more accurately and introduces variance analysis to track deviations from the budget.</p> <p>As a result, the business starts to regain its competitive edge. By blending traditional values with contemporary practices, they not only enhance their cost management but also uphold the ethical principles ingrained in their culture.</p>
2	<p>ABC Manufacturing, a medium-sized engineering company, specializes in producing customized machinery parts. They have been experiencing challenges in managing their material costs efficiently.</p> <p>The company's inventory manager, Sarah, notices discrepancies in the stock valuation using the FIFO and Weighted Average methods. Despite following these traditional valuation methods, there are instances where the recorded costs don't align with the actual expenses incurred in acquiring and holding the materials.</p>

To address this issue, Sarah decides to investigate further. She conducts a thorough analysis of the motives behind holding stock and evaluates the Economic Order Quantity (EOQ) for different materials. She discovers that while the FIFO method accurately reflects the current market prices, it sometimes leads to overvaluation of older stock. On the other hand, the Weighted Average method smoothens out fluctuations but may not reflect the true cost in periods of price volatility.

To optimize their material costs, Sarah proposes implementing a hybrid approach, incorporating elements of both FIFO and Weighted Average methods based on the nature of the materials and market conditions. Additionally, she suggests renegotiating contracts with suppliers to ensure competitive pricing and implementing just-in-time inventory management to reduce holding costs.

By adopting a strategic approach to material cost management, ABC Manufacturing not only improves its cost efficiency but also enhances its competitiveness in the market.

BOS	Management Studies
Class	F.Y.B.B.A
Semester	II
Course Name	Corporate Communication Skills
Course Code	MGMT 112
Type of Course	SEC
Level	Basic
Total Credits for the course	2

Course Objectives:

1. Demonstrate effective presentation skills.
2. Develop critical thinking and analytical thinking skills through group communication.
3. To understand the nuances of writing a report.

Unit No.	Name of Unit	Topic No.	Name of Topic	Hours
1	Presentation Skills	1.1	Nature of Oral Presentation, Planning a Presentation, Preparing the Presentation, Delivering the Presentation, Importance of practice and performance	15
2	Group Communications	2.1	<ul style="list-style-type: none"> • Group Discussion, Preparing for an Interview, Types of Interviews – Selection, Appraisal, Grievance, Exit, Online • Meetings: Need and Importance of Meetings, Types of Meetings, Conduct of a Formal Meeting, Group Dynamics, Role of the Chairperson, Role of the Participants, Drafting of Notice, Agenda and Resolutions 	15

		2.2	<ul style="list-style-type: none"> • Committees & Conferences: Importance of Committees, Types of Committees, Meaning of Conference, Importance of Conferences, Organizing a Conference, Modern Methods of Conducting Conferences - Skype & Webinar • Public Relations: Meaning of Public Relations (PR), Functions of the PR Department of an Organization, External and Internal Measures of Promoting PR, Press Releases. 	
3	Letter & Resume Writing	3.1	Adjustments Letters, Functional and Chronological methods, Cover Letter, Statement of Purpose, Letter of Motivation.	15
4	Language And Writing Skills	4.1	Parts of a Business Report Types of Business Reports Feasibility Reports (Reports to be Prepared) Investigative Reports (Reports to be Prepared) Organizational Reports	15
Total No. of Lectures				60

Course Outcome:

1. Negotiation exercise as vendor/seller
2. Analyzing verbal and non-verbal aspects of speeches of great leaders and orators.
3. Delivering Effective Presentations using presentation tools/software and use of infographics.
4. Cases on business communication

References :

1. Murphy, Herta and Hilde Brandt, Herbert W (1984) Effective Business Communication, McGraw Hill, New York.
2. Ghanekar,A(1996) Communication Skills for Effective Management. Everest Publishing House, Pune
3. Agarwal, Anju D(1989) A Practical Handbook for Consumers, IBH.
4. Alien, R.K.(1970) Organisational Management through Communication.
5. Ashley,A(1992) A Handbook Of Commercial Correspondence, Oxford University Press

BOS	Management Studies
Class	F.Y.B.B.A
Semester	II
Course Name	Advertisement Psychology
Course Code	MGMT 113
Type of Course	AEC
Level	Basic
Total Credits for the course	2

Course Objectives:

1. To apply the psychological perspectives of advertisements in the real life setting.
2. To integrate different domains such as cognitive, affective and behavioural responses in the field of advertisement.
3. To develop the ability to make applications based on understanding of marketing strategies.

Unit No.	Name of Unit	Topic No.	Name of Topic	Hours
1	Introduction to advertisement psychology	1.1	Introduction to advertisements; its objectives and importance; Types and forms of advertising; 3 cases on recognizing objectives and forms of advertising	15
		1.2	Effects of advertisements - a psychological perspective; Classic and contemporary approaches of classifying advertisement effectiveness. 3 cases on approaches to advertising.	
2	Cognitive processing of advertisements	2.1	Influence of advertisements on buying behaviours; Dynamics of Attention, Comprehension, Reasoning for advertisements;	15
		2.2	Attitudes and attitude changes with the	

			<p>influence of advertisements; Principles of persuasion and attitude change; Achieving advertisement compliance without changing attitude. 3 cases on consumer behaviour towards advertising.</p>	
3	International Advertising and Creating Brand	3.1	<p>Emergence of International Advertising; Advertising in Multicultural Environment; 3 cases on global advertising.</p>	15
		3.2	<p>Ethics in Advertising; Integrated marketing communication and marketing mix. 3 cases on ethical advertising.</p>	
4	Advertisement Media & Publicity	4.1	<p>Media plan – Type and choice criteria – Reach and frequency of advertisements – Cost of advertisements - Traditional vs Modern Media: Online and Mobile Advertising- social media for Advertising and Promotion-Direct Marketing and Other Media- Advertising Media: Planning and Analysis-Measuring Ad Message Effectiveness. 3 cases on selecting right media.</p>	15
		4.2	<p>Introduction – Meaning – Objectives - Tools – Goals of Publicity – Scope of Publicity – Importance of Publicity – Public Relations, Word-of-Mouth Influence and Sponsorships Packaging, Point of Purchase Communications and Signage 6L.</p>	

			3 cases on forms of publicity.	
Total No. of Lectures				60

Course Outcome:

1. Apply the knowledge of Reach and frequency of advertisements
2. Analyse the Scope and role of sale promotion and Objectives of sales promotion,
3. Evaluate real and complex Packaging, Point of Purchase Communications and Signage.
4. Create advertisement ideas.

References :

1. George E Belch and Michel A Belch, Advertising & Promotion, Tata McGraw Hill, 7th edition, 2010
2. Wells, Moriarty & Burnett, Advertising, Principles & Practice, Pearson Education, 7th Edition, 2007.
3. Kenneth Clow. Donald Baack, Integrated Advertisements, Promotion and Marketing communication, Prentice Hall of India, New Delhi, 2003.
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BOS	Management Studies
Class	F.Y.B.B.A
Semester	II
Course Name	Media Literacy and Critical Thinking
Course Code	MGMT 114
Type of Course	MDE
Level	Basic
Total Credits for the course	2

Course Objectives:

1. Foster media literacy principles for navigating digital media landscapes and evaluating credibility.
2. Explore media production dynamics and ownership structures in the Indian context.
3. Address ethical and regulatory considerations in media practices.
4. Enhance digital media literacy for responsible online engagement and combating misinformation.

Unit No.	Name of Unit	Topic No.	Name of Topic	Hours
1	Foundations of Media Literacy and Critical Thinking	1.1	Core principles of media literacy and critical thinking; Definition and significance of media literacy, its historical evolution within the Indian context	15
		1.2	Understanding media as a powerful communication tool and its role in shaping societal perceptions and behaviors.	
2	Deconstructing Media Texts	2.1	Forms of media texts, including print, broadcast, digital, and social media; Textual analysis and the deconstruction of visual media using semiotics	15
		2.2	Impact of media representations on individual perceptions and societal attitudes, from relevant case studies in the Indian context..	
3	Media Consumption and Production Dynamics	3.1	Dynamics of media production, distribution, and consumption in India: Influence of ownership and control structures on media content.	15

		3.2	Techniques for critically evaluating media content and analyzing audience consumption patterns.	
4	Ethics, Regulation, and Digital Media Literacy	4.1	Ethical and regulatory considerations inherent in media practices and the evolving landscape of digital media literacy. Ethical principles in media, the regulatory framework governing media content, and the role of self-regulatory bodies in upholding ethical standards	15
		4.2	Digital media's impact on contemporary media literacy practices, strategies for navigating online information, and promoting digital citizenship	
Total No. of Lectures				60

Course Outcome:

1. Demonstrate proficiency in analysing media texts and identifying implicit messages and ideologies.
2. Apply media literacy principles to make informed decisions about media consumption and production.
3. Understand the complexities of media production, distribution, and audience behavior.
4. Adhere to ethical standards in media content creation and consumption.
5. Promote responsible digital citizenship by navigating online information critically and combating misinformation.

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BOS	Management Studies
Class	F.Y.B.B.A
Semester	I
Course Name	Business Ethics
Course Code	MGMT 115
Type of Course	VAC
Level	Basic
Total Credits for the course	2

Course Objectives:

1. The course aims to provide students with the understanding of key legal and ethical issues in the business context of India
2. The course will help students analyze ethical dilemmas in business decisions
3. The course will help the students understand the legal and regulatory aspects of business ethics that concern the financial, competitive and charitable responsibilities of organisations.
4. The course will help the students gain knowledge about the ways in which organizational and individual factors impact business ethics

Unit No.	Name of Unit	Topic No.	Name of Topic	Hours
1	Introduction to Business Law	1.1	Business law – definition, scope, importance of understanding the role of law in business; Elements of a contract – offer and acceptance, consideration, contractual capacity	15
		1.2	Essentials of a valid contract; Types of contracts; Performance obligations; Types of contract breaches and remedies; Product liability and consumer protection laws; Business torts; Employment law	
2	Sales and Leases	2.1	Formation of Sales Contract: Contracts for Leasing Goods, Title and Risk of loss, Performance and remedies, Warranties and Product liability	15
		2.2	Introduction to Negotiable Instruments, Negotiability, Negotiation and Holders in due course; Liability and discharge, Bank customer Relations/Electronic fund Transfers.	

3	Introduction to Business Ethics	3.1	Definition and importance of business ethics, business ethics in the Indian context; Institutionalization of Business Ethics in the organization, benefits of Ethical Conduct in Business, Ethical Issues and Stakeholder Concerns; Social Responsibility and Regulatory Framework: Corporate social responsibility; Environment & business	15
		3.2	Issues related to Business Ethics in marketing, finance & human resource functions. Ethical responsibilities of multinational corporations; Ethical dilemmas facing businesses globally including issues related to discrimination, human rights, environmental impact, and intellectual property	
4	Ethical Decision-making process	4.1	Philosophical approaches to ethical decision making; Ethics & Religious approaches; Moral & Legal aspects of ethical decision making; Ethical aspects in Bhagvat Gita; Kautaliya's Arthshastra; Swami Vivekanand on Ethics; Swami Vivekanand's message to the youth of India	15
		4.2	Ethical Decision Making in Organizations: Individual and Organizational Factors Influencing Ethical Decisions; Karmyog, Indian philosophy of work ethics; Kautilya's Arthshastra; Introduction to Integral Humanism; Ethical Decision-Making Frameworks to Improve Decision-	

			Making Outcomes; Corporate Governance and its Impact on Ethical Decision-Making; Whistleblowing; Conflict Resolution.	
Total No. of Lectures				60

Course Outcome:

1. Recall major laws and regulations and ethical principles that guide business conduct.
2. Analyse case studies to identify legal and ethical challenges within business operations.
3. Evaluate the effectiveness of existing legal frameworks in governing business practices
4. Propose solutions to ethical dilemmas based on ethical theories and principles that align with corporate social responsibility

References :

1. Tulsian, P. C. Business and Corporate Laws. S. Chand Publishing.
2. Fernando, A.C. Business Ethics and Corporate Governance. Pearson
3. Bayern, S. Business Law Beyond Business. J. Corp. L., 46, 521.
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BOS	Management Studies
Class	F.Y.B.B.A
Semester	II
Course Name	Stress Management
Course Code	MGMT 116
Type of Course	IDC
Level	Basic
Total Credits for the course	2

Course Objectives:

1. This course exposes the students to the basic concepts and the tools used in cost accounting.
2. To enable the students to understand the principles and procedure of cost accounting.

Unit No.	Name of Unit	Topic No.	Name of Topic	Hours
1	Understanding The Nature Of Stress	1.1	Introduction to stress: Meaning, Definition, Eustress, Distress, Types of stress: Acute stress, Episodic Acute stress and chronic stress, signs and Symptoms	15
		1.2	Psychological, Social, Environmental Academic, Family and Work stress	
2	Strategies Of Stress Management And Prevention	2.1	Challenging Stressful Thinking, Problem Solving and Time Management	15
		2.2	<ul style="list-style-type: none"> • Preparing for the Future: College and Occupational Stress , Care of the Self: Nutrition and Other Lifestyle Issues ,Stress and Conflict in Relationships • Psychological and Spiritual Relaxation Methods , Physical Methods of Stress Reduction 	
3	Strategies Of Synthesis And Prevention	3.1	Care of the Self: Nutrition and Other Lifestyle Issues ,Stress and Conflict in Relationships	15
		3.2	Resilience and Stress ,Optimal Functioning to Make Your Changes Last	

4	Stress And Coping	4.1	Coping Mechanisms: - Coping Mechanisms: Appraisal focused, Emotional focused and Problem focused	15
		4.2	Stress Reduction Techniques: 1. Autogenic Training 2. Biofeedback 3. Relaxation 4. Yoga and Meditation	
Total No. of Lectures				60

Course Outcome:

1. Comprehend the psychological and physiological effects of stress
2. Grasp the concepts related to individual and cultural differences in stress reactions across lifespan
3. Assess individual risk factors as related to stress (behavioral, emotional, physical, spiritual)
4. Understand and learn how to use various techniques and determine the most appropriate method to aid in managing your reaction to stress
5. Develop the ability to tap personal strengths for preventing stress and achieving meaningful goal

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1. Bond M. (1988) Stress and Self Awareness: a Guide for Nurses, Heinemann.
2. Brookes D. (1997) Breathe Stress Away, Hollenden Publishing.
3. Chaitow L., Bradley D., Gilbert C. (2002) Multidisciplinary Approaches to Breathing Pattern Disorders, Churchill Livingstone.
5. Cooper C.L., Cooper R.D., Eaker L.H. (1987) Living with Stress, Penguin.