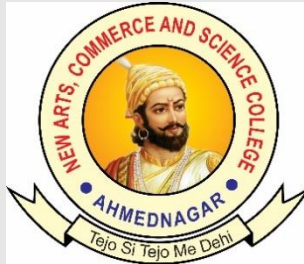


**Ahmednagar Jilha Maratha Vidya Prasarak Samaj's  
New Arts, Commerce, and Science College, Ahmednagar  
(Autonomous)  
(Affiliated to Savitribai Phule Pune University, Pune)**



**National Education Policy (NEP)  
Choice Based Credit System (CBCS)**

**Programme Framework  
B.B.A. (IB) (Major)**

**Implemented from  
Academic Year 2023-24**

Ahmednagar Jilha Maratha Vidya Prasarak Samaj's  
**New Arts, Commerce and Science College, Ahmednagar**  
**(Autonomous)**  
**Board of Studies in BBA(IB)**

<b>Sr. No.</b>	<b>Name</b>	<b>Designation</b>
1.	Dr. M. P. Waghmare	Chairman
2.	Dr. A.R. Mancharkar	Vice-Chancellor Nominee
3.	Dr. Dinesh Bhakkad	Academic Council Nominee
4.	Dr. Pravin Totala	Academic Council Nominee
5.	Dr. B.R. Jadhav	Alumni
6.	Dr. S.D. Magar	Industry Expert
7.	Dr. S.D. Jagtap	Member
8.	Dr. N.B. Goyal	Member
9.	Dr. B. N. Murtadak	Member
10.	Dr. R.D.Thorat	Member
11.	Prof. A.P. Satbhai	Member
12.	Prof. S.S. Jadhav	Member
13.	Prof. A.D. Petkar	Member
14.	Dr. Shradha Ingale	Member (Co-Opt)
15.	Mrs. N.B. Bhingare	Member (Co-Opt)
16.	Dr. Mrs. Aparna Kulkarni	Member (Co-Opt)

### **1. Prologue/ Introduction of the programme:**

The programme structure of BBA (IB) is designed to create detailed understanding and awareness of various business systems. This course will cultivate desired business acumen amongst the students. This programme is designed with specific objectives of developing various skills, aptitude and awareness amongst the students in tune with the prevailing business systems that govern different types of business organizations. The course structure is divided into three parts that are interlinked in a systematic manner. This is to maintain

consistency and a continuous flow in the teaching–learning process and method of evaluation for each topic.

The present programme will enable the students to foster entrepreneurial attitude, ability to think independently and take rational decisions at various levels of management. It aims to develop a professional and managerial acumen and leadership qualities amongst the youth. Moreover, it incorporates various skills like time management skills, presentation skills, geopolitical awareness and business awareness that are required for managerial effectiveness. This programme predominantly endeavours for holistic development of students by providing training in soft skills, computer skills, various Add on Courses and interdisciplinary subjects which are included under the Choice Based Credit System (CBCS).

**Objective of the Programme:**

The principal objectives of the program can be stated as follows:-

1. To provide aright understanding about the present scenario of and international trade and relationship of domestic trade with international trade.
2. To explain modalities, functions and activities related with various aspects of international trade.
3. To provide knowledge and understanding as to how business decisions are taken while conducting international trade transactions.
4. To give knowledge about institutional and regulatory framework governing international trade.
5. To inculcate skills useful to analyze various international business situations.

**2. Programme Outcomes (POs)**

BBA (IB) is a professional programme aimed at inculcating managerial and entrepreneurial attitude and skills at international level amongst the learners. This programme is designed to provide basic understanding about Management Education and prepare the students to avail the opportunities available in the management profession at national and international arena. It also helps them to become successful business leaders by creating self-employment opportunities. It is basically a development programme for enhancing leadership qualities and encouraging the students to build the required business acumen.

**Credit Distribution: B.B.A. (IB) (Major) including Minor and OE and other courses.**

	Type of Courses	III Yr	IV Yrs (Honours)	IV Yrs Research
Major International Business	Discipline-Specific Courses (DSC)	46	74	66
	Discipline Specific Elective (DSE)	08	16	16
	Skill Enhancement Courses (SEC)	06	06	06
	Vocational Skill Courses (VSC)	08	08	08
	On-Job Training (OJT)	04	08	04
	Field Project (FP)	04	04	04
	Community Engagement and Service (CEP)	02	02	02
	Research Project	00	00	12
	Research Methodology	00	04	04
	<b>Total (I, II and III Year)</b>	<b>78</b>	<b>122</b>	<b>122</b>
Minor	Minor	20	20	20
Other Courses	Open Elective (OE)/ Multidisciplinary Courses	12	12	12
	Indian Knowledge System	02	02	02
	Co-Curricular Courses	08	08	08
	Ability Enhancement Courses	08	08	08
	Value Education Courses	04	04	04
	<b>Total</b>	<b>132</b>	<b>176</b>	<b>176</b>

**Programme Framework (Course Distribution): B.B.A. (IB) (Major)**

Year	Semester	Level	Major		SEC	VSC	FP/OJT /IN/CEP	IKS
			DSC	DSE				
I	I	4.5	02	00	01	00	00	01
I	II	4.5	02	00	01	01	00	-
II	III	5.0	03	00	01	00	FP-01	-
II	IV	5.0	03	00	00	01	CEP-01	-
III	V	5.5	03	01	00	01	FP-01	-
III	VI	5.5	02	01	00	01	OJT-01	-
IV	VII	6.0	04	01	RM:01	00	-	-
IV	VIII	6.0	04	01	00	00	OJT-01	-
IV	VII	6.0	03	01	RM:01	00	RP-01	-
IV	VIII	6.0	03	01	00	00	RP-01	-

**Programme Framework (Credit Distribution): B.B.A. (IB) (Major)**

Year	Semester	Level	Major					
			DSC	DSE	SEC	VSC	FP/OJT /IN/CEP	IKS
I	I	4.5	06	00	02	00	00	02
I	II	4.5	06	00	02	02	00	-
Exit Option: Award of <b>UG Certificate</b> with 44 credits and an additional 4 credit core NSQF course /Internship or Continue with Major and Minor								
II	III	5.0	08	00	02	00	FP-02	-
II	IV	5.0	08	00	00	02	CEP-02	-
Exit Option: Award of <b>UG Diploma</b> with 88 credits and an additional 4 credit core NSQF course /Internship or Continue with Major and Minor								
III	V	5.5	10	04	00	02	FP-02	-

**B.B.A. (IB)**

III	VI	5.5	08	04	00	02	OJT-04	-
Exit Option: Award of UG Degree in Major and Minor with 132 credits or continue with a Major for 4-year Degree with honours or honours with research								
IV	VII	6.0	14	04	RM:04	00	00	-
IV	VIII	6.0	14	04	00	00	OJT-04	-
4-year Degree (Honours)								
IV	VII	6.0	10	04	RM:04	00	RP-04	-
IV	VIII	6.0	10	04	00	00	RP-08	-
4-year Degree (Honours with Research)								

**Programme Framework (Courses and Credits): B.B.A. (IB) (Major)**

Sr. No.	Year	Semester	Level	Course Type	Course Code	Title	Credits
1.	I	I	4.5	DSC-1	BBA-IB 111T	Principles of Management	03
2.	I	I	4.5	DSC-2	BBA-IB 112T	Business Accounting	03
3.	I	I	4.5	SEC-1	BBA-IB 113T	Business Mathematics	02
4.	I	I	4.5	IKS-1	BBA-IB 114T	Indian Ethos and Business Ethics	02
5.	I	II	4.5	DSC-3	BBA-IB 121T	Basics of Cost Accounting	03
6.	I	II	4.5	DSC-4	BBA-IB 122T	Principles of Marketing	03
7.	I	II	4.5	SEC-2	BBA-IB 123T	Business Statistics	02
8.	I	II	4.5	VSC-1	BBA-IB 124T	Business Economics	02
9.	II	III	5.0	DSC-5	BBA-IB 231T	Elements of Human Resource Management	03
10.	II	III	5.0	DSC-6	BBA-IB 232T	Global Competencies and Personality Development	03
11.	II	III	5.0	DSC-7	BBA-IB 233T	International Economics	02
12.	II	III	5.0	SEC-3	BBA-IB 234T	Information Technology	02
13.	II	III	5.0	FP-01	BBA-IB 235T	Production Management and Business Exposure	02
14.	II	IV	5.0	DSC-8	BBA-IB 241T	Import Export Procedure	03

## B.B.A. (IB)

15.	II	IV	5.0	DSC-9	BBA-IB 242T	International Relations	03
16.	II	IV	5.0	DSC-10	BBA-IB 243T	Business Ethics	02
17.	II	IV	5.0	VSC-2	BBA-IB 244T	Foreign Language I	02
18.	II	IV	5.0	CEP-01	BBA-IB 245T	Community Engagement Project	02
19.	III	V	5.5	DSC-11	BBA-IB 351T	Research Methodology	04
20.	III	V	5.5	DSC-12	BBA-IB 352T	International Business Law	04
21.	III	V	5.5	DSC-13	BBA-IB 353T	Foreign Exchange Management	02
22.	III	V	5.5	DSE-01	BBA-IB A 354T ----- BBA-IB B 354T	International Marketing Management ----- International Financial Management	04
23.	III	V	5.5	VSC-3	BBA-IB 355T	Foreign Language -II	02
24.	III	V	5.5	FP-02	BBA-IB 356T	Scientific Societal Survey	02
25.	III	VI	5.5	DSC-14	BBA-IB 361T	New Venture Creation and Start up	04
26.	III	VI	5.5	DSC-15	BBA-IB 362T	International Project Management	04
27.	III	VI	5.5	DSE-2	BBA-IB 363T	Decision Making & Risk Management	04
28.	III	VI	5.5	VSC-4	BBA-IB A364T ----- BBA-IB B364T	International Service Management ----- International Human Resource Management	02
29.	III	VI	5.5	OJT-01	BBA-IB 365T	On the Job Training	04

**B.B.A. (Honours) :**

30.	IV	VII	6.0	DSC-16	BBA-IB 471T	E-Commerce	04
31.	IV	VII	6.0	DSC-17	BBA-IB 472T	Entrepreneurship Development	04
32.	IV	VII	6.0	DSC-18	BBA-IB 473T	Recent Trends in Supply Chain Management	04
33.	IV	VII	6.0	DSC-19	BBA-IB 474T	Data Analysis Presentation Through SPSS -I	02
34.	IV	VII	6.0	DSE-03	BBA-IB 475T	Strategic Management	04
35.	IV	VII	6.0	RM-01	BBA-IB 476T	Qualitative Research	04
36.	IV	VIII	6.0	DSC-20	BBA-IB 481T	Management of Innovation and Sustainability	04
37.	IV	VIII	6.0	DSC-21	BBA-IB 482T	Quantitative Research	04
38.	IV	VIII	6.0	DSC-22	BBA-IB 483T	Intellectual Property Rights	04
39.	IV	VIII	6.0	DSC-23	BBA-IB 484T	Data Analysis Presentation Through SPSS II	02
40.	IV	VIII	6.0	DSE-04	BBA-IB 485T	Business Reporting and Analysis	04
41.	IV	VIII	6.0	OJT-02	BBA-IB 486T	Internship / Project Viva Voce	04

Ahmednagar Jilha Maratha Vidya Prasarak Samaj's  
**New Arts, Commerce and Science College, Ahmednagar**  
**(Autonomous)**  
**Syllabus**  
**B.B.A.(IB) (Major)**

Title of the Course: Principles of Management								
Year: I				Semester: I				
Course Type	Course Code	Credit Distribution		Credits	Allotted Hours	Allotted Marks		
		Theory	Practical			CIE	ESE	Total
DSC-1	BBA-IB 111T	03	00	03	45	30	70	100

**Learning Objectives :**

1. To understand various management principles.
2. To develop managerial skills.
3. To develop managerial thinking and cultivate business acumen.
4. To understand philosophy of management thinking.
5. To identify new systems and trends in modern management.

**Course Outcomes (Cos) :**

1. Recognize the management is an Art, Science, Profession and a Social System
2. Express themselves effectively in routine and special real business interactions and principles of management
3. Demonstrate appropriate use of administration, management.
4. Take part in professional meetings and decision making
5. Apprise the pros and cons of major managerial functions
6. Create and deliver effectiveness of quality management

**Deatiled Syllabus:**

**Unit No. I: Introduction to Management** (15)

- 1.1 Meaning, Importance, Functions
- 1.2 Role of Managers
- 1.3 Management as an Art, Science, Profession and a Social System
- 1.4 Concept of Management, Administration, Organization and Universality of Management
- 1.5 Contribution of Frederick Taylor, Elton Mayo, Henry Fayol and Peter Drucker

**Unit No. II: Major Managerial Functions** (15)

- 2.1 Planning: Meaning, Need Types, methods, Advantages, Merits, Disadvantages
- 2.2 Organizing: Meaning, Concept, Delegation of Authority- Meaning, Importance, Decentralization- Concepts, Meaning, Importance
- 2.3 Decision Making: Types, Process, and Techniques.
- 2.4 Directing: Nature and principles.
- 2.5 Motivation: Meaning, Importance, Nature, Principles,



2.6 Controlling: Meaning, Needs, Process, techniques

2.7 Forecasting : Meaning, Importance

**Unit No. III: Recent trends in Management**

(15)

3.1 Management of change, Management of crises,

3.2 Total Quality Management (TQM): Meaning, Merits, Demerits, Stress Management

3.3 Knowledge Management: Meaning, Merits, Demerits

3.4 Outsourcing: Meaning, Merits, Demerits

**Suggested Readings:****Ahmednagar Jilha Maratha Vidya Prasarak Samaj's**

Sr.No	Title of the Book	Author/s	Publication	Place
1	Management Concepts and Strategies	J.S. Chandan	Vikas Publishing House Pvt. Ltd.	New Delhi
2	Principles of Management	H. Koontz , H. Weihrich , A. Ramachandra Arysri	McGraw hill companies	New Delhi
3	Management – 2008 Edition	Robert Kreitner , Mamata Mohapatra	Biztantra – Management For Flat World	New Delhi
4	Introduction to Management	John R. Schermerhorn	Wiley India Pvt. Ltd.	New Delhi
5	Principles of Management	P.C. Tripathi , P.N. reddy	McGraw hill companies	New Delhi
6	Management Text and Cases	R. SatyaRaju, A. Parthasarthy	PHI learning Pvt. Ltd	New Delhi
7	Management (Multi-Dimensional Approach )	H. R. Appannaiah , G. Dinakar, H.A. Bhaskara	Himalaya Publishing House	Mumbai
8	Principles of Management	Dr. Mangesh P. Waghmare	Nirhali Prakashan	Pune
	<b>E- Resource</b> <a href="https://ndl.iitkgp.ac.in">https://ndl.iitkgp.ac.in</a> <a href="https://2012books.lardbucket.org/pdfs/management-principles-v1.0.pdf">https://2012books.lardbucket.org/pdfs/management-principles-v1.0.pdf</a> <a href="https://drive.google.com/drive/folders/1tb_wXGeLNpNnvBhxTyrvPdAPGrX46Un_">https://drive.google.com/drive/folders/1tb_wXGeLNpNnvBhxTyrvPdAPGrX46Un_</a>			

**New Arts, Commerce and Science College, Ahmednagar**  
**(Autonomous)**  
**Syllabus**  
**B.B.A.(IB) (Major)**

Title of the Course: Business Accounting								
Year: I				Semester: I				
Course Type	Course Code	Credit Distribution		Credits	Allotted Hours	Allotted Marks		
		Theory	Practical			CIE	ESE	Total
<b>DSE-4</b>	<b>BBA -IB 112</b> <b>T</b>	<b>03</b>	<b>00</b>	<b>03</b>	<b>45</b>	<b>30</b>	<b>70</b>	<b>100</b>

**Learning Objectives:**

- 1.To understand various accounting concepts and practices.
- 2.To cultivate right approach towards classifications of different transactions and their implications
- 3.To understand and record different financial transactions and their financial implication, and able to write different accounting transactions and prepare basic financial transactions.
- 4.To understand accounting relationship between customer and bank.
5. To understand and use software like tally for writing of accounts.

**Course Outcome:- (Cos)**

1. Remembering the basic concepts related to accounting
2. Determine the key elements of business transactions and complete
3. Analyse the situation and decide the key elements of bank reconciliation statements
4. Design and Operate the entire accounting process (from entry to Balance - Sheet) for any given transaction

**Detailed Syllabus :****Unit No. I: Financial Accounting-** (15)

- 1.1 Definition, Scope, objectives
- 1.2 Accounting concepts, principles and conventions.
- 1.3 Classification of accounts

**Unit No. II: Accounting Transactions and Final Accounts** (15)

- 2.1 Problems on Journals, Cash Book, Trial Balance
- 2.2 Preparation of Final Accounts of Sole Proprietorship  
(Trading and Profit & Loss Account and Balance Sheet)

**Unit No. III: Software used in Accounting** (07)

- 3.1 Types of Accounting software
- 3.2 Use of Accounting software

- 3.3 Installation of accounting software  
 3.4 Advantages and disadvantages of accounting software

#### Unit No. IV : Introduction to Goods and Services Tax Laws and Accounting (8)

- 4.1 Constitutional background of GST, Concepts and definition of GST  
 4.2 IGST, CGST, and SGST  
 4.3 Input and Output Tax Credit, Procedure for registration under GST

#### Suggested Readings :

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Advance Accounting Vou- I	S.N. Maheshwari & S.K. Maheshwari	Vikas Publication	New Delhi
2	Advance Accounting Vou- I	M.C. Shukla , T.C. Grewal , S.C Gupta	S. Chand	New Delhi
3	Accountancy (Vol- I)	S. Kr. Paul	Central Educational Enterprises (P). Ltd.	Kolkata
4	Accounting (Text and Cases)	Robert N. Anthony , David F. Hawkins , K. A. Merchant	McGraw Hill Companies	New Delhi
5	Advanced Accountancy (Volume – I)	R.L. Gupta , M. Radhaswamy	Sultan Chand & Sons	New Delhi
	E- Resources : 1. <a href="https://pdf.co/accounting-basics-tutorial">https://pdf.co/accounting-basics-tutorial</a> 2. <a href="http://www.principlesofaccounting.com/">http://www.principlesofaccounting.com/</a> 3. <a href="http://misscpa.com/">http://misscpa.com/</a> 4. <a href="http://simplestudies.com/">http://simplestudies.com/</a> 4. <a href="https://www.coursera.org/course/accounting">https://www.coursera.org/course/accounting</a> 5. <a href="http://www.accountingcoach.com/">http://www.accountingcoach.com/</a> 6. <a href="https://youtu.be/xWKfKCnQqAE">https://youtu.be/xWKfKCnQqAE</a> <a href="https://youtu.be/Z71rEnjW-Z4">https://youtu.be/Z71rEnjW-Z4</a> 8. <a href="https://ndl.iitkgp.ac.in">https://ndl.iitkgp.ac.in</a>			

Ahmednagar Jilha Maratha Vidya Prasarak Samaj's  
**New Arts, Commerce and Science College, Ahmednagar**  
**(Autonomous)**  
**Syllabus**  
**B.B.A.(IB) (Major)**

Title of the Course: Business Mathematics								
Year: I				Semester: I				
Course Type	Course Code	Credit Distribution		Credits	Allotted Hours	Allotted Marks		
		Theory	Practical					
						CIE	ESE	Total
SEC- 1	BBA-IB 113 T	02	00	02	30	15	35	50

**Learning Objectives :**

- 1.To develop appropriate understanding as how to use mathematics for computation of percentages, simple and compound interest and ratio.
2. To enhance numerical aptitude
- 3.To develop logical approach towards analytical data.
- 4.To understand number series and develop quantitative aptitude.

**Course Outcomes: ( Cos) :**

1. Recall the formulas.
2. Interpret quantitative information and infer from it.
3. Calculate ratio, percentage, simple and compound interest4.
4. Analyse and interpret data.
5. Determine when exact calculations are necessary.
6. Determine when exact calculations are necessary
7. Formulate the problem quantitatively and use appropriate arithmetical method to solve the problems.

**Deatiled Syllabus:**

**Unit No. I: Quantitative Aptitude - I**

**(15)**

- 1.1 Number system, Simplification and Approximation
- 1.2 Ratio and proportion,
- 1.3 Percentages,
- 1.4 Simple and Compound interest Averages
- 1.5 Profit and Loss

**Unit No. II : Numerical Methods for Business Managers**

**(15)**

- 2.1 Speed, time and distance
- 2.2 Number Series
- 2.3 Data Interpretation
- 2.4 Permutation and Combination

## 2.5 Time and Work

**Suggested Readings:-**

<b>S.N.</b>	<b>Title of the Book</b>	<b>Author/s</b>	<b>Publication</b>
1	Arithmetic for business students	Harvey, J.H.	Cassell, London
2	Business Mathematics	Dr. Amarnath Dikshit & Dr. Jinendra Kumar Jain.	
3	Business Mathematics –	Padmalochan Hazarika	Sultan Chand & sons, Delhi
4	Business Mathematics	Bari	New Literature publishing company, Mumbai.
5	Operations Research	V.K. Kapoor	Sultan Chand & sons
6	Operations Research	Dr. S. D. Sharma	Sultan Chand & Sons.
7	Operations Research	Dr. J. K. Sharma –	Sultan Chand & Sons.
8	Business mathematics	Dr. Anwar Shaikh, Prof. R.G. Gurav, Prof. Tawade, Prof. Vaibhav Joshi	Success Publication, Pune
9	Business Mathematics & Statistics -I	Dr. Mangesh P. Waghmare	Thakur Publication, Pune
	E- Resource <a href="https://www.youtube.com/watch?v=GavHTRPwQ5I">https://www.youtube.com/watch?v=GavHTRPwQ5I</a>		

Ahmednagar Jilha Maratha Vidya Prasarak Samaj's  
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**Syllabus**  
**B.B.A.( IB) (Major)**

<b>Title of the Course: Indian Ethos and Business Ethics</b>								
<b>Year: I</b>				<b>Semester: I</b>				
Course Type	Course Code	Credit Distribution		Credits	Allotted Hours	Allotted Marks		
		Theory	Practical			CIE	ESE	Total
IKS-1	BBA-IB 114 T	02	00	02	30	15	35	50

**Learning Objectives :**

1. To understand Indian ethis at workplace .
2. To understand principles practiced by Indian Companies .
3. To lean factors Influencing Business Ethics.
4. To understand Laws of Karma and its Relevance in Business Settings

**Course Outcomes (Cos) :**

1. Recognize the impact of values on stakeholders
2. Express management lessons from Ramayana and Mahabharata
3. Demonstrate importance of business ethics.
4. To differentiate ethics vs. ethos

**Deatiled Syllabus:****UNIT-1 Indian Ethos and Values: (10)**

- 1.1 Its Relevance at Workplace: Indian Ethos- Meaning, Features, Need,Evolution, Relevance,
- 1.2 Principles Practiced by Indian Companies, Requisites, Elements, Role of Indian Ethos in Managerial Practices, Triguna Theory-OSHA Model. Work Ethos Meaning, Dimensions of Work Ethos.
- 1.3 Values - Concepts, Values in Business, Value System in Work Culture, and Values of Indian Managers, Relevance of Value Based Management in Global Change; Impact of Values on Stakeholders; Trans-Cultural Human Values, Ethics v/s Ethos, Eastern Management v/s Western Management

**UNIT-2 Indian Model of Management : (10)**

- 2.1 Concept of Indian Model of Management in the Indian Socio-Political Environment,
- 2.2 Laws of Karma and its Relevance in Business Settings, Indian Heritage in Business-Management.
- 2.3 Production and Consumption: Management Lessons from Indian Heritage Scriptures (like Mahabharata & Ramayana), Leadership Pointers from Kautilya's Arthashastra, VEDA Model of Leadership, Corporate Rishi Model, Theory K, WE theory ( West- East Theory)

**UNIT-3 Business Ethics as Applied Ethics:****(10)**

- 3.1 Meaning, Characteristics of Business Ethics, Importance of Business Ethics  
(Long Term Growth, Cost reduction, Risk Mitigation, Limited Resources, etc.)
- 3.2 Types of Business Ethics (Transactional Ethics, Participatory Ethics, Recognition Ethics),  
Factors Influencing Business Ethics. Categories of Ethics  
(Personal, Professional, Managerial) Business Code of Conduct)
- 3.3 Approaches to Business Ethics: Consequentialist & Non- Consequentialist Theories of  
Ethics - Deontological Theory & Teleological Theory, Kohlberg Six Stage Moral Development

**Suggested Reading**

<b>S.N.</b>	<b>Title of the Book</b>	<b>Author/s</b>	<b>Publication</b>
1	Indian ethos and Business Ethics	Dr. Saroj Kumar & Veera Thakur	Thakur Publication, Pune
2	Indian ethos and Business Ethics	Dr. Pradip Kumar Sinha & Dr.Nitin Zaware	Nirhali Prakashan, Pune
3	Business and Management cases based on Indian Ehos and Sciptures	Ashish Janakraye Dave and Sumantha dutta	Bharati Publication
4	Indian Ethos and Values for Manager (Text and Cases from Mahabharata)	N.M. Khandelwal	Himalaya Publication

Ahmednagar Jilha Maratha Vidya Prasarak Samaj's  
**New Arts, Commerce and Science College, Ahmednagar**  
**(Autonomous)**  
**Syllabus**  
**B.B.A.(IB)(Major)**

Title of the Course: Basics of Cost Accounting								
Year: I				Semester: I				
Course Type	Course Code	Credit Distribution		Credits	Allotted Hours	Allotted Marks		
		Theory	Practical			CIE	ESE	Total
DSE-3	BBA -IB121 T	03	00	03	45	30	70	100

**Learning Objectives :**

1. To understand the concept of cost, cost sheet, cost center.1
2. To understand how overheads influence the cost structure
3. To develop skills for computation of total cost for a particular product

**Course Outcomes (Cos) :**

1. Remembering basic concept of cost
2. Understand the elements of cost
3. Identify the elements of cost and cost sheet, overheads
4. Identify the elements of cost and cost sheet, overheads
5. Analyse the overheads
- 6, Evaluate apportionment and reapportionment of overheads
7. Prepare cost sheet.

**Deatiled Syllabus:**

**Unit No. I: Basic Concept in Cost** (15)

- 1.1 Concept of Cost, Costing, Cost Accounting & Cost Accountancy, Origin, Objectives and Features of Cost Accounting
- 1.2 Difference between Financial and Cost Accounting, Conceptual analysis of Cost Unit & Cost Centre

**Unit No. II: Elements of Cost and Cost Sheet** (15)

- 2.1 Material, Labour and other Expenses
- 2.2 Classification of Cost & Types of Costs
- 2.3 Preparation of Cost Sheet



**Unit No. III: Overheads and Methods of Costing**

(15)

3.1 Meaning and Definitions, Classification of Overheads, Collection, allocation, apportionment and reapportionment of overheads

3.2 Under and over absorption – Definition and Reasons

3.3 Method of Costing, Problems based on contract costing and process costing

**Suggested Reading :**

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Cost Accounting and Financial Management	M.Y. Khan , P.K. Jain	McGraw Hill	New Delhi
2	Cost accounting Theory and practice	Bhabatosh Banerjee	PHL Learning Pvt. Ltd.	New Delhi
3	Cost Accounting -	Dr. P.C. Tulsian	S. Chand	New Delhi
4	Costing Adviser	P.V.Rathnam, P. Lalitha	Kitab Mahal	Allahabad
5	Cost Accounting – A managerial Emphasis	Charles T. Horngren , Srikant M.Datar , Madhav V. Rajan	Pearson	New Delhi
6	Advanced Cost and Management Accounting	V. K. saxena , C. D. Vashist	Sultan Chand & Sons	New Delhi
7	Cost Accounting	Jawahar Lal Seema Srivastava	McGraw Hill education	New Delhi
	<b>E- Resources :</b> <ol style="list-style-type: none"> <li><a href="https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf">https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf</a></li> <li><a href="https://www.deskera.com/blog/cost-accounting/">https://www.deskera.com/blog/cost-accounting/</a></li> <li><a href="https://www.investopedia.com/terms/c/cost-accounting.asp">https://www.investopedia.com/terms/c/cost-accounting.asp</a></li> <li><a href="https://cleartax.in/s/cost-accounting">https://cleartax.in/s/cost-accounting</a></li> <li><a href="http://accounting-financial-tax.com/cost-accounting-common-terms-and-definitions/">http://accounting-financial-tax.com/cost-accounting-common-terms-and-definitions/</a></li> <li><a href="https://youtu.be/cwahMNjTTnU">https://youtu.be/cwahMNjTTnU</a></li> <li><a href="https://youtu.be/VXTbSqrS1OQ">https://youtu.be/VXTbSqrS1OQ</a></li> <li></li> </ol>			

Ahmednagar Jilha Maratha Vidya Prasarak Samaj's  
**New Arts, Commerce and Science College, Ahmednagar**  
**(Autonomous)**  
**Syllabus**  
**B.B.A.(IB) (Major)**

Title of the Course: Principles of Marketing								
Year: I				Semester: I				
Course Type	Course Code	Credit Distribution		Credits	Allotted Hours	Allotted Marks		
		Theory	Practical			CIE	ESE	Total
<b>DSE- 1</b>	<b>BBA-IB122 T A</b>	<b>03</b>	<b>00</b>	<b>03</b>	<b>45</b>	<b>30</b>	<b>70</b>	<b>100</b>

**Learning Objectives (Cos):**

1. To understand right marketing environment in the country.
2. To understand and develop basic marketing concept
3. To develop new understanding regarding services, rural marketing and new trends in marketing

**Course Outcomes: (Cos):**

1. Remembering challenges and opportunity of marketing manager in different types of market
2. Understand the role of marketing manager in devising Marketing Mix in the present state of affairs
3. Identify the constituents of marketing mix.
4. Analysing the market and growth of market
5. Determine various levels of distribution channels according to the
6. Illustrate the recent trends in marketing

**Detailed Syllabus:**

**Unit No. I: Concepts and Functions of Marketing (15)**

- 1.1 Meaning and Definition of Market, classification of Market, Marketing concepts  
Modern and Traditional, its objectives, importance and functions of marketing
- 1.2 Various Approaches of marketing

**Unit No. II: Marketing Environment and Marketing Segmentation (15)**

- 2.1 Marketing environment – meaning, Internal and external factors influencing marketing environment, Political, social economical international, technological, multi-cultural environment
- 2.2 Segmentation: concepts, importance and its types of segmentation.
- 2.3 Challenges and opportunity of marketing manager in international market

**Unit No. III: Marketing Mix & Recent trends in Marketing (15)**

3.1 Marketing Mix (4'P's)- Meaning, scope, elements and importance of marketing mix

3.2 People mix -meaning & concepts, elements, importance

3.3 Process mix - stages, meaning & importance.

3.4 Physical evidence- meaning, importance & components.

3.5 Recent trends in Marketing-

1. Green Marketing concepts
2. Digital Marketing,
3. Virtual Marketing,
4. Hybrid Marketing

### **Suggested Readings:**

<b>Sr. No.</b>	<b>Title of the Book</b>	<b>Author/s</b>	<b>Publication</b>	<b>Place</b>
1.	Marketing Management	Philip Kotler & Kevin Lane Keller	Pearson India	South Asia
2.	Marketing Management	V. S. Ramaswamy, S. Namakumari	Macmillan	New Delhi
3.	Marketing In India Text and cases	S. Neelamrgham	Vikas Publication	New Delhi
4.	Textbook of Marketing	Keith Blois	Oxford	New Delhi
5.	Marketing - Cases Insights	Paul Baines, Chris Fill, Kelly Page Piyush K. Sinha	Oxford	New Delhi
6.	Foundational Of marketing	John Fahy & David Jobber	Tata McGraw Hill	New Delhi
7	Marketing and Salesmanship-I	Dr. Mangesh P. Wagmare & Dr. Satish D. Jagtap	Prashant Publication	Jalgaon
8	Marketing and Salesmanship-II	Dr. Mangesh P. Wagmare & Dr. Satish D. Jagtap	Prashant Publication	Jalgaon
<b>E- Resource :</b> <a href="https://drive.google.com/drive/folders/15oKXAgomdOfiO7tNRcWQ9Lud1uoDa58o">https://drive.google.com/drive/folders/15oKXAgomdOfiO7tNRcWQ9Lud1uoDa58o</a>				

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**Syllabus**  
**B.B.A.(IB) (Major)**

Title of the Course: Business Statistics								
Year: I				Semester: I				
Course Type	Course Code	Credit Distribution		Credits	Allotted Hours	Allotted Marks		
		Theory	Practical			CIE	ESE	Total
SEC- 2	BBA-IB123T	02	00	02	30	15	35	50

**Learning Objectives:**

- 1.To understand the role and importance of statistics in various business situations
- 2.To develop skills related to basic statistical technique
- 3.To develop right understanding regarding regression, correlation and data interpretation

**Course Outcome:- (Cos)**

- 1.Remembering basic concept of statistics
2. Understand the different methods of sampling
3. Apply statistical tools in management
4. Analyse the graphs
5. Solve the numerical on standard deviation
6. Create and use of statistic in solving the problems of commerce and

**Deatiled Syllabus:**

**Unit No. I: Introduction to Statistics**

(10)

- 1.1 Definition of Statistics, Scope of Statistics in Economics, Management Sciences and Industry.
- 1.2 Concept of population and sample with illustration. Methods of Sampling, Raw data, variable, discrete variable, continuous variable, constant, attribute with illustration.
- 1.3 Classification - Concept and definition of classification, objectives of classification, types of classification.
- 1.4 Frequency Distribution- Discrete and Continuous frequency distribution, cumulative frequency and Cumulative frequency distribution.
- 1.5 Graphs & Diagram- Histogram, Ogive curve, Pie-Diagram, Bar Diagram, Multiple bar Diagram, Sub-divided bar diagram

**Unit No. II: Measure of Central Tendency**

(10)

- 2.1 Concept and meaning of Measure of Central Tendency, Objectives of Measure of Central Tendency, Requirements of good Measure of Central Tendency.
- 2.2 Types of Measure of Central Tendency, Arithmetic Mean (A.M), Median, Mode for discrete and Continuous frequency distribution, Merits & Demerits of A.M., Median, Mode, Numerical Problem.
- 2.3 Determination of Mode and Median graphically
- 2.4 Combined Mean, Numerical Problems.

**Unit No. III: Measure of Dispersion**

(10)

- 3.1 Concept and meaning of Measure of dispersion, Requirements of good Measure of dispersion.
- 3.2 Types of Measure of Dispersion- Absolute & Relative Measure dispersion range
- 3.3 Standard Deviation (S.D.), Variance, Quartile Deviation, Coefficient of Range, Coefficient of Quartile Deviation, and Coefficient of Variation (C.V).
- 3.4. Combined Standard Deviation
- 3.5 Numerical Problems

**Suggested Reading:-**

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Business Statistics	Girish Phatak	Tech – Max	Pune
2	Statistics for Business	Dr. S. K. Khandelwal	International Book House	New Delhi
3	Fundamentals of Business Statistics	J.K. Sharma	Pearson	New Delhi
4	Business Statistics	G.C. Beri	The McGraw-Hill companies	New Delhi
5	Statistics Theory and Practice	R.S. N. Pillai Bagavathi	S. Chand	New Delhi
6	Statistics for Managerial decision Making	Dr. S. K. Khandelwal	International Book House	New Delhi
7	Business Statistics For Contemporary Decision Making	Ken Black	Wiley India Edition	New Delhi
	E-Resource <a href="https://www.youtube.com/watch?v=-k0pZa201Ck">https://www.youtube.com/watch?v=-k0pZa201Ck</a> <a href="https://www.youtube.com/watch?v=Y3u41omtEug">https://www.youtube.com/watch?v=Y3u41omtEug</a>			

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**Syllabus**  
**B.B.A. (IB) (Major)**

Title of the Course: Business Economics (Micro)								
Year: I				Semester: I				
Course Type	Course Code	Credit Distribution		Credits	Allotted Hours	Allotted Marks		
		Theory	Practical			CIE	ESE	Total
VSC- 1	BBA-IB 124T	02	00	02	30	15	35	50

**Learning Objectives (Cos):**

1. To understand role of economics as it influences society and business
2. To acquaint with how different decisions are taken in relation to price, demand and supply
3. To develop right understanding regarding monopoly, perfect competition, revenue etc.
4. To understand how the concept of demand and supply works in particular economy.
5. To study implications of different aspects of demand and supply.

**Course Outcomes: (Cos):**

1. Interpret the trends in key economic data from a managerial and business perspective
2. Identify the determinants of supply
3. Identify interrelationship between marginal, total, and average revenue.
4. Determine the key priority areas, across various dimensions, for the
5. Indian economy in the context of current economic environment

**SYLLABUS:**

**Unit No. I: Concept of Business Economics (07)**

- 1.1 Concept of business economics, importance, scope
- 1.2 Forms of economy economic activities, economic problems
- 1.3 Circular flow of economy, central problems of economics
- 1.4 Market forces in solving economic problems
- 1.5 Sector flow of income and expenditure

**Unit No. II : Demand and supply analysis (08)**

- 2.1 Concept of demand supply, Concept of demand, determinants of demand, individual demand, market demand
- 2.2 Law of demand, elasticity of demand, types of elasticity of demand,

Practical implementation of elasticity of demand, Methods of measuring elasticity of demand.

### 2.3 Concept of supply, determinants of supply, elasticity of supply

### Unit No. III: Revenue and cost analysis

(07)

3.1 Importance of revenue, methods of calculation of revenue.

3.2 Interrelationship between marginal, total, and average revenue.

3.3. Concept of cost, definition and importance of cost, types of cost, analysis of cost

### Unit No. IV: Pricing under various market conditions

(08)

4.1 Concept of market and competition: Meaning of market, types of markets - perfect competition, monopoly, monopolistic competition, duopoly, and oligopoly.

4.2 Price and output determination in different market conditions.

4.3 Concept of Total Revenue, Average Revenue and Marginal Revenue, Methods of measuring TR, AR and MR, interrelationship between TR, AR and MR

#### Suggested Readings:

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Business Economics	Andrew Gillespie	Oxford Press	New Delhi
2	Business Economics	Rob Dransfield	Vikas Publishing House	Noida – New Delhi
3	Business Economics – Theory and Applications	Dr. D.D. Chaturvedi ,Dr. S. L. Gupta	International Book House Pvt.Ltd.	New Delhi
4	Economics for management – Text and Cases	S,K. Sarangi	Himalaya Publishing House	Mumbai
5	Economics Principles and Applications	N. Gregory Mankiw	Cengage Learning India Pvt.Ltd.	New Delhi
	E-resources <a href="https://www.youtube.com/watch?v=JNdQVPEVURU">https://www.youtube.com/watch?v=JNdQVPEVURU</a>			