

St. Joseph's College of Commerce **(Autonomous)**

163, Brigade Road, Bengaluru – 560 025

Accredited with 'A++' Grade (4th Cycle) by the National Assessment
and Accreditation Council (NAAC)

Recognized by the UGC as

“COLLEGE WITH POTENTIAL FOR EXCELLENCE”



Bachelor of Business Administration **(Entrepreneurship)**

Semester III

Syllabus as per Karnataka State Education Policy 2024

Curriculum Framework w.e.f., 2024 - 2025

Academic Year 2025 – 2026

Batch 2024 - 2027

BBA (ENTREPRENEURSHIP)							
PROGRAMME MATRIX AS PER STATE EDUCATION POLICY (SEP)							
Category/Semester	I	II	III	IV	V	VI	Total Credits
PART A: LANGUAGES							
Languages 3 Hrs - 3 Crs	Lang I	Lang I	Lang I	Lang I	-	-	
	Lang II	Lang II	Lang II	Lang II	-	-	
Part A Credits	6	6	6	6			24
PART B: DISCIPLINE SPECIFIC COURSES							
Major Core Courses 4 Hrs - 4 Crs	Perspectives in Management	Organisational Behaviour	Production and Operations Management	Project Management	Operations Research	Business Law & Business Ethics	
	Business Environment	Managerial Economics	Human Resource Management	Marketing Management	Income Tax I	Income Tax II	
	Fundamentals of Entrepreneurship	Entrepreneurship Planning & Development	Indian Financial System	Financial Management for Entrepreneurs	Venture Establishment & Sustainability	Strategic Management for Entrepreneurs	
	Business Mathematics and Statistics	Fundamentals of Accounting	Cost Accounting and Techniques	Management Accounting	-	Goods and Services Tax	
Major Elective Courses 4 Hrs - 4 Crs	-	-	-	-	Entrepreneurship Elective I	Entrepreneurship Elective II	
4 Hrs - 4 Crs	16	16	16	16	16	20	100
PART C: SKILL ENHANCEMENT COURSES/ACTIVITIES							
Skill Based Courses/Activities	-	MOOCs/ Certificate Courses 1 Cr	Introduction to Spreadsheet 2 Crs	MOOCs/ Certificate Courses 1 Cr	Social Internship 2 Crs	Start-up Internship 2 Crs	
				Technology for Business 2 Crs	Research Methodology 4 Crs	Capstone Project 4 Crs	
Value Based Activities		Extra-Curricular Activities 1 Cr	-	Extra-Curricular Activities 1 Cr	-	Extension Activities 1 Cr	
Part C Credits		2	2	4	8	5	21
PART D: FOUNDATION/COMPULSORY COURSES							
Foundation/ Compulsory Courses	Constitutional Values I 2 Crs	Constitutional Values II 2 Crs	Environmental Studies 2 Crs.	-	-	-	
	Psychological Wellbeing 1 Cr						
Part D Credits	3	2	2				7
Total Credits	25	26	26	26	24	25	152

BBA (Entrepreneurship)

Course Structure as per SEP

SEMESTER III

Course Code	Title of the Course	Category of Course	Teaching Hours Per Week	CIA	ESE	Total Marks	Credits
M3 24 GE 301	General English	Language I	3	20	80	100	3
M3 24 KN 301	Kannada	Language II	3	20	80	100	3
M3 24 HN 301	Hindi						
M3 24 AE 301	Additional English						
M3 24 MC 301	Production and Operations Management	Major Core	4	20	80	100	4
M3 24 MC 302	Human Resource Management	Major Core	4	20	80	100	4
M3 24 MC 303	Indian Financial System	Major Core	4	20	80	100	4
M3 24 MC 304	Cost Accounting and Techniques	Major Core	4	20	80	100	4
UG 24 SB 301	Introduction to Spreadsheet	Skill Based Course	2	20	30	50	2
UG 24 FC 301	Environmental Studies	Compulsory Course	2	20	30	50	2
Total Credits							26

**Department of Business Administration
BBA (Entrepreneurship)**

Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours per week	Credits
III	M3 24 MC 301	PRODUCTION AND OPERATIONS MANAGEMENT	60 Hours	Major Core	4 Hours	4
Course Objectives	The student should be able to describe the different types of production and responsibilities of production manager, assess the principles and techniques of plant location and lay out and its implications, use appropriate technique of material control, method of purchase and selection of supplier, evaluate the process of production planning and control and statistical process control in the organization, use the concept of standard time and the technique of motion study, classify the types of maintenance and importance of waste management.					
Course Outcomes: After completion of the course, the students will be able to:					T Levels	K Levels
CO1	Describe the different types of production and responsibilities of production manager.				T2	K2
CO2	Evaluate the principles and techniques of plant location and layout and its implications.				T4	K3
CO3	Calibrate the process of production planning and control and statistical process control in the organization.				T4	K3
CO4	Choose appropriate technique of material control, method of purchase and selection of supplier.				T4	K3
CO5	Use the concept of standard time and the technique of motion study in work measurement.				T3	K3
CO6	Illustrate the types of maintenance and procedure scrap disposal.				T3	K3
Module 1	Introduction to Production Management				6 Hours	
Introduction-Meaning-Production Function-Production Management-Scope of Production Management-Production System-Types of Production-Benefits of Production Management-Responsibility of a Production Manager-World Class Manufacturing						
Module 2	Plant Location & Layout				12 Hours	
Factors affecting location- Plant location theory-Plant layout- Layout Decision- Layout Principles-Benefits and importance of good layout- Types of layouts: Process, Product, Group technology and Fixed position layout- Layout and physical facilities: Building, lighting, safety – Line Balancing.						
Module 3	Production Planning and Control				16 Hours	
Production planning: Estimating, Routing, Scheduling & Loading- Capacity planning: meaning, input and output measures of capacity-Types of capacity planning-Production Control: Dispatching, follow up, Inspection & Evaluating & corrective action-Quality Control: Objectives, Statistical Quality Control (SQC), Statistical Process Control (SPC), Total Quality Management (TQM), Quality Control (QC), ISO, Six sigma- Meaning and significance, Lean Management-Automation - Forms of Automation-Resource Optimization and Waste Reduction- Sustainability in production planning and control.						
Module 4	Material Management				12 Hours	

Material management: Meaning-Components of Integrated Materials Management: Materials Planning, Inventory Control, Purchase Management, Stores Management- Material Control: Types, concept of EOQ, systems and techniques- Purchasing management: Objectives-Categories of purchasing needs- Centralized and decentralized buying- Selection of suppliers-Purchasing Policies-Vendor rating techniques-Value analysis- value engineering-Material Handling: Stores layout system and equipment.

Module 5	Work Measurement	6 Hours
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Meaning-Principles of work measurement, Techniques of work measurement-Time Study- Work Sampling - Predetermined Motion Time Systems (PMTS)-Work Measurement: charts and diagrams- Ethical Considerations in Work Measurement.

Module 6	Maintenance Management	6 Hours
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Meaning-Types of maintenance – Merits and demerits of maintenance, maintenance planning and scheduling- Failure analysis- maintenance cost control -Procedure and Tools-Scrap and Surplus disposal.

Self-Learning Topics

1	Benefits of Production Management-Responsibility of a Production Manager.
2	Benefits and importance of good layout.
3	Sustainability in production planning and control.
4	Ethical Considerations in Work Measurement.

Skill Development (These activities are only indicative, the Faculty members can innovate)

1	Visit any factory of your choice. Identify and analyze the physical facilities provided to the employees and protection measures taken by the factory for its employees.
2	Identify and analyze the functions of materials management in an organization.
3	Visit a company of your choice and make a chart depicting the plant layout of the company you visited
4	Take an industry of your choice and describe the functions of quality circles that impact the said industry.
5	Visit any industry of your choice and critically analyze the various waste management methods used in the industry and also identify the impact of the waste management method on the environment
6	Draw an ISO specification chart

Books for Reference

1	Aswathappa K., Sudarsana G. Reddy & Krishna Reddy M., Production and Operations Management, Latest Edition, Mumbai, Himalaya Publishers.
2	Elwood S. Buffa & Rakesh K. Sarin, Modern Production and Operations Management, Latest Edition, New Delhi, Wiley Publishing.
3	Murthy C.S.V., Production and Operations Management, Latest Edition, Mumbai, Himalaya Publishers.
4	Sontakki K.N, Production and Operations Management, New Delhi, Kalyani Publishing.s

Mapping of CO and PO												
CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	M	H								M	
CO2		L	M	H								
CO3		M	L	H							H	
CO4			L	M	H							
CO5				L	M	H						
CO6			L	M	H							

Department of Business Administration BBA (Entrepreneurship)						
Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per week	Credits
III	M3 24 MC 302	HUMAN RESOURCE MANAGEMENT	60 Hours	Major Core	4	4
Course Objectives	The students will be able to examine the role HR process involving planning, Recruitment, selection and Induction, Training methods and techniques, compare the Traditional and modern method of Performance appraisal system, illustrate the Design of Compensation and rewards demonstrate the process of HR audit.					
Course Outcomes: After completion of the course, the students will be able to:					T Levels	K Levels
CO1	Explain the role of Human Resource Manager with special reference to attrition.				T2	K2
CO2	Illustrate the process of Human Resource planning, Recruitment, selection and Induction of a hypothetical organization.				T2	K3
CO3	Compare and contrast the Training methods and techniques adopted by any two organizations and evaluation of training programme.				T5	K3
CO4	Distinguish between Traditional and modern method of Performance appraisal system in the context of Career Planning and Development and succession planning				T5	K3
CO5	Justify the Design of Compensation and rewards in alignment with Job Evaluation.				T5	K3
CO6	Develop a process of Human Resource Audit and generate Audit Report of a hypothetical organization.				T6	K3
Module 1	Brief Introduction to Human Resources Management (HRM)				8 Hours	
HRM – Meaning, Importance, Objectives, Functions and Process, Structure of the HR department. SDG 8- Decent work and Economic Growth, Recent Trends, Remote working & Gig Economy: Benefits & Challenges. Digitalization in Human Resource Management: Gamification, Artificial Intelligence and Augmented Reality, Virtual reality (concepts only)						
Module 2	HR Planning, Recruitment, Selection & Induction, Training & Development				16 Hours	
HRP: Objectives, and Benefits, Process of HRP, Challenges in HRP. Recruitment: Definition, Objectives, factors affecting recruitment, sources of Recruitment and techniques of recruitment. Selection: Meaning and definition, significance, selection procedures, Placement: Meaning and definition, Selection Bias Induction: Meaning, definition, process and importance. Recent Trends in Human Resource Management: Recruitment & Selection (Predictive analysis, social media recruiting, and Candidate experience). Training: Meaning, Importance, Benefits, Need, Training Methods & Techniques, Evaluation of Training Programmes, Training Management Systems & Processes. Difference between training & development. Training & Development (Virtual mentorship, Experiential Learning, Learner centred E –Learning						

Module 3	Performance Appraisals and Career Management	12 Hours
Performance Appraisal: Meaning, objectives, Importance. Process, methods (Traditional and Modern methods), essentials of a sound appraisal system -, problems of performance appraisal. Career Planning & Development: Definition, importance, career stages, process of career planning and development. Establishing a career development system - actions and pre-requisites. Succession planning: Meaning and Importance, Differences in HRP and Succession Planning.		
Module 4	Employee Engagement, Attrition and Retention	8 Hours
Meaning, Importance and strategies to improve employee engagement. Difference between employee engagement and employee satisfaction. Separation - Concepts, Attrition: Meaning and reasons for Attrition, Merits and De-merits of Attrition. Retention: Meaning, Merits, Strategies for retention.		
Module 5	Compensation and Reward Management	8 Hours
Job Evaluation: Meaning, Importance and Techniques. Compensation: Meaning, definition, concepts and objectives, Importance of an ideal compensation plan, Principles and methods of compensation fixation. Compensation & Rewards Management (Pay Equity, Quality of Work- Life Rewards & Digital rewards) Rewards: Meaning and Importance, Types of Rewards- monetary and non-monetary rewards.		
Module 6	Human Resource Accounting & Auditing	8 Hours
Human Resource Accounting: Meaning, Objectives, Methods - Cost Based Approach- Value Based Approach (Concepts Only) - Limitations. Human Resource Auditing: Meaning, benefits, process, approaches to HR Audit, phases involved in HR Audit, Audit Reports. Human Resource Analytics: Meaning, benefits, application of HR Analytics, tools for HR Analytics (Concepts only) Ethics in Human Resource Management: Code of employee conduct, Behavioral ethics in Leadership, Conflicts of interest, Fairness and Justice and Uses of information. Impact of artificial intelligence and augmented reality on business and society		
Self-Learning Topics		
1	HR Analytics Concepts	
2	Ethics in HRM	
3	Compensation and Rewards Management	
4	Concepts of Attrition/Layoff	
Skill Development (These activities are only indicative, the Faculty members can innovate)		
1	Chart out the methods of appraising employees of any organization of your choice.	
2	Select any two companies of your choice and understand and analyse their HR policies.	
3	Observe and analyse any five welfare techniques for employees.	
4	Draft the executive development plan of any company of your choice.	
5	Complete a study of different recruitment models in companies.	

6	Evaluate case studies on Ethical work practices, Whistle Blowing, Ethical policy framework, Ethical rules and regulations, Legal and ethical aspects.
7	Observe and analyse the Human Resource Capital measurement from the point of view of IIRC framework (International Integrated Reporting Council)
8	Analyse the salary structures offered by different companies on websites like Glassdoor and evaluate the trends in rewards and compensation.

Books for Reference

1	<i>Ahuja K. K, Personnel Management, Revised Edition, New Delhi, Kalyani Publisher.</i>
2	<i>Amandeep Kaur, Punam Agarwal, Industrial Relations, Revised Edition, New Delhi, Kalyani Publishing.</i>
3	<i>Aswathappa K., Human Resource & Personnel Management; Revised Edition; New York; McGraw-Hill Education.</i>
4	<i>Chhabra T. N. & Ahuja K. K., Managing People at Work, latest Edition, New Delhi, Vanity Books.</i>
5	<i>David R Hampton, Modern Management issues and Ideas, Revised Edition, California, Dickenson Publishing Company.</i>
6	<i>Deepak Kumar Bhattacharya, Human Resource Management, Latest Edition, Kerala, Excel Books.</i>
7	<i>Memoria C. B., Personnel Management, latest Edition, Mumbai, Himalaya Publishing House.</i>
8	<i>Sharma A. M.; Aspects of Labour Welfare and Social Security, Latest Edition, Mumbai, Himalaya Publishing.</i>
9	<i>Subbha Rao P; Human Resource Management; Revised Edition; Mumbai; Himalaya Publishing.</i>
10	<i>Shashi K. Gupta & Rosy Joshi, Human Resource Management, Revised Edition, Delhi, Kalyani Publishing.</i>

Mapping of CO and PO

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	H	L	H	M	L	M					L	H
CO2		L	L	H	M		M	H		L		
CO3	H	L	H	L			M			L	M	H
CO4	M	H	H	L	L		M			L		M
CO5	H	H	M	M	L			L			L	H
CO6	H	H	L	L	M		M				L	H

Department of Business Administration BBA (Entrepreneurship)						
Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per week	Credits
II	M3 24 MC 303	INDIAN FINANCIAL SYSTEM	60 Hours	Major Core	4	4
Course Objectives	This course enables students with a comprehensive understanding of the Indian Financial System including its role in economic development, the function and impact of various financial markets, the features of different financial instruments, and the role of financial intermediaries in effectively channelizing funds within the economy.					
Course Outcomes: After completion of the course, the students will be able to:					T Levels	K Levels
CO1	Analyzing the strengths, weaknesses, opportunities, and threats of the financial system by outlining the features and recent trends of the Indian financial sector				T 4	K2
CO2	Discuss the roles and functions of various financial institutions that contribute to stability of financial system				T 2	K2
CO3	Explain the significance and functions of different financial markets, including money markets and capital markets, by describing their structures, instruments, and roles in the economy				T 2	K2
CO4	Apply knowledge of financial services by categorizing various fund-based and fee-based services, and evaluating their importance in meeting the financial needs of individuals and businesses.				T 3	K2
CO5	Describe the meaning, importance, and various types of financial instruments, including equity shares, preference shares, debentures, and mutual funds, by explaining their features and roles in investment portfolios.				T 2	K2
CO6	Discuss the importance and functions of key financial regulators in India—RBI, SEBI, IRDAI, and PFRDA—by analyzing their impact on maintaining market stability and protecting stakeholder interests.				T 2	K2
Module 1	Introduction to Indian Financial System					8 Hours
Overview of Financial System - Features, Objectives, Components, Structure, Role of Financial System in Economic Development - SWOT of Indian Financial System - Recent Trends in Financial Sector in India.						
Module 2	Financial Institutions					12 Hours

Indian Financial Institutions – Commercial Banks, NBFCs, Development Banks – IDBI, SIDBI, IFCI, I DFC – Specialized Financial Institutions – EXIM, IVCF, ICICI Venture, TFCI – Investment Institutions – UTI, LIC, GIC- Refinance Institutions – NABARD, NHB- Other Institutions – SFC, SIDC, ECGC, DICGC		
Module 3	Financial Markets	12 Hours
Meaning, Structure, Importance, Functions and Types of Financial Markets – Money Market – Meaning, Importance and Instruments - Capital Market - Meaning, Importance, Functions and Components of Capital Market – Primary Market – Meaning, Importance and Role of Primary Market in New Issue Market – Secondary Market – Meaning, Features and Role of Stock Market in Stock Trading		
Module 4	Financial Instruments	10 Hours
Meaning, Importance, Types of Financial Instruments - Equity shares – Meaning and Features and types, Preference shares – Meaning and features, Debentures - Meaning and Features and types, Derivatives- Forwards, Futures & Options, Money Market Instruments – Treasury Bills, Commercial Papers, Certificate of Deposits- ADR & GDR		
Module 5	Financial Services	10 Hours
Meaning, Importance, and types of Financial Services – Fund based services- Lease Financing, Hire Purchase Finance, Factoring and Forfaiting, Housing Finance, Insurance services, Venture capital Financing, Mutual Funds - Fee based services –Issue Management, Corporate Restructuring, Merchant Banking, Credit Rating, Stock Broking		
Module 6	Financial Regulators	8 Hours
Financial Regulators in India – RBI, SEBI, IRDAI, PFRDA – Importance and Functions – Recent Developments		
Self-Learning Topics		
1	Equity Shares, Preference Shares & Debentures	
2	Merchant Banking Services	
3	Roles of RBI & SEBI	
Skill Development		
(These activities are only indicative, the Faculty members can innovate)		
1	Prepare a list of Financial Regulators in India with their objectives	
2	Draw the structure of Indian Financial System	
3	Prepare a list of various types of Mutual Funds in India	
4	Draw the chart showing the process of Factoring	
Books for Reference		
1	Khan, M. Y. (2019), Indian Financial Systems (11th ed.), Tata McGraw Hill.	
2	Gupta, S. K., Agarwal, N., & Gupta, N. (2016), Financial Markets, Kalyani Publishers.	
3	Gordon, E., & Natarajan, K. (2015), Financial Markets and Services (12th ed.), Himalaya Publishing House.	
4	Desai, V. (2015), Financial Markets and Services (2nd ed.), Himalaya Publishing House.	
5	Bhasin, N. (2007), Banking and Financial Markets in India 1947 to 2007, New Century.	
6	Bhat, S. (n.d.), Financial Institutes and Markets, Excel Books.	

Mapping of CO and PO													
	CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
	CO1	L	M	H	H	L					L	M	L
	CO2	H	H	M		L			L		L	M	H
	CO3	L	L	M	H		M	L				H	L
	CO4	L	M	L	H	H					L	M	L
	CO5	L	L	M	H	H					L	M	L
	CO6	L	L	H	H	L					M	M	L

Department of Business Administration BBA (Entrepreneurship)						
Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per week	Credits
III	M3 24 MC 304	COST ACCOUNTING AND TECHNIQUES	60 Hours	Major Core	4	4
Course Objectives	Students will be able to understand and apply concepts of material, labour and overhead costing along with certain techniques of Budgeting, Marginal, Standard and Relevant Costing.					
Course Outcomes: After completion of the course, the students will be able to:					T Levels	K Levels
CO1	Explain the concepts, Methods and techniques of Cost accounting. Prepare a Cost Statement/Cost Sheet on the basis of Cost Behaviour				T2	K3
CO2	Prepare store ledger using FIFO, LIFO, Simple and weighted average method as tool of material control.				T3	K3
CO3	Compute cost of labour using Time and Piece rate system – Halsey and Rowan premium system – Taylor and Merrick’s differential piece rate system as tool of Labour control.				T3	K3
CO4	Compute statement showing Allocation and Apportionment of over heads.				T3	K3
CO5	Prepare cash and flexible budgets to exercise budgetary control over functions of firm and understand the concept of standard costing system to analysis the causes of labour, material and overhead variances between Standard and Actual cost.				T3	K3
CO6	Utilize the cost accounting technique decision-making parameters in the context of Make or Buy, Utilizing spare capacity, Product mix, Adding or Dropping a product and Plant shut down decisions. Also apply Relevant costing in accordance with the merit of the Case.				T5	K3
Module 1	Introduction to Cost Accounting				12 Hours	
Meaning – Cost Accounting – Cost Accountancy – Costing – Cost Accounting and Management – Objectives of Cost Accounting - Advantages of Cost Accounting – Methods of Costing – Techniques (Types) of Costing – Difficulties in installation of a Costing System – Arguments against Cost Accounting – Cost Centers – Cost Units – Cost Accounting Departments - Brief note on Cost Audit Records and Report Rules. Social Responsibility in performance and TBL. Cost – Expenses – Losses – Elements of Cost - Classification of Costs – Cost Statement or Cost Sheet – Tender and Quotation – Job and Batch Cost Sheet.						
Module 2	Material Control and Material Costing				8 Hours	
Materials – Concepts and Objectives of Material Control – Organization for Material Control						

- Purchasing and Receiving Procedure - Some issues in Materials Procurement - Stores Organization - Inventory system - Inventory shortages (losses) and overages - Inventory control. Calculations of Stock levels and EOQ with or without discount. Costing Material Received - Costing material issues (FIFO, LIFO, simple and weighted average method only).		
Module 3	Labour Costs: Accounting and Control	8 Hours
Introduction - Direct Labour and Indirect Labour - Organization for Labour Control - Wage Systems - Incentives Wage Plans - Labour Turnover - Treatment of Labour Cost Related Items - Methods of Remunerating Labour - Time and Piece Rate System- Halsey and Rowan Premium Systems - Taylor and Merrick's differential piece rate system.		
Module 4	Overheads Distribution	10 Hours
Concept - Classification of Overheads - Factory Overhead - Fixed, Semi - Variable and Variable - Factory Overheads - Accounting and Distribution - Collection and Codification of Factory Overheads - Allocation and apportionment of factory overheads - Apportionment of service departments - Overheads to producing departments (Repeated and Simultaneous Equation Method) - Absorption of Factory Overhead (Machine Hour Rate).		
Module 5	Cost Accounting Techniques - I	8 Hours
Budget and Budgeting: Meaning - Budget - Budgetary Control and Budgeting - Need-Objectives and Functions Advantages and Limitations - Requirements of a good Budgeting system - Classification - Preparation of cash and flexible budget only.		
Standard Costing: Meaning of Standard Costing - Advantages of Standard Costing - Steps involved in Standard Costing - Analysis of Variances - Material Variances, Labour Variances - Overhead Variances (Concepts only)		
Module 6	Cost Accounting Techniques - II	14 Hours
Marginal Costing: Meaning of Marginal Cost - Meaning of Marginal Costing - Distinction between Absorption Costing and Marginal Costing - Cost Volume Profit Analysis- Break Even Analysis - Break even chart - Profit Volume ratio - Margin of safety. Fixation of selling price - Make or Buy Decision - Utilizing spare capacity - Product Mix Decision- Adding or Dropping a Product Line - Plant Shut Down Decisions		
Relevant Costing: Analysis of Relevant Costs with other concept (simple problems)		
Self-Learning Topics		
1	Cost Audit Records and Report Rules	
2	Incentives Wage Plans	
3	Budgetary Control and Budgeting	
Skill Development (These activities are only indicative, the Faculty members can innovate)		
1	Analyze the methods of costing adopted by industries located in the region.	
2	Classify the materials consumed in any two organizations of your choice and prepare a store ledger depicting the method of material control used by the firms.	
3	Illustrate a specimen of a bin-card.	
4	Design a specimen of stores ledger using various tools of material control.	
5	List out the various expenses of two companies and prepare the cost sheet.	
Books for Reference		
1	Arora M. N., Cost Accounting: Principles and Practice, Latest Edition, Noida, Vikas Publishing house.	

2	Drury Colin, Management and Cost Accounting, Latest Edition, Delhi , Cengage Learning India Pvt. Ltd.
3	Jain S. P. & Narang K. L., Cost and Management Accounting, Latest Edition, New Delhi, Kalyani Publishers.
4	Kishore M Ravi, Cost and Management Accounting, Latest Edition, New Delhi, Taxmann.
5	Prof. Lal Jawahar & Dr Srivastava Seema, Cost Accounting, Latest Edition, Delhi, McGraw Hill HED.
6	Lall Nigam, Sharma G.L., Theory and Techniques of Cost Accounting, Latest Edition, New Delhi, Himalaya Publishing House.
7	Dr. Maheshwari S. N. & Mittal, Elements of Cost Accounting, latest Edition, Delhi, Mahavir Publications.

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CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	M	H	L	M	H		L				L	
CO2		H	L	M	H		L			M	L	
CO3		H	L	M	H		L	M			L	
CO4		H	L	M	H			L	M		L	
CO5	L	H	H	M	M		L				L	
CO6	L	H	M	H			M	L			L	

Department of Business Administration						
BBA (Entrepreneurship)						
Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per week	Credits
III	UG 24 SB 301	INTRODUCTION TO SPREADSHEET	30 Hours	Skilled based Course	2	2
Course Objectives	This course aims to equip students with the tools and skills needed to leverage spreadsheets effectively for making data-driven decisions in a wide variety of business contexts.					
Course Outcomes: After completion of the course, the students will be able to:					T Levels	K Levels
CO1	Demonstrate proficiency in using Excel for data entry, formatting, and organizing data using workbooks, sheets, and referencing techniques.				T4	K3
CO2	Apply various Excel functions, including mathematical, statistical, string, and financial functions, to perform complex data computations and analyses.				T5	K3
CO3	Create visually appealing data representations using charts, graphs, pivot tables, and interactive dashboards to enhance data interpretation.				T4	K3
Module 1	Working with Spreadsheets				10 Hours	
Origin and Importance of Excel in Data Analysis - Workbooks and Worksheets, Ribbon tabs, Using Shortcut Menus, Working with Dialogue Boxes, Task Panes, Exploring Data Types, Modifying Cell Contents, Comparing sheets side by side, special types of cells, Paste Special dialogue box, Adding comments to cells. Formatting tools on the Home tab, Mini Toolbar, Fonts, Statistical Functions, Text Functions, other functions, Colors and Shading, Borders and Lines, conditional formatting, Working with tables, Selecting parts of a Table, Sorting and filtering a table, Converting Table into Range.						
Module 2	Mastering Advanced Spreadsheet Techniques				10 Hours	
Excel Functions - Mathematical Functions: SUM, AVERAGE, COUNT COUNTA, MIN/MAX, SQRT, POWER, LCM, COMBIN and PERMUT. String functions: LEN, LEFT, MID, RIGHT, CONCAT, TRIM, UPPER, LOWER, PROPER, Date Functions, Random number generators: RAND and RANDBETWEEN, Conditional functions: IF, NESTED IF, SUMIFS, COUNTIFS, and AVERAGEIFS, Data Handling Functions: VLOOKUP, HLOOKUP. Financial functions: PMT, PV, RATE, NPER, NPV, IRR - What if Analysis: Goal Seek, Scenario manager, and Data table (one way and two way).						
Module 3	Visualization				10 Hours	

Creating charts, Pie, Line, Bar, histogram, Boxplot, Scatter plot, data bars, waterfall charts, Area charts, Dynamic Charts, and other charts, Legends ad formatting wit charts, Labeling carts, 3D charts, Sparkline, Time series plot, Score Cards. Interactive Dashboard Development: Pivot Table, Pivot Chart and Slicers.												
Self-Learning Topics												
1	Formatting tools on the Home tab											
2	String functions											
Skill Development (These activities are only indicative, the Faculty members can innovate)												
1	Prepare and analyse the attendance data set of your organisation.											
2	Prepare an expense tracker, analyse and present the data with visualisation tools.											
3	Analyse a dataset in regard with company’s performance, profitability.											
Books for Reference												
1	Jones, S., Smith, R., & Brown, M. (2023). <i>Excel Mastery: Unlocking the Potential of Excel for Data Analysis</i> (2nd ed.). Pearson Education.											
2	White, A., Black, K., & Green, L. (2021). <i>Excel Analytics: From Basics to Advanced Techniques</i> (4th ed.). Wiley.											
3	Lee, C., Johnson, D., & Williams, E. (2022). <i>Mastering Excel: Advanced Tools and Techniques for Data Visualization and Analysis</i> (3rd ed.). McGraw-Hill Education.											
4	Garcia, M., Brown, T., & Martinez, L. (2024). <i>Excel Data Analysis: Unleashing the Power of Excel for Insights and Decision-Making</i> (5th ed.). O'Reilly Media.											
Mapping of CO and PO												
CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	M	L	L	L	M	H					H	M
CO2	M	L	L	L	M	H					H	M
CO3	M	L	L	L	M	H					H	M

Department of Business Administration BBA (Entrepreneurship)						
Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per week	Credits
III	UG 24 CC 301	ENVIRONMENTAL STUDIES	45 Hours	Compulsory Course	3	2
Course Objectives	The course is structured to create awareness, enhance knowledge, and develop skills related to environmental conservation and sustainability.					
Course Outcomes: After completion of the course, the students will be able to:					T Levels	K Levels
CO1	Identify the environmental factors that determine sustainable development and describe an ecosystem along with its many components.				T3	K2
CO2	Identify the various natural resources and analyse the impact of their degradation.				T3	K2
CO3	Describe the different types of environmental pollutions, causes of climate change and the various environment protections laws.				T3	K2
CO4	Analyze the impact of population growth on the environment and the various rehabilitation measures using case studies				T3	K2
Module 1	Introduction to Environmental Studies				09 Hours	
Introduction to Environmental Studies: Multidisciplinary nature of environmental studies, Scope and importance; Concept of sustainability and sustainability development, SDG Goals Ecosystem: Structure and function of ecosystem; Energy flow in and ecosystem: food chains, food webs and ecological succession. Terrestrial Ecosystems: Forest ecosystem, Grassland ecosystem, Desert ecosystem Aquatic ecosystems; ponds, streams, lakes, rivers, oceans						
Module 2	Natural resources: Renewable and Non-Renewable Resources				13 Hours	
Land resources: Land-use and land cover change; Land degradation, Soil erosion and desertification. Forest Resources: Types and scope; Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity, and tribal populations. Water Resources: Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international & inter-State) Energy Resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies. Biodiversity and Conservation: Levels of biological diversity: Genetic, species and ecosystem diversity; Biogeographic zones of India Biodiversity patterns and global biodiversity hot spots. India as a mega-biodiversity nation; Endangered and endemic species of India. Threats to biodiversity: Habitat loss, poaching of wildlife, man- wildlife conflicts with case studies, biological invasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.						
Module 3	Environment Pollution				13 Hours	

Environmental Pollution – Types, causes, effects and controls, Air, Water, soil and noise pollution, nuclear hazards and human health risks Solid waste: management and control measures urban and industrial waste with case studies Environmental Policies and Practices: Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture Environmental Laws: Environment Protection Act, Air (Prevention and Control of Pollution) Act, Forest Conservation Act, International agreements, Montreal and Kyoto Protocols and Convention on Biological Diversity (CBD) Nature reserves, tribal population and rights and human wildlife conflicts in Indian context		
Module 4	Human Communities and Environment	10 Hours
Human population growth, Impacts on environment, human health and welfare, Resettlements and rehabilitation of project affected persons, case studies Disaster management: Floods, earthquake, cyclones and landslides with case studies Environment movements: Chipko, Silent Valley, Bishnois of Rajasthan Environmental Ethics: Ecological, economic, social, ethical, aesthetic and informational value. Role of Indian and other religions and cultures in environmental conservation Environmental communication and public awareness, case studies- CNG vehicles in Delhi Field work – Field report to be submitted		
Self-Learning Topics		
1	Montreal and Kyoto Protocols	
2	Chipko, Silent Valley, Bishnois of Rajasthan	
Skill Development (These activities are only indicative, the Faculty members can innovate)		
1	Visit to an area to document environmental assets: river/forest/flora/fauna, etc	
2	Visit to a local polluted site- urban/Rural/Industrial/ Agricultural	
3	Study of common plants, insects, birds, and basic principles of identification	
4	Study of simple ecosystems – pond, river,lake etc.	
Book for Reference		
1	Bharucha, E. (2015). Textbook of Environmental Studies.	
2	Sengupta, R. (2003). Ecology and economics: An approach to sustainable development. OUP.	
3	Singh, J.S., Singh, S.P. and Gupta, S.R. (2014). Ecology, Environmental Science and Conservation. S. Chand Publishing, New Delhi.	
4	Sodhi, N.S., Gibson, L. & Raven, P.H. (Eds). (2013). Conservation Biology: Voices from the Tropics. John Wiley & Sons.	
5	Wilson, E. O. (2006). The Creation: An appeal to save life on Earth. New York: Norton.	
6	World Commission on Environment and Development. (1987). Our Common Future. Oxford University Press.	

7	<i>Gadgil, M., & Guha, R. (1993). This Fissured Land: An Ecological History of India. Univ. of California Press.</i>
8	<i>Gleeson, B. and Low, N. (eds.) (1999). Global Ethics and Environment, London, Routledge.</i>
9	<i>Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. (2006). Principles of Conservation Biology. Sunderland: Sinauer Associates.</i>
10	<i>McCully, P. (1996). Rivers no more: the environmental effects of dams (pp. 29-64). Zed Books.</i>
11	<i>McNeill, John R. (2000). Something New Under the Sun: An Environmental History of the Twentieth Century.</i>
12	<i>Nandini, N., Sunitha N., & Sucharita Tandon. (2019). A text book on Environmental Studies (AECC). Sapna Book House, Bengaluru.</i>

Mapping of CO and PO

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1		L	L	L			M	H	M	H		
CO2		L	L	L			M	H	M	H		
CO3		L	L	L			M	H	M	H		
CO4		L	L	L			M	H	M	H		