

UNIVERSITY OF PUNE
COURSE STRUCTURE FOR
BACHELOR OF BUSINESS ADMINISTRATION (B.B.A.)

1. Title :
The degree shall be titled as Bachelor of Business Administration (B.B.A.) under the Faculty of Commerce w.e.f. the academic year 2008-2009 B.B.A. Part II w.e.f. 2009-2010 and B.B.A. Part III w.e.f. 2010-2011.
2. Objectives :
 - (i) To provide adequate basic understanding about Management Education among the students.
 - (ii) To prepare students to exploit opportunities being newly created in the Management Profession.
 - (iii) To train the students in communication skills effectively.
 - (iv) To develop appropriate skills in the students so as to make them competent and provide themselves self-employment.
 - (v) To inculcate Entrepreneurial skills.
3. Duration :
The Course shall be a full time course and the duration of the course shall be of three years.
4. Eligibility :
 - (i) A candidate for being eligible for admission to the Degree course in Bachelor of Business Administration shall have passed 12th Std. Examination (H.S.C. 10+2) from any stream with English as passing subject and has secured 45% marks at 12th Std.
 - (ii) Two years Diploma in Pharmacy after H.S.C., Board of Technical Education conducted by Government of Maharashtra or its equivalent.
 - (iii) Three Year Diploma Course (after H.S.C., i.e. 10th Standard) of Board of Technical Education conducted by Government of Maharashtra or its equivalent.
 - (iv) MCVC
 - (v) Every eligible candidate has to pass a Common Entrance Test to be conducted by the respective Institute/College.
5. Medium of Instruction:
Medium of instruction shall be in English only.
6. Scheme of Examination :
The B.B.A. Examination will be 3600 marks divided into 3 parts as per details given below :

(i) B.B.A. Part I (Sem I, II) Aggregate marks	1200
(ii) B.B.A. Part II (Sem III, IV) Aggregate marks	1200
(iii) B.B.A. Part III (Sem V, VI) Aggregate marks	1200

There will be written Examination of 80 marks 3 hrs duration for every course at the end of each Semester. The class work will carry 20 marks in each course. For Courses in Industrial Exposure (Sem III, IV) there will be viva voce examination of 20 marks and for Written

Report and Industrial visits 80 marks. For course on Project work (Sem VI) there will be oral presentation test consisting of 20 marks and Written Report of 80 marks.

7. Backlog :

The candidate will be allowed to carry any number of backlog of courses prescribed for BBA PT I, II. However a candidate shall not be admitted to B.B.A. Part III Examination (Sem V) unless he has passed in all courses at B.B.A. Part I.

8. Standard of Passing and Award of Class :

In order to pass examination a candidate has to obtain 40% marks out of 100 (Sem-end exam 80 + class work marks 20 taken together) in each course.

The award of class :

The class shall be awarded to the student on the basis of aggregate marks obtained by him in all three years (Part I, II and III). The award of Class is as follows :

- | | |
|--|-------------------------------|
| (i) Aggregate 70% and above | First Class with Distinction. |
| (ii) Aggregate 60% and above but less than 70%..... | First Class |
| (iii) Aggregate 55% and more but less than 60% | Higher Second Class |
| (iv) Aggregate 50% and more but less than 55%..... | Second Class. |
| (v) Aggregate 40% and more but less than 50% | Pass Class. |
| (vi) Below 40% | Fail. |

B.B.A First Year (F.Y)

Sr. No	Sem I	Sr.No	Sem II
1)	Business Organisation & System (101)	1)	Principles of Managements (201)
2)	Business Communication Skills (102)	2)	Principles of Marketing (202)
3)	Business Accounting (103)	3)	Principles of Finance (203)
4)	Business Economics (Micro) (104)	4)	Basics of Cost Accounting (204)
5)	Business Mathematics (105)	5)	Business Statistics (205)
6)	Business Demography & (106) Environmental Studies	6)	Business Informatics (206)

B.B.A 2nd Year (S.Y)

Sr.No	Sem III	Sr.No	Sem IV
1)	Personality Development (301)	1)	Production & Operations Management (401)
2)	Business Laws (302)	2)	Industrial Relations & Labour laws (402)
3)	Human Resource Management & Organisation Behaviors (303)	3)	Business Taxation (403)
4)	Management Accounting (304)	4)	International Business (404)
5)	Business Economic (Macro) (305)	5)	Management Information System (405)
6)	I.T.in Management (306)	6)	Business Exposure (Field Visits) (406)

B.B.A 3rd Year (T.Y)

Sr.No	Sem V	Sr.No	Sem VI
1)	Supply & Chain logistics (501)	1)	Business Planning & Project Management (601)
2)	Entrepreneurship Development (502)	2)	Event Management (602)
3)	Business Ethics (503)	3)	Management Control System (603)
4)	Research Methodology (Tools & Analysis) (504)	4)	E- Commerce (604)
5)	Specialisation –I (505)	5)	Specialisation –III (605)
6)	Specialisation –II (506)	6)	Specialisation – IV (606)

Available Specializations

- 1) Finance
- 2) Marketing
- 3) Human Resource Management
- 4) Service Sector Management
- 5) Agree Business Management.

**PROGRAMME : BBA
(Bachelor of Business Administration)**

BUSINESS ORGANISATION & SYSTEMS

COURSE CODE: 101

Total Marks: 100

OBJECTIVE:-

On successful completion of this syllabi the students will

1. Understand the basic concepts in commerce, trade and industry. He will be exposed to modern business world.
2. Understand modern business practices, forms, procedures and functioning of various business organizations.

The purpose of this paper is to impart to the students an understanding of business concepts with a view to prepare them to face emerging challenge of managing business.

Semester-I

No. of Lectures

1. Meaning, scope and evolution of commerce & industry, -Industrial Revolution- its effects. -Emergence of Indian MNCs & transnational corporations -Recent trends in business world. Globalization & challenges for Indian Business in new millennium. (8)
2. Business sectors & forms of business organizations- private sector, Cooperative sectors, public sector, joint sector, Services sector, Various forms of business organizations – Sole Proprietorship, Partnership firms, Joint stock companies -their features, relative merits, demerits & suitability (8)
Business combinations
3. Merges & acquisitions-mergers in India. Networking, Franchising, BPOs & KPOs, E-commerce, On-line trading, patents, trademarks & copyright (8)
4. Setting up a New Enterprise
Decisions in setting up an Enterprise – opportunity and idea generation, Role of creativity and innovation, Feasibility study and Business Plan, Business size and location decisions, various factors to be considered for starting a new unit, Relevant Government Policies - SEZ (Special Economic Zone) policy etc. (8)

5. Domestic & Foreign Trade

Organization of wholesale & retail trade - recent trends in wholesale & retailing. Malls and Super Markets – their effect on economy - Organization of finance, transport, insurance Communication & other utilities (services) to trade, import export trade procedure & their organization. (8)

6. Business and Society

Changing Concepts and Objectives of Business, Professionalisation, Business ethics, Business and culture, Technological Development and Social Change, Social Responsibility of Business, Social Audit (8)

Books Recommended:

1. Modern Business Organization by S. A. Sherlekar
2. Industrial Organization Management:
 - Sherlekar, Patil, Paranjpe, Chitale
3. Business Organization and Management By Jallo, Tata McGraw Hill
4. Business Environment Text and Cases By F. Cherunilam (Himalaya Publication House)
5. Organizing and Financing of Small Scale Industry By Dr. V. Desai
6. Industrial Organization and Management By Dr. C. B. Gupta, Publisher Sultan Chand & Co. Delhi
7. Business Organization and Management By Dr. C. B. Gupta, Publisher Sultan Chand & Co. Delhi

Business Communication Skills

Course Code: 102

Objectives:

- 1) To understand the concept, process and importance of communication.
- 2) To gain knowledge of media of communication.
- 3) To develop skills of effective communication - both written and oral.
- 4) To help students to acquaint with application of communication skills in the business world .

Semester I

No. of Lectures

Unit 1: Introduction to Communication

Meaning and Definition - Process - Functions - Objectives - Importance - Essentials of good communication - Communication barriers - Overcoming communication barriers

12

Unit 2: Types of Communication

Written - Oral - Face-to-face - Silence - Merits and limitations of each type

12

Unit 3: Business Letters

Need and functions of business letters - Planning & layout of business letter - Kinds of business letters - Essentials of effective correspondence -

5

Unit 4: Drafting of business letters

Enquiries and replies - Placing and fulfilling orders - Complaints and follow-up - Sales letters - Circular letters - Application for employment and resume - Report writing - Notices, Agenda and Minutes of the Meetings - Memos

12

Unit 5: Oral Communication

Meaning, nature and scope - Principles of effective oral communication - Techniques of effective speech - Media of oral communication (Face-to-face conversation - Teleconferences - Press Conference - Demonstration - Radio Recording - Dictaphone - Meetings - Rumor - Demonstration and Dramatisation - Public address system - Grapevine - Group Discussion - Oral report - Closed circuit TV). The art of listening - Principles of good listening.

8

Unit 6: Application of Communication Skills

Group Decision-Making - Conflict and Negotiations - Presentation and Interviews - Speeches - Customer Care/Customers Relations - Public Relations (Concept, Principles, Do's and Don'ts etc. to be studied for each type).

12

Topics Prescribed for workshop/lab

12

Group Discussion

- i) Mock Interview
- ii) Interview
- iii) Public Speech
- iv) Conflict Situation
- v) Decision-making in a group
- vi) Written Communication

Recommended Books:

- 1) *Business Communication - K. K. Sinha - Galgotia Publishing Company, New Delhi.*
- 2) *Media and Communication Management - C. S. Rayudu - Himalaya Publishing House, Bombay.*
- 3) *Essentials of Business Communication - Rajendra Pal and J. S. Korlhalli - Sultan Chand & Sons, New Delhi.*
- 4) *Business Communication (Principles, Methods and Techniques) Nirmal Singh - Deep & Deep Publications Pvt. Ltd., New Delhi.*
- 5) *Business Communication - Dr. S.V. Kadvekar, Prin. Dr. C. N. Rawal and Prof. Ravindra Kothavade - Diamond Publications, Pune.*
- 6) *Business Correspondence and Report Writing - R. C. Sharma, Krishna Mohan - Tata McGraw-Hill Publishing Company Limited, New Delhi.*
- 7) *Communicate to Win - Richard Denny - Kogan Page India Private Limited, New Delhi.*
- 8) *Modern Business Correspondence - L. Gartside - The English Language Book Society and Macdonald and Evans Ltd.*
- 9) *Business Communication - M. Balasubrahmanyam - Vani Educational Books.*
- 10) *Creating a Successful CV - Siman Howard - Dorling Kindersley.*

Business Accounting

Course Code: 103

Objective: To impart basic accounting knowledge

UNIT NO.	TOPICS	NUMBER OF LECTURES
1	Introduction: Financial Accounting-definition and Scope, objectives of Financial Accounting, Accounting v/s Book Keeping Terms used in accounting, users of accounting information and limitations of Financial Accounting.	4
2	Conceptual Frame work: Accounting Concepts, Principles and Conventions, Accounting Standards-concept, objectives, benefits, brief review of Accounting Standards in India, Accounting Policies, Accounting as a measurement discipline, valuation Principles, accounting estimates	6
3	Recording of transactions: Voucher system; Accounting Process, Journals, Subsidiary Books, Ledger, Cash Book, Bank Reconciliation Statement, Trial Balance. Depreciation: Meaning, need & importance of depreciation, methods of charging depreciation.(WDV & SLM)	16
4	Preparation of final accounts: Preparation of Trading and Profit & Loss Account and Balance Sheet of sole proprietary business	12
5	Introduction to Company Final Accounts: Important provisions of Companies Act, 1956 in respect of preparation of Final Accounts. Understanding of final accounts of a Company.	6
6	Computerised Accounting: Computers and Financial application, Accounting Software packages.	4
	TOTAL	48

Recommended Books

1. Fundamentals of Accounting & Financial Analysis: By Anil Chowdhry (Pearson Education)
 2. Financial accounting: By Jane Reimers (Pearson Education)
 3. Accounting Made Easy By Rajesh Agarwal & R Srinivasan (Tata McGraw –Hill)
 4. Financial Accounting For Management: By Amrish Gupta (Pearson Education)
- Financial Accounting For Management: By Dr. S. N. Maheshwari (Vikas Publishing House)

BUSINESS ECONOMICS (MICRO)

Code - 104

Objective :

1. To expose students to basic micro economic concepts.
2. To apply economic analysis in the formulation of business policies.
3. To use economic reasoning to problems of business.

Unit No.	Topics	No. of Lectures
1	INTRODUCTION	7
	1.1 Meaning, Nature and Scope of Business Economics - Micro and Macro	
	1.2 Basic Economic Problems	
	1.3 Market forces in solving economic problems.	
	1.4 Circular Flow of Income and Expenditure	
2	DEMAND ANALYSIS	6
	2.1 Concept of Demand	
	2.2 Elasticity of Demand and their types.	
	2.3 Revenue Concepts - Total Revenue, Marginal Revenue, Average Revenue and their relationship	
3	SUPPLY ANALYSIS	2
	3.1 Concept and Law of Supply	
	3.2 Factors Affecting Supply	
4	COST ANALYSIS	8
	4.1 Accounting Costs and Economic Costs	
	4.2 Short Run Cost Analysis : Fixed, Variable and Total Cost Curves, Average and Marginal Costs	
	4.3 Long Run Cost Analysis : Economies and Diseconomies of Scale and Long Run Average and Marginal Cost Curves	
5	PRICING UNDER VARIOUS MARKET CONDITIONS	10
	5.1 Perfect Competition - Equilibrium of Firm and Industry under Perfect Competition	
	5.2 Monopoly - Price Determination under Monopoly	
	5.3 Monopolistic Competition - Price and Output Determination under Monopolistic Competition.	

- 6.1 Marginal Productivity Theory of Distribution
- 6.2 Rent : Modern Theory of Rent
- 6.3 Wages : Wage Determination under Imperfect Competition - Role of Trade Union and Collective Bargaining in Wage Determination
- 6.4 Interest : Liquidity, Preference Theory of Interest
- 6.5 Profits : Dynamic, Innovation, Risk - Bearing and Uncertainty Bearing Theories of Profits

RECOMMENDED BOOKS

1. Textbook of Economic Theory - Stonier and Hague; Longman Green and Co., London.
2. Introduction to Positive Economics - Richard G. Lipsey
3. Business Economics (Micro) - Dr. Girijashankar; Atharva Prakashan, Pune.
4. Micro Economics - M. L. Seth
5. Micro Economics - M. L. Jhingan; Vrinda Publications, New Delhi.
6. Managerial Economics - Theory and Application - D. M. Mithani

Business Mathematics

Course Code: 105

- Objectives :**
- 1.To understand the concepts of ratio , proportion and percentage.
 - 2.To understand the concept and application of profit and loss in business.
 - 3.To use the concept of EMI.
 4. To understand the concept of stock exchange and to calculate Dividend.
 - 5.To understand applications of matrices in business.

Marks : 100

No. of Lectures

Unit 1. Ratio, Proportion and Percentage

08

Ratio- Definition, Continued Ratio, Inverse Ratio, Proportion, Continued Proportion, Direct Proportion, Inverse Proportion, Variation, Inverse Variation, Joint Variation, Percentage-Meaning and Computations of Percentages.

Unit 2. Profit And Loss

08

Terms and Formulae, Trade discount, Cash discount, Problems involving cost price, Selling Price, Trade discount and Cash Discount. Introduction to Commission and brokerage, Problems on Commission and brokerage.

Unit 3. Interest

06

Simple Interest, Compound interest (reducing balance & Flat Interest rate of interest), Equated Monthly Installments(EMI), Problems

Unit 4. Shares and Dividends

06

Concept of Shares, Stock exchange, Face Value, Market Value, Dividend, Equity Shares, Preferential Shares, Bonus Shares, Examples.

Unit 5. Matrices And Determinants (upto order 3 only) :

14

Multivariable data, Definition of a Matrix, Types of Matrices, Algebra of Matrices, Determinants, Adjoint of a Matrix, Inverse of a Matrix via adjoint Matrix, Homogeneous System of Linear equations, Condition for Uniqueness for the homogeneous system, Solution of Non-homogeneous System of Linear equations (not more than three variables). Condition for existence and uniqueness of solution, Solution using inverse of the coefficient matrix, Problems.

Unit 6. Permutations and Combinations :**06**

Permutations of 'n' dissimilar objects taken 'r' at a time (with or without repetition). ${}^n P_r = n! / (n-r)!$ (without proof). Combinations of 'r' objects taken from 'n' objects. ${}^n C_r = n! / r! (n-r)!$ (without proof) problems, Applications.

Reference Books :

- 1) Business Mathematics by Dr. Amarnath Dikshit & Dr. Jinendra Kumar Jain.
- 2) Business Mathematics by V. K. Kapoor - Sultan chand & sons, Delhi
- 3) Business Mathematics by Bari - New Literature publishing company, Mumbai

Business Demography And environmental Studies.

Course Code : 106

- Objectives :
- 1) To develop knowledge base for demographic and environmental factors affecting Business.
 - 2) To make the students aware of environmental problems related to Business and Commerce.
 - 3) To inculcate values of Environmental ethics amongst the students.

Unit – I	<u>Introductory</u> Meaning and definition of Demography – need of demographic Studies for Business.	6
Unit – II	Distribution of Population and Population Growth Physical and cultural factors affecting the distribution of population. Density of population – over, optimum and under populated regions – Meaning and definition of population growth – Methods of calculating population Growth – Measures of fertility and mortality and factors affecting fertility and mortality.	10
Unit – III	Population as Resource Literacy, sex ratio, Age & Sex Pyramid, Occupational Composition – Classification p Of population as Urban and rural – below poverty line population – working population – dependent Population.	8
Unit – IV	Urbanisation – Meaning of urbanization – Urbanisation as Behavioural, structural, demographic, concepts of Urbanisation – Problems of Urbanisation.	8
Unit – V	Environment Meaning and definition of environment Types of Environment – Physics and Cultural components of environment resources – need of environmental studies for Business Management – Environment factors affecting Business – Physical factors – i.e. topography, climate, minerals, water resources, cultural factors – infrastructure – technology tradition, political set up, social set up, educational set – up.	8
Unit -VI	Environmental issues related to Business Global warming and Kyoto Protocol, Oil Crisis and its impact on Business problems related to water resources Industries & pollution –Air, Water, Noise.	8

Principles of Management

Course Code: 201

Objective –

To provide a basis of understanding to the students with reference to working of business organization through the process of management.

On completion of the syllabi the student will understand the basic principles of management - will acquaint himself with management process, functions and principles. Student will also get the idea about new developments in management.

- 1) Nature of Management: (8)**
Meaning, Definition, it's nature purpose, importance & Functions,
Management as Art, Science & Profession- Management as social System
Concepts of management-Administration-Organization
- 2) Evolution of Management Thought: (8)**
Contribution of F.W.Taylor, Henri Fayol ,Elton Mayo , Chester Barhard
& Peter Drucker to the management thought. Various approaches to
management (i.e. Schools of management thought)Indian Management Thought
- 3) Functions of Management: Part-I (8)**
Planning - Meaning - Need & Importance, types levels - advantages
& limitations.
Forecasting - Need & Techniques
Decision making - Types - Process of rational decision making &
techniques of decision making
Organizing - Elements of organizing & processes:
Types of organizations, Delegation of authority - Need, difficulties in
delegation - Decentralization
Staffing - Meaning & Importance
Direction - Nature - Principles
Communication - Types & Importance
Motivation - Importance - theories
Leadership - Meaning - styles, qualities & functions of leaders
- 4) Functions of Management: Part-II (8)**
Controlling - Need, Nature, importance, Process & Techniques
Coordination - Need – Importance
- 5) Strategic Management (8)**
Definition, Classes of Decisions, Levels of Decision, Strategy, Role of different
Strategist, Relevance of Strategic Management and its Benefits, Strategic
Management in India

6) Recent Trends in Management:

(8)

Social Responsibility of Management – environment friendly management
Management of Change
Management of Crisis
Total Quality Management
Stress Management
International Management

Books Recommended:-

- 1.. Essential of Management - Horold Koontz and Iteinz Weibrich -
McGrawhills International
2. Management Theory & Practice - J.N.Chandan
3. Essential of Business Administration - K.Aswathapa
Himalaya Publishing House
4. Principles & practice of management - Dr. L.M.Parasad, Sultan Chand
& Sons - New Delhi
5. Business Organization & Management - Dr. Y.K. Bhushan
6. Management: Concept and Strategies By J. S. Chandan, Vikas Publishing
7. Principles of Management, By Tripathi, Reddy Tata McGraw Hill
8. Business organization and Management by Talloo by Tata McGraw Hill
9. Business Environment and Policy – A book on Strategic Management/Corporate Planning
By Francis Cherunilam Himalaya Publishing House 2001 Edition

Principles of Marketing

Course Code : 202

Objectives :

To study & critically analyze the basic concepts in marketing & to cater the needs of marketing industries.

No. of Lectures

Unit – 1 : Introduction

Marketing – Definition, Concepts Significance & functions of Marketing, Approaches to the study of Marketing, Relevance of Marketing in a developing economy. Role & functions of Marketing Manager.

8

Unit – 2 : Types of Marketing

Tele Marketing, E-Marketing-Service Marketing, Rural Marketing-feature & importance suggestion for improvement of Rural Marketing, Marketing Planning & strategies.

8

Unit – 3 : Marketing Mix

Meaning – Scope, Utility – Product mix, Product concept, Product life Cycle – Product Simplifications – Decertification Elements Price mix – factors, Methods, Importance.

8

Unit – 4 : Types of Channels

Factors influencing channels, Elements of Promotion Mix – Sales Promotion System. Recent Trends in Promotion Sale. Advertising – Role of Adertising, Advertising Media.

8

Unit – 5 : Market Segmentation

Meaning, Definition, Different ways to Segmentation, Essential of effective Market Segmentation, Destination between differential Marketing & Concentrated Marketing.

8

Unit – 6 : Marketing Information System & Marketing Research.

Concept & components of a Marketing Information System – Marketing Research – Meaning & scope – marketing research procedure – types & techniques of Marketing Research – Managements use of Marketing Research.

8

Reference Books

1. Marketing Management By Philip Kotlers
2. Marketing Management Cravens By Hills – Woodruff
3. Marketing – A Managerial Introduction By Gandhi
4. Marketing Information System By Davis – Olsan
5. Consumer Behavior By Schiffman – Kanuk
6. Principles and practice of Marketing By John Frain.

PRINCIPLES OF FINANCE

Course Code - 203

Objectives -

To providing understanding of nature, importance, structure of finance related areas and to impart knowledge regarding source of finance for a business.

Topics	No. of Lectures
INTRODUCTION Finance - Definition - Nature and scope of finance function. Financial Management - Meaning - Scope and Objectives Organisational framework of financial management- Relationship of finance Department with other department- Role of finance manager	8
FINANCIAL PLANNING Meaning - concept - objectives - types - steps - significance - basic considerations - limitations.	6
CAPITAL STRUCTURE Meaning - criteria for determining capital structure. Factors influencing capital structure.	6
CAPITALISATION Meaning - narrower and broader interpretation. Over capitalisation - meaning, causes, consequences, remedies. Under Capitalisation - meaning, causes - consequences, remedies.	8
EXTERNAL SOURCES OF FINANCE Shares - meaning, types, advantages and limitations. Debentures - meaning, types, advantages and limitations. Public Deposits - meaning, advantages and limitations. Borrowing from banks - types of loans - advantages and limitations.	10
INTERNAL SOURCES OF FINANCE Reserves and surplus - Bonus shares - Retained earnings - Dividend policy - Role of depreciation. - Importance, advantages and limitations of these sources.	10

BOOK RECOMMENDED :

P.V. Kulkarni - Financial Management - Himalaya Publishing House, Mumbai.

S.C. Kucchal - Corporation Finance - Chaitanya Publishing House, Allahabad.

I.M. Pandey - Financial Management - Vikas Publishing House.

R.M. Shrivastava - Pragati Prakashan, Meerut.

M.Y. Khan and P.K. Jain - Financial Management - Tata - McGraw Hill
Publishing co. Ltd., New Delhi.

Prasanna Chandra - Financial Management - Tata - McGraw Hill
Publishing co. Ltd., New Delhi.

Basics of Cost Accounting

Course Code : 204

- Objectives:** 1) To Impart the Knowledge of Basic cost concepts, element of cost & Preparation of Cost Sheet.
2) To provide basic knowledge of important Methods & Techniques of costing.
- Level of Knowledge** : Basic understanding of the subject.

<u>Units</u>	<u>Topics</u>	<u>No. of Lectures</u>
<u>Unit 1: Introduction.</u>		8
	1.1 Concept of cost, costing, cost Accounting & Cost Accountancy 1.2. Limitations of Financial Accounting 1.3. Origin and objectives of cost Accounting 1.4. Advantages and Limitations of Cost Accounting 1.5. Difference between Financial and Cost Accounting 1.6. Cost Unit & Cost Centre	
<u>Unit 2: Elements of cost</u>		8
	2.1. Material, Labour and other Expenses 2.2. Classification of cost & Types of Costs 2.3. Preparation of Cost Sheet	
<u>Unit 3: Methods of Costing (Theory Only)</u>		14
	3.1. Job Costing – Meaning, Features, Advantages and Limitation 3.2. Contract Costing – Basic Concepts 3.3. Process Costing - Meaning, Features, Normal and Abnormal Loss/ Gains 3.4. Operating Costing – Meaning, Features & Objectives Techniques of Costing	
Unit 4.	Budget and Budgetary Control- Definition, Meaning and objectives of Budgetary control Advantages and disadvantages of Budgetary Control Types of Budget	6
Unit 5.	Marginal Costing – Meaning and Various Concepts - Fixed Cost Variable Cost, Contribution, P/V Ratio, Break Event Point, Margin of Safety	6
Unit 6.	Standard Costing- Definition and Meaning of Various Concepts Advantages and Limitations of Standard Costing Variance Analysis – Material and labour Variances only	6

Area of Practical problems:

Simple Problems on

- 1) Cost Sheet
- 2) Methods of Costing
- I) Contract Costing – Contract Account and Contractee Account
 - II) Process Costing
 - III) Operating Costing (Transport Undertaking Only)
- 3) Techniques of Costing
 - I) Marginal Costing
 - II) Budget and Budgetary Control – Flexible and Cash Budget
 - III) Standard Costing – Material and Labour Variances only

Allocation of Marks:

- Theory – 50%
Practical Problems – 50%

Compulsory one industrial visit for updating practical knowledge.

Books, Journals and Website Recommended: -

Books -

1. Advanced cost Accounting by Saxena and Vasistha.
2. Advanced cost Accounting by S.P.Jain and Narong.
3. Cost Accounting by S.N.Maheshwari
4. Cost Accounting by Ratnam.
5. Practice in Advanced Costing and Management Accounting by Prof. Subhash Jagtap
Nirali Prakashan, Pune.
6. Cost and Works Accounting II and III- Prof. Subhasg Jagtap,
Prof.Pagar and Dr.Nare
K.S.Publication,Pune.
7. Cost Accounting – Bhatta HSM,Himalaya Publication
8. Cost Accounting – Prabhu Dev , Himalaya Publication
9. Advanced Cost Accounting – Made Gowda,Himalaya Publication

Journals –

Management Accountant – The ICWA of India, Kolkatta

Website-

www.myicwai.com

Business Statistics

Course Code : 205

- Objectives :**
- 1.To understand the concept of population and sample.
 - 2.To use frequency distribution to make decision.
 - 3.To understand and to calculate various types of averages and variation.
 - 4.To use regression analysis to estimate the relationship between two variables .
 - 5.To solve LPP to maximize the profit and to minimize the cost.
 - 6.To solve TP to maximize the profit and to minimize the cost.

Marks : 100

No. of Lectures

Unit 1. Population and Sample : (8)

Definition of Statistics, Scope of Statistics in Economics, Management Sciences and Industry. Concept of population and sample with illustration. Methods of Sampling – SRSWR , SRSWOR ,Stratified , Systematic. (Description of sampling procedures only)
Data Condensation and graphical Methods :
Raw data , attributes and variables , classification , frequency distribution , cumulative frequency distributions.
Graphs - Histogram , Frequency polygon.
Diagrams - Multiple bar , Pie ,Subdivided bar.

Unit 2. Measures of Central Tendency : (6)

Criteria for good measures of central tendency , Arithmetic mean , Median and Mode for grouped and ungrouped data , combined mean .

Unit 3. Measures of Dispersion : (8)

Concept of dispersion , Absolute and relative measure of dispersion, Range, Variance, Standard deviation, Coefficient of variation, Quartile Deviation , Coefficient of Quartile deviation.

Unit 4. Correlation and Regression (for ungrouped data) : (8)

Concept of correlation, positive & negative correlation, Karl Pearson's Coefficient of correlation, meaning of regression, Two regression equations, Regression coefficients and properties.

Unit 5. Linear Programming problem (LPP) : **(8)**

Meaning of LPP, Formulation of LPP, solution by graphical methods, problems relating to two variables only.

Unit 6. Transportation problem (T.P.) : **(10)**

Statement and meaning of T.P. methods of finding initial basic feasible solution by North west corner Rule, Matrix Minimum method and vogel's approximation method. Simple numerical problems (concept of degeneracy is not expected)

Recommended Books :

- 1.S.C. Gupta – Fundamentals of Statistics - Sultan chand & Sons, Delhi.
- 2.D.N. Elhance – Fundamentals of Statistics – Kitab Mahal, Allahabad.
3. M. Satyanarayana, Lalitha Raman- Management operations Research.
- 4.V.K. Kapoor – Operations Research Techniques for Management - Sultan chand & Sons, Delhi.

Business Informatics

Course Code : 206

Objectives : 1) To Know the Fundamentals of Computers
2) To Understand how to use Computer applications in day to Day Applications.

Sr. No.	Chapter Details	No. of Lect.
1	Ch 1 : Introduction to Computers	14
	1.1 Introduction	
	1.2 Characteristics of Computers	
	1.3 Block diagram of computer	
	1.4 Types of computers and features	
	1.4.1 Mini Computers	
	1.4.2 Micro Computers	
	1.4.3 Mainframe Computers	
	1.4.4 Super Computers	
	1.5 Types of Programming Languages	
	1.5.1 Machine Languages	
	1.5.2 Assembly Languages	
	1.5.3 High Level Languages	
	1.6 Data Organization	
	1.6.1 Drives	
	1.6.2 Files	
	1.6.3 Directories	
	1.7 Types of Memory (Primary And Secondary)	
	1.7.1 RAM	
	1.7.2 ROM	
	1.7.3 PROM	
	1.7.4 EPROM	
	1.7.5 Secondary Storage Devices (FD, CD, HD, Pen drive)	
	1.8 I/O Devices	
	1.8.1 Scanners	
	1.8.2 Digitizers	
	1.8.3 Plotters	
	1.8.4 LCD	
	1.8.5 Plasma Display	
	1.9 Number Systems	
	1.9.1 Introduction to Binary, Octal, Hexadecimal system	
	1.9.2 Conversion	
	1.9.3 Simple Addition, Subtraction, Multiplication, Division	

2	Ch 2 : Operating System and Services in O.S.	5
	2.1 Dos - History	
	2.2 Files and Directories	
	2.3 Internal and External Commands	
	2.4 Batch Files	
	2.5 Types of O.S.	
3	Ch 3: Windows Operating Environment	6
	3. Features of MS – Windows	
	3.1.1 Control Panel	
	3.1.2 Taskbar	
	3.1.3 Desktop	
	3.1.4 Windows Application	
	3.1.5 Icons	
	3.2 Windows Accessories	
	3.2.1 Notepad	
	3.2.2 Paintbrush	
4	Ch 4 : Editors and Word Processors	5
	4.1 Basic Concepts	
	4.2 Examples : MS-Word	
	4.3 Introduction to desktop publishing	
5	Ch 5 : Spreadsheets and Database packages	9
	5.1 Purpose, usage, commands	
	5.2 MS-Excel	
	5.3 Creation of files in MS-Access	
	5.4 Switching between application	
	5.5 MS -PowerPoint	
6	Ch 6 : Introduction To R.D.B.M.S:, ,	9
	6.1 Advantages and Limitations	
	6.2 Normalization	
	6.3 Entity Relationships	
	6.4 Use Of simple SQL Commands involving both single table and joins.	

Total : 48

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