



Date :- 01/08/2024

NOTIFICATION

Sub :- CBCS Syllabi of BBA (Sem. III & IV)

Ref. :- Decision of the Academic Council at its meeting held on 27/07/2024.

The Syllabi of BBA (Third and Fourth Semesters) as per **NATIONAL EDUCATION POLICY - 2020 (2023 Pattern)** and approved by the Academic Council as referred above are hereby notified for implementation with effect from the academic year 2024-25.

Copy of the Syllabi Shall be downloaded from the College Website
(www.kcesmjcollege.in)

Sd/-
Chairman,
Board of Studies

To :

- 1) The Head of the Dept., M. J. College, Jalgaon.
- 2) The office of the COE, M. J. College, Jalgaon.
- 3) The office of the Registrar, M. J. College, Jalgaon.

Khandesh College Education Society's

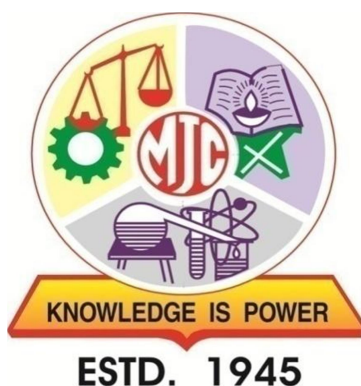
Moolji Jaitha College, Jalgaon

An "Autonomous College"

Affiliated to

Kavayitri Bahinabai Chaudhari

North Maharashtra University, Jalgaon-425001



STRUCTURE AND SYLLABUS

Second Year

B.B.A. Honours / Honours with Research

Under Choice Based Credit System (CBCS)

and

as per NEP-2020 Guidelines

[w.e.f. Academic Year: 2024-25]

Preface

The Bachelor of Business Administration (BBA) program offers a comprehensive understanding of business and management. Aligned with the National Education Policy (NEP), this program fosters holistic development and nurtures intellectual growth.

In today's competitive business landscape, organizations seek professionals with a strong foundation in business principles, leadership skills, critical thinking, and a global perspective. The BBA program meets these demands by covering key areas such as marketing, finance, human resources, operations, entrepreneurship, and strategic management.

Through a blend of theory and practical applications, students engage in real-world case studies, internships, and industry visits. This experiential learning enhances their understanding of business concepts and strategies.

The BBA program emphasizes critical thinking, problem-solving, and decision-making skills essential for success in the business world. Students also develop soft skills such as effective communication, teamwork, leadership, and ethical decision-making.

With a focus on diversity, creativity, and innovation, the BBA program creates a supportive and inclusive learning environment. Students are encouraged to participate in co-curricular activities, industry interactions, and community engagement.

The BBA program equips students with the knowledge, skills, and values required for their professional careers. Graduates emerge as well-rounded individuals ready to make meaningful contributions to the business world and society.

Programme Outcomes (PO) for B.B.A Honours/ Honours with Research

Upon successful completion of this Programme, student will acquire the following insights/ skills/ abilities -

PO No.	PO
1	Business Knowledge: Develop a comprehensive understanding of core business disciplines such as marketing, finance, human resources, operations, and strategic management. Acquire knowledge of business principles, theories, and practices that are applicable across various industries and sectors.
2	Leadership and Management Skills: Develop effective leadership and management skills, including the ability to lead teams, make informed decisions, solve problems, and manage resources efficiently. Foster skills in critical thinking, strategic planning, and decision-making in dynamic business environments.
3	Communication and Interpersonal Skills: Enhance oral and written communication skills for effective business communication in various contexts. Develop strong interpersonal skills to build relationships, negotiate, collaborate, and work effectively in teams and diverse organizational settings.
4	Ethical and Social Responsibility: Understand the ethical and social implications of business decisions and develop a commitment to ethical conduct, corporate social responsibility, and sustainable business practices. Recognize the importance of ethical behavior and responsible business practices in building trust and maintaining stakeholder relationships.
5	Entrepreneurship and Innovation: Foster an entrepreneurial mindset and develop skills in identifying business opportunities, creating business plans, and managing innovation and creativity within organizations. Acquire an understanding of the entrepreneurial process and the ability to adapt to a rapidly changing business environment.
6	Global Perspective: Develop a global business perspective and an understanding of the challenges and opportunities of operating in an international business context. Gain knowledge of global markets, cross-cultural communication, international trade, and the impact of globalization on business strategies.

Credit distribution structure for Three/ Four year Honors/ Honors with Research Degree Programme with Multiple Entry and Exit

Level 1	Sem	Core Courses	AEC	MDE	VAC	SEC	DSE	Cumulative Credits/ Sem	Degree/ Cumulative Cr.
4.5	I	4T 4T 4T	4T	2T	2T	-	-	20	UG Certificate 40
	II	4T 4T 4T	2T	2T	2T	2T	-	20	
	Cum. Cr.	24	6	4	4	2	-	40	
Exit option: Award of UG Certificate with 40 credits and an additional 4 credits core NSQF course/ Internship OR Continue with the course.									

Sem- Semester, **AEC-** Ability Enhancement Course **MDE-** Multi-disciplinary Elective Course, **VAC-** Value Added Course, **SEC-** Skill Enhancement Course, **DSE-** Department Specific Elective, **T-** Theory, **P-** Practical.

Level	Sem	Major (Core) Subjects		Minor Subjects (MIN)	GE/OE	VSC, SEC (VESC)	AEC, VEC, IKS	CC, FP, CEP, OJT/Int, RP	Cumulative Credits/ Sem	Degree/ Cumulative Cr.
		Mandatory (DSC)	Elective (DSE)							
5.0	III	DSC-7 (4T) DSC-8 (2T) DSC-9 (2T)	...	MIN-1 (4T) MIN-2 (2T)	OE-3(2T)	-	AEC-3 (2T) (MIL)	CEP-1 (2P) CC-3 (2)	22	UG Diploma 88
	IV	DSC-10 (4T) DSC-11 (2T) DSC-12 (2T)	...	MIN-3 (4T)	OE-4(4T)	-	AEC-4 (2T) (MIL)	FP-2 (2P) CC-4 (2)	22	
	Cum. Cr	40	...	10	12	-	8+4+2	8+4	88	
Exit option: Award of UG Diploma in Major and Minor with 88 credits and an additional 4 credits core NSQF course/ Internship OR Continue with Major and Minor.										
5.5	V	DSC-13 (4T) DSC-14 (2T)	DSE-1 (4T) DSE-2 (4T)	...	...	VSC-1 (2T) VSC-2 (2T)	...	OJT (4P)	22	UG Degree 132
	VI	DSC-15 (4T) DSC-16 (4T) DSC-17 (2T)	DSE-3 (4T) DSE-4 (4T)	...	...	VSC-3 (2T) VSC-4 (2T)	...		22	
	Cum. Cr.	52	08	18	10	6 + 8	8+4+2	8+8	132	
Exit option: Award of UG Degree in Major with 132 credits OR Continue with Major and Minor										
Level	Sem	Major (Core) Subjects		Minor Subjects	GE/ OE	VSC, SEC (VESC)	AEC, VEC, IKS	CC, FP, CEP, OJT/Int, RP	Cumulative Credits/Sem	Degree/ Cumulative Cr.
		Mandatory (DSC)	Elective (DSE)							
6.0	VII	DSC-18 (4T) DSC-19 (4T) DSC-20 (2T)	DSE-5 (4T) DSE-6 (4T)		...	RM (4T)	...	...	22	UG Honors Degree 176
	VIII	DSC-21 (4T) DSC-22 (4T) DSC-23 (2T)	DSE-5 (4T) DSE-6 (4T)	...	...	...	...	OJT/Int (4)	22	
	Cum. Cr.	72	24	18	10	6 + 12	8+4+2	8+12	176	
Four Year UG Honors Degree in Major and Minor with 176 credits										

Sem- Semester, **DSC-** Department Specific Course, **DSE-** Department Specific Elective, **T-** Theory, **P-** Practical, **CC-** Cocurricular **RM-** Research Methodology, **OJT-** On Job Training, **FP-** Field Project, **Int-** Internship, **RP-** Research Project,

S. Y. B.B.A Structure and Syllabus (A.Y.2024-25 Only)

Semester	Course Module	Credit	Hours/ week	TH/ PR	Code	Title
III	DSC	4	4	TH	BBA-DSC-231	Business Laws and Regulations
	DSC	2	2	TH	BBA-DSC-232	Introduction to Financial Management -I
	DSC	2	2	TH	BBA-DSC-233	Introduction to Human Resources Management - I
	MIN	4	4	TH	BBA-MIN-234	Financial Accounting
	MIN	2	2	TH	BBA-MIN-235	Costing
	OE	2	2	TH		Any one from the basket of OE courses given below
	AEC	2	2	TH		
	CEP	2	2	PR	BBA-CEP-236	Community Engagement Program
	CC	2	2	TH		NCC
						NSS
						Sports
						Cultural
Semester	Course Module	Credit	Hours/ week	TH/ PR	Code	Major in Accountancy & Costing
IV	DSC	4	4	TH	BBA-DSC-241	Production and Operations Management
	DSC	2	2	TH	BBA-DSC-242	Introduction to Financial Management -II
	DSC	2	2	TH	BBA-DSC-243	Introduction to Human Resources Management - II
	MIN	4	4	TH	BBA-MIN-244	Corporate Accounting
	OE	4	4	TH		ONE FROM A BASKET OF OE
	AEC	2	2	TH		
	FP	2	2	PR	BBA-DSC-245	Field Project
	CC	2	2	TH		NCC
						NSS
						Sports
						Cultural

DSC : Department-Specific Core course
DSE : Department-Specific elective
GE/O : Generic/ Open elective
E
SEC : Skill Enhancement Course
MIN : Minor course
AEC : Ability Enhancement Course
VEC : Value Education Courses

ENG : English
ES : Environmental studies
CI :
 Constitution of India
IKS : Indian Knowledge System
CC : Co-curricular course
TH : Theory
PR : Practical

Science Basket of OE/GE Courses to be offered to Students of Commerce Faculty

Semester	GE Basket I (Zoology)	GE Basket II (Geography)	GE Basket III (Botany)
Sem- I	Fundamentals of Biodiversity	Sky observation and Solar System	Mushroom Culture Technology
Sem- II	Conservation of Biodiversity	Climate Change: Vulnerability and Adoption	Food Science

Humanities Basket of OE/GE Courses to be offered to Students of Commerce Faculty

Semester	GE Basket I (History)	GE Basket II	GE Basket III (Languages)	GE Basket IV (Economics)
Sem- I	India's Freedom Struggle	Philosophy of Science- I	English/ Hindi/ Marathi Literature - I	Development Studies - I
Sem- II	Indian Social Reformers	Philosophy of Science- II	English/ Hindi/ Marathi Literature - II	Development Studies - II

Exam Pattern

- Each theory and practical course of 4 credits will be of 100 marks comprising of 40 marks internal and 60 marks external examination. in case of courses of 2 credits, each theory and practical course will be of 50 marks comprising of 20 marks internal and 30 marks external examination

Rules of Continuous Internal Evaluation:

The Continuous Internal Evaluation for theory papers shall consist of two methods:

1. Continuous & Comprehensive Evaluation (CCE):

CCE will carry a maximum of 30% weightage (30/15 marks) of the total marks for a course. Before the start of the academic session in each semester, the subject teacher should choose any three assessment methods from the following list, with each method carrying 10/5 marks:

- Individual Assignments
- Seminars/Classroom Presentations/Quizzes
- Group Discussions/Class Discussion/Group Assignments
- Case studies/Case lets
- Participatory & Industry-Integrated Learning/Field visits
- Practical activities/Problem Solving Exercises
- Participation in Seminars/Academic Events/Symposia, etc.
- Mini Projects/Capstone Projects
- Book review/Article review/Article preparation
- Any other academic activity

Each chosen CCE method shall be based on a particular unit of the syllabus, ensuring that three units of the syllabus are mapped to the CCEs.

2. Internal Assessment Tests (IAT):

IAT will carry a maximum of 10% weightage (10/5 marks) of the total marks for a course. IAT shall be conducted at the end of the semester and will assess the remaining unit of the syllabus that was not covered by the CCEs. The subject teacher is at liberty to decide which units are to be assessed using CCEs and which unit is to be assessed on the basis of IAT.

The overall weightage of Continuous Internal Evaluation (CCE + IAT) shall be 40% of the total marks for the course. The remaining 60% of the marks shall be allocated to the semester-end examinations.

The subject teachers shall communicate the chosen CCE methods and the corresponding syllabus units to the students at the beginning of the semester to ensure clarity and proper preparation.

Proposed Question Paper Pattern for UG and PG Courses of Commerce & Management:

4 Credits Paper (Theory and Practical)

Marks 60

Time: 3 Hours

Q1	Long Answer Question (Compulsory)	12
Q2	Attempt any 2 Questions (6 marks each) a) b) c)	12
Q3	Long Answer Question OR Long Answer Question	12
Q4)	Attempt any 2 Questions (6 marks each) a) b) c)	12
Q5)	Long Answer Question OR Long Answer Question	12

2 Credits Paper (Theory and Practical)

Marks 30

Time: 1.5 Hours

Q1	Long Answer Question (Compulsory)	6
Q2	Attempt any 2 Questions (6 marks each) a) b) c)	12
Q3	Attempt any 3 Questions (4 marks each) a) b) c) d)	12

SEMESTER – III

BBA-DSC-231

Business Laws and Regulations

Total Hours: 60

Credits: 4

Course Objectives	• Understand the Indian Contract Act, 1872, focusing on valid contracts, discharge modes, and breach remedies for practical application. • Explore special contracts and the Sale of Goods Act, 1930, to navigate complex commercial transactions effectively. • Examine LLP regulations under the LLP Act, 2008, including formation, rights, and liabilities, for comprehension of contemporary business structures. • Gain proficiency in negotiable instruments under the Negotiable Instruments Act, 1881, for effective management of financial transactions.	
Course Outcomes	After successful completion of this course, students are expected to • Be able to analyse and apply the provisions of the Indian Contract Act, 1872, to assess the validity of contracts, modes of discharge, and remedies for breach in diverse contractual scenarios. • Demonstrate proficiency in understanding and navigating special contracts such as indemnity, guarantee, bailment, pledge, and agency, as well as the provisions of the Sale of Goods Act, 1930, enabling them to effectively engage in complex commercial transactions. • Be equipped with the knowledge and skills necessary to comprehend the regulatory framework governing Limited Liability Partnerships (LLPs) under the LLP Act, 2008, including formation procedures, rights, liabilities, and mechanisms for incorporation and conversion, facilitating their engagement with contemporary business structures. • Demonstrate competence in managing negotiable instruments under the Negotiable Instruments Act, 1881, including understanding the characteristics, parties, and mechanisms of negotiation, endorsement, acceptance, and dishonour, empowering them to navigate financial transactions effectively and ethically.	
	Topic	Hours
UNIT-I	Indian Contract Act, 1872: Contract – meaning, characteristics and kinds; Essentials of a valid contract - offer and acceptance, consideration, contractual capacity, free consent, legality of objects; Void agreements; Quasi-contracts. Discharge of Contract and Remedies for Breach: Modes of discharge of contract: performance of contract, mutual agreement, supervening impossibility, lapse of time, operation of law, breach of contract; Remedies for breach of contract: rescission, suit for damages, quantum meruit, suit for specific performance; suit for injunction.	15
UNIT-II	Introduction to Special Contracts: Contracts of Indemnity and Guarantee; Contracts of Bailment and Pledge; Contract of Agency. The Sale of Goods Act, 1930: Contract of sale; Meaning and difference between sale and agreement to sell; Conditions and Warranties; Transfer of ownership in goods including sale by non-owners; Performance of the Contract of Sale; Unpaid seller – meaning and rights of an unpaid seller	15

	against the goods.	
UNIT-III	The Limited Liability Partnership Act, 2008: Salient Features and Nature of LLP; Small LLP; Difference between: LLP and Partnership, LLP and Company; LLP Agreement; Incorporation Document; Incorporation by Registration; Registered office of LLP and change therein; Change and Rectification of name of LLP; Partners and Designated Partners: Partners and their Relations; Extent and limitation of liability of LLP and partners; Whistleblowing; Conversion into LLP.	15
UNIT-IV	The Negotiable Instruments Act 1881: Meaning and Essential Elements of Negotiable Instruments, Promissory Note, Bill of Exchange, Hundi, Cheque, Crossing of Cheques, Parties to negotiable Instruments (each instrument discussed above), Holder and Holder in due course. Negotiation, Endorsement, Acceptance and Dishonor.	15
	Practical Exercises: 1. Identify components of valid contracts present in the rent agreement/ sale deed/appointment letters used or seen in day-to-day life. 2. Identify and enumerate types of damages in case of breach of contract under different real-life situations. 3. Prepare a list of gratuitous and non-gratuitous bailment contracts entered in daily life. 4. Analyse some case studies where “caveat venditor” is applicable.	
Study Resources	● Bhushan B., Kapoor N. D., Abbi R. and Kapoor R. Elements of Business Laws. Sultan Chand ● Dagar, I. and Agnihotri, A., Business Laws, Sage Textbook ● Jagota R. Business Laws. MKM Publishers ScholarTech Press. ● Kuchhal, M. C. and Kuchhal V. Business Laws. New Delhi. Vikas Publishing House. ● Maheshwari, S. N., Maheshwari, S. K. <i>A Manual of Business Laws</i>. Himalaya Publishing House Pvt. Ltd. ● Maheshwari, S. N., Maheshwari, S. K. <i>Business Laws</i>. Himalaya Publishing House Pvt. Ltd. ● Sharma, J.P. and Kanojia S. Business Laws. New Delhi. Bharat Law House Pvt. Ltd. ● Singh, Avtar. The Principles of Mercantile Law. Lucknow. Eastern Book Company. ● Sulphery, M. M., Basheer, Az-Har. Laws for Business, 5th ed. PHI Learning. ● Tulsian P.C. Business Law. New Delhi. Tata McGraw Hill ● Arora, S. Business Laws. New Delhi. Taxmann.	

	● Das & Roy(2018). Business Laws. Oxford University Press ● The Limited Liability Partnership Act, 2008 ● Tulsian, P.C. —Business and Corporate Laws S.Chand, Delhi. <i>*Refer to latest editions of the given reference books</i>	
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BBA-DSC-232

Introduction to Financial Management - I

Total Hours: 30

Credits: 2

Course Objectives	● Understand financial management fundamentals, including its scope, objectives, and interdisciplinary connections, as well as the role of finance managers. ● Gain insights into financial concepts like time value of money, risk and return, and measures of shareholder value in decision-making. ● Evaluate long-term and short-term financing sources, recognizing their utility, advantages, and limitations for businesses. ● Gain insights into the Indian capital market structure, functions, regulatory framework, and key players, facilitating informed investment decisions and understanding of market operations.												
Course Outcomes	After successful completion of this course, students are expected to ● Develop a foundational understanding of financial management principles, enabling students to analyze and interpret financial data effectively. ● Develop and understanding on concepts of time value of money and risk-return analysis to assess investment opportunities and make informed financial decisions. ● Demonstrate knowledge of various sources of finance, their advantages, and limitations, empowering students to make sound financing choices for businesses. ● Gain familiarity with the Indian capital market structure, regulatory framework, and key institutions, facilitating the ability to navigate financial markets and comprehend their impact on corporate finance.												
	<table><tr><th></th><th>Topic</th><th>Hours</th></tr><tr><td>UNIT-I</td><td>Introduction to Financial Management: Meaning, Nature, Scope and Objectives, Traditional and Modern Approaches to Financial Management, Relationship of Finance with other disciplines (economics, accounting, mathematics, production management, marketing and human resources), Functional areas of finance, Role of finance manager, Financial analysis (value analysis)</td><td>07</td></tr><tr><td>UNIT-II</td><td>Concepts in Financial Management: Time value of Money, Risk and Return, Interest rates (Nominal and Real), Measuring shareholders value creation (Economic Value Added), Treasury management, Portfolio management,</td><td>08</td></tr><tr><td>UNIT-III</td><td>Sources of Finance: Long Term Sources:- Equity, Debt Financing, Retained Earnings, Private Equity, Foreign Direct Investments, Euro Issues, Term Loans, External Commercial Borrowings and Lease Financing. (meaning, utility, advantages and limitations of each source)</td><td>07</td></tr></table>		Topic	Hours	UNIT-I	Introduction to Financial Management: Meaning, Nature, Scope and Objectives, Traditional and Modern Approaches to Financial Management, Relationship of Finance with other disciplines (economics, accounting, mathematics, production management, marketing and human resources), Functional areas of finance, Role of finance manager, Financial analysis (value analysis)	07	UNIT-II	Concepts in Financial Management: Time value of Money, Risk and Return, Interest rates (Nominal and Real), Measuring shareholders value creation (Economic Value Added), Treasury management, Portfolio management,	08	UNIT-III	Sources of Finance: Long Term Sources:- Equity, Debt Financing, Retained Earnings, Private Equity, Foreign Direct Investments, Euro Issues, Term Loans, External Commercial Borrowings and Lease Financing. (meaning, utility, advantages and limitations of each source)	07
	Topic	Hours											
UNIT-I	Introduction to Financial Management: Meaning, Nature, Scope and Objectives, Traditional and Modern Approaches to Financial Management, Relationship of Finance with other disciplines (economics, accounting, mathematics, production management, marketing and human resources), Functional areas of finance, Role of finance manager, Financial analysis (value analysis)	07											
UNIT-II	Concepts in Financial Management: Time value of Money, Risk and Return, Interest rates (Nominal and Real), Measuring shareholders value creation (Economic Value Added), Treasury management, Portfolio management,	08											
UNIT-III	Sources of Finance: Long Term Sources:- Equity, Debt Financing, Retained Earnings, Private Equity, Foreign Direct Investments, Euro Issues, Term Loans, External Commercial Borrowings and Lease Financing. (meaning, utility, advantages and limitations of each source)	07											

	Short Term Sources:- Trade credit, Factoring, Commercial paper, Public deposits. (meaning, utility, advantages and limitations of each source) Financing of working capital through banks:- Cash credit, Overdraft, Discounting of bills, Letter of credit,	
UNIT-IV	Indian Capital Market: overview, functions, structure, primary and secondary markets, SEBI, BSE, NSE, OTCEI (meaning and functions), capital market indexes, types of securities traded, various intermediaries in capital markets, role of FIIs in capital markets	08
	Practical Exercises: Financial Statement Analysis Exercise: Students will analyse the financial statements of a hypothetical company to evaluate its financial performance using various financial ratios. Time Value of Money Calculation Practice: Students will engage in problem-solving tasks involving time value of money concepts, such as present value, future value, and annuities. Case Study on Financing Options: Through a case study, students will assess different financing options available to a business for expansion or operations. By analysing the advantages and disadvantages of each option, students will develop skills in recommending suitable financing strategies based on the company's specific needs. Stock Market Simulation Game: Participating in a simulated stock market game, students will invest virtual funds in stocks and securities, tracking the performance of their investments over a defined period.	
Study Resources	● Brealey, Richard A, Myers Stewart C, Allen Franklin, Mohanty, Pitabas. Principles of Corporate Finance. McGraw Hills Education. ● Khan, M.Y. and Jain, P.K. Financial Management: Text and Problems. Tata McGraw Hills, New Delhi. ● Kothari, R. Financial Management: A Contemporary Approach. Sage Publications Pvt. Ltd. New Delhi. ● Maheshwari, S. N. <i>Elements of Financial Management</i>. Sultan Chand & Sons. ● Maheshwari, S. N. <i>Financial Management – Principles & Practice</i>. Sultan Chand & Sons. ● Pandey, I. M. (2022). <i>Essentials of Financial Management</i>, (5th ed.). Pearson. ● Rustagi, R.P. <i>Fundamentals of Financial Management</i> Taxmann. New Delhi. ● Sharma, S.K. and Sareen, Rachna. <i>Fundamentals of Financial Management</i> Sultan Chand & Sons (P) Ltd. New Delhi. ● Singh, J.K. <i>Financial Management: Theory and Practice</i>. Galgotia Publishing House New Delhi.	

	● Singh, Surender and Kaur, Rajeev. Fundamentals of Financial Management. Scholar Tech Press. New Delhi. ● Tulsian, P.C. and Tulsian, B. Financial Management, S. Chand. New Delhi. <i>*Refer to latest editions of the given reference books</i>	
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BBA-DSC-233

Introduction to Human Resources Management - I

Total Hours: 30

Credits: 2

Course Objectives	● Understand the fundamentals of HRM, including its scope and contemporary applications. ● Learn the concepts of Human Resource Planning, recognizing its importance and overcoming barriers. ● Understand the concept of Job Analysis, Design, and Description, distinguishing between job enlargement and job enrichment. ● Learn the intricacies of Recruitment, including policies, sources, and philosophies guiding the process.	
Course Outcomes	After successful completion of this course, students are expected to ● Demonstrate a clear understanding of Human Resource Management principles and their practical applications in modern organizations. ● Apply Human Resource Planning techniques to effectively forecast, align, and optimize human capital with organizational goals. ● Analyse job roles, design effective job descriptions, and implement strategies for job enrichment and enlargement to enhance organizational productivity and employee satisfaction. ● Develop the skills necessary to execute recruitment processes efficiently, ensuring alignment with organizational objectives and adherence to ethical and legal standards.	
	Topic	Hours
UNIT-I	Introduction to Human Resource Management: ● Meaning, Definitions, Nature and Scope of HRM. ● Objectives, Functions and Role of HRM. ● Application of HRM in modern era.	07
UNIT-II	Human Resource Planning: ● Introduction, Meaning and Definitions of HRP. ● Nature and Objectives of HRP. ● Need and Advantages of HRP. ● Factors affecting HRP. ● HRP Process. ● Requisites for a successful HRP. ● Barriers to HRP.	08
UNIT-III	Job Analysis and Job Design: ● Meaning and Definition of Job Analysis. ● Uses of Job analysis.	07

	● Steps in Job Analysis ● Methods for collecting Job Analysis Data. ● Job Description- Meaning and Definitions. ● Writing an effective Job Description. ● Job Specification. ● Job Design- Meaning and Definitions. ● Methods of Job Design- Job Enlargement, Job Enrichment. ● Difference between Job Enlargement, Job Enrichment.	
UNIT-IV	Recruitment: ● Recruitment: Meaning and Definition. ● Process of Recruitment. ● Recruitment Policy. ● Factor Affecting Recruitment. ● Sources of Recruitment. ● Methods of Recruitment. ● Philosophies of Recruitment.	08
	Practical Exercises: ● Identify staffing needs for a growing small business: Analyse a case study of a small business undergoing expansion and determine potential staffing requirements and draft a basic HR plan outlining steps for recruitment, training, and retention. ● Develop job descriptions for entry-level positions: Research common job duties and qualifications for various entry-level job titles across different industries and create concise job descriptions highlighting key responsibilities and requirements. ● Investigate different recruitment methods: Explore various recruitment methods, including online job boards, employee referrals, and social media and state how each method works, its advantages, and disadvantages, and present their findings. ● Conduct practice job interviews: Paired students will simulate job interviews for assigned job roles using a set of common interview questions. They will take turns interviewing each other, practicing communication skills and discussing qualifications and experiences.	
Study Resources	● Aswathappa, K. Human Resource and Personnel Management. Tata McGraw-Hill Publishing Company Ltd., New Delhi. ● Biswajeet Pattanayak. Human Resource Management. Prentice Hall of India Pvt. Ltd., New Delhi.	

	● Carrell, Michael R., Elbert Norbert F., Hatfield Robert D. Human Resource Management. Prentice Hall, Englewood Cliffs, New Jersey. ● Dessler, Gary. Human Resource Management. Prentice Hall International Editions, New Jersey. ● Dwivedi, R.S. Personnel Management in Indian Enterprises. Galgotia Publishing Company, New Delhi. ● Lloyed L. Byers and Leslie W. Rue. Human Resource Management. The McGraw-Hill Companies, USA. ● Mamoria, C.B., Gankar S.V. A Textbook of Human Resource Management. Himalaya Publishing House, New Delhi. ● Prasad, L.M. Human Resource Management. Sultan Chand & Sons, New Delhi. ● P. Subba Rao. Management and Organisational Behaviour. Himalaya Publishing House <i>*Refer to latest editions of the given reference books</i>	
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BBA-MIN-234

Financial Accounting

Total Hours: 60

Credits: 4

Course Objectives	● Understand the principles and procedures involved in branch accounting, including the management of branch transactions, under both debtors and stock systems. ● Gain proficiency in departmental accounting by grasping its objectives, methods of common expense allocation, inter-departmental transfers, and preparation of final accounts. ● Develop a comprehensive understanding of joint ventures, including distinguishing features from partnerships, and mastering the accounting treatments for transactions with or without separate sets of books. ● Acquire practical skills in handling various aspects of financial matters such as gradual realization and piecemeal distribution of cash in partnership dissolution, insurance claims for loss of stock and profit, royalty accounts, and hire purchase agreements through journal entries and ledger account management.
Course Outcomes	● Demonstrate proficiency in applying branch accounting principles to accurately record and manage transactions in the books of the head office, utilizing both debtors and stock systems. ● Apply departmental accounting techniques to effectively allocate common expenses among different departments, facilitate inter-departmental transfers, and prepare comprehensive final accounts. ● Analyze and differentiate joint ventures from partnerships, and apply appropriate accounting treatments to joint venture transactions, whether maintaining separate sets of books or not.

	● Exhibit practical competence in handling financial scenarios such as gradual realization and piecemeal distribution in partnership dissolution, processing insurance claims for stock and profit loss, managing royalty accounts, and recording hire purchase agreements through journal entries and ledger account maintenance.	
	Topic	Hours
UNIT-I	Branch Accounting (Theory and Practical Problems): ● Meaning of branch ● Accounting for branch transactions in the books of Head office under ○ Debtors System and ○ Stock and Debtors System Departmental Accounting (Theory and Practical Problems): ● Meaning and Objectives of Departmental Accounts, ● Basis of Allocation of common expenses among different departments, ● Inter-Departmental transfers, ● Preparation of Final Accounts.	15
UNIT-II	Joint Venture Account(Theory and Practical Problems): ● Meaning of Joint Venture, features, Distinction between Joint Venture and Partnership. ● Accounting for the Joint Venture Transactions when separate set of books of accounts are maintained and when separate books of accounts are not maintained. Gradual Realisation and Piecemeal Distribution of cash on dissolution of partnership firm(Theory and Practical Problems): ● Meaning of piecemeal distribution. ● Piecemeal distribution of cash under- ○ Maximum loss method ○ Highest Relative Capital Method (Surplus capital method)	15
UNIT-III	Insurance Claims for Loss of Stock & Loss of Profit (Theory and Practical Problems): ● Introduction, Meaning of fire insurance. ● Computation of Claim for loss of stock. ● Computations of Claim for loss of Profit. ● Average Clause. Royalty Accounts (Theory and Practical Problems): ● Introduction, Meaning, Types of Royalty. ● Technical Terms: Lessee, Lessor, Minimum Rent, Short Workings, Recoupment of Short Working. ● Accounting Treatment in the books of Lessee and lessor.	15

	● Journal Entries and Ledger Accounts including minimum rent account.	
UNIT-IV	Hire Purchase System (Theory and Practical Problems): ● Introduction, Nature of Hire Purchase Agreement. ● Special features of Hire Purchase Agreement. ● Terms used in Hire Purchase Agreements (namely hire vendor, hire purchaser, cash price, down payment, hire purchase installment and hire purchase price). ● Accounting Treatment i.e. Journal Entries and Ledger Accounts in the books of Hire Vendor and Hire Purchaser piecemeal distribution	15
	Practical Exercises:	
Study Resources	● Lal, Jawahar and Seema Srivastava, Financial Accounting, Himalaya Publishing House. ● Monga, J.R., Financial Accounting: Concepts and Applications, Mayoor Paper Backs, New Delhi. ● Shukla, M.C., T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.- I. S. Chand & Co., New Delhi. ● S. N. Maheshwari, Financial Accounting, Vikas Publication, New Delhi. T.S, Grewal, Introduction to ● Accounting, S. Chand and Co., New Delhi. ● P.C. Tulsian, Financial Accounting, Tata McGraw Hill, New Delhi. ● Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, Vikas publishing House, New Delhi. ● Jain, S.P. and K.L. Narang. Financial Accounting. Kalyani Publishers, New Delhi. ● Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi. ● Goldwin, Alderman and Sanyal ,Financial Accounting ,Cengage Learning. <i>Refer to latest editions of the given reference books</i>	

BBA-MIN-235

Costing

Total Hours: 30

Credits: 2

Course Objectives	● Understand the concept of overheads and their classification, including functional, behavioural, and element-wise classifications, and apply these classifications to practical scenarios. ● Demonstrate proficiency in the allocation and apportionment of factory overheads, distinguishing between primary and secondary distribution methods, and analysing the implications of under-absorption and over-absorption.
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	● Develop the skills to implement job costing methodologies, including understanding its advantages and limitations, following the procedure of cost accounting for job costing, and preparing relevant formats. ● Acquire the knowledge and techniques necessary for contract costing, including identifying features, calculating profits on contracts, understanding cost plus contracts, and solving practical problems related to contract costing.	
Course Outcomes	● Gain a comprehensive understanding of overheads and their classification, enabling effective analysis and decision-making in real-world business scenarios. ● Develop practical skills in allocating and apportioning factory overheads, ensuring accurate cost determination for manufacturing processes. ● Acquire proficiency in job costing techniques, allowing for precise calculation of costs associated with individual projects and enhancing cost control measures. ● Master the concepts and methodologies of contract costing, enabling the accurate estimation of project costs and ensuring profitability in contract-based businesses.	
	Topic	Hours
UNIT-I	Overhead Distribution - I: ● Meaning and Definition of Overheads ● Collection of overheads and Classification of Overheads - ○ Functional Classification, ○ Behavioural Classification, ○ Element-wise Classification. Practical problems on classification of given items into the classes of overheads by applying the bases stated above.	07
UNIT-II	Overhead Distribution - II: ● Procedure of Allocation and Apportionment of factory Overheads. ● Primary and Secondary Distribution of overheads ● Absorption of Factory Overheads – Under-absorption and over-absorption of overheads. ● Practical problems on allocation and apportionment of factory Overheads.	08
UNIT-III	Job Costing: ● Meaning, Advantages and Limitations of Job Costing. ● Procedure of Cost Accounting for Job Costing. ● Formats to be prepared. ● Practical problems on Job Costing	07
UNIT-IV	Contract Costing: ● Meaning, Features of Contract Costing. ● Important Definitions: Cost of Work Certified or Value of Work Certified, Cost of Work Uncertified, Work-in-Progress, Retention Money, Notional Profit, Estimated Profit, Escalation Clause.	08

	● Calculation of Profit on Contracts. ● Cost plus Contract. ● Practical Problems on Contract Costing.	
Study Resources	● Cost Accounting - Pillai & Bagavathi, Sultan Chand & Sons, New Delhi. ● Cost Accounting - Murthy & Gurusamy, Vijay Nicole Imprints Pvt Ltd, Chennai -91. ● Cost Accounting - Bhattacharya, PHI Learning Pvt. Ltd, New Delhi. ● Cost Accounting - Wilson, M. Himalaya Publishing House Pvt Ltd., Mumbai. ● Cost Accounting – Lal. Jawhar and Srivastava, Seema MC Graw Hill Publication Co. New Delhi. <i>Refer to latest editions of the given reference books</i>	

SEMESTER – IV

BBA-DSC-241**Production and Operations Management****Total Hours: 60****Credits: 4**

Course Objectives	● Understand the basics and significance of production and operations management, including recent trends like CAD, CAM, and SCM. ● Learn about production planning, control, product design, and development. ● Explore plant location, layout factors, and types of layouts. ● Gain insights into materials management, including procurement, handling, MRP, and quality control methods like TQM and Six Sigma.								
Course Outcomes	After successful completion of this course, students are expected to ● Understand the fundamental principles of production and operations management, enabling students to analyse manufacturing processes and make informed decisions. ● Demonstrate proficiency in planning and controlling production activities, as well as in understanding the principles of product design and development. ● Develop the ability to evaluate factors influencing plant location and layout decisions, facilitating the creation of efficient and effective production environments. ● Acquire knowledge and skills in materials management, including procurement procedures and material handling techniques, as well as in implementing quality control measures to ensure product standards are met.								
	<table><tr><th></th><th>Topic</th><th>Hours</th></tr><tr><td rowspan="2">UNIT-I</td><td>Introduction to Production & Operations Management: ● Meaning; objectives; ● Importance and functions of production & operations management; ● Recent trends in production management, CAD, CAM, SCM (meaning only) Production Planning & Control: ● Planning - Meaning, Objectives. ● Controlling - Meaning, Objectives. ● Production Planning & Control- Meaning, Objectives and Importance. ● Product Design & Product Development. ● Product Design - Meaning & Characteristics of a Good Product. ● Product Development, Factors Responsible for Product Development. </td><td rowspan="2">15</td></tr><tr><td>UNIT-II</td><td>Plant Location & Layout: ● Plant Location & Factors Influencing selection of a Plant Location, ● Alfred Weber's Theory of Industrial Location </td></tr></table>		Topic	Hours	UNIT-I	Introduction to Production & Operations Management: ● Meaning; objectives; ● Importance and functions of production & operations management; ● Recent trends in production management, CAD, CAM, SCM (meaning only) Production Planning & Control: ● Planning - Meaning, Objectives. ● Controlling - Meaning, Objectives. ● Production Planning & Control- Meaning, Objectives and Importance. ● Product Design & Product Development. ● Product Design - Meaning & Characteristics of a Good Product. ● Product Development, Factors Responsible for Product Development.	15	UNIT-II	Plant Location & Layout: ● Plant Location & Factors Influencing selection of a Plant Location, ● Alfred Weber's Theory of Industrial Location
	Topic	Hours							
UNIT-I	Introduction to Production & Operations Management: ● Meaning; objectives; ● Importance and functions of production & operations management; ● Recent trends in production management, CAD, CAM, SCM (meaning only) Production Planning & Control: ● Planning - Meaning, Objectives. ● Controlling - Meaning, Objectives. ● Production Planning & Control- Meaning, Objectives and Importance. ● Product Design & Product Development. ● Product Design - Meaning & Characteristics of a Good Product. ● Product Development, Factors Responsible for Product Development.	15							
	UNIT-II		Plant Location & Layout: ● Plant Location & Factors Influencing selection of a Plant Location, ● Alfred Weber's Theory of Industrial Location						

	● Plant Layout Meaning & Objectives, Factors Affecting Plant Layout. ● Types Of Plant Layout- Product or Line Layout, Functional & Process Layout, Stationary & Strata Layout, Mixed Layout, Service organization layout	
UNIT-III	Materials Management: ● Meaning, Objectives of materials management; ● Purchase Procedure Centralised & Decentralised ● Material Handling – Meaning, Objectives, Principles, Material Handling Equipment, Guideline for effective of material handling equipment ● Material Requirement Planning (MRP) ● Functions of Stock Keeper. ● Standardization Quality Control: ● Concept of Quality Control, Factor affecting Quality Control ● Total Quality Management (TQM)- Elements of Total Quality Management, Tools & Technique ● Quality Circles – Objectives, Characteristics of Quality Circles, ● Six Sigma ● Inspection – Objective, Functions ● Statistical & Automated Control – Introduction, Use ● Meaning & Objective of Work study ● Meaning & Objective of Method Study ● Meaning & Objective of Work Measurement ● Techniques of Work Measurement- Time Study, Motion Study	15
UNIT-IV	Productivity & Internal Control: ● Productivity- Concepts, Importance & Factors Effecting On Productivity, ● Technique to Improve Productivity, Measurements of Productivity, ● Distinguish Between Production & Productivity. ● Meaning & Objectives of Inventory Control ● Various Stock Level -Minimum Stock Level, Maximum Stock Level, Reorder Stock Level, Average Stock Level, Danger Stock Levels ● Economic Order Quantity and ABC Analysis	15
	Practical Exercises: 1. Production Planning Simulation: Students develop production plans for hypothetical scenarios, considering factors like demand	

	forecasting and resource allocation, and simulate plan execution to evaluate effectiveness. 2. Plant Layout Design Project: Students design plant layouts for specific manufacturing facilities, considering product types and workflow requirements, and present their designs with rationale. 3. Material Handling Equipment Demonstration: Students observe material handling equipment in action through facility visits or demonstrations, followed by discussions on effective material handling principles. 4. Inventory Management Simulation Game: Students manage inventory levels in a simulation game, optimizing costs while ensuring product availability.	
Study Resources	● Production & Operations Management–K. Ashwathappa & K. Shridhar Bhat- Himalaya. ● Production & Operations Management - N.G. Nair–TataMcGraw Hill ● Operations Management: Theory and Practice, Mahadevan – Pearson ● Production & Operations Management–Kanishka Bedi–Oxford Press	

BBA-DSC-242

Introduction to Financial Management - II

Total Hours: 30

Credits: 2

Course Objectives	● Understand the Indian banking system, including new banking trends like digital banking, and non-banking financial institutions. ● Gain insight into financial services, focusing on insurance, its principles, types, and policies. ● Learn about mutual funds, their advantages, types, regulatory aspects, and tax implications. ● Explore credit ratings, including their importance, process, agencies, and regulations in India.	
Course Outcomes	After successful completion of this course, students are expected to ● Develop a foundational understanding of the Indian banking system, non-banking financial institutions, and emerging banking concepts. ● Acquire knowledge of financial services, particularly insurance, enabling them to make informed decisions regarding risk management and insurance coverage. ● Gain insights into mutual fund investment strategies, allowing them to assess mutual fund performance, understand regulatory frameworks, and comprehend tax implications. ● Gain insight into credit ratings, equipping them with the ability to evaluate creditworthiness, understand rating processes, and navigate credit markets confidently.	
	Topic	Hours
UNIT-I	Banking System in India: ● An overview of banking system in India, Commercial banking structure (meaning, role and functions). ● Non-banking financial corporations (role, growth, types, regulations). ● New concepts in banking:- retail banking, microfinance, credit/debit card, ATMs, online banking, mobile banking, UPI and third party payments (meaning, advantages, disadvantages)	07
UNIT-II	Financial Services (Insurance): ● Introduction to financial services:- meaning, significance, functions, features, constituents and problems. ● Insurance: Meaning, principles and role. ● Types of insurance (life insurance, health insurance, general insurance, Agriculture insurance, bancassurance, re-insurance, group insurance and micro-insurance). ● Types of life insurance policies.	08
UNIT-III	Financial Services (Mutual Funds):	07

	● Meaning, Evolution, Performance and its measures. ● Advantages of mutual funds. ● Types of mutual fund schemes. ● Regulatory aspects, Financial risks. ● Tax implications and transparency in mutual funds.	
UNIT-IV	Credit Ratings: ● Meaning, Evolution, Importance, Scope, Need, Benefits and Criticisms. ● Credit rating process and framework. ● IPO rating. ● Credit rating Agencies in India and its regulations.	08
	Practical exercises: 1. Field Visit to Banking Institution: Students will participate in a guided visit to a local bank to observe banking operations firsthand, focusing on transaction processes and customer interactions. 2. Insurance Plan Comparison Project: Students will conduct a comparative analysis of sample insurance plans, evaluating coverage, premiums, and additional benefits. 3. Virtual Mutual Fund Investment Simulation: Students will engage in a virtual investment simulation, where they will research, select, and track the performance of mutual funds using online platforms.	
Study Resources	● Brealey, Richard A, Myers Stewart C, Allen Franklin, Mohanty, Pitabas. Principles of Corporate Finance. McGraw Hills Education. ● Khan, M.Y. and Jain, P.K. Financial Management: Text and Problems. Tata McGraw Hills, New Delhi. ● Kothari, R. Financial Management: A Contemporary Approach. Sage Publications Pvt. Ltd. New Delhi. ● Maheshwari, S. N. <i>Elements of Financial Management</i>. Sultan Chand & Sons. ● Maheshwari, S. N. <i>Financial Management – Principles & Practice</i>. Sultan Chand & Sons. ● Pandey, I. M. (2022). <i>Essentials of Financial Management</i>, (5th ed.). Pearson. ● Rustagi, R.P. <i>Fundamentals of Financial Management</i> Taxmann. New Delhi. ● Sharma, S.K. and Sareen, Rachna. <i>Fundamentals of Financial Management</i> Sultan Chand & Sons (P) Ltd. New Delhi.	

	● Singh, J.K. Financial Management: Theory and Practice. Galgotia Publishing House NewDelhi. ● Singh, Surender and Kaur, Rajeev. Fundamentals of Financial Management. Scholar Tech Press. New Delhi. ● Tulsian, P.C. and Tulsian, B. Financial Management, S. Chand. New Delhi. <i>*Refer to latest editions of the given reference books</i>	
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BBA-DSC-243

Introduction to Human Resources Management -II

Total Hours: 30

Credits: 2

Course Objectives	● Understand the selection process, including decision outcomes and placement strategies, to match individuals with suitable job roles. ● Learn the importance of employee training and development, exploring objectives, types, and processes to enhance organizational performance. ● Explore executive development, including its significance, methods, and evaluation, to cultivate leadership capabilities within organizations. ● Gain insight into performance appraisal, including its objectives, methods, and challenges, to effectively evaluate and improve employee performance.	
Course Outcomes	After successful completion of this course, students are expected to ● Understand the importance of selecting the right people for the right job, ensuring a better fit between individuals and their roles within organizations. ● Recognize the significance of employee training and development in enhancing individual skills and contributing to organizational success. ● Learn about the role of executive development in nurturing leadership qualities and preparing future leaders within organizations. ● Gain insight into the purpose and process of performance appraisal, understanding its role in motivating employees and improving overall organizational performance.	
	Topic	Hours
UNIT-I	Selection: ● Introduction. ● Selection Procedure. ● Selection Decision Outcomes.	07

	● Placement – Orientation – Socialization	
UNIT-II	Employee Training: ● Introduction: Concept. ● Training and development objectives. ● Need for Employee Training. ● Importance of training. ● Types of Training. ● Objectives and Process of Employee Training.	08
UNIT-III	Executive Development: ● Introduction. ● Importance and Factors Influencing Executive Development. ● Process and Evaluation of Executive Development. ● Methods of Executive Development. ● Career Planning and Development.	07
UNIT-IV	Performance Appraisal: ● Introduction: Meaning of Performance Appraisal. ● Need and Importance of Performance Appraisal. ● Objectives of Performance Appraisal. ● Methods of Performance Appraisal. ● The Performance Appraisal Process. ● Factors Affecting Performance Appraisal. ● Benefits of Performance Appraisal. ● Problems of Performance Appraisal. ● Performance Appraisal Practices in India. ● Effective Performance Appraisal.	08
	Practical exercises: 1. Develop a selection process for various job scenarios: Students will work in groups to create selection processes for given job roles, covering job analysis, candidate screening, interviewing, and decision-making. Groups will present their processes, explaining their decisions and potential outcomes. 2. Identify training requirements for specific job roles: Students will individually analyse job roles in chosen industries to identify skill gaps and training needs. They will design training plans, including objectives, content, delivery methods, and evaluation criteria, to address the identified gaps. 3. Develop an executive development plan for a real-life scenario: Students will analyse case studies of executives facing challenges or opportunities. Individually, they will identify leadership qualities	

	required and design personalized executive development plans, outlining activities and strategies to enhance leadership capabilities. 4. Conduct a mock performance appraisal meeting: Paired students will role-play as a manager and an employee within a fictional organization. They will use provided performance appraisal forms to conduct mock appraisal meetings, with the manager evaluating the employee's performance and providing feedback.	
Study Resources	● Brealey, Richard A, Myers Stewart C, Allen Franklin, Mohanty, Pitabas. Principles of Corporate Finance. McGraw Hills Education. ● Khan, M.Y. and Jain, P.K. Financial Management: Text and Problems. Tata McGraw Hills, New Delhi. ● Kothari, R. Financial Management: A Contemporary Approach. Sage Publications Pvt. Ltd. New Delhi. ● Maheshwari, S. N. <i>Elements of Financial Management</i>. Sultan Chand & Sons. ● Maheshwari, S. N. <i>Financial Management – Principles & Practice</i>. Sultan Chand & Sons. ● Pandey, I. M. (2022). Essentials of Financial Management, (5th ed.). Pearson. ● Rustagi, R.P. Fundamentals of Financial Management Taxmann. New Delhi. ● Sharma, S.K. and Sareen, Rachna. Fundamentals of Financial Management Sultan Chand & Sons (P) Ltd. New Delhi. ● Singh, J.K. Financial Management: Theory and Practice. Galgotia Publishing House New Delhi. ● Tulsian, P.C. and Tulsian, B. Financial Management, S. Chand. New Delhi. <i>*Refer to latest editions of the given reference books</i>	

BBA-MIN-244

Corporate Accounting

Total Hours: 60

Credits: 4

Course Objectives	● Understand the principles and guidelines outlined in AS 5 for accounting treatment of profit or loss prior to incorporation, including methods for ascertaining such profits or losses and the basis for apportionment of expenses. ● Develop proficiency in the valuation of goodwill and shares using various methods such as the average profit method, super profit method, capitalization method, net asset method, yield method, and fair value method. ● Gain practical knowledge and skills related to the issue of shares and debentures, including understanding different types of shares, concepts like issue at par and premium, pro rata allotment, calls in arrears, forfeiture, reissue of shares, issue of debentures at par and premium, and the concepts of DEMAT A/c and ASBA
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	Account. ● Acquire expertise in preparing company financial statements, including maintaining statutory books and registers, understanding AS 4 and AS 29 regarding contingencies, events occurring after balance sheet date, provisions, contingent liabilities, and contingent assets, and preparing income statements and balance sheets as per the revised Schedule III of the Companies Act 2013.						
Course Outcomes	● Develop a comprehensive understanding of corporate accounting principles, including the treatment of profit or loss prior to incorporation, enabling students to accurately apply accounting standards and methods for ascertaining profits or losses. ● Acquire proficiency in the valuation of goodwill and shares using various methods, enabling students to effectively assess the financial worth of businesses and securities in real-world scenarios. ● Master the concepts and procedures related to the issue of shares and debentures, equipping students with the knowledge and skills necessary for handling various aspects of equity and debt financing in corporate settings. ● Gain expertise in preparing company financial statements and maintaining statutory records, ensuring students are well-prepared to navigate regulatory requirements and present accurate financial information in compliance with applicable accounting standards and company law.						
	<table><tr><th>Topic</th><th>Hours</th></tr><tr><td>UNIT-I Profit Prior to Incorporation: ● AS 5: Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies ● Accounting treatment of Profit/ Losses profit prior to incorporation ● Methods of Ascertaining Profit or Losses profit prior to incorporation ● Basis of Apportionment of Expenses ● Practical Problems Valuation of Goodwill and Shares ● Valuation of Goodwill - Need - Methods of valuation of Goodwill - ● Average Profit method - super profit method - capitalization method. ● Shares - Methods of valuation of Shares - Net asset method - Yield ● Method - Fair value Method. </td><td>15</td></tr><tr><td>UNIT-II Issue of Shares & Debentures (Theory and Problems) ● Issue of Shares ● Meaning of Issue of Shares ● Kinds of shares: Equity shares & Preference Shares, Bonus Issue, Right Issue of Shares ● Concept of Issue of Shares at Par, Premium ● Concept of Pro rata Allotment of Shares, Equal Subscription, Over Subscription and Under Subscription. ● Concept of DEMAT A/c and ASBA Account </td><td>15</td></tr></table>	Topic	Hours	UNIT-I Profit Prior to Incorporation: ● AS 5: Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies ● Accounting treatment of Profit/ Losses profit prior to incorporation ● Methods of Ascertaining Profit or Losses profit prior to incorporation ● Basis of Apportionment of Expenses ● Practical Problems Valuation of Goodwill and Shares ● Valuation of Goodwill - Need - Methods of valuation of Goodwill - ● Average Profit method - super profit method - capitalization method. ● Shares - Methods of valuation of Shares - Net asset method - Yield ● Method - Fair value Method.	15	UNIT-II Issue of Shares & Debentures (Theory and Problems) ● Issue of Shares ● Meaning of Issue of Shares ● Kinds of shares: Equity shares & Preference Shares, Bonus Issue, Right Issue of Shares ● Concept of Issue of Shares at Par, Premium ● Concept of Pro rata Allotment of Shares, Equal Subscription, Over Subscription and Under Subscription. ● Concept of DEMAT A/c and ASBA Account	15
Topic	Hours						
UNIT-I Profit Prior to Incorporation: ● AS 5: Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies ● Accounting treatment of Profit/ Losses profit prior to incorporation ● Methods of Ascertaining Profit or Losses profit prior to incorporation ● Basis of Apportionment of Expenses ● Practical Problems Valuation of Goodwill and Shares ● Valuation of Goodwill - Need - Methods of valuation of Goodwill - ● Average Profit method - super profit method - capitalization method. ● Shares - Methods of valuation of Shares - Net asset method - Yield ● Method - Fair value Method.	15						
UNIT-II Issue of Shares & Debentures (Theory and Problems) ● Issue of Shares ● Meaning of Issue of Shares ● Kinds of shares: Equity shares & Preference Shares, Bonus Issue, Right Issue of Shares ● Concept of Issue of Shares at Par, Premium ● Concept of Pro rata Allotment of Shares, Equal Subscription, Over Subscription and Under Subscription. ● Concept of DEMAT A/c and ASBA Account	15						

	● Calls in arrears, Forfeiture of Shares, Re issue of shares. ● Issue of Debentures: at Par, at Premium ● Types of Debentures	
UNIT-III	Company Financial Statements-I ● Books of Accounts to be maintained by the company. ● Statutory Books of Accounts and Statutory Registers. ● Statutory Report. ● AS 4 – Contingencies and events occurring after balance sheet date. ● AS 29 – Provisions, contingent liabilities and contingent assets. Company Financial Statements-II ● Liquidation of companies - Meaning - Reasons for winding up ● Liquidator - Preferential creditors - Calculation of liquidator's remunerations ● Liquidator's final statement of accounts.	15
UNIT-IV	Company Financial Statements – III ● Meaning of Company Financial Statements. ● Preparation of Income statement and Balance Sheet as per revised Schedule (III), Companies Act 2013.	15
Study Resources	1. Financial Accounting – Jawaharlal & Shrivastava – S. Chand & Sons 2. Accounting for Managers - Vijay Kumar – TMH 3. Advanced Accounts, M.C. Shukla, T. S. Grewal & S.C. Gupta, S. Chand & Co Ltd. 4. Financial Accounting for Management: By Dr. S. N. Maheshwari (Vikas Publishing House) 5. Fundamentals of Accounting: S.K Paul 6. Cost Accounting (Methods & Problems), B. K. Bhar, Academic Publisher, Calcutta	