

School of Management Studies and Commerce

BBA SYLLABUS Scheme, Scheme of Evaluation Syllabus

B070124101- MANAGEMENT PERSPECTIVE (2024-25 Batch)

Total Teaching Hours for Semester:45

**No of Lecture
Hours/Week:3**

Max Marks:100

Credits:3

Course Objectives/Course Description

Course Description: This subject is a comprehensive learning on what management is all about and different schools of thoughts on management. It gives a clear understanding of management practices and the various functions of management and also gives away the principles of management developed by eminent management thinkers. The syllabus is structured to provide basic conceptual knowledge on the principles of planning, organizing, staffing, motivation, leadership, controlling and to offer orientation to the recent dynamics of managerial practice.

Course Objectives: This course attempts to introduce the basic concepts, functions and processes of management and it enables students to develop competencies and knowledge to become an effective manager.

Course Outcome

Course Outcomes: On having completed this course student should be able to:

- CO1 Identify the basic activities which any manager will conduct in the organization.
- CO2 Appreciate the role of general management for the success of an organization.
- CO3 Enhance their managerial ability and professional skills.
- CO4 Analyze the managerial issues they will have to tackle in the competitive environment.
- CO5 Explore the latest trends in the field of management.

Unit-1: INTRODUCTION TO MANAGEMENT

Definition – nature, process and significance of management –Role of managers – Managerial Skills and Roles - Evolution of Management Thought : Classical Management Approaches, Behavioural Management Approaches, Quantitative Management Approaches, Modern Management Approaches - Management as a Science or Art - Management as a profession- Administration and Management- Functions of Management – Functional Areas of Management.

Unit-2: PLANNING AND DECISION MAKING

Planning - Nature and Importance of Planning- Types of Plans - Levels of Planning - Steps in planning - Making Effective Plans- Objectives and Management By Objective (MBO) –Management By Exception (MBE) - Policy and Strategy- Forecasting and Decision Making - Nature of decision making - Types of decisions – Decision Making Process – Rational Perspectives and Behavioural Aspects of decision making.

Unit-3: ORGANIZING

Organizing - Nature and purpose - Principles of Organization - Types of Organization - Organisational Structure and Design – Line, Staff and functional authority – Conflict between Line and Staff – Overcoming the Line-Staff Conflict. Committees, Departmentation - Span of control – Authority, Responsibility and Accountability - Principles of Delegation - Steps - Centralization Vs Decentralization – Factors determining the degree of Decentralization of authority.

Unit-4 :STAFFING & DIRECTING

Staffing - Nature and Purpose of staffing – Importance of staffing – Components of Staffing - Manpower planning - Recruitment and Selection - Training and Development – Performance Appraisal. Directing –

Nature of Directing function - Principles – Importance of Effective Direction – Motivating people at work – Motivation theories: Early theories, Contemporary theories – Morale Building – Job Satisfaction - Effective Communication skills for directing – Barriers of communication.

Unit-5

CONTROLLING AND CONTEMPORARY ISSUES IN MANAGEMENT

Controlling - Concept, Nature and Importance - Essentials of Control - Requirements of an Effective Control System – Behavioural Implications of Control – Techniques of Managerial control - Co-ordination – Need for co-ordination – Types of Co-ordination - Techniques of Coordination - Cooperation. Supervision – Position of a supervisor – Qualities of a good supervisor – Key Man – Man in the middle – Middle marginal man – Human relations specialist – Essential requirements of effective supervision. Leadership and change, Total quality management, Work force diversity, Globalization and innovation, Enterprise mobility, How to manage and control virtual teams, creating an ethical workplace.

Text Books And Reference Books:

Stoner, Freeman, Gilbert Jr. (2014). *Management* (6th edition), New Delhi: Prentice Hall India.

Essential Reading / Recommended Reading

1. Daft, R. L. (2009). *Principles of Management* (1st edition), Cengage Learning.
2. Gupta, R.S., Sharma, B.D., & Bhalla. N.S. (2011). *Principles & Practices of Management (11th edition)*. New Delhi: Kalyani Publishers
3. Koontz, H., & Wehrich, H. *Essentials of Management*, McGraw Hill Publishers.
4. L M Prasad, (2007). *Principles and Practices of Management*, Himalaya Publishing House
5. Rao, P.S. (2009). *Principles of Management*, Himalaya Publishing Hous
Moshal, B.S. *Principles of Management*, Ane Books.

B070124102– MANAGERIAL ECONOMICS (2024-25 Batch)

Total Teaching Hours for Semester:45

No of Lecture Hours/Week:3

Max Marks:100

Credits:3

Course Objectives

Course Objectives: This course aims to make students understand the basic concepts of economics with application to managerial decision making.

Course Outcome

Course Outcomes: On having completed this course student should be able to:

- CO1 Understand the nature and scope of managerial economics and identify the role of economics in decision making..
- CO2 Understand theory of demand, law of demand and cardinal utility analysis..
- CO3 Understand theory of production, costs, and revenue function.
- CO4 Analyze the managerial issues they will have to tackle in the competitive environment.
- CO5 To describe National Income concept and types of Business Cycles

Unit-1: Managerial Economics:

Meaning, Nature and Scope. Objectives of the firm, Equilibrium, Utility, Opportunity cost, Marginal and Incremental Principles.

Unit-2: Theory of Demand:

Nature of demand for a product, individual demand, market demand, determinants of demand, Law of demand, Elasticity of demand and its determinants; Theory of Consumer Behavior: Cardinal utility analysis, Indifference curve analysis, applications of Indifference curves.

Unit-3: Theory of Production and Costs:

The concept of Production function, production with one and two variable inputs, theory of Cost in short run and long run, Revenue function.

Unit-4 : Theory of firm and market organization:

Pricing under Perfect Competition, Pricing under Monopoly, Price Discrimination, Pricing under Monopolistic Competition, Selling cost, Pricing under Oligopoly.

Unit-5 National Income and Business Cycles:

Definition, Measuring the National Income in India, Importance of National Income in India, Importance of National Income Analysis. Business cycles – Meaning, Types of Business cycles ,Characteristics of Business Cycles, Causes of Business Cycles and Phases of Business Cycles

Text Books And Reference Books:

D.M. Mithani, “Managerial Economics Theory & Applications” 2017,8th Ed, Himalaya Publishing House.

Essential Reading / Recommended Reading

1. Mark Hirschey, “Managerial Economics – An Integrative Approach”, 2008, 1st Ed. Cengage Learning.
2. Craig H. Peterson, W. Cris Lewis & Sudhir K. Jain, Managerial Economics, 2008,4th Ed., Pearson Education
3. D. N. Dwivedi, “Managerial Economics”, 2009,7th Ed Vikas Publishing House Pvt. Ltd
4. Dominik Salvatore, “Managerial Economics”, 2008, 6th Ed. Oxford University Press.
5. Geethika, Piyoli Ghosh, P.R. Chaudhary “Managerial Economics”, 2008, Tata McGraw Hills, New Delhi

B070124103– BUSINESS ORGANIZATION (2024-25 Batch)

Total Teaching Hours for Semester:45

**No of Lecture
Hours/Week:3**

Max Marks:100

Credits:3

Course Objectives/Course Description

Course Objectives: To acquaint the students with the fundamentals of managing business and to understand individual and group behavior at work place so as to improve the effectiveness of an organization. The course will use and focus on Indian experiences, approaches and cases.

Course Outcome

Course Outcomes: On having completed this course student should be able to:

CO1 An understanding of the nature, objectives and social responsibilities of business b) c) d) e)

CO2 An ability to describe the different forms of organizations

CO3 An understanding of the basic concepts of management

CO4 An understanding of different types of business combinations

CO5 An understanding of functions of management.

Unit-1: Introduction to Business

Business: Meaning, Nature, Objectives, Social responsibility of Business, Essentials of successful business; Functional areas of business. Concept of Business Organization.

Unit-2: Forms of Business Organization

Sole proprietorship: Meaning, Features, Merits and Demerits. Partnership: Meaning, Features, Merits and Demerits. Joint Stock Company: Meaning, , Features, Merits and Demerits. Co-operatives: Meaning, Features, Merits and Demerits.

Unit-3: Public Enterprises

Government Departmental Undertakings: Meaning, Features, Merits and Demerits. Public Corporations: Meaning, Features, Merits and Demerits. Government Companies: Meaning, Features, Merits and Demerits

Unit-4 Business Combinations

Meaning, Reason, Types, Forms, merits and demerits of Business Combinations, Recent Trends in Business Combinations.

Unit-5 MANAGEMENT OF ORGANIZATIONS:

Management-Meaning, Definitions, Difference between Management and Administration, Levels of Management, Objectives of Management, Functions of management- planning, organizing, staffing, directing, coordinating, controlling, Principles of Management.

Text Books And Reference Books:

- 1 C B. Gupta - Business Organisation and Management, Sultan Chand & Sons.
2. Dr. S. C. Saxena - Business Administration & Management, Sahitya Bhawan.
3. M. C. Shukla - Business Organisation and Management. S Chand & Company Pvt. Ltd.
4. S.A Sherlekar - Business Organization, Himalaya Publishing House.
5. Y.K. Bhushan. Fundamentals of Business Organisation and Management, Sultan Chand & Sons.
6. R.K. Sharma, Business Organisation & Management Kalyani Publishers

B070124104– FINANCIAL ACCOUNTING (2024-25 Batch)

Total Teaching Hours for Semester:60

**No of Lecture
Hours/Week:4**

Max Marks:100

Credits:4

Course Objectives/Course Description

Course Objectives: The course aims at to make students understand the basics of accounting and concepts of double entry system, details on recording of transactions and preparation of final accounting statements for business organizations.

Course Outcome

Course Outcomes: On having completed this course student should be able to:

CO1 To recognize the mechanics of Systematic recording of books of accounts.

CO2 To review the concept of Recording the Transactions of Accounting.

CO3 To prepare subsidiary books and BRS.

CO4 To illustrate the basic skills in developing the financial Statements and Deprecation.

CO5 To apply the tools of Tally for preparation of accounts using computers.

Unit-1: Introduction to Accounting

Understanding the Meaning, nature, functions and usefulness of accounting, branches of accounting, accounting equation, accounting concepts and conventions Generally Accepted Accounting Principles. Recording of Transactions-Concept of double entry system. Understanding the Accounting cycle. Journal, ledger. (Simple problems).

Lab work: Introduction to accounting Software Tally, Features of software, creation of company, selection of company, alteration of company. Entering transaction: Voucher Entry Sales voucher-Purchase voucher-Receipt voucher-Payment voucher-Contra Voucher-Journal Voucher-Debit & Credit voucher- Editing and deleting Voucher.

Unit-2: Subsidiary Books

Meaning-needs-types of subsidiary books-Preparation of subsidiary books including purchase book, sales book, purchase returns book and sales return books (simple problems). Cash book, (single column cashbook, double column cashbook, triple column cashbook and petty cash book.) Lab work: Creation of Accounts-Cash book-Sales Register, Purchase register, Bank bookJournal

Unit-3: Bank Reconciliation Statements

Causes for difference in the pass book and cashbook. Procedure for preparation of bank reconciliation statement (favorable balance and overdraft situations) – simple problems. Lab Work: Preparation of BRS: Bank Reconciliation Statement

Unit-4 : Trial Balance & Final Accounts

Trial Balance-Meaning-Objectives-Preparation of Trial Balance (simple problems) Final Accounts- Meaning-Objectives-Preparation of Trading account, Profit and Loss account and Balance Sheet along with adjustments.(simple problems). Lab work: Preparation of Trial balance, Trading and Profit & Loss account and Balance sheet

Unit-5 Depreciation Accounting

Meaning of Depreciation- Causes of depreciation; objects of providing for Depreciation – Factors Affecting Depreciation –Accounting treatment –Methods of providing Depreciation – Straight-line method-Diminishing Balance method(Simple Numerical Problems on sale of two and three Assets)

Text Books And Reference Books:

1. Jain S.P., Narang K.L., Sharma M.K., Jain Romila, Khasa Satish Financial Accounting 1 st Edition, Kalyani Publishers ,2016.

Essential Reading / Recommended Reading

1. Maheshwari, S.N., Advanced Accountancy Volume-I, Ninth Edition, Vikas Publishing House Pvt. Ltd., 3rd Ed, 2005.
2. Financial Accounting BBA, 1st Edition, Kalyani Publishers, 2017.
3. Maheshwari, S.N., & Maheshwari S.K. Advanced Accountancy Volume-I, Ninth Edition, Vikas Publishing House Pvt. Ltd, 3rd Ed., 2005.
4. Grewal, T. S., Shukla, M .C, Advanced Accountancy, Sixteenth Edition, Sultan Chand and Sons, 2011.
5. Tulsian, P.C, Financial Accounting , Pearson Education, 2005.

SGUAE2404– PROFESSIONAL COMMUNICATION (2024-25 Batch)

Total Teaching Hours for Semester:45

**No of Lecture
Hours/Week:3**

Max Marks:100

Credits:3

Course Objectives/Course Description

Course Objectives: This course is designed to give you a comprehensive view of communication, its scope and importance in business and the role of communication in establishing a favourable outside the firm environment, as well as an effective internal communications program.

Course Outcome

Course Outcomes: On having completed this course student should be able to:

- CO1 communicate effectively in a corporate setting and otherwise
- CO2 overcome the varied obstructions to communication and be an adept listener
- CO3 display effective interpersonal communication, maintaining the decorum of the settings
- CO4 have hands-on writing business letters and expertise in drafting technical documents
- CO5 deliver effective presentations in professional environment, tackle group discussions and face interviews

Unit-1: : NATURE OF COMMUNICATION

Definition, Need and importance of communication skills, Basic types of communication-ReadingWriting-Listening-Speaking, Forms of communication-Verbal-Written-Oral-Non verbal, The Communication Process, Barriers of communication and ways in overcoming barriers.

Unit-2: Written Communication

The process of formal written Communication (deciding purpose, analyzing audience, designing a message, organizing, selecting, arranging ideas and preparing outlines, developing message) The qualities of good writing-clarity-consciousness-concisness-correctness-coherence-courtiousness.

Unit-3: Business Correspondence In Organization Business Letters:

Enquiry, letter of reply, letter of order, letter of execution, letter of complaint, letter of collection. Common errors in business communication Errors with pronouns, adjectives, verbs adverbs, participles, and prepositions

Unit-4 : REPORT WRITING

Principles report writing: Types of reports, structure of report, Presentation of report

Unit-5 Application of Communication Skills

Group Decision-Making - Conflict and Negotiations - Presentation and Interviews - Speeches - Customer Care/Customers Relations - Public Relations (Concept, Principles, Do's and Don'ts etc. to be studied for each type).

Text Books And Reference Books:

1. Business Communication-Urmlila Rai , S. M. Rai –Himalayas Publishing House, Asha Kaul-Hall Of India

Essential Reading / Recommended Reading

- 1) Business Correspondence & Communication Skills-Kapoor (S. Chand & Co)
- 2) Effective Skills:-Ravi Agrawal –Sublime Publishing Jaipur
- 3) Developing Communication Skills-Mohan –Macmillan Publishing
- 4) Business Communication – Om P Juneja Aarati Mujumdar
- 5) Business Correspondence & Report Writing- R. C. Sharma & Krishna Mohan.

SGUSE2419– OFFICE AUTOMATION (2024-25 Batch)

Total Teaching Hours for Semester:90

No of Lecture Hours/Week:6

Max Marks:100

Credits:3

Course Objectives/Course Description

Course Objectives: After completion of the Basic Excel course Student will be able to Use Excel functions and productivity tools to assist in developing worksheets. Manipulate data lists using Outline, Auto filter and PivotTables. Use Consolidation to summarize and report results from multiple worksheets.

Course Outcome

Course Outcomes: On having completed this course student should be able to:

CO1 To understand the basic of Excel

CO2 To gain the practical knowledge of worksheet

CO3 To gain the practical knowledge of Excel Function & Formulas

CO4 To gain the practical knowledge of Charts & Layouts

CO5 To gain the practical knowledge of Pivot Table

Unit-1: Introduction to Excel:

About Excel, Features of MS-Excel

Create a workbook: Import data from a delimited text file, Add a worksheet to an existing workbook, Copy and move a worksheet, Search for data within a workbook, Navigate to a named cell, range, or workbook element, Insert and remove hyperlinks, Change worksheet tab color, Rename a worksheet, Change worksheet order, Insert and delete columns or rows, Change workbook themes, Adjust row height and column width, Insert headers and footers, Hide or unhide worksheets, Hide or unhide columns and rows

Unit-2: Excel Formulas and Functions:

Performing Basic Mathematical Operations using Formula, Applying Formulas using Cell Names and Range, Performing Calculation using Numerical and Mathematical Functions, Create and modify simple macros, Insert and configure form controls, Perform calculations by using the SUM function, MIN & MAX function, COUNT function, AVERAGE function, IF function, SUMIF function, AVERAGEIF function, COUNTIF function, Format text by using RIGHT, LEFT, MID, UPPER, LOWER, PROPER, CONCATENATE function

Unit-3: Creating Tables:

Create an Excel table from a cell range, Convert a table to a cell range, Add or remove table rows and columns, Apply styles to tables, Configure table style options, Insert total rows, Filter records, Sort data by multiple columns, Change sort order, Remove duplicate records

Unit-4 : Filters, Grouping and Charts in Excel

Filtering Records, Sorting Data by Single and Multiple Columns, Custom Sort, Changing Sort Order, Eliminating Duplicate Records.

Chart Preparation – Creating Charts, Selecting Charts and Chart Elements, Moving and Resizing Charts, Changing the Chart Type.

Apply Custom Data Formats and Layouts- Changing the Data Range, Switching Column and Row Data, Choosing a Chart Layout, Choosing a Chart Style, Printing Charts, Deleting Charts, Applying Word Art Styles to Chart Elements.

Unit-5 Introduction to pivot table :

Create PivotTables, Modify field selections and options, Create slicers, Group PivotTable data, Add calculated fields, Format data

Text Books And Reference Books:

1. William Fischer, **Excel: Quick Start Guide from Beginner to Expert**
2. Grey Harvey, **Excel 2019 All – in- One For Dummies**
3. Bill Jelen, Michael Alexander, **Excel 2016: Pivot Table Data Crunchin**

SGUVA2401– Environmental Education -25 Batch)

Total Teaching Hours for Semester:30

No of Lecture Hours/Week:2

Max Marks:100

Credits:2

Course Objectives/Course Description

Course Outcome

Course Outcomes: On having completed this course student should be able to:

CO1 Gain in-depth knowledge on natural processes that sustain life, and govern economy.

CO2 Predict the consequences of human actions on the web of life, global economy and quality of human life

CO3 Develop critical thinking for shaping strategies (scientific, social, economic and legal) for environment conservation of biodiversity, social equity and sustainable development.

CO4 Adopt sustainability as a practice in life, society and industry.

CO5 Acquire values and attitudes towards understanding complex environmental-economic-social challenges actively in solving current environmental problems and preventing the future ones.

Unit-1: Introduction to Environmental Studies

Teaching Hours:2

Multidisciplinary nature of environmental studies Scope and importance; Concept of sustainability and sustainable development

Unit-2: Ecosystem

Teaching Hours:8

Definition and concept of Ecosystem • Structure of ecosystem (biotic and abiotic components); Functions of Ecosystem – Physical (energy flow), Biological (food chains, food web, ecological succession) and Biogeochemical (nutrient cycling) processes. Concepts of productivity, ecological pyramids and homeostasis • Types of Ecosystem – Tundra, Forest, Grassland, Desert, Aquatic (ponds, streams, lakes, rivers, oceans, estuaries) – their importance and threats on them with relevant examples from India Ecosystem services (Provisioning, Regulating, Cultural and Supporting). Basics of Ecosystem restoration

Unit-3: Natural Resources

Teaching Hours:6

Land resources and land use change Land degradation, soil erosion and desertification Forest resources and causes of deforestation; impacts of mining and dam building on environment, forests, biodiversity and tribal populations Water resource: Use and over exploitation of surface and ground water, floods, drought conflicts over water (international & inter-state) Energy resources :Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs Case studies: National Solar Mission, Cauvery river water conflict etc

Unit-4 : Biodiversity and Conservation

Teaching Hours:8

Definition of Biodiversity; Levels of biological diversity: genetic, species and ecosystem diversity; Biogeographic zones of India India as a mega-biodiversity nation; Endemic and endangered species of India; IUCN Red list; biodiversity hotspots Value of biodiversity: Ecological, economic, social, ethical, aesthetic and informational value of biodiversity with examples; sacred groves and their importance with example Current mass extinction crisis; Threats to biodiversity: Habitat loss,

poaching of wildlife, man-wildlife conflicts, biological invasion with emphasis to Indian biodiversity

Unit-5 Environmental pollution

Teaching Hours:8

Environmental pollution (Air, water, soil, thermal and noise): causes, effects and controls; Air and water quality standards Nuclear hazards and human health risks Solid waste management: Control measures of urban and industrial waste Pollution case studies: Ganga Action plan (GAP), Delhi air pollution and public health issues etc

Text Books And Reference Books:

- 1 AlexandareRojey, 2009. Energy and Climate, Wiley Publications, Great Britain
2. BharuchaErach, 2003. The Biodiversity of India, Ahmedabad: Mapin Publishing Pvt. Ltd.
3. Clark, R. S., Marine Pollution, Clanderson Press Oxford

B070124201– PRINCIPLE OF MARKETING (2024-25 Batch)

Total Teaching Hours for Semester:45

No of Lecture Hours/Week:3

Max Marks:100

Credits:3

Course Outcomes: On successful completion of the course, the Students will demonstrate

- CO1: Understand the concepts and functions of marketing.
- CO2: Analyse marketing environment impacting the business.
- CO3:Segment the market and understand the consumer behaviour
- CO4: Describe the 4 Ps of marketing and also strategize marketing mix
- CO75:Describe 7 Ps of service marketing mix.

Syllabus:

UNIT 1: INTRODUCTION TO MARKETING

Meaning and Definition, Concepts of Marketing, Approaches to Marketing, Functions of Marketing. Recent trends in Marketing-E- business, Tele-marketing, M-Business, Green Marketing, Relationship Marketing, Concept Marketing, Digital Marketing, social media marketing and E-tailing (Meaning only).

UNIT 2: MARKETING ENVIRONMENT

Micro Environment – The company, suppliers, marketing intermediaries competitors, public and customers; Macro Environment- Demographic, Economic, Natural, Technological, Political, Legal, Socio-Cultural Environment.

UNIT 3: MARKET SEGMENTATION AND CONSUMER BEHAVIOUR

Meaning and Definition, Bases of Market Segmentation, Requisites of Sound Market Segmentation; Consumer Behavior-Factors influencing Consumer Behavior; Buying DecisionProcess.

UNIT 4: MARKETING MIX

Meaning, Elements of Marketing Mix (Four P’s) – Product, Price, Place, Promotion. Product-Product Mix, Product Line, Product Lifecycle, New Product Development, Reasons for Failureof New Product, Branding, Packing and Packaging, Labeling, Pricing – Objectives, Factors influencing Pricing Policy, Methods of Pricing; Physical Distribution–Meaning, Factors affecting Channel Selection, Types of Marketing Channels. Promotion – Meaning and Significance of Promotion, Personal Selling and Advertising (MeaningOnly)

UNIT 5: SERVICES MARKETING
Meaning and definition of services, difference between goods and services, features of services, sevenP's of services marketing (concepts only).
Text Books:
1. Philip Kotler, Marketing Management, Prentice Hall.
Reference Books:
1. Lovelock Christopher, Services Marketing: People, Technology, Strategy, PHI 2. William J. Stanton, Michael J. Etzel, Bruce J Walker, Fundamentals of Marketing, McGraw Hill Education. 3. Bose Biplab, Marketing Management, Himalaya Publishers. 4. J.C. Gandhi, Marketing Management, Tata McGraw Hill. 5. Ramesh and Jayanti Prasad: Marketing Management, I.K. International 6. Sontakki, Marketing Management, Kalyani Publishers. 7. P N Reddy and Appanniah, Marketing Management

B070124202– Business Statistics (2024-25 Batch)

Total Teaching Hours for Semester:45

No of Lecture Hours/Week:3

Max Marks:100

Credits:3

Course Objectives/Course Description

Course Objectives:

Course Outcome

Course Outcomes: On having completed this course student should be able to:

CO1 Learn overview of statistics and its managerial application, types of data, and systematic representation

CO2 Learn the central tendency and its application in business management

CO3 Learn the extent to which numerical data is likely to vary about an average value

CO4 Get knowledge about index number, inflation.

CO5 Learn the forecasting and prediction with help of time series

Unit-1:

Introduction: Origin, Scope and development of Statistics, Managerial Applications of statistics, Types of Statistical Methods, Collection of data -Primary and Secondary data, Classification and tabulation of data, Diagrammatic and Graphic presentation of data.

Unit-2:

Measure of Central Tendency: Objectives of averaging, Requisites of measure of central tendency. Mathematical averages – arithmetic mean (simple and weighted), geometric mean, harmonic mean. Averages of position-median and mode. Partition values- quartiles, deciles and percentiles. Relationship between mean, median and mode. Comparison between measures of central tendency.

Unit-3:

Measures of Dispersion- Significance of measuring dispersion (variation). Classification of measure of dispersion, Distance measures- range and interquartile range or deviation. Average deviation measures- mean absolute deviation, Variance and standard deviation, Skewness and Kurtosis.

Unit-4 :

Index Numbers- Meaning of Index number, Uses of Index Number, Methods of construction of Index Numbers, Test of Adequacy of the Index Number Formulae.

Unit-5

Analysis of Times Series- Meaning and Definition of Time Series, Components of Time Series, Measurement of Secular Trend, Method of Semi Averages, Moving Average Method, Method of Least Squares.

Text Books And Reference Books:

1. **G C Beri – Business Statistics, 3rd ed, TATA McGrawHill.**
2. **S. C.Gupta – Fundamentals of Statistics, Himalaya Publishing**
3. **B Aggarwal -Business Mathematics & Statistics, Ane Book Pvt.Limited**
4. **- D. N.Elhance -Fundamentals of Statistics. Kitab Mahal; New Revised edition**

Total Teaching Hours for Semester:45

No of Lecture Hours/Week:3

Max Marks:100

Credits:3

Course Objectives/Course Description

Course Objectives: The objective of the course is to familiarize the participants with legal perspective of the business and to give the basic knowledge about the rules and regulation of execution of Business

Course Outcome

Course Outcomes: On having completed this course student should be able to:

- CO1 Make the students understand about business and corporate law.
- CO2 Develop knowledge on contract and various types of contracts.
- CO3 To help the students to understand the concept of sale of goods.
- CO4 Make the students understand about companies and its types
- CO5 To equip the students with proper knowledge about foreign exchange

Unit-1:

The Indian Contract Act 1872: Scope of the Act, Essential of A Valid Contract, Agreement, Performance of Contracts, Breach of Contract & Remedies, Quasi-Contracts, Contract of indemnity and guarantee : meaning and its distinction, rights and duties of indemnifier, indemnified and surety, discharge of surety's liability. Bailment and pledge: meaning and distinction, Rights and duties of bailor and bailee, pawnor and pawnee.

Unit-2:

The Sale of Good Act, 1930: Formation of Contract, Conditions & Warranties, Rights of an Unpaid Seller, Performance of the Contract of Sale, Caveat empeter, Ownership of goods and transfer, unpaid seller and his rights.

Unit-3:

The Partnership Act: Definition and nature of partnership, rights and duties of partners, types of partners, dissolution of partnership.

Unit-4 :

The Negotiable Instruments Act, 1881: Nature and Types of negotiable instruments, Negotiation and Assignment, Holder-in-Due Course, Dishonour and Discharge of Negotiable Instrument; Arbitration

Unit-5

The Companies Act, 1956: Nature and Type of Companies, Formation of Companies, Memorandum and Articles of Association, Prospectus, Share capital, Membership, Meetings and Winding-Up

Text Books And Reference Books:

1. Gulsan & Kapoor (2005) Business Law including Company Law, Excel Book.
2. Singh, Avtar (2019) Principles of Mercantile Law, Eastern Book Company.
3. Kapoor N.D (2009) Elements of Mercantile Law, Sultan Chand & Sons.
4. Bare Acts. : Indian Contract Act, 1872. Sale of Goods Act, 1930 Partnership Act, 1932. The Negotiable Instruments Act, 1881 .

B070124204– Cost Accounting(2024-25 Batch)

Total Teaching Hours for Semester:60

**No of Lecture
Hours/Week:4**

Max Marks:100

Credits:4

Course Objectives/Course Description

Course Objectives: The objective of the course is to familiarize the participants with legal perspective of the business and to give the basic knowledge about the rules and regulation of execution of Business

Course Outcome

Course Outcomes: On having completed this course student should be able to:

- CO1 To familiarize students with the basic concepts of cost and various methods and techniques of costing.
- CO2 Aimed to familiarize the concept of cost accounting.
- CO3 Helps to gather knowledge on preparation of cost sheet in its practical point of view.
- CO4 To facilitate the idea and meaning of material control with pricing methods and Develop the knowledge a
- CO5 familiarize themselves with various aspects of variance analysis and discover the plot of standard costing :

Unit-1:

Introduction: Meaning, objectives and advantages of cost accounting, difference between cost accounting and financial accounting. Cost concepts and classifications, cost unit, cost centre, cost object.

Unit-2:

Methods of Costing: Job Costing, single output and Contract Costing, Process costing, service costing (Transport Costing).

Unit-3:

Reconciliation of cost & financial accounts. Marginal Costing: Meaning, Assumptions and uses. Cost-Volume-Profit Analysis: Break-even analysis, Decision making areas - products mix, make / Buy, pricing decisions.

Unit-4 :

Budgetary Control: Concept of budget and budgetary control, objectives, merits and limitations. Fixed and Flexible budgets, Cash Budget etc.

Unit-5 Standard costing & variance analysis.

Text Books And Reference Books:

- 1) Jain S.P. and Narang K.L: Cost Accounting; Kalyani New Delhi.
- 2) Maheshwari S.N: Advanced Problems and Solutions in Cost Accounting; Sultan Chand, New Delhi. (Hindi and English)
- 3) Tulsian P.C; Practical Costing: Vikas, New Delhi.
- 4) Garg A. K.; Cost Accounting: An Analytical Study, Swati Publication, Meerut.
- 5) Horngren, Charles, Foster and Datar: Cost Accounting - A Managerial Emphasis; Prentice-Hall of India, New Delhi.

SGUSE2420– Advanced Excel (2024-25 Batch)

Total Teaching Hours for Semester:90

No of Lecture Hours/Week:6

Max Marks:100

Credits:3

Course Objectives/Course Description

Course Objectives: After completion of the Advanced Excel course Student will be able to Use Excel functions and productivity tools to assist in developing worksheets.

Course Outcome: At the end of course, the student will be able

CO1: To understand the concept of look-up functions in Excel

CO2: To gain the practical knowledge of worksheet

CO3: To gain the practical knowledge of Excel Function & Formulas

CO4: To gain the practical knowledge of Financial modelling in Excel

Unit-1:

Teaching Hours:10

Conditional Formatting - Inbuilt Conditional Formatting, Custom Conditional Formatting, Dynamic Search & Highlight, Partial Match Vlookup/ Hlookup/ Xlookup – 18 Scenario

Unit-2:

Teaching Hours:10

Offset Function–Basic, Offset with Sum – Horizontal, Offset with Sum – Vertical, Offset with Match, Offset with Average, Generation Setting, Manage Permissions & Content Pack, Mail Subscription, Quick Insights

Unit-3:

Teaching Hours:7

Index & Match Function - Index Function Basic, Index Function with Area Number, Match Function Basic, Index & Match SUMIF, AVERAGEIF and COUNTIF Application of Excel Functions in Creating HR Dashboards

Unit-4:

Financial Modelling in Excel: PMT, PPMT, IPMT, IRR, MIRR, XIRR, FV, FVSCEDULE, PV, CUMPRINC
Financial Statements Forecasting, Statistical tools-Standard Deviation, Correlation, Regression, histogram, testing-z-test, t-test, chi square

Unit-5:

Business Analytics, Use of Spread Sheet to analyze data-Descriptive analytics and Predictive analytics. Macro, Designing Dashboard Power Query Protection New Functions of Excel 2019, VBA.

Text Books And Reference Books:

1. William Fischer ,Excel: Quick Start Guide from Beginner to Expert

2. Grey Harvey, Excel 2019 All – in- One For Dummies

SGUVA2402 – Human Values and Professional Ethics (2024-25 Batch)

Total Teaching Hours for Semester:30

No of Lecture Hours/Week:2

Max Marks:100

Credits:2

Course Objectives/Course Description

Course Objectives: The course is designed for students to learn the values of past and present society in human life

Course Outcome: At the end of course, the student will be able

CO1: Understand the significance of value inputs in a classroom and start applying them in their life and profession

CO2: Distinguish between values and skills, happiness and accumulation of physical facilities, the Self and the Body, Intention and Competence of an individual, etc.

CO3: Understand the value of harmonious relationship based on trust and respect in their life and profession

CO4: Understand the role of a human being in ensuring harmony in society and nature.

CO5: Distinguish between ethical and unethical practices, and start working out the strategy to actualize a harmonious environment wherever they work.

Unit-1:

Course Introduction - Need, Basic Guidelines, Content and Process for Value Education

1. Understanding the need and basic guidelines for Value Education
2. Self-Exploration–what is it? - Its content and process; on the basis of Natural Acceptance
3. Right understanding, Relationship and Physical Facilities- the basic requirements for fulfilment of aspirations of every human being with their correct priority
4. Understanding Happiness and Prosperity correctly- A critical appraisal of the current scenario at various level

Unit-2:

Understanding Harmony in the Human Being - Harmony in Myself!

1. Understanding human being as a co-existence of the sentient 'I' and the material 'Body'
2. Understanding the needs of Self ('I') and 'Body' - *Sukh and Suvidha*
3. Understanding the Body as an instrument of 'I' (I being the doer, seer and enjoyer)
4. Understanding the activities in the self and activities in the body.
5. Harmony with the Body: *Sanyam* and *Swasthya* (Correct appraisal of Physical needs)

Unit-3:

Understanding Harmony in the Family and Society- Harmony in Human-Human Relationship

1. Understanding Harmony in the family – the basic unit of human interaction
2. Four element of Justice; Ensure Mutual Happiness
3. Values in Human Relationship (Nine Values): Understanding the meaning of Values
4. Foundation Value (Trust): Difference between intention and competence
5. Undivided Society (*Akhand Samaj*) From Individual to world family.

Unit-4:

Understanding Harmony in the Nature and Existence - Whole existence as Co-existence.

1. Understanding the harmony in the Nature: The Four Order in Nature
2. Interconnectedness and mutual fulfilment among the four orders of nature-recyclability and self-regulation in nature.
3. Understanding Existence as Co-existence (*Sah-Astitva*) of mutually interacting
4. Holistic perception of harmony at all levels of existence Understanding about Professional Integrity, Resp

UNIT 5: Implication of the above Holistic Understanding of Harmony on Professional Ethics

1. Basis for Universal Human Values and Ethical Human Conduct
2. Professional Ethics in Light of Right Understanding.
3. Vision for Holistic Technologies, Production Systems and Management Models
4. Evolving Holistic Models of Living

Text Books And Reference Books:

1. R R Gaur, R Sangal, G P Bagaria, 2009, A Foundation Course in Human Values and Professional Et
2. Bhatia, R. & Bhatia, A (2015) Role of Ethical Values in Indian Higher Education.

HINDI LANGUAGE & COMMUNICATION SKILL

(BSGUAЕ2402)

DETAILED CONTENTS

UNIT 1: Applied Hindi Grammar and Composition

- 1.1 Advanced Hindi Grammar (वाक्य रचना, संधि, समास, पर्यायवाची शब्द, विलोम शब्द)
- 1.2 Writing precise answers based on comprehension passages (अभिप्राय आधारित प्रश्न)
- 1.3 Techniques of writing summaries, essays, and letters in Hindi (निबंध, पत्र)

UNIT 2: Functional Hindi Writing

- 2.1 Writing professional documents like reports, memos, and official letters (रिपोर्ट लेखन, सरकारी पत्र);
- 2.2 Composing formal emails and meeting agendas (ईमेल, बैठक का एजेंडा).
- 2.3 Writing for media: Press releases and advertisements (प्रेस विज्ञप्ति, विज्ञापन)
- 2.4 Creative writing: Essays, stories, and articles (निबंध, कहानी लेखन)

UNIT 3: Professional Hindi Communication

- 3.1 Public speaking and presentations in Hindi (भाषण, प्रस्तुति),
- 3.2 Group discussions and debates (समूह चर्चा, वाद विवाद),

- 3.3 Interview skills and communication etiquette in professional settings (साक्षात्कार कौशल, व्यावसायिक शिष्टाचार).

UNIT 4: Technical Writing

- 4.1 Technical Writing: Writing technical manuals, user guides, project reports, and research papers,
4.2 Translating technical documents into Hindi,
4.3 Writing product descriptions and specifications.

UNIT 5: Business Communication

- 5.1 Writing business proposals and contracts in Hindi
5.2 Communicating with clients and stakeholders
5.3 Conducting business meetings in Hindi

RECOMMENDED BOOKS

1. **Hindi Vyakaran Core** by Dr Vipin Gupta; New Saraswati House., New Delhi
2. **Aaroh, Part-1, Published by NCERT, New Delhi**
3. **Vitaan, Part-1, Published by NCERT, New Delhi**
4. **Abhivyaakti Aur Madhyam, Published by NCERT, New Delhi**