

BBA-III SEM 2024-25

Year	Sem	Subject	Course Code	Paper Title	Theory/ Practical/ Project	Credits
1	I	Core 7	F020313T	Management & Cost Accounting	Theory	6
		Core 8	F020314T	Business Law	Theory	6
		Core 9	F020315T	Business Environment	Theory	6
		GE 3	F020316T	Business Environment	Theory	4
		SEC 3	F020317T	Business Communication	Theory	3
		AECC 3	F020318T	Human Values and Environmental Studies	Theory	0
Total Credit						25

Programme/Class: BBA		Year: Second	Semester: Third
Core Compulsory –7			
Course Code: F020313T		Course Title: Management & Cost Accounting	
Credits: 6		Compulsory	
Max. Marks: 30+70		Min. Passing Marks: 12+28	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P:5-1-0			
Unit	Topics		No. of Lectures Total=75
I	Introduction: Meaning, Nature and Scope of Management Accounting, Functions Relationship of Management Accounting, Financial Accounting and Cost Accounting		19
II	Cost Accounting: Nature and Scope of Cost Accounting, Cost concepts and classifications, Methods and Techniques, Installation of a Costing System; Accounting for Material, Labour and Overheads		19
III	Product Costing: Single unit costing. Preparation of cost sheet, Process costing, Contract costing (Elementary numerical problems)		18
IV	Marginal Costing and Absorption Costing, Break-even analysis,		19
Course outcomes:			Bloom's Taxonomy
CO1	Be familiar with the basic accounting principles and techniques of preparing and presenting the financial accounts of the company.		K1, K2
CO2	Be familiar with the concepts of basic cost and its allocation in the financial operations of firms.		K1, K2
CO3	Understand the manner and method of allocating the direct and indirect expenses of the business.		K2, K3
CO4	Understand the importance of cost accounting as a tool in management control.		K1, K2
CO5	Implement the concepts of material and labour cost variance analysis.		K2, K3, K4,
CO6	Apply marginal costing tools to calculate contribution, carry out break-even analysis and profit volume analysis.		K2, K3, K4
CO7	Understand the concept of Single unit costing-preparation of cost sheet, Process costing, Contract costing.		K2, K4
Suggested Readings:			
<ol style="list-style-type: none"> 1. J. H. Rossell, W.W. Frasure and D.H. Taylor, Managerial Accounting, Merrill, Columbus, 2018 2. Colin Drury, Management & Cost Accounting, Cengage Learning EMEA, 2017 3. M N Arora, A Textbook of Cost and Management Accounting, Vikas Publishing House, 2017 4. Horngreen, C.T., Sundem, G.L. and Stratton, W.O. (2013), "Introduction to Management Accounting", 13th Edition, PHI. 5. Bamber, L.S., Braun, K.W. and Harrison, T.W. (2007), "Managerial Accounting, Pearson Education. 			
E-Content:			
https://egyankosh.ac.in/ https://epgp.inflibnet.ac.in/ https://swayam.gov.in/			

Programme/Class: BBA	Year: Second	Semester: Third
Core Compulsory – 9		
Course Code: F020314T	Course Title: Business Law	
Course Outcome:		
S. No.	Course Outcome	Bloom's Taxonomy
1	CO1. Comprehend the essential of Indian Contract Act 1872.	Remember (K1) Understand (K2) Apply (K3)
2	CO2. Understand rights and performance of seller under the Sales of Goods Act 1930.	Remember (K1) Understand (K2) Apply (K3)
3	CO3. Comprehend the Negotiable Instruments Act, 1881 and evaluate the Negotiable Instruments.	Remember (K1) Understand (K2) Apply (K3) Evaluate(K5)
4	CO4. Understand the Companies Act, 1956 and to develop insight and learn about analyze Memorandum and Articles of Association	Remember (K1) Understand (K2) Apply (K3)
Credits: 6		Compulsory
Max. Marks: 25+75		Min. Passing Marks: 12+28
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 5-1-0		
Unit	Topics	No. of Lectures Total=75
I	The Indian Contract Act 1872: Scope of the Act, Essential of A Valid Contract, Agreement, Performance of Contracts, Breach of Contract & Remedies, Quasi-Contracts	19
II	The Sale of Goods Act, 1930: Formation of Contract, Conditions & Warranties, Rights of an Unpaid Seller, Performance of the Contract of Sale	19
III	The Negotiable Instruments Act, 1881: Nature and Types of negotiable instruments, Negotiation and Assignment, Holder-in-Due Course, Dishonor and Discharge of Negotiable Instrument, Arbitration	18
IV	The Companies Act, 1956: Nature and Type of Companies, Formation of Companies, Memorandum and Articles of Association, Prospectus, Share capital, Membership, Meetings and Winding-Up	19
Suggested Readings:		
<ol style="list-style-type: none"> 1. Avatar Singh, Company Law 2. Khergamwalla, JS, The Negotiable Instrument Act 3. Ramaya A, A Guide to Companies Act 4. Tuteja SK, Business Law for Managers 		

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Suggested Continuous Evaluation Methods:

Suggested equivalent online courses: 1. https://swayam.gov.in 2. http://egyankosh.ac.in/ 3. http://nptel.ac.in/
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Further Suggestions:

Programme/Class: BBA	Year: Second	Semester: Third
Core Compulsory – 9		
Course Code: F020315T	Course Title: Business Environment	
Course Outcome:		
S. No.	Course Outcome	Bloom's Taxonomy
1	CO1. Comprehend the factors that shape business and economic structure and develop strategies to cope with the same.	Understand (K2) Apply (K3)
2	CO2. Analyse the various economic systems with the changing regulations affecting business and its profitability.	Analyse (K4)
3	CO3. Analyse the industrial policy in environment and accordingly devise business policies and strategies to stay in competitive position.	Analyse (K4) Apply(k3)
4	CO4. Evaluate and analyze the desirability of policy framework prepared by government in the current set-up and how to gain competitive advancement with least cost.	Analyse (K4) Evaluate(K5)
Credits: 6		Compulsory
Max. Marks: 25+75		Min. Passing Marks: 12+28
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 5-1-0		
Unit	Topics	No. of Lectures Total=75
I	Introduction: Concept, Significance and components of business Environment, factors affecting business environment, Micro and Macro environment.	19
II	Economic Systems: Capitalism, Socialism, Communism, Mixed Economy- Public Sector & Private Sector	19
III	Industrial Policy-Brief historical perspective; New industrial policy of India, Socio- economic implications of Liberalization, Privatization and Globalization	18
IV	Role of Government in Regulation and Development of Business; Monetary and Fiscal Policy; EXIM Policy, FEMA; Overview of International Business Environment, Trends in World Trade: WTO-Objectives and role in international trade.	19

Suggested Readings:

1. Business Environment: Test and Cases, PAUL, McGraw Hill Education, 3rd Edition 2018.
2. Business Environment, Indian & Global Perspective, 3E, Ahmed, Faisal, Alam, M.Absar, 2021.
3. Business Environment, 4E 2020, Shaikh Saleem, Pearson.

Suggested Continuous Evaluation Methods:

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Suggested equivalent online courses:

4. <https://swayam.gov.in>
5. <http://egyankosh.ac.in/>
6. <http://nptel.ac.in/>

Further Suggestions:

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Programme/Class: BBA	Year: Second	Semester: Third
Core Compulsory – 9		
Course Code: F020316T	Course Title: Business Environment	
Course Outcome:		
S. No.	Course Outcome	Bloom's Taxonomy
1	CO1. Comprehend the factors that shape business and economic structure and develop strategies to cope with the same.	Understand (K2) Apply (K3)
2	CO2. Analyse the various economic systems with the changing regulations affecting business and its profitability.	Analyse (K4)
3	CO3. Analyse the industrial policy in environment and accordingly devise business policies and strategies to stay in competitive position.	Analyse (K4) Apply(k3)
4	CO4. Evaluate and analyze the desirability of policy framework prepared by government in the current set-up and how to gain competitive advancement with least cost.	Analyse (K4) Evaluate(K5)
Credits: 4		Compulsory (Generic)
Max. Marks: 25+75		Min. Passing Marks: 12+28
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 5-1-0		
Unit	Topics	No. of Lectures Total=75
I	Introduction: Concept, Significance and components of business Environment, factors affecting business environment, Micro and Macro environment.	19
II	Economic Systems: Capitalism, Socialism, Communism, Mixed Economy- Public Sector & Private Sector	19
III	Industrial Policy-Brief historical perspective; New industrial policy of India, Socio- economic implications of Liberalization, Privatization and Globalization	18
IV	Role of Government in Regulation and Development of Business; Monetary and Fiscal Policy; EXIM Policy, FEMA; Overview of International Business Environment, Trends in World Trade: WTO-Objectives and role in international trade.	19

Suggested Readings:

4. Business Environment: Test and Cases, PAUL, McGraw Hill Education, 3rd Edition 2018.
5. Business Environment, Indian & Global Perspective, 3E, Ahmed, Faisal, Alam, M. Absar, 2021.
6. Business Environment, 4E 2020, Shaikh Saleem, Pearson.

Suggested Continuous Evaluation Methods:

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Suggested equivalent online courses:

7. <https://swayam.gov.in>
8. <http://egyankosh.ac.in/>
9. <http://nptel.ac.in/>

Further Suggestions:

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Programme/Class: BBA	Year: Second	Semester: Third
Core Compulsory – 9		
Course Code: F020317T	Course Title: Business Communication	
Course Outcome:		
S. No.	Course Outcome	Bloom's Taxonomy
1	CO1. Comprehend the business communication and model with the principles for effective communication.	Remember (K1) Understand (K2) Apply (K3)
2	CO2. Understand the corporate communication with the types, instruments and barriers.	Remember (K1) Understand (K2) Apply (K3)
3	CO3. Comprehend the essential of effective Business letters and evaluate the different instruments of non-verbal communication.	Remember (K1) Understand (K2) Apply (K3) Evaluate(K5)
4	CO4. Understand the international form of business communication and international writing practices.	Remember (K1) Understand (K2)
Credits: 3		Compulsory
Max. Marks: 40+60		Min. Passing Marks: 13+21
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 5-1-0		
Unit	Topics	No. of Lectures Total=75
I	Introduction: Meaning and objective of Business communication, Forms of Communication, Communication model and process, Principles of Effective Communication	12
II	Corporate Communication: Formal and Informal Communication, Networks, Grapevine, Barriers in Communication, Groups discussion, Mock Interviews, Seminars, Individual and Group Presentations	11
III	Essential of effective Business letters, Writing Important Business letters including correspondence with Bank and Insurance companies, Oral & Non- verbal communication: Principles of Oral Presentation, Factors affecting Presentation, effective Presentation skills, conducting Surveys, Body Language, Para Language, Effective Listening, Interviewing skill, Writing Resume, Letter and Application	10
IV	Modern forms of communication, International communication, Cultural sensitiveness and cultural context, Writing and presenting in international situations	12

Suggested Readings:

1. Bapat & Davar, A Text book of Business Correspondence
2. Bhende D.S., Business Communication
3. David Berio, The Process of Communication
4. Gowd & Dixit, Advance Commercial Correspondence
5. Gurky J.M., A Reader in Human Communication

Suggested Continuous Evaluation Methods:

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Suggested equivalent online courses:

<https://swayam.gov.in>

<http://egyankosh.ac.in/>

<http://nptel.ac.in/>

Further Suggestions:

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Programme/Class: BBA		Year: Second	Semester: Third
Ability Enhancement Compulsory Course – 3			
Course Code: F020318T		Course Title: Human Values and Environmental Studies	
<p>Course outcomes:</p> <p>The mission of the course on Human Values and Environmental Studies is to create morally articulate solutions to be truthful and just and to become responsible towards humanity. The course seeks to establish a continuous interest in the learners to improve their thought process with intent to develop a new generation of responsible citizens capable of addressing complex challenges faced by the society due to disruptions in human interactions effecting human values. This course works towards</p> <ul style="list-style-type: none"> • Building fundamental knowledge of the interplay of markets, ethics, and law, • Look at various challenges faced by individual to counter unethical issues • Look at core concepts for business ethics • Look at core concepts of anti-corruption • Look at core concepts for a morally articulate solution evolver to management issues in general, • Issues of sustainable development for a better environment. • To know how environmental degradation has taken place. • Be aware of negotiations and international efforts to save environment. • How to develop sustainably? • Efforts taken up by UN in Sustainable Development. • Efforts taken by India in Sustainable Development. • The course intends to create a sense of how to be more responsible towards the environment. <p>Upon finishing of the course students will be able to come up with using ethical reasoning for decision making and frame ethical issues as well as operationalise ethical choices. The course integrates various facets of human values and environment.</p>			
Credits: 2		Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 12+28	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 2-0-0			
Unit	Topics		No. of Lectures Total=30
I	<p>Human Values- Introduction- Values, Characteristics, Types ,Developing Value system in Indian Organisation , Values in Business Management , value based Organisation , Trans –cultural Human values in Management. Swami Vivekananda's philosophy of Character Building, Gandhi's concept of Seven Sins, APJ Abdul Kalam view on role of parents and Teachers.</p> <p>Human Values and Present Practices – Issues : Corruption and Bribe , Privacy Policy in Web and Social Media, Cyber threats ,Online Shopping etc. Remedies</p> <p>UK</p> <p>Bribery Act, Introduction to sustainable policies and practices in Indian Economy.</p> <p>Principles of Ethics</p> <p>Secular and Spiritual Values in Management- Introduction- Secular and Spiritual values, features , Levels of value Implementation. Features of spiritual Values ,</p> <p>Corporate Social Responsibility- Nature, Levels ,Phases and Models of CSR, Corporate Governance. CSR and Modern Business Tycoons Ratan Tata, Azim</p>		7

	Premji and Bill Gates.	
I I	<p>Holistic Approach in Decision making- Decision making, the decision making process , The Bhagavad Gita: Techniques in Management , Dharma and Holistic Management.</p> <p>Discussion through Dilemmas – Dilemmas in Marketing and Pharma Organisations, moving from Public to Private – monopoly context , Dilemma of privatisation, Dilemma on liberalization, Dilemma on social media and cyber security , Dilemma on Organic food , Dilemma on standardization ,Dilemma on Quality standards.</p> <p>Case Studies</p>	8
III	<p>Ecosystem: Concept, structure & functions of ecosystem : producer, consumer, decomposer, foodweb, food chain, energy flow, Ecological pyramids Conservation of Biodiversity- In-situ & Ex- situ conservation of biodiversity Role of individual in Pollution control Human Population & Environment Sustainable Development India and UN Sustainable Development Goals Concept of circular economy and entrepreneurship</p>	7
IV	<p>Environmental Laws? International Advancements in Environmental Conservation Role of National Green Tribunal Air Quality Index Importance of Indian Traditional knowledge on environment Bio assessment of Environmental Quality Environmental Management System Environmental Impact Assessment and Environmental Audit</p>	8
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. A foundation course in Human Values and Professional Ethics by RR. Gaur, R. Sangal et.al 2. JUSTICE: What's the Right Thing to Do? Michael J. Sandel. 3. Human Values by A. N. Tripathi New Age International 4. Environmental Management by N.K. Uberoi 5. https://www.un.org/sustainabledevelopment/sustainable-development-goals/ 6. https://www.india.gov.in/my-government/schemes 7. https://www.legislation.gov.uk/ukpga/2010/23/contents Daniel Kahneman, Thinking, Fast and Slow; Allen Lane Nov 2011 ISBN: 9780141918921 		
<p>Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through case studies and dilemmas. Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning. The course participants can be evaluated on the following structure.</p> <ul style="list-style-type: none"> ➤ Assignments (10) ➤ Presentation (10) ➤ Attendance (5) ➤ Final exam (75) 		
Suggested equivalent online courses:		
Further Suggestions:		