

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 (Regular) 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 (REGULAR)							
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	Logistics and Supply Chain Management	Strategic Management	
	Managerial Economics	Marketing Management	Human Resource Management	Entrepreneurship Management	Operations Research	Business Ethics & Corporate Governance	
	Business Environment	Fundamentals of Accounting	Business & Company Law	Financial Management	Income Tax I	Income Tax II	
	Business Mathematics & Statistics	Indian Financial System	Cost Accounting and Techniques	Management Accounting	-	Goods and Services Tax	
Major Elective Courses 4 Hrs - 4 Crs	-	-	-	-	Elective I	Elective II	
Part B Credits	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	Research Methodology 4 Crs	Social Internship 2 Crs	
				Technology for Business 2 Crs	Research Project 4 Crs	Corporate Internship 2 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 (Regular)
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
M1 24 GE 301	General English	Language I	3	20	80	100	3
M1 24 KN 301	Kannada	Language II	3	20	80	100	3
M1 24 HN 301	Hindi						
M1 24 AE 301	Additional English						
M1 24 MC 301	Production and Operations Management	Major Core	4	20	80	100	4
M1 24 MC 302	Human Resource Management	Major Core	4	20	80	100	4
M1 24 MC 303	Business and Company Law	Major Core	4	20	80	100	4
M1 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 CC 301	Environmental Studies	Compulsory Course	2	20	30	50	2
Total Credits							26

Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours per week	Credits
III	M1 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	
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	
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												
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	<i>Aswathappa K., Sudarsana G. Reddy & Krishna Reddy M., Production and Operations Management, Latest Edition, Mumbai, Himalaya Publishers.</i>											
2	<i>Elwood S. Buffa & Rakesh K. Sarin, Modern Production and Operations Management, Latest Edition, New Delhi, Wiley Publishing.</i>											
3	<i>Murthy C.S.V., Production and Operations Management, Latest Edition, Mumbai, Himalaya Publishers.</i>											
4	<i>Sontakki K.N, Production and Operations Management, New Delhi, Kalyani Publishing.s</i>											
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							
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Department of Business Administration BBA (Regular)						
Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per week	Credits
III	M1 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, and 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 centered 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		
<i>(These activities are only indicative, the Faculty members can innovate)</i>		
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	Ahuja K. K, <i>Personnel Management, Revised Edition, New Delhi, Kalyani Publisher.</i>												
2	Amandeep Kaur, Punam Agarwal, <i>Industrial Relations, Revised Edition, New Delhi, Kalyani Publishing.</i>												
3	Aswathappa K., <i>Human Resource & Personnel Management; Revised Edition; New York; McGraw-Hill Education.</i>												
4	Chhabra T. N. & Ahuja K. K., <i>Managing People at Work, latest Edition, New Delhi, Vanity Books.</i>												
5	David R Hampton, <i>Modern Management issues and Ideas, Revised Edition, California, Dickenson Publishing Company.</i>												
6	Deepak Kumar Bhattacharya, <i>Human Resource Management, Latest Edition, Kerala, Excel Books.</i>												
7	Memoria C. B., <i>Personnel Management, latest Edition, Mumbai, Himalaya Publishing House.</i>												
8	Sharma A. M.; <i>Aspects of Labour Welfare and Social Security, Latest Edition, Mumbai, Himalaya Publishing.</i>												
9	Subbha Rao P; <i>Human Resource Management; Revised Edition; Mumbai; Himalaya Publishing.</i>												
10	Shashi K. Gupta & Rosy Joshi, <i>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 (Regular)						
Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per week	Credits
III	M1 24 MC 303	BUSINESS AND COMPANY LAW	60 Hours	Major Core	4	4
Course Objectives	The students will be able to understand various legislations pertaining to the Company, Business and Individual, formulate Contracts in Compliance with various Acts covered in the curriculum.					
Course Outcomes: After completion of the course, the students will be able to:					T Levels	K Levels
CO1	Explain the different legislations pertaining to the Company, Business and Individual.				T2	K2
CO2	Design a Contract in Compliance with the Indian Contract Act 1872.				T3	K3
CO3	Use the provisions of Consumer Protection Act of 1986 for Redressal of Consumer disputes.				T3	K3
CO4	Illustrate the procedure in applying for Copy Rights /Patent Rights under Intellectual Property Legislation.				T3	K3
CO5	Compare and contrast the Provisions of Partnership Firm from Limited Liability Partnership.				T4	K3
CO6	Apply the Provisions relating to commencement of business, conduct of meetings and winding up of company under the Company’s Act 2013.				T5	K3
Module 1	Jurisprudence and Introduction to Law				4 Hours	
Introduction to Law – Classification of Law – Hierarchy of Courts –Brief of Procedures in Courts. Meaning and Scope of Business Law – Sources of Indian Business law.						
Module 2	Indian Contract Act of 1872				18 Hours	
Definition – Types of Contracts – Essentials – Offer – Acceptance and consideration – Capacity of parties – Free consent– Legality of object and consideration – Various modes of discharge of a contract – Remedies for breach of contract.						
Module 3	Consumer Protection Act 1986				8 Hours	
Background- Definitions of 1) Consumer 2) Consumer Dispute 3) Complaint 4) Deficiency 5) Service – Consumer Protection Council – Consumer redressal agencies – District Forum – State Commission and National Commission.						
Module 4	Intellectual Property Legislations				8 Hours	
Meaning and scope of intellectual properties – Patent Act of 1970; Background – Objects – Definition – Inventions – Patentee – True and first inventor- Trade secrets and geographical indication – Procedure for grant of process and product patents – Rights to patentee – Infringement – Remedies. Copyrights – Meaning – Registration and Terms of Copyright- Meaning of Fair use – Infringement and remedies Trade Mark – Functions – types of trademarks.						
Module 5	Limited Liability Partnership				4 Hours	
Features, differences between partnership and LLP, designated partners, procedure to convert LLP to private company. Winding up and dissolution of LLP						

Module 6		Company Act 2013										18 Hours		
Definition – Characteristics and kinds of companies, Steps in formation of a company. Documents to commence business – Memorandum of Association, Articles of Association and Prospectus Directors – Appointment, Power, Duties and Liabilities of Directors Meetings and Resolutions – Types of meetings Winding up of a company – Modes of winding up of a company, MCA 21														
Self-Learning Topics														
1		Consumer Dispute and Complaint Process												
2		The National Consumer Disputes Redressal Commission (NCDRC)												
3		Types of trademarks												
4		Appointment, Power, Duties and Liabilities of Directors												
Skill Development														
(These activities are only indicative, the Faculty members can innovate)														
1		Draft a ‘rent agreement’ incorporating all the essential features of a valid agreement.												
2		Draft the Memorandum of Association of a hypothetical company.												
3		Discuss case laws ‘involving points of law of contracts’ in class.												
4		Draft a complaint against ‘unfair trade practice’ adapted by a businessman – to the consumer forum.												
5		List out the latest cases of both High Court and Supreme Court on Environmental issues with both facts and judgements. [At least 2 cases]												
Books for Reference														
1		Aswathappa K. & Ramachandra, Business Law, Latest Edition, Mumbai, Himalaya Publishing House.												
2		Garg K.C., Sareen V.K. & Mukesh Sharma, Business Law, Latest Edition, New Delhi, Kalyani Publishers.												
3		Kapoor N.D., Business Law, Sultan Chand & Co., Latest Edition, New Delhi, Sultan Chand & Co.												
4		Kuchhal M.C. & Kuchhal Vivek, Business Law, Latest Edition, New Delhi, Vikas publication House.												
5		Majumdar A.K. & Kapoor G.K., Company Law and Practice, Latest Edition, New Delhi, Taxmann.												
6		Nabhi, Business Law: Indian Law House, latest edition, Mumbai.												
7		Tulsian P.C., Business Law, Latest Edition, New Delhi, Tata McGraw Hill.												
8		Zad N.S., Company Law, LatestEdition, New Delhi, Taxmann.												
Mapping of CO and PO														
	CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	
	CO1	H	M	M		L	L	L				H		
	CO2	H	M	M		L		L	L			H		
	CO3	M		M	H	L		L	L			H		
	CO4	M	M			H	L	L	L				H	
	CO5	H	M	M		L	L		L			M	H	
	CO6	M	M			L		L	L			H	H	

Department of Business Administration
BBA (Regular)

Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per week	Credits
III	M1 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.											
Mapping of CO and PO												
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 (Regular)						
Semester	Course Code	Course Title	Course Duration	Course Type	Teaching Hours Per week	Credits
III	UG 24 SB 301	INTRODUCTION TO SPREADSHEET	30 Hours	Skill 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, Colours 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 and formatting with charts, Labeling charts, 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 (Regular)						
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					9 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 ase studies Environmental Policies and Practices: Climate change, global warning, 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). <i>Textbook of Environmental Studies</i> .	
2	Sengupta, R. (2003). <i>Ecology and economics: An approach to sustainable development</i> . OUP.	
3	Singh, J.S., Singh, S.P. and Gupta, S.R. (2014). <i>Ecology, Environmental Science and Conservation</i> . S. Chand Publishing, New Delhi.	
4	Sodhi, N.S., Gibson, L. & Raven, P.H. (Eds). (2013). <i>Conservation Biology: Voices from the Tropics</i> . John Wiley & Sons.	
5	Wilson, E. O. (2006). <i>The Creation: An appeal to save life on Earth</i> . New York: Norton.	
6	World Commission on Environment and Development. (1987). <i>Our Common Future</i> . Oxford University Press.	
7	Gadgil, M., & Guha, R. (1993). <i>This Fissured Land: An Ecological History of India</i> . Univ. of California Press.	
8	Gleeson, B. and Low, N. (eds.) (1999). <i>Global Ethics and Environment</i> , London, Routledge.	
9	Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. (2006). <i>Principles of Conservation Biology</i> . Sunderland: Sinauer Associates.	
10	McCully, P. (1996). <i>Rivers no more: the environmental effects of dams</i> (pp. 29-64). Zed Books.	

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		