



M. C. E. Society's
Abeda Inamdar Senior College
 Of Arts, Science and Commerce (Autonomous), Pune-1
 Affiliated to Savitribai Phule Pune University
 NAAC accredited 'A' Grade

Bachelor of Business Administration
SYLLABUS FRAMED ACCORDING TO THE
NATIONAL EDUCATION POLICY
(NEP 2020)

S.Y.BBA Semester III (CBCS – Autonomy 2023 Pattern)

Course Title	Business Organisation Systems		
Course Code: 23CBBA31MM			No. of Credits: 04
Course Type: Major Mandatory			Total Teaching Hours: 60

Course Objectives	
1.	To understand role and functions of modern business
2.	To develop right understanding regarding business environment
3.	To study how a business institution functions in a given economic set up

Course Outcome	
1.	Students will understand the meaning of various concepts and trends in business and their relevance.
2.	Students will develop an understanding about the types of business organizations and their significance.
3.	Students will learn about the factors involved in setting up a business enterprise.

Syllabus		
I	Nature and evolution of business	15 hours

	<ol style="list-style-type: none"> 1. Concept of business and its characteristics, Objectives of business and prerequisites of a successful business 2. Development and evolution of Trade, Commerce and Industry 3. Recent Trends in Modern Business <ol style="list-style-type: none"> i. Start-ups ii. Business Process Outsourcing and Knowledge Process Outsourcing iii. Entrepreneur & Entrepreneurship iv. Online trading v. Digital marketing vi. Payment methods 	<p>5</p> <p>3</p> <p>7</p>
II	Forms of Business Organisation	15 hours
	<ol style="list-style-type: none"> 1. Forms of Business Organization and its selection 2. Meaning, characteristics, advantages and Limitations of <ol style="list-style-type: none"> i. Sole proprietorship ii. Partnership Firm iii Limited Liability Partnership Firms and private company iv. Joint Stock Company v. Virtual Business Organizations vi. Boundary less Organizations vii. OPC (One Person company) 3. Meaning and types of Business Combinations 	<p>3</p> <p>8</p> <p>4</p>
III	Setting up of a business enterprise	15 hours
	<ol style="list-style-type: none"> 1. Identification of ideas and opportunities, Influencing factors while setting up of business enterprise 2. Feasibility report of a business enterprise 3. Size and location of a business enterprise 4. Licensing and basic legal formalities to start a new business enterprise 5. Recent Government policies in India – Special Economic Zone, Maharashtra Industrial Development Corporation, Maharashtra Small Industries Development Corporation, Khadi and Village Industries Commission. 6. Introduction to Start-up India, Stand-up India 	<p>3</p> <p>2</p> <p>2</p> <p>2</p> <p>5</p> <p>1</p>
IV	Domestic and Foreign Trade	15 hours
	<ol style="list-style-type: none"> 1. Levels of Distribution Channels and their role 2. Domestic Trade: <ol style="list-style-type: none"> i. Concept of Domestic Trade ii. Whole selling and Retailing 3. Foreign Trade: <ol style="list-style-type: none"> i. Concept of Export and Import 	<p>3</p> <p>6</p> <p>6</p>

	ii. Export and Import Procedure	
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Suggested Readings	
1	Kaul, V. K. (2012). Business Organisation and management: Text and cases. Delhi: Pearson/Dorling Kindersley
2	Jain, K. S, Sherlekar, S.A & Jain, A.V. (2018). Business Organisation. Himalaya Publishing House
3	Sherlekar, S. A., & Sherlekar, V. S. (2018). Modern Business Organisation and Management - System approach. Himalaya Publishing House.

Course Title	Global Competency and Personality Development	
Course Code: 23CBBA32MM	No. of Credits: 02	
Course Type: MM- Major Mandatory	Total Teaching Hours: 30	

Course Objectives	
1.	To build self-confidence, enhance self-esteem, and improve overall personality of the students.
2.	To enhance global and cultural competencies of the students.
3.	To groom the students for appropriate behaviour in social and professional circles.

Course Outcome	
1.	Student will learn various theories of personality development.
2.	Student will understand the concept of Global Competence and how to use SWOC (strength, weakness, opportunity and challenges) analysis for personal goal setting.
3.	Student will learn more about workplace ethics and will develop effective habits.

Syllabus		
Unit I	Introduction to Personality and its Development	10 hours
	1. Definition and Nature of Personality.	1
	2. Characteristics of Good Personality.	1
	3. Determinants of Personality Development.	2
	4. Theories of Personality Development	6

	<ul style="list-style-type: none"> • Psycho analytical Theory by Sigmund Freud • Trait Theory by Allport and Big Five Model • Social Cognition Theory by Albert Bandura Theories of Personality 	
Unit II	Global Competence and Self- Development	10 hours
	1. Meaning and need of Global Competence.	2
	2. Characteristics of globally competent individual (life-long learning, understanding cultural differences, adaptability, comfortable with change, problem-solving ability, critical and comparative thinking).	4
	3. Building self-esteem and self-confidence.	2
	4. SWOC (strength, weakness, opportunity and challenges) Analysis and Personal Goal Setting	2
Unit III	Development of Social and Interpersonal Skills	10 hours
	1. Effective Communication skills, Preparation for self-introduction.	1
	2. Working on Attitude. Aggressive, Assertive and Submissive	1
	3. Development of leadership skills and introduction to Leadership styles.	1
	4. Team Building; develop ability to work under pressure, flexibility at workplace.	1
	5. Social empathy, building blocks of social empathy and development of social empathy.	1
	6. Social Responsibilities.	1
	7. Workplace ethics	1
	8. Developing effective Habits for development of social skills	1
	9. Upscaling: Concept & Need	1
	10. Grooming for success	1

Suggested Readings	
1.	Swami Vivekananda, 2009 Personality development, Adhyaksha Advaita Ashram
2.	C Rajya Lakshmi Kalyani, D S Vittal, Anitha Raju, 2018 Personality Development and Communication skills, Himalaya Publishing House

3.	Swami Amartyananda, 2010, Effective Life Management, Advaita Ashrama
4.	Barun Mitra, 2016, Personality Development and Soft Skills, Oxford University Press 5.HallCS, Lindsey G and Campbell J B, Theories of Personality, 4th Edition Wiley 1998

Course Title	Business Demography		
Course Code: 23CBBA33MM		No. of Credits: 02	
Course Type: Major Mandatory		Total Teaching Hours: 30	

Course Objectives	
1.	To give proper understanding of demographic concepts in modern economic setup
2.	To know the structural changes of population and their impact on business and quality of life
3.	To analyze the process of urbanization and its social economic implications.

Course Outcome	
1.	Students will understand the meaning of various demographic concepts and their relevance.
2.	Students will be able to analyze the components of population growth and their interdependence
3.	Students will be able to describe the population dynamics that leads to the economic development

Syllabus		
I	Introduction to Demography	10 hours
	1. Meaning, importance, scope and relevance of demography.	2
	2. Study of demography as an essential discipline of social economic change	2
	3. Components of Demography	2
	4. Factors affecting mortality and fertility rate	2
	5. Methods to calculate fertility and mortality rate.	2
II	Distribution of population and population growth	10 hours
	1. Meaning of population distribution and population density	2
	2. Physical and cultural factors affecting the distribution of population	2
	3. Concept of over, optimum and under population	2
	4. Meaning and definition of population growth and methods of	4

	assessment of population growth	
III	Population as a Human resource	10 hours
	1. Meaning of resource, types of resources	1
	2. Importance of human resource in the development of a nation	2 1
	3. India's Demographic Dividend	2
	4. Concept of literacy and its importance in modern society, Schemes for Skill Development in India	1
	5. Concept of sex ratio, age and sex pyramid	1
	6. Ageing and socio-economic consequences	1
	7. Concept of working and dependent population	1

Suggested Readings	
1	Bhende, A. A., & Kanitkar, T. (2019). Principles of population studies (19th ed.). Mumbai: Himalaya Publishing House
2	Chandna, R. C. (2009). Geography of population: Concepts Determinants & Patterns. Ludhiana (India): Kalyani
3	Kintner, H. J., & Merrick, T. (1997). Demographics: A casebook for business and government. Santa Monica, CA: Rand Corporation.

Course Title	Management Accounting	
Course Code: 23CBBA31MNA		No. of Credits: 02
Course Type: - Minor		Total Teaching Hours: 30

Course Objectives	
1.	To impart the basic knowledge of Management Accounting.
2.	To understand the implications of various financial ratios in decision making.
3.	To understand the application and use of various tools of Management Accounting in the business.

Course Outcome	
1.	The students will understand the concept and meaning of Management Accounting.

2.	To study schedule III as per Company Act 2013 and understand the format of Statement of Profit & Loss & Statement of Balance sheet of company. To study different methods of analysis.
3.	To study the Types of Ratio- Liquidity Ratios, Leverage Ratios, Activity Ratios, And Profitability Ratio.
4.	To understand the concept of Contribution and Breakeven Point in business and its application while estimating profitability level.

Syllabus		
Unit I	Introduction	08 hours
	1. Management Accounting- Definition, Objectives,	02
	2. Scope, Functions, Advantages, Limitations of Management Accounting.	02
	2. Distinction between Financial Accounting and Management Accounting.	02
	4. Distinction between Cost Accounting and Financial Accounting.	02
Unit II	Financial Statement Analysis	12 hours
	1. Introduction of Schedule III as per Company Act 2013, (Statement of Profit & Loss, Statement of Balance sheet format).	02
	2. Methods of Analysis- Comparative statements, Common size statements, Trend percentage or trend ratios (Horizontal Analysis), Fund flow Statement.	02
	3. Introduction of Ratio Analysis- meaning, necessity & advantages of Ratio Analysis. Types of Ratio- Liquidity Ratios, Leverage Ratios, Activity Ratios, profitability Ratios.	02
	4. Problems on Ratio Analysis	06
Unit III	Marginal Costing	10 hours
	1. Meaning, Definition of Marginal Cost and Marginal Costing.	01
	2. Advantages and Limitations of Marginal Costing.	01
	3. Concept of Contribution, Profit Volume Ratio (P/V Ratio), Break-Even Point (BEP), Margin Of Safety (MOS), Cost Volume Profit Analysis.	02
	4. Problems on Contribution, P/V Ratio, BEP And MOS.	06

Suggested Readings	
1.	S.Kr.Paul. (2009).Management accounting. New Central Book Agency.
2.	Jain, P. K., & Khan, M. Y. (2006). Management accounting. Tata McGraw-Hill Education.
3.	Maheshwari S.N. & Maheshwari S.K. & Maheshwari Sharad K. (n.d.). An introduction to accountancy (12th ed.). Vikas Publishing House.
4.	L.M. Pandey (2009).Management accounting. Vikas Publishing House.

Course Title	Banking and Finance	
Course Code: 23CBBA32MNA		No. of Credits: 02
Course Type: - Minor		Total Teaching Hours: 30

Course Objectives	
4.	To Study banking function and its operations.
5.	To understand the functioning of Regulatory Authorities in India.
6.	To study recent technology in banking industry.

Course Outcome	
5.	Students will understand various functions and activities of banks.
6.	Students will understand knowledge of functioning and powers various Regulatory Authorities in India.
7.	Students will understand the security measures while using E- banking.

Syllabus		
Unit I	Introduction and Functions of Banks	12 hours
	1. Introduction- Origin, Meaning and Definition of bank	02
	2. Evolution of Banking in India.	02
	3. Structure of Banking System in India.	02

	4. Primary functions of Banks- a. Accepting deposits b. Granting loans	03
	5. Secondary functions of Banks- a. Public utility services b. Agency service	03
Unit II	Regulatory Authorities in India	10 hours
	1. Reserve Bank of India (RBI) a. Role and functions of RBI b. Credit control measures i. Qualitative ii. Quantitative credit control	03
	2. Insurance Development Authority (IRDA) a. Objectives b. Powers and functions of IRDA	03
	3. Securities Exchange Board of India (SEBI) a. Objectives b. Power and functions of SEBI	04
Unit III	Technology in banking	08 hours
	1. Need and importance of technology in banking. 2. Technologies in banking a. Automated Teller Machine (ATM) b. Debit card c. Credit card d. Tele banking e. Net banking f. Mobile banking g. Real Time Gross Settlement (RTGS) h. National Electronic Funds Transfer (NEFT) i. Society For Worldwide Interbank Financial Telecommunication (SWIFT) j. Cyber security in E- banking	01 07

Suggested Readings

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| 5. | Vasant Desai The Indian Financial System Himalaya. |
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6.	O.P. Agarwal Banking & Insurance Himalaya.
7.	Maheshwari Banking Law & Practice in India Kalyani Publisher.

Course Title	Accounting for Managers	
Course Code: 23CBBA31VS		No. of Credits: 02
Course Type: - VSC		Total Teaching Hours: 30

Course Objectives	
7.	To facilitate an understanding about accounting as a language of business.
8.	To understand the importance and role of managers in decision making.
9.	To understand the financial tools and techniques which help in making rational decisions related to business.

Course Outcome	
8.	The students will understand the meaning and role of managers in accounting.
9.	To understand the concept of cost accounting and preparation of cost sheet.
10.	To study the concept of budget and its various types.

Syllabus		
Unit I	Introduction	07 hours
	1. Accounting Manager- Meaning, Roles and Responsibilities.	02
	2. Tasks and Challenges faced by Accounting Managers.	02
	3. Cases on Managerial Accounting	03
Unit II	Introduction to Cost Accounting	11 hours
	1. Concept of Cost	01
	2. Meaning & Definition of-Costing, Cost Accounting, Cost Accountancy	02
	i. Origin of Cost Accounting	
	ii. Objectives of Cost Accounting	

	3. Elements of cost i. Material cost ii. Labour cost iii. Other Expenses	02
	4. Preparation of Cost Sheet	06
Unit III	Budget & Budgetary control	12 hours
	1. Budget and Budgetary Control-Meaning, Definition, Nature, Objectives Of Budget and Budgetary Control.	02
	2. Types of Budget- as per Time, Functions and Variability.	02
	3. Steps in Budgetary Control, Advantages and Disadvantages of Budgetary Control.	02
	4. Problems on Cash Budget and Flexible Budget	06

Suggested Readings	
8.	Maheshwari S.N. & S.K. Maheshwari 2013, Accounting for Management, 3rd Ed, Vikas Publishing House.
9.	Rathnam, P. V. (1984). Rathnam's cost and management accounting: Problems & solutions. Kitab Mahal.
10.	Maheshwari S.N. & Maheshwari S.K. & Maheshwari Sharad K. (n.d.). An introduction to accountancy (12th ed.). Vikas Publishing House.

Course Title	Financial Management - I	
Course Code: 23CBBA31FP		No. of Credits: 02
Course Type: - Field Project		Total Teaching Hours: 60

Course Objectives	
10.	To introduce the students to the general banking practices in the banking system in India.
11.	To enhance the awareness of the students towards different functions and operations of banks.

Course Outcome	
11.	Students will learn about the various applications of banking practices.

12.	Students will get first-hand experience and information of how different functions and operations are performed in a bank.
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Project Guidelines:

- The project work will have 2 credits.
- Subject teacher has special privileges to make the allotment of practical topics.
- **Suggested topics:**
 - Study of different types of banks & their performance.
 - Conducting customer survey of bank's customers of any specific bank.
 - Conducting a survey on awareness of banking among people by framing a small questionnaire.
 - Study on Reserve bank of India (RBI).
 - Study on Technologies used in Banking.
 - Study on Stock Exchange.
 - Study on Cyber Security.
 - Study on Insurance.
 - Students can select any topic from the syllabus for the project.

Format of project:

1. Students need to prepare PPT on any topic from the syllabus.
2. Student needs to conduct a survey by framing a small questionnaire on topic from the syllabus.
3. Students need to prepare a case study on any topic from the syllabus.

Evaluation and Assessment:

- A project report has to be prepared on the collected data and a Viva will be conducted on the same. The hard copy of the report carries 30 marks and the Viva 20 marks. Thus, a total of 50 marks are assigned for the Report and Viva.