

"Education for Knowledge, Science and Culture"
- Shikshanmaharshi Dr. Bapuji Salunkhe

Shri. Swami Vivekanand Shikshan Sanstha's
VIVEKANAND COLLEGE, KOLHAPUR
(AUTONOMOUS)

Syllabus

B.B.A. Part – I, Semester I & II, CBCS

Syllabus with effect from June, 2020

CBCS Structure- BBA-I (w. e. f 2020-21)

Sr. No.		Course Name	Course Code	Credits	CA	CIE	Marks
Semester- I							
1	CGPA	Business Communication-I	CC1361A	4	60	40	100
2		Principles of Business Management	CC1362A	4	60	40	100
3		Marketing Management	CC1363A	4	60	40	100
4		Business Economics (Micro)- I	CC1364A	4	60	40	100
5		Financial Accounting	CC1365A	4	60	40	100
6		Information Technology in Business Management	Allied Course 1366A	4	60	40	100
Semester- II							
1	CGPA	Business Communication-II	CC1367B	4	60	40	100
2		Organization Behavior	CC1368B	4	60	40	100
3		Human Resource Management	CC1369B	4	60	40	100
4		Business Economics (Macro)- II	CC1370B	4	60	40	100
5		Cost Accounting	CC1371B	4	60	40	100
6		I.T. Application Tools and Technology in Business	Allied Course 1372B	4	60	40	100
Total							1200

Syllabus (New Structure, 60-40) SEM.-I

Semester	I	Total credit	4
Course code	AECC-1361A	Credit pattern	L-60 Hrs.
Course title	Business Communication-I		

Course Objective:

	Course Outcome
	At the end of this course learners will able to
CO 1	understand different types of communication barriers and to overcome them
CO 2	acquaint students with different types of communications
CO 3	draft notice, memo and circulars effectively
CO 4	understand all soft skills and writing skills essential job interview

Marks-100	Lectures-60	Credit-4
Module	Content	Teaching hours
MODULE I	Introduction to Communication: Basic types of communication- Reading, Writing, Listening, Speaking; Purpose of Communication; Process of Communication; Importance of Communication in Business; Barriers to Communication; Measures to Overcome the Barriers to Communication.	15
MODULE II	Communication Network: Scope and Types of Communication Network; Formal and Informal Communication Network; Upward Communication; Downward Communication; Horizontal Communication; Diagonal Communication; Grapevine.	15
MODULE III	Writing Memos, Circulars and Notices: Memo- Characteristics of a memo, Language and writing style of a memo- Format of a Memo; Circulars- Guidelines for writing a circular- Languages and writing style of a circular- Format of a circular; Notices- Purpose- Format- Important points to remember while writing a notice	15
MODULE IV	Employment Communication – Resume: Contents of Good Resume; Guidelines for Writing Resume; Different Types of Resumes; Reason for a Cover Letter to Apply for a Job-Format of Cover Letter; Different Types of Cover Letters Employment Communication – Job Interview: Importance and Factors Involving Job Interview; Characteristics of Job Interview; Job Interview Process; Job Interview Techniques- Manners and etiquettes to be maintained during an interview; Sample Questions Commonly asked During Interview	15

Learning Recourses

1	Reference Books	<ol style="list-style-type: none">1) Media and Communication Management - C. S. Rayudu - Himalaya Publishing House, Bombay.2) Business Communication-Prakash Herekar3) Business Communication (Principles, Methods and Techniques) Nirmal Singh - Deep & Deep Publications Pvt. Ltd., New Delhi.4) Business Communication - Dr. S.V. Kadvekar, Prin. Dr. C. N. Rawal and Prof. Ravindra Kothavade - Diamond Publications, Pune.5) Business Correspondence and Report Writing - R. C. Sharma, Krishna Mohan - Tata McGraw-Hill Publishing Company Limited, New Delhi.6) Business Communication -Smt. Leelawati Patil, Kumar Prakashan7) Elements of Business Communication-P. R. Chadha & Sangeeta Magan, International Book House Pvt. Ltd8) Business Communication -N. S.Pradhan, Himalaya Publishing House
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Semester	I	Total credit	4
Course code	CC1362A	Credit pattern	L-60 Hrs.
Course title	Principles of Business Management		

Course Objective: To understand basic concepts, principles, factors & functions of Principles of Business Management.

Course Outcome	
	At the end of this course learners will able to
CO 1	to know, comprehend, apply, analyze, synthesize and evaluate the basic fundamentals of managing organizations.
CO 2	developed a working knowledge of fundamental terminology and frameworks in the four functions of management: Planning, Organizing, Leading and Controlling.
CO 3	analyze organizational case situations in each of the functions of Management.
CO 4	understanding of the Recent Trends in Management.

Marks-100

Lectures-60

Credit-4

Module	Content	Teaching hours
MODULE I	Introduction to Management: Meaning and Definition of Management, Nature and importance of Management, Management and Administration. Management- as a Science and An Art, Brief review of basic Functions of Management- Levels of Management –Top, middle and lower-level management	15
MODULE II	Evolution of major management thought from classical, neo classical and modern.	15
MODULE III	A) Planning- Meaning and importance, objectives and steps organizing, - Meaning and importance, objectives and steps B) Staffing -Staffing: - Meaning, Nature & importance Leading-Meaning and importance, objectives and steps Controlling- Meaning and importance, objectives and steps Organizing - Meaning and importance, objectives and steps Limitations of all functions	15
MODULE IV	Recent Trends in Management Internet Banking-Digital Marketing -E-Commerce and their contemporary issues	15

Learning Recourses

1	Reference Books	1. Essentials of Management: Weirich and Koontz 2. Management: Stoner, Freeman, and Gilbert 3. Management: Prasad 4. Management: Michael
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Semester	I	Total credit	4
Course code	CC1363A	Credit pattern	L-60 Hrs.
Course title	Marketing Management		

Course Objective: To understand fundamental of marketing and basic concepts of marketing.

Course Outcome	
	At the end of this course learners will able to
CO 1	Demonstrate Fundamental of marketing.
CO 2	Describe types of marketing and its strategies.
CO 3	Interpret consumer behavior and CRM.
CO 4	Understand different market approach of marketing.

Marks-100		Lectures-60	Credit-4
Module	Content		Teaching hours
MODULE I	Introduction to Marketing- Meaning and Definition, Importance of Marketing Understanding core concepts, Difference between selling and marketing, Marketing mix- Concept, Brief understanding of 7 Ps		15
MODULE II	Types of marketing and marketing strategies- A) Telemarketing, E-marketing, service marketing, retail marketing, rural marketing, green marketing. Basic concept, advantages, disadvantages and classification. B) Types of Marketing strategies-niche market, trade show marketing, social media marketing, freebie marketing, outbound and inbound marketing, cross promotion marketing, undercover or buzz marketing		15
MODULE III	Consumer behavior and CRM- A) Consumer behavior –meaning and importance of Consumer behavior, factors affecting consumer behaviors. B) Customer relationship management Meaning, importance, advantages and disadvantages, E-CRM concept, Consumer Modeling- the economic model, learning model, psychological model.		15
MODULE IV	Different approaches and market segmentation- A) Difference approach of marketing Product, Production, selling, marketing and societal marketing. Environment-Micro Environment, macro Environment B) Market Segmentation- Meaning and Importance of market segmentation. Basis for market segmentation. Requisites of sound market segmentation, Market Segmentation strategies, Target Marketing, Product Positioning		15

Learning Recourses

1	Reference Books	Marketing Management–Philp Kotler Marketing Management Marketing Management–Rajan Saxena Marketing Management–V. S. Ramswami & Namkumari Marketing Management–WilliamJ. Stantion & Micahel J. Etzel Marketing Management- Sherlekar Marketing Management–Joseph Guiltinam & Gordonpaul Marketing Management – Dr. C. N. Sontakki
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Semester	I	Total credit	4
Course code	CC1364A	Credit pattern	L-60 Hrs.
Course title	Business Economics-I		

Course Objective: To understand basic and important concepts of Micro Economics.

Course Outcomes	
At the end of this course learners will able to	
CO 1	Understand and differentiate Micro and Macro Economic variables of business economics.
CO 2	Know demand function and measures of responsiveness of demand with its determinants.
CO 3	Analyze production function with cost and revenue specifically.
CO 4	Apply micro economic analysis to the firm under different market conditions

Marks-100	Lectures-60	Credit-4
Module	Content	Teaching hours
MODULE I	Introduction to Economics 1.1. Definition, Nature, Scope and Significance of Economics 1.2. Difference between Micro and Macro Economics 1.3. Basic Economic Problems 1.4. Business Economics and Business Decisions	15
MODULE II	Consumer Behavior & Demand Analysis 2.1. Concept of Utility-Law of Diminishing Marginal Utility 2.2. Indifference curve analysis- Properties – consumer’s equilibrium 2.3. Law of Demand - Determinants of demand, Elasticity of demand 2.4. Measurement of Elasticity of demand and its applications	15
MODULE III	Factor Pricing and Production Function 3.1. Cost and Revenue - Concepts and Curves 3.2. Risk and Uncertainty theory of Profit 3.3. Liquidity Preference theory of Interest 3.4. Production function -Long Run & Short Run Production Function	15
MODULE IV	Market Structure 4.1. Perfect Competitive Market - Characteristics and Price determination 4.2. Monopoly -Characteristics and Price determination 4.3. Monopolistic Competition -Characteristics and Price determination 4.4. Oligopoly - Characteristics and Concept of Price Leadership	15

Learning Recourses

1	Reference Books	<ol style="list-style-type: none">1. M.L.Seth , “ Micro Economics” Laxmi Narayan Agrwal Publication Aagra2. M.L.Jhigan, “ Micro Economic Theory” Vikas publication New Delhi3. Gupta G.S. “Managerial Economics” Tata Mac Graw Hill Publication New Delhi.4. Dean J. “Managerial Economics, Theory and Applications” Himalaya Publishing House, New Delhi.5. Ahuja H.L.: Advanced Economic Theory” Seth Publication6. M.N.Shinde, “ Managerial Economics”, Ajab Publication Kolhapur7. R.R.Doshi, “Modern Business Economics” Modern Publication New Delhi.8. D.D.Chaturvedi, “Business Economics Theory and Applications” International Book House Ltd. Ahmadabad9. D.D.Tewari, “ Principles of Micro Economics”10. R.R.Barthwal, “Micro Economic Analysis”11. V.K.Puri, “Business Economics” Himalaya Publishing House, New Delhi.
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Semester	I	Total credit	4
Course code	CC1365A	Credit pattern	L-60 Hrs.
Course title	Financial Accounting		

Course Objective: To understand the basic concepts & principles of Financial Accounting.

Course Outcome	
	At the end of this course learners will able to
CO 1	Understand the concepts in accountancy.
CO 2	Prepare ledger accounts, subsidiary books and trial balance.
CO 3	Demonstrate calculations of Accounts of Professionals.
CO 4	Prepare statements of accounts.

Marks-100		Lectures-60	Credit-4
Module	Content	Teaching hours	
MODULE I	Introduction to Accounting- A) Meaning, objective and functions of accounting, importance of Book keeping, Book keeping and financial Accounting – uses and users of Accounting Information, Branches of accounting - Accounting concepts and Conventions – Accounting Terms B) Ind-As C) AS (Theoretical)	15	
MODULE II	A) Financial Accounting Process a) Classification of Accounting Transactions and Accounts- Rules of Debit and Credit as Per Double Entry System- b) Journal Entries- concept, combined journal entries c) Ledger- concept with problems d) subsidiary book: types of subsidiary book. B) Trial Balance: Concept, types of Trial Balance Preparation of Trial Balance	15	
MODULE III	Final Accounts of sole proprietorship- Preparation of Trading Account, profit and Loss A/c. Balance Sheet (with Adjustments).	15	
MODULE IV	Accounts of Professionals Doctor, Chartered Accountant Receipt and Payments Receipt and Expenditure	15	

Learning Recourses

1	Reference Books	<ol style="list-style-type: none">1-Gupta R.L. and Radhaswamy M – ‘Financial Accounting’ Sultanchand and Sons, New Delhi.2-Shukla M.C. Grewal T.S. and Gupta S.C. – ‘Advanced Accounts’ S. Chand and company, New Delhi.3. Agarwala A.N. Agarwala K.N.- ‘Higher Science of Accountancy’ Kitab MahalAllahabad.4. Jain and Narang – ‘Advanced Accountancy’ Kalyani Publications, New Delhi.
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Semester	I	Total credit	4
Course code	Allied Course-1366A	Credit pattern	L-60 Hrs.
Course title	Information Technology in Business Management		

Course Objective: Computers are a part of life-personal, social and professional. Use of computers has pervaded all forms of activities and all aspects of human society. It has become inevitable for students of management to learn computers and its application.

Course Outcome	
	At the end of this course learners will able to
CO 1	aware of IT assets its management problems and risk involved in it.
CO 2	Elaborate how dose software licensing works.
CO 3	explain industrial revolution 4.
CO 4	ready for Industrial revolution 5 to improve overall organizational performance using IT as a tool.

Marks-100		Lectures-60	Credit-4
Module	Content	Teaching hours	
MODULE I	<p>Introduction to Computer Hardware: Computer Characteristics, Evolution of computer and Generations of Computer, Types of Computers, Input Devices, Output Devices Storage Devices and Memory. Personal Computers and its main components, hardware configuration. Factors influencing on PC performance, Advanced hardware devices</p>	15	
MODULE II	<p>a) Introduction to Computer Software: Software – System and Application Software, Operating system- Functions and types of O.S. Computer Languages- Lower-level language and Higher-level language, compiler and interpreter, Characteristics of Good Language. Introduction to Windows, Basic commands in Windows.</p> <p>b) IT Assets Management: Introduction to IT Assets Its procurement, inventory, maintenance, version control, Lifecycle, licensing, valuation, risk management vendor selection, Software Catalogue Management, Environmental issue and solution related to IT Assets</p>	15	
MODULE III	<p>Introduction to MS Office: a) Word Processing: Introduction to MS Office components, Introduction and working with MS Word, Word basic, commands. Formatting- text and documents, sorting Tables, introduction to mail-merge.</p>	15	

	b) Presentation with Power-Point: Power-point basics, creating presentation, working with graphics, show time, sound effects and animation effects.	
MODULE IV	<p>Introduction to Information Technology and I.T. as Business Tool</p> <p>A) Introduction to IT and its development, Impact and Future of IT in Business Organizations. Recent I.T. Trends. Overview of the following: - 4GL, Image processing, Virtual Reality, Video Conferencing, Decision Support System, Expert System, Artificial Intelligence, machine learning, deep learning, big data Internet of Things (IOT).</p> <p>B) Strategic use of I.T. in Business- Information Super Highways, Mobile communication system. Effective techniques and tools of I.T to enhance business Performance. Automation in primary secondary and tertiary industry.</p> <p>C) IT As business Tool-Introduction, Background, Performance, robotics and automation process, Product differentiation and Value Chain, How IT influences Organizations’ goals, The five levels, Governance Modes in the use of IT</p>	15

Learning Recourses		
1	Reference Books	1. Fundamentals of Computer by P. K. Sinha 2. Computer Today – Basundara 3. Fundamentals of Computer by V. Rajaraman 4. MS-Office BPB Publication 5. IT Infrastructure & Management by Manish Mahajan 6. Software Life Cycle Management Standards: Real-world Scenarios and Solutions for Savings Author: David Wright Publisher: IT Governance Publishing Publication: July 2011

BBA-I**Syllabus (New Structure, 60-40) SEM.-II**

Semester	II	Total credit	4
Course code	CC1361B	Credit pattern	L-60 Hrs.
Course title	Business Communication-II		

Course Objective: The objective of the course is to help students learn and understand different types of communications.

Course Outcome	
	At the end of this course learners will be able to
CO 1	understand Seminar, Conferences, Group Discussion and Effective Presentation.
CO 2	acquaint students with different types of communications.
CO 3	enable students to draft Report effectively.
CO 4	get knowledge of all soft skills and writing skills essential for job interview.

Marks-100		Lectures-60	Credit-4
Module	Content		Teaching hours
MODULE I	Oral Communication Nature, characteristics, Principles of effective oral communication Speech -prepared speech, public speech and extempore, speech Media of Oral communication- face to face, communication, teleconferences, press conferences		15
MODULE II	Seminar, Conferences, Group Discussion and Effective Presentation Seminar- preparing, conducting and organizing seminar, conferences - Group discussion- opening of topic, discussion, summary, observer's comments -Presentation- introduction, purpose of presentation, tools		15
MODULE III	Report Writing: Features of Writing a Good Report; Purpose of Report Writing; Difference between Business Report and Engineering Report- Characteristics of writing a good report-Importance of communication in report writing Guidelines for Report Writing; Steps in Report Writing; Structure of Report; Types of Reports and Different Formats.		15
MODULE IV	Application of Communication Skills Group Decision-Making - Conflict and Negotiations – Customer Care/ Customers Relations - Public Relations (Concept, Principles, Do's and Don'ts etc. to be studied for each type)		15

Learning Resources		
1	Reference Books	1) Media and Communication Management - C. S. Rayudu - Himalaya Publishing House, Bombay. 2) Business Communication-Prakash Herekar

		<ol style="list-style-type: none">3) Business Communication (Principles, Methods and Techniques) Nirmal Singh - Deep & Deep Publications Pvt. Ltd., New Delhi.4) Business Communication - Dr. S.V. Kadvekar, Prin. Dr. C. N. Rawal and Prof. Ravindra Kothavade - Diamond Publications, Pune.5) Business Correspondence and Report Writing - R. C. Sharma, Krishna Mohan - Tata McGraw-Hill Publishing Company Limited, New Delhi.6) Business Communication -Smt. Leelawati Patil, Kumar Prakashan7) Elements of Business Communication-P. R. Chadha & Sangeeta Magan, International Book House Pvt. Ltd8) Business Communication -N. S.Pradhan, Himalaya Publishing House
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Semester	II	Total credit	4
Course code	CC1367B	Credit pattern	L-60 Hrs.
Course title	Organizational Behavior		

Course Objective: To Understand the basic concept of Organizational Behavior.

Course Outcome	
	At the end of this course learners will able to
CO 1	Understand the concepts Organizational behavior.
CO 2	Describe the Individual and Group behavior.
CO 3	Demonstrate Organizational culture and stress management.
CO 4	Describe Organizational culture and QWL.

Marks-100

Lectures-60

Credit-4

Module	Content	Teaching hours
MODULE I	Introduction to Organizational behaviour – Concept, significant, nature, models of OB, Relationship between Management and OB, Models of OB, Ethical issues of OB	15
MODULE II	Individual and group Behaviour – A) Foundations of individuals behavior – personality, Perception, attitude, Values and job satisfaction, learning B) Foundations of group behavior – Definition and importance of group Types of groups, process of group development, group behavior, Group Performance factors, Quality circle and factors	15
MODULE III	Organizational Conflict and Stress Management – Concept, types, sources of conflicts, Traditional and modern approach to conflicts. Stress Management –work stress, factor causing stress, managing stress	15
MODULE IV	Organizational culture and Quality of work life Meaning and Definitions, types of Cultures, Functions of Organizational culture	15

Learning Recourses

1	Reference Books	<ul style="list-style-type: none"> • Gupta R.L. and Radhaswamy M – ‘Financial Accounting’ Sultanchand and Sons, New Delhi. • Shukla M.C. Grewal T.S. and Gupta S.C. – ‘Advanced Accounts’ S. Chand and company, New Delhi. • Agarwala A.N. Agarwala K.N.- ‘Higher Science of Accountancy’ Kitab Mahal Allahabad. • Jain and Narang – ‘Advanced Accountancy’ Kalyani Publications, New Delhi.
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Semester	II	Total credit	4
Course code	CC1368B	Credit pattern	L-60 Hrs.
Course title	Human Resource Management		

Course Objective: To understand the basic concept of Human Resource Management.

Course Outcome	
	At the end of this course learners will be able to
CO 1	Understand the concepts HRM and International HRM.
CO 2	Describe the Human Resource planning process.
CO 3	Demonstrate Recruitment and selection process.
CO 4	Describe Compositions management and Employee Relations.

Marks-100		Lectures-60	Credit-4
Module	Content		Teaching hours
MODULE I	Human Resource Management (HRM)- Meaning Nature, Importance of HRM-Role of HR Manager, Characteristics & Qualities HR Manager, Functions of HR Manager. Different between HRD and HRM, Personal management and HRM, Global scenario in HR		15
MODULE II	Human Resource Planning- Meaning Importance Factors affecting Human Resource Planning. Human Resource Planning Process Job designing and job specification.		15
MODULE III	A) Recruitment & Selection- Objectives, Sources of recruitment Factors affecting recruitment & selection, Selection procedure B) Training & Development – Training Methods, advantages of training, Development Concepts of Management development		15
MODULE IV	International HRM: concept, importance, challenge of international HRM, emerging trends in HRM, impact of globalization on HRM		15

Learning Resources		
1	Reference Books	1. Organisation and Management- Dr. C.B. Gupta 2. Business Organisation and Management –M.C.Shukla 3. Essentials of Management- Koontz and O' Donnell 4. Management: Stoner 5. Management- Peter Drucker 6. Principles and Practice of Management- L.M. Prasad 7. Management: Moshal 8. Principles of Management- P.C. Tripathi and P.H.Reddy 9. Management- Principles and practice- Shrinivas & Chunawala 10. Principles of management: Terry,G.R.and Stephen Franklin

Semester	II	Total credit	4
Course code	CC1369B	Credit pattern	L-60 hrs.
Course title	Business Economics-II		

Course Objective: To understand basic and important concepts of Macro Economics.

Course Outcomes	
At the end of this course learners will able to	
CO 1	Interpret the concept of National Income with its importance and methods of measurement.
CO 2	Illustrate the demand and supply of money.
CO 3	Describe the interrelationships among different macro-economic variables.
CO 4	Interpret components of public finance.

Marks-100		Lectures-60	Credit-4
Module	Content	Teaching hours	
MODULE I	Introduction to Macroeconomics 1.1. Meaning and Scope of Macro Economics 1.2. Circular Flow of National Income - Five Sector Model of National Income 1.3. Concepts of National Income- GDP, GNP, NNP, PCI, PI & DI 1.4. National Income Accounting - Income, Expenditure and Production Method	15	
MODULE II	Demand and Supply of Money 2.1. Functions of Money 2.2. Supply of Money- Constituents of Money Supply 2.3. Money Multiplier and High-Power Money 2.4. Demand for Money- Liquidity Preference Theory	15	
MODULE III	Inflation and Business Cycles 3.1. Meaning, types and impact of Inflations 3.2. Causes and remedies for controlling inflations 3.3. Meaning and Phases of business cycles 3.4. Theories of business cycle- Hawtrey's and Schumpeter's theory	15	
MODULE IV	Public Finance 4.1. Meaning and Scope of Public Finance 4.2. Public Budget - Meaning, Types and Components 4.3. Public Revenue-Tax and Non-tax Revenue- 4.4. Public Expenditure & Public Debt-Sources and causes of its increasing trends	15	

Learning Recourses

1	Reference Books	<ol style="list-style-type: none"> 1. Ahuja H. L. (2010), Macro Economics Theory and Policy, S. Chand and Company. 2. Branson William H. (1997), Macro Economics Theory and Policy, Harper Collins India Pvt. Ltd. 3. Crowther Geoffrey (1940), An Outline of Money, Thomas Nelson and sons Ltd. London 4. Duesenberry James, S. Business Cycles and national Income, Georg Allen and Union London 5. Derburg and McDougal (1976), Macro Economics, McGraw Hill Education, New York 6. Dewtt K. K. ,(2006),Modern Economic Theory, S. Chand and Company. 7. Gupta G. S. (2008), Macro Economics: Theory and Applications, tata McGraw Hill Education 8. Gupta S. B. (2010), Monetary Economics, S. Chand and Company. 9. Hanson J.L. An Outline of Monetary Theory, McDonalds and Evans Ltd. London 10. Haberler Gottfried (1968) Theory of International Trade, William Hodge and Company 11. Hanson Alvin H. (1949), Monetary Theory and Policy, McGraw Hill Publication 12. Hanson J. L. (1970), Monetary Theory and Practice, McDonalds and Evans Ltd. London 13. Hicks U. K. (1968), Public Finance, James Nisbet and Comp. London 14. Lindauer John (2012) Macro Economics,4th Ed iUnivers Inc. Bloomington USA 15. Jingham M.L. Macro-Economic Theory, Vinda Publication Pvt. Ltd. New Delhi
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Semester	II	Total credit	4
Course code	CC1370B	Credit pattern	L-60 hrs.
Course title	Cost Accounting		

Course Objective: To understand basic concepts, Classification & Elements of Cost.

Course Outcomes	
At the end of this course learners will able to	
CO 1	Understand the concepts in Cost Accounting
CO 2	Prepare Cost sheet.
CO 3	Demonstrate calculations of LIFO, FIFO, Simple Average and Weighted Average.
CO 4	Understand and calculate Level of stock.

Marks-50	Lectures-60	Credit-4
Module	Content	Teaching hours
MODULE I	Introduction and Elements of Cost -Meaning, scope and objective of cost accounting, Classification of Cost Unit, cost centre, preparation of Cost sheet. Ascertainment and Apportionment of cost;	15
MODULE II	Cost Accounting of Material, Labour and Overheads. (a) Methods of pricing the issue of materials-LIFO, FIFO, Simple Average, Weighted Average (b) Methods of wages - Time Basis, Piece Basis (Theory only) Labor Turnover. (Theory)	15
MODULE III	A) Cost Accounting of Labour – Recording and analysis of Labour cost, overtime, Idle time. B) Machine Hour Rate and their methods	15
MODULE IV	Cost Accounting of Materials – Procurement procedure, store Procedure, Stores accounting and control, Receipts and issues of materials b) Level of stock <ul style="list-style-type: none"> • Minimum Level • Maximum • Reordering • Dangerous • EOQ 	15

Learning Recourses		
1	Reference Books	1. M.N.Arora, Cost Accounting - principles and Practice, Vikas Publishing House New Delhi

	<p>2 D.K. Mittal and Luv Mittal, Cost Accounting, Galgotia Publishing co. New Delhi.</p> <p>3. Ravi M. Kishore - Cost Accounting, Taxman Allied services pvt. Ltd New Delhi.</p> <p>4. Cost Accounting, Text and problems, S. Chand and Co. Ltd. New Delhi.</p> <p>5. S.P. Jain and K.L. Narang, Cost Accounting, Principles and Methods, Kalyani Publishers, Jalandhar.</p> <p>6. S.N. Maheshwari & S.N. Mittal, Cost Accounting, Theory and Problems.</p>
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Semester	II	Total credit	4
Course code	CC1370B	Credit pattern	L-60 hrs.
Course title	I.T. Application Tools and Technology in Business		

Course Objective: To introduce the students with some basic tools and applications this will enable them in e-communicating effectively and analyse data for decision making. Even the knowledge earned by students in first semester related to financial accounting and auditing, even use of data of different kinds in different functional areas of management.

Course Outcomes	
At the end of this course learners will able to	
CO 1	understand cloud Technology.
CO 2	demonstrate Computer Assisted Audit Techniques.
CO 3	understand Accounting and taxation Packages.
CO 4	elaborate ERP and work with it.

Marks-50		Lectures-60	Credit-4
Module	Content	Teaching hours	
MODULE I	<p>Introduction to computer Network and its Application</p> <p>a) Computer Network -Topology Basic idea of Local Area Networks and Wide Area Networks, Intranet and Internet, Basic Requirements for internet connection, Internet Access, VOIP, Telnet-mail, Discussion groups, Search tools, Web utilities, social networking,</p> <p>b) Introduction to cloud Technology</p> <p>Introduction to cloud SAS, PAS, IAS concept its use need and market. Introduction to data Centers and Infrastructure. Opportunity threat</p> <p>Present situation of Indian data centers and its future. Brief introduction to various platforms and virtualization.</p>	15	
MODULE II	<p>Introduction to Spread Sheets and Computerized Audit Tools</p> <p>a) Working with EXCEL- formatting, functions, chart features, working with graphics in Excel. Excel as GST Reporting Tool</p> <p>b) Computer Assisted Audit Techniques</p> <p>c) Introduction to CAAT Data Analysis and Audit Techniques, Introduction to Idea and Excel as Audit tool.</p>	15	

MODULE III	Introduction to Accounting and taxation Packages: Presentation of vouchers, invoice, Maintenance of inventory records, Maintenance of accounting books and final accounts, financial report generation. Practical using tally accounting software. Introduction to Government tax (ITR, GST, E-way Bill) and its submission through various tools Like Winman, taxman etc.	15
MODULE IV	a) Introduction to Business Process Reengineering (BPR) Definition, Change in Management effect, The need for BPR, Advantages, Constraining Factors, Challenges in BPR, BPR Governance, BPR Implementation Stages, BPR Total Quality Management, Risk Management, Organizational Structures, BPR Project Success failure reasons, b) Introduction to Systems TPS, AOS, MIS, ESS, DSS, GDSS c) ERP -Introduction to ERP: various business functions and Defining ERP, Origin and Need for an ERP System, Benefits of an ERP System, Reasons for the Growth of ERP Market, Reasons for the Failure of ERP Implementation: Roadmap for successful ERP implementation	15

Learning Recourses		
1	Reference Books	1. Fundamentals of Computer by P.K.Sinha 2. Computer Today – Basundara 3. Computer Application in Business (Himalaya Publication) 4. MS-Office BPB Publication 5. IT Infrastructure & Management by Manish Mahajan 6. Information Technology: Peter Zorkosky .(East- West Press) 7. Business Process Reengineering by R. Shrinivasan 8. <i>Enterprise Resource Planning – III Edition</i> , by Alexis Leon / Tata McGraw-Hill 9. The Anatomy of Cloud Computing by csv murthy (Himalaya Publication) 10. Learn Tally.ERP 9 with GST and E-Way Bill by Rajesh Chheda

INTERNAL MARKS DISTRIBUTION

For All Subjects

Home assignments	10 marks
Oral with Seminars	10 marks
Test	10 marks
Attendance	10 marks
Total	40 marks

Nature of Question Paper for Sem-I & II (only for Financial Accounting & Cost Accounting)

Duration: 2.5 Hours.

Total Marks – 60

Instructions: - 1) All Questions are compulsory
2) Figures to the right indicate full marks.

Question	Nature of Question	Marks
Question No 1	Problem OR problem	15
Question No 2	Problem OR problem	15
Question No 3	Essay type Question OR Essay type Question	15
Question No 4	Short Notes (Any 3 out of 4)	15
Total		60

Nature of Question Paper for Sem-I & II (For all other subjects- except Financial Accounting and Cost Accounting)

Duration: 2.5 Hours.

Total Marks – 60

Instructions: - 1) All Questions are compulsory
2) Figures to the right indicate full marks.

Question	Nature of Question	Marks
Question No 1	Short Answers (Any 3 out of 4)	15
Question No 2	A) Essay type Question OR B) Essay type Question	15
Question No 3	A) Essay type Question OR B) Essay type Question	15
Question No 4	Short Notes (Any 3 out of 4)	15
Total		60