Personality Development and Life Skills
Work load: 4 hrs per week

Internal Marks: 20   Semester end Exam marks: 80

Module 1: Personality -The Introduction: (15 Hrs)
Personality meaning, dimensions/determinants –physical, Intellectual, emotional, linguistic, cultural. Traits of personality, importance of personality development. Personality development as a process.

Module 2: Personality Development: (15 Hrs)
Grooming the self,Dress code for men and women, Do's and Don'ts, social etiquettes and manners,Self confidence – Meaning and building techniques, Willpower – Increasing the willpower for self improvement.

Module – 3: SELF ANALYSIS   (10 hours)
SWOT Analysis, Who am I, Attributes, Importance of Self Confidence, Creativity - Out of box thinking, Lateral Thinking, Johari Window.
GOAL SETTING - Short Term, Long Term, Life Time Goals, (Personalized and organizational)Time Management Value of time, Diagnosing Time Management, Weekly Planner To do list, Prioritizing work.

Module - 4: LEADERSHIP AND INTERPERSONAL SKILLS   (10hours)
Skills for a good Leader, Assessment of Leadership Skills, Gratitude, Assessing Interpersonal Skills Situation description of Interpersonal Skill.Team Work: Necessity of Team Work Personally, Socially and Educationally.

Module – 5: CRITICAL THINKING AND DECISION MAKING   (10 hours)
Critical Thinking – Meaning , Introduction, Brainstorming – Meaning and Benefits.
Decision Making - Importance and necessity of Decision Making, Process of Decision Making and its applicability in business problems.

References:
Organisational Behaviour : By S. S. Khanaka
Organisational Behaviour : By Stephen Robbin
Organisational Behaviour : By Ashwatappa

Corporate Accounting-I

Work load: 4 hrs per week

Internal Marks: 20
Semester end Exam marks: 80

Objectives: To introduce student the basic concept of Corporate Accounting as per the Companies Act-2013.

Activities: Financial reporting to joint Stock Companies published in Economic Times, Business Line, and Financial Express.

Outcome: The student will understand application of provision of companies Law in company accounts as per Companies Act – 2013

Module I:- Company Accounts (12 hrs)

Introduction-compliance of company Law / Journal, Ledger and Balance sheet entries for issue of Shares from application amount received to final call amount including over and under subscription. Issue at Par, Discount and Premium including forfeiture of shares.

Module II:- Company final accounts (12 hrs)

Preparation of company final accounts in the prescribed format, out of given Trial balance and adjustments (vertical format of Balance sheet)

Module III:- Valuation of Equity Shares (12 hrs)

Meaning, needs, methods, Net Asset method and yield method

Valuation of goodwill:- meaning, needs and methods. Average profits and super profit method, Capitalization method

Module IV:- Profit prior to Incorporate and After Incorporation (12 hrs)

Meaning, needs and procedure to preparing statement

Module V:- Reconstruction (12 hrs)

Meaning and need of internal reconstruction, calculation of capital reduction and its utilization, journal entries and balance sheet after reconstruction.

Reference: - Indian Companies Act-2013 published by government of India

Advanced Accounting Volume I & II by S.N. Maheshwari, Vikas Publishing House

Corporate Accounting by M.B. Kadkol, RenukaPrakashan

Corporate Accounting by Dr. HarshalTamhankar& G.V Joshi, RAH Publication

BBA III SEM   Subject Code: <u>303</u>

Entrepreneurship Development

Work load: 4 hrs per week

Internal Marks: 20   Semester end Exam marks: 80

OBJECTIVES:

1. To acquaint the students with basics of entrepreneurship.
2. To guide towards self employment.

MODULE- I : INTRODUCTION   **(16 hours)**
Entrepreneur:- Meaning, Characteristics, Types, Functions, Competencies (traits), Charms of becoming an entrepreneur, An entrepreneur born or made,
Role and importance of Entrepreneur in economic development. Role of Government in promotion of Entrepreneurship. Meaning & Features of Sole Proprietorship Partnership, Company form (public and private), Co-operative organization, Franchising, Distribution and Agency.

Activities Related to above.

MODULE-II : ACHIEVEMENT MOTIVATION , CREATIVITY AND INNOVATION   **(12hours)**
Motivation –Meaning- Mc Cleland's Theory of motivation-Entrepreneurial need for Achievement motivation, Factors motivating entrepreneurs.
Creativity & Innovation-Meaning & Process.

Problem- Meaning-process of problem solving with.

(**Activities** Business games related to SUBJECT ,Refer: NIESBUD website)

MODULE-III : Supporting Agencies & Profiles of Successful Entrepreneurs   **(14 hours)**

Supporting Agencies – DIC, SIDO, SFC, CEDOK, KVIC, KIADB, Commercial Banks.

Successful Entrepreneurs: Dhirubhai Ambani , N.R.Narayan Murthy, Kiran Majumadar Shaw, Steve Jobs, Mark Zukerburg & Laxmi Mittal.

(**Activities** related to above – visiting SSI's / Industrial estates/entrepreneurs making survey Learning entrepreneurial skills, etc in the area.)

MODULE-IV: Micro Small and Medium Enterprises   **(8 hours)**

MSME's -Meaning-Types-Problems & remedial measures.

Industrial Sickness- Meaning-causes and suggestive remedies

Introduction to the concept of Make In India & its impact on Globalization.

Activities – Presentation of Entrepreneurs achievements, problems & solutions.

ODULE-V : Project Formulation & Report Writing   **(10 hours)**

Meaning of Project, Steps in Preparation of Project report, Registration with DIC

Branding, Copyrighting & Patenting - Meaning and Introduction

Activities related to above like Inviting local Entrepreneurs and Interacting with them.

Other Activities –

Engaging the students in performing Business Activities like model making of industry, establishing small stalls(within campus),

BOOKS FOR REFERENCE

1. Fundamentals of Entrepreneurship and Small Business:

   Arora & Sood, Kalyani Publishers,

2. Small Scale Industries and Entrepreneurial Development By CSV Murthy,

   Himalaya Publishing House.

3. Entrepreneurial Development By-Dr.S.S. Khanka R.Chand.Publishers

4. Entrepreneurship Development in India – By Dr. C.B.Gupta & Dr. N.P. Srinivasan.

5. Handbook for New Entrepreneurs- By P.C.Jain- Oxford University.

6. Small Scale Industries and Entrepreneurial Development- Vasant Desai.

BBA III SEM   Subject Code: <u>304</u>

QUANTITATIVE TECHNIQUES

Work load: 4 hrs per week

Internal Marks: 20   Semester end Exam marks: 80

OBJECTIVE:

1) To provide the basic concept of quantitative techniques.
2) To prepare the students for the application of quantitative technique in business.

MODULE1Correlation and regression.   **(10 hours)**
Meaning and properties of correlation and regression. Methods of correlation- scatter diagram, Karl-Pearsons co-efficient of correlation and Spearman's rank correlation (Discrete data only) Problems on simple regression.

MODULE 2 Probability: **(10 hours).**
Concept of probability, classical approach, event, mutually exclusive event, independent event, dependent event. Simple problems on probability. Problems on combination. Addition Theorem and problems on addition theorem.

MODULE 3 Random variable and Mathematical Expectation.   **(12 hours)**
Definition of random variable. Descrete probability distribution. Calculation of mean and variance. Calculation of missing probability. Marginal distribution of random variable. Calculation of co-variance and calculation of co-efficient of correlation. Problems on mathematical expectations.

MODULE 4 Theoretical Distributions.   **(14 hours)**
Meaning of Binomial, Poisson and Normal Distribution. Density functions of Binomial and Poisson distribution. Properties of Normal distribution. Problems on Binomial, Poisson and Normal Distribution. Fitting Binomial and Poisson Distribution. Relationship between Binomial-Poisson-Normal distribution.

MODULE 5 Testing of Hypothesis   **(14 hours)**
Meaning of hypothesis, hypothesis decision table. Type I and Type II error. Large sample test (Z test) – Test for Mean, Test for equality of Mean, Test for Proportion and Test for equality of Proportion. Chi – Square test for goodness of fit and independence of attribute- problems on 2x2 contingency table. **.**

Suggested books:

1) Quantitative Technique by Tulsian Pandey. Pearson Publication
2) Business Statistics by S.P. Gupta and M.P. Gupta
3) Statistics Vol. II by Raj Mohan
4) Quantitative Techniques by R.H. Dhareshwar. R. Chand Publication

Computer Application I

OBJECTIVES:

1. To provide basic knowledge about Computer and computer programming
2. To make students aware about various computer concepts used in today s business world.

Module I- Introduction to computers   (12 hours)

- Computer definition, History, Block Diagram, Characteristics, Applications of Computer.
- Input Devices, Output Devices, Hardware(Peripherals, Components),Software(Types)
- Memory Concept, Memory Types(Primary, Secondary, Cache)

Module II- Operating System   (12 hours)

- Introduction Operating System, Meaning, Definition, Functions of Operating System
- Types of Operating System(Batch, Timesharing, Distributed, Network, Real Time, Multiprogramming, Multiprocessing, Desktop, DOS, Client-Server, Windows (XP & Above)
- Installation of windows operating system (XP & Above).

Module III- Basics of Programming   (12 hours)

- Problem solving techniques, Problem solving using computer, Programming logic
- High level language, Low level Language, Compiler , Interpreter
- Algorithm(Structure, Characteristics, Advantages & Disadvantages, Examples)
- Flowchart(Features, Types, Symbols used, Advantages & Disadvantages)

Module IV- Introduction to C Programming   (12 hours)

- Principles of procedure oriented programming, Getting started with C
- The C character set, Constants, Variables & Keywords
- Data types, operators and their hierarchy, Expressions, C tokens
- Input/ Output functions, Preprocessor directives, Decision control structure(if, if-else, nested-if)
- Loop control structure(for, while, break, continue, do-while)
- The case control structure(Switch)
- Arrays (Initialization, Single Dimensional, Two Dimensional)
- Programming examples related to commerce application

Module V- Management Information System   (12 hours)

- Definition of Data, Information, Converting Data into Information
- Classification of information, Methods of Data and Information Collection
- System(Meaning, Characteristics, Components)
- Definition Management Information System, Role of Management Information System
- Sub-System of MIS (TPS & OAS)
- Properties of MIS, System Analyst and Responsibilities

Reference books:

- Fundamentals of computer by V Rajaraman (PHI Learning Pvt. Ltd)
- Programming in C by E Balgurusamy (The Mc Graw-Hill Companies)
- Operating system concepts by Silberchatz, Galvin, Gagne (Wiley India Pvt. Ltd)
- Management Information System by Waman Jawadekar (The Mc Graw-Hill Companies)

BBA III SEM   Subject Code: <u>306</u>

Fundamentals of Cost Accounting

Work load: 4 hrs per week

Internal Marks: 20   Semester end Exam marks: 80

Objective: To enable the students to grasp the fundamental of cost accounting and its applications

Pedagogy: Class room lectures, assignments

Activities: Visit to nearby manufacturing industry

Module – I Introduction   (14 Hrs)

- Definition, objectives, nature, scope of cost accounting
- Types of classification of costs [Element wise, function wise, Behaviour wise]. Preparation of cost sheet, tenders, quotations, estimation
- Material cost control: Meaning, steps of material control, storage and store keeper. Techniques of stores control .
- Fixation of stock level [Problems and graphs] (Visiting stationery shops to study stock levels)
- Determining EOQ, ABC analysis, Bin card
- Issue of material and preparation of stores ledgers under FIFO, LIFO and weighted average method. [Problems]

Module – II Overheads   (12 Hrs)

- Overhead: Meaning, Definition and classification. Problems on Primary Distribution summary, direct distribution and simultaneous equation method. Absorption of overheads percentage of material cost. Percentage of labour cost. Labour hour rate, Machine hour rate. Simple problems on machine hour rate

Module –III Process Costing   (12 Hrs)

- Process costing: Meaning, Features and benefits. Simple problems on process costing. Treatment of normal loss, abnormal loss and abnormal gain in process costing. Meaning of By product and Joint product(Very simple problems)

Module –IV Reconciliation Statement   (8 Hrs)

Meaning & Objectives, Problems on Reconciliation of Cost and Financial Accounts.

Module V – Marginal Costing   (14 Hrs)

- Marginal costing: Meaning, Definition, Objectives, Applications, Marginal costing concepts contribution, P/V Ratio, BEP in rupees and in quantity.
- Case study problems on profit planning, selection of profitable mix, key or limiting factors problems.

Books for Reference

1. Advanced Cost Accounting by Jain and Narang, Kalyani Publications
2. Advance Cost Accounting by S N Maheshwari, Vikas Publishing House

Outcome: The student will get acquainted with cost and cost accounting techniques

Computer Application Practical

Work load:2 hrs per week

Internal Marks: 10   Semester end Exam marks: 40

LAB Assignments

1. WACP to display a simple message

2. WACP to add two numbers using input statements

3.   WACP to find even or odd number

4. WACP to calculate and display student result using nested if

5. WACP to find factorial of a given number

6. WACP to find power and square root of a given number

7. WACP to find whether a entered year is leap year or not

8. WACP to check whether the given number is palindrome or not

9. WACP to design basic calculator using SWITCH statement

10. WACP to find whether the entered character is vowel and consonants

11. WACP to insert elements in array and display

12. WACP to add two matrices

13. WACP to Subtract two matrices

14. WACP to find the Transpose of a given Matrix

15. WACP to calculate Bill of Purchase

NOTE –

1.   The above mentioned programs should be taught & executed in the Lab and the same must be included in Lab Journal along with Algorithm and Flowchart
2. WACP -- Write a "C" Programme

-----------------------------------00000000000000----------------------------