



SANGAMESHWAR COLLEGE, SOLAPUR
[AUTONOMOUS]

Kannada Linguistic Minority Institute

NAAC Accredited with 'A' Grade (III Cycle CGPA 3.39)

Affiliated To Punyashlok Ahilyadevi Holkar Solapur University, Solapur

Academic Council 5(5.2)

15th June, 2022

STRUCTURE OF BBA PROGRAMME UNDER CBCS PATTERN

Faculty of Commerce and Management

BBA Third YEAR

(To be implemented from A.Y. 2022-23)

SEMESTER V

Subject Code	Code	Course	Teaching Scheme		Examination Scheme		
			Hours per week	Credits	CA	SE	Total
2251501	CC 11	Marketing Management-I	3	3	15	35	50
2251502	CC 12	Financial Management-I	3	3	15	35	50
2251503	CC 13	Human Resource Management - I	3	3	15	35	50
2251504	CC 14	Business Law - I	3	3	15	35	50
2251505	GE 3A	Production Management OR	4	4	15	35	50
2251506	GE 3B	E-Commerce					
2251507	DSE M1	Retail Management - I OR	4	4	15	35	50
2251508	DSE F1	Advanced Cost Accounting					
2251509	DSE M2	Brand Management OR	4	4	15	35	50
2251510	DSE F2	Indian Financial System					
				24	105	245	350

SEMESTER VI

Subject Code	Code	Course	Teaching Scheme		Examination Scheme		
			Hours per week	Credits	CA	SE	Total
2251601	CC 11	Marketing Management-II	3	3	15	35	50
2251602	CC 12	Financial Management-II	3	3	15	35	50
2251603	CC 13	Human Resource Management - II	3	3	15	35	50
2251604	CC 14	Business Law - II	3	3	15	35	50
2251605	GE 4A	Materials Management OR	4	4	15	35	50
2251606	GE 4B	Cyber Security					
2251607	DSE M3	Retail Management - II OR	4	4	15	35	50
2251608	DSE F3	Analysis of Financial Statements					
2251609	DSE M4	Marketing Project OR	4	6	15	35	50
2251610	DSE F4	Finance Project					

				26	105	245	350
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Total Credits BBA III Year: 50

VISION OF THE DEPARTMENT

“TO ACHIEVE ACADEMIC EXCELLENCE IN THE FIELD OF MANAGEMENT, MARKETING, ENTREPRENEURSHIP, BUSINESS ECONOMICS AND FINANCE”

OBJECTIVES OF THE PROGRAMME

1. To provide fundamental and important knowledge regarding various activities carried out and necessary to run a socially accountable business organization.
2. To instruct certain fundamental skills and aptitude to be beneficial in taking up any activity in a business.
3. To encourage global view of the industrial and organizational enterprises and their functions which support the business system.
4. To make them responsible to specialize in the areas of management like marketing , human resource & finance.
5. To inform the micro level concepts of business and management like retail marketing, supply chain, insurance, digital marketing, knowledge management etc.
6. To develop the culture of business and entrepreneurial aptitude among the students.

GOAL OF THE PROGRAMME

The primary goal of the programme is to Enhance leadership potential and prepare for the challenging corporate world with the necessary knowledge, skills, and attitude with the help of classroom training and practical exposures (case studies, industrial visits, internships, interaction with experts from the industry, projects etc.). Where students learn the modern tools and techniques and gain managerial abilities.

MISSION OF THE DEPARTMENT

To impart quality education in the field of management to satisfy all the stake holders.

To facilitate sense of creativity along with economic growth of the students.

To develop active learners and competitive entrepreneurs/employees for sustainable growth through lifelong learning and ICT based education.

To provide skill and value-based education to address societal issues.

To inculcate a sense of selfless service to the nation by putting the welfare of nation before your own.

GRADUATE ATTRIBUTES:

BBA graduates are expected to have the following attributes:

Disciplinary knowledge:

Communication Skills: Developing good communication skills will help the student to understand information more accurately and quickly. This will develop effective communication skills like (Written communication, presentation skills, nonverbal communication, verbal communication, active listening, trust).

Problem solving: Problem solving skills builds confidence and forces the students to look at challenges from a fresh perspective which results in happier, more confident, and independent students.

Cooperation: Teamwork or cooperation teaches the student one of the most essential (active listening & effective speaking) communication and social skills how to respectfully and confidently express their ideas and opinions effectively in a group. This will make students realise that speaking is not the same as talking.

Professionalism: An understanding of the roles and responsibilities of a management professional in society, especially the primary role towards society's & public interest.

Digital literacy: Digital literacy teaches the students life skills as well as academic skills which are crucial to the students for becoming lifelong learners.

Leadership Qualities: Along with imparting academic learning it is essential for the students to develop leadership skills among themselves where they will be able to lead or guide others in the right directions, inculcate the traits of diligence and conscientiousness and differentiate between appropriate and inappropriate.

Moral and ethical awareness: Develop adherence to the highest standards of ethical behaviour.

Multicultural competence: Exposes the students to different cultural values and beliefs and helps to create understanding and acceptance of difference between peoples. It will help them involve with people from all walks of life.

PROGRAMME OUTCOMES:

PO1: In depth knowledge, understanding and skills, principles, and functions of management.

PO2: Building a strong foundation of knowledge in different areas of Management which will help in applying it real life situations.

PO3: Understanding the components of Business Sectors and to acquire knowledge and information pertaining to various industries in the manufacturing and Service sectors.

PO4: To inculcate reading, writing, speaking skills and Business correspondence.

PO5: To orient and equip students with Information Technology skills of the age.

PO6: To train students with all the essential managerial skills and help in entrepreneurial development.

PO7: To enhance the employability of students in accordance with the expectations of industries.

PO8: To work collaboratively and productively in groups.

PO9: To provide a platform to develop knowledge level, awareness & overall development about Recent Trends in the field of Management.

PO10: Critically evaluate new research findings, ideas, methodologies, and theoretical framework in specialized study.



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SYLLABUS FOR BBA THIRD YEAR (SEMESTER-V**) (W.E.F. JUNE 2022)**

Academic Council 5(5.2)

15th June, 2022

Course Title: Marketing Management-I (2251501**)**

Course Code: CC 11

Total Hours: 45

Course Credit: 3

Course Objectives: To create understanding of fundamental concepts of marketing amongst students and to familiarize students with various functions of marketing management.

Unit	Content	Hrs.
1	Marketing Management: 1.1 Definition of Marketing & Marketing Management 1.2 Core concepts of Marketing 1.3 Types of Markets and Kinds of Goods 1.4 Importance of Marketing, 1.5 Distinction between Marketing and Selling 1.6 Functions of Marketing Management	10
2	Market Segmentation 2.1 Introduction & Definition, 2.2 Bases for Market Segmentation 2.3 Benefits of Market Segmentation 2.4 Market Targeting, Market Positioning	08
3	Consumer Behaviour 3.1 Introduction & Definition, 3.2 Concepts – Buyer, Consumer, Customer, 3.3 Meaning and Factors Influencing Consumer Behavior 3.4 Determinants of Consumer Buying Behavior, 3.5 Buying Decision Making Process	08
4	Marketing of Services 4.1 Nature, scope 4.2 Reasons for growth in service market, 4.3 Classification of services, Features of services.	09
5	Contemporary Issues in Marketing 5.1 Digital marketing, E- Marketing 5.2 Network Marketing, 5.3 Green Marketing, Social Marketing 5.4 Rural Marketing	10

CO No.	Expected Course Outcomes
1	Upon completion of this course, the students will be able to: Able to know the basic of Marketing Concepts
2	Differentiate between different types of customers and markets
3	Understand the Factors Influencing Consumer Behaviour
4	Know about Classification of services
5	To Study different and current Issues in Marketing

Reference Books:

1. Marketing Management (Analysis, Planning, Implementation and Control) – Philip Kotler (9th Edition) – Published by Prentice Hall
2. Marketing Management (Kotler, Keller, Koshy, Jha) – A South Asian Perspective – Pearson Prentice Hall
3. Marketing Management – Rajan Saxena – (2nd Edition) – Tata McGraw Hill
4. Marketing Management – S.A. Sherlekar (13th Edition) – Himalaya Publication



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SYLLABUS FOR BBA THIRD YEAR (SEMESTER-V) (W.E.F. JUNE 2022)

Academic Council 5(5.2)
15th June, 2022

Course Title: Financial Management – I (2251502)

Course Code: CC 12

Total Hours: 45

Course Credit: 3

Course Objectives: The course aims to provide a foundation of financial management concepts and enables the student to develop, sharpen and apply the acquired knowledge and skills in business decisions.

Unit	Content	Hrs.
1	Introduction to Financial Management 1.1 Meaning and Significance of Business Finance 1.2 Meaning and Objectives of Financial Management 1.3 Financial Decision-Making 1.4 Functions of Finance Manager	05
2	Sources of Finance 2.1 Long Term- Equity Shares, Preference Shares, Debentures, Term Loans 2.2 Short Term-Trade Credit, Bank Overdraft, Cash Credit, Public Deposit	10
3	Capital Structure 3.1 Meaning of Capital Structure 3.2 Concept of Trading on Equity 3.2 Factors affecting Capital Structure	06
4	Cost of Capital 4.1 Meaning of Cost of Capital 4.2 Concepts of Cost of Capital – Specific, Composite, Implicit, Explicit Cost 4.3 Calculation of Cost of Debt, Equity and Preference Shares 4.4 Calculation of Composite cost of capital	12
5	Capital Budgeting 5.1 Meaning and Importance of Capital Budgeting 5.2 Capital Budgeting Techniques: Pay Back Period, ARR, Net Present Value, PI 5.3 Calculation of PBP, ARR, NPV, PI	12

CO No.	Expected Course Outcomes
1	Discuss the types of financial decisions involved in a business.
2	Differentiate between Equity Share Capital, Preference Share Capital and Debentures on

	basis of its features, merits and demerits.
3	State the features of Trade Credit, Bank Overdraft, Cash Credit, Public Deposit.
4	Demonstrate the benefit of trading on equity in capital structure by EBIT-EPS Analysis.
5	Compute cost of equity, cost of preference shares, cost of debt, composite cost of capital.
6	Use PBP, ARR and NPV technique in capital budgeting decisions under normal situations.

Suggested Readings:

1. Financial Management – M. Y. Khan and P. K. Jain – Tata McGraw–Hill
2. Financial Management – Prasanna Chandra - Tata McGraw–Hill
3. Financial Management – P. V. Kulkarni & B. G. Sattyaprasad – Himalaya Publishing House
4. Basic Financial Management – Dr. Satish M. Inamdar – Himalaya Publishing House.
5. Financial Management – Dr. P. C. Tulsian – S. Chand & Company Ltd.
6. Financial Management – R. M. Shrivastava – Himalaya Publishing House



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SYLLABUS FOR BBA THIRD YEAR (**SEMESTER-V**) (W.E.F. JUNE 2022)

Academic Council 5(5.2)
15th June, 2022

Course Title: Human Resource Management – I (**2251503**)

Course Code: CC 13

Total Hours: 45

Course Credit: 3

Course Objective: To familiarize the student to the basic concepts of Human Resource Management in order to aid in understanding how an HR department functions, and in understanding the challenges faced by management in today's business firms.

Unit	Content	Hrs
1	Human Resource Management 1.1 Meaning & Definition; Scope 1.2 Functions of HRM 1.3 Role of HR Manager & Qualities of HR Manager 1.4 Challenges faced by HRM 1.5 Recent trends in HRM-Green HRM, E-HRM, Virtual organisation, HR Audit	09
2	Job Analysis and Flexible Job Environment 2.1 Concepts of Job Analysis 2.2 Aspects of Job Analysis, Job Descriptions & Job Specifications 2.3 Methods of collecting job data 2.4 Flexible Job Environment: Job Sharing Telecommuting Ergonomics Flexi time & Flexi work, Concept of Work from Home	10
3	Human Resource Planning 3.1 Meaning, 3.2 factors affecting HRP, 3.3 HRP at different level, 3.4 Process of HRP	8
4	Recruitment & Selection 4.1 Meaning & Definition 4.2 Process of Recruitment	10

	4.3 Sources of Recruitment 4.4 Process of Selection 4.5 Concept of Placement & Induction	
5	Training & Development 5.1 Meaning, Definition & Need of Training 5.2 Stages in Training 5.3 Training Methods	08

CO No.	Expected Course Outcomes
	<i>Upon completion of this course, the students will be able to:</i>
1	Understand the role of HR Manager in modern business.
2	Work effectively with colleagues with diverse skills, experience levels and way of thinking
3	To evaluate HRM related social, cultural, ethical and environmental responsibilities and issues
4	To plan human resources and implement techniques of job design
5	Develop the competencies to recruit, train, and appraise the performance of employees

Reference Book:

1. Human Resource Management-K. Aswathappa - McGrawHill-Sixth Edition
2. Essentials of Human Resource Management and Industrial Relations- Subba Rao-Himalaya Publishing
3. Human Resource Management-Dr. S. S. Khanka- S Chand- First Edition



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SYLLABUS FOR BBA THIRD YEAR (**SEMESTER-V**) (W.E.F. JUNE 2022)

Academic Council 5(5.2)
15th June, 2022

Course Title: Business Law- I (**2251504**)

Course Code: CC 14

Total Hours: 45

Course Credit: 3

Course Objectives: Business world cannot continue to operate without law to regulate the conduct of people and to protect the property and contract rights. Understanding business law will create uniformity to establishments, operations, and dissolution of business activities. As it is a management centric program it will help students to understand the legal rights and rules relating to business which will in turn help them to run their businesses smoothly.

Unit No	Content	Hrs.
1	The Indian Contract Act 1872 1.1 Nature of Contracts 1.2 Consideration 1.3 Other Essential Elements of a Contract 1.4 Performance of Contract 1.5 Breach of Contract and its Remedies 1.6 Contingent and Quasi Contracts	18
2	Sale of Goods Act 1930 2.1 Formation of the Contract of Sale 2.2 Conditions & Warranties 2.3 Transfer of Ownership and Delivery of Goods 2.4 Unpaid Seller	15
3	Partnership Act 1932 3.1 General Nature of a Partnership 3.2 Relations of Partners 3.3 Registration and Dissolution of a Firm	12

Co No	Expected Course Outcomes <i>On completion of this course, the students will be able to:</i>
1.	Distinguish between the terms 'Contract & Agreement' and also discuss all the essential elements which will make it a Valid Contract.
2	Relate the exact relationship between offer & acceptance & rules regarding a Valid acceptance
3	Differentiate between the 'Sale & Agreement to Sale' and how sale is distinguished from other similar contracts.
4	Understand the concept of partnership and all its essentials.
5	Apply in practice regarding how to register a partnership firm and how to dissolve it.

Suggested readings

1. Elements of Mercantile Law including Industrial Law : N.D.Kapoor, Sultan Chand Publications.
2. Principles of Mercantile Law: R. P. Maheshwari and S. N. Maheshwari.
3. Commercial & Industrial Law, A. K. Sen and J. K. Mitra.
4. Mercantile and Industrial Law, Davar.
5. The Consumer Product Act, 1986, Government Publication Base Act.



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SYLLABUS FOR BBA THIRD YEAR (**SEMESTER-V**) (W.E.F. JUNE 2022)

Academic Council 5(5.2)

15th June, 2022

Course Title: Production Management I (2251505)

Course Code: GE 3A

Total Hours: 60

Course Credit: 4

Course Objectives:

- 1.) The course aims to provide basics of production management concepts and enables the student to develop, sharpen and apply the acquired knowledge and skills at Production Plant.
- 2.) To introduce students to the key activities performed by the Production function.
- 3.) To understand global trends in Production management.

Unit	Content	Hours
1	Introduction to Production Management 1.1 Meaning, Nature and Scope of Production Management 1.2 Objectives & Characteristics 1.3 Decision making in production management-Strategic, Operating, Control 1.4 Recent trends in production management	10
2	Plant Location 2.1 Introduction & Need of Plant Location 2.2 Steps in Selection of Location 2.3 Factors affecting Plant Location-Primary & Secondary Factors 2.4 Advantages & Disadvantages Urban, Rural & Suburban 2.5 Recent Trends in the Location of Industries	12
3	Plant Layout 3.1 Meaning & Definition of Plant Layout 3.2 Objectives of Plant Layout 3.3 Principles of an Ideal Plant Layout 3.4 Types of Plant Layout 3.5 Factors affecting Plant Layout	14
4	Maintenance & Safety Management 4.1 Meaning & Definition of Maintenance 4.2 Objectives & Areas of Maintenance 4.3 Types of Maintenance 4.4 Meaning of Safety 4.5 Types & Need of Safety Management, Prevention of Accidents	10

5	Production System & Production Technology 5.1 Classification of Production System -Intermittent & Its Types-Continuous & Its Types 5.2 Meaning & Definition of Production Technology 5.3 Choice of Technology-CIM, CAD, CAM, FMS, Robotics, Office Technology, Service Industries	14
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CO No.	Expected Course Outcomes <i>Upon completion of this course, the students will be able to:</i>
1	Explain the concept of Production Management
2	Understand factors and recent trends of plant location
3	Explain the principles and types of plant layout
4	Describe the knowledge of plant layout
5	Differentiate between Production System and Production Technology

Reference Books:

1. Production Management – K. Ashwathappa - Himalaya Publishing House.
2. Production & Operation Management- S.A. Chunawala& D.R. Patel - Himalaya Publication.
3. Production & Operation Management – B. Krishna Reddy, G. Sudharshan Reddy - Himalaya Publication.
4. Production Management – M. T. Telsang- S. Chand Publication.



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SYLLABUS FOR BBA THIRD YEAR (**SEMESTER-V**) (W.E.F. JUNE 2022)

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15th June, 2022

Course Title: E-Commerce (2251506)

Course Code: GE 3B

Total Hours: 60

Course Credit: 4

Course Objectives:

1. To analyze the impact of E-commerce on business model.
2. To know how to reach maximum number of customers at the right time to increase sales and profitability of Business.

Unit 1	Introduction to electronic commerce 1.1 Electronic commerce: The scope of electronic commerce, definition of electronic Commerce, 1.2 Electronic commerce and the trade cycle 1.3 Electronic markets, electronic data interchange, 1.4 Internet commerce, e-Commerce Perspectives.	10
Unit 2	Business strategies in an electronic Age. 1.5 The Value chain: Supply Chains, Porter's Value chain Model, Intel Organizational value chains. 1.6 Competitive Advantages: Competitive Strategies, Porter's Model, First Mover Advantages 1.7 Business strategy: Introduction to business strategy, Strategic Implication of IT, Technology, Business Environment, Business capability, Exiting business strategy 1.8 Strategy formulation and Implementation plan, E-Commerce Implementation, E-Commerce	15
Unit 3	Business to Business Electronic commerce 3.1 Inter-organizational Transactions: Inter-organizational Transactions, The credit Transaction Trade cycle, A Variety of Transactions, Pens and Things	15

	3.2 Electronic markets: Markets, Electronic markets, Usages of electronic markets, Advantages and disadvantages of electronic markets, Future of electronic markets, 3.3 Electronic data interchange (EDI): Introduction to EDI, EDI Definition, The benefits of EDI, EDI Example 3.4 The Elements of e-commerce: Elements, E-visibility, The e-shop, Online Payments, Delivering the goods, After sales service, Internet e-commerce security, A web site evaluation Model, E-Commerce: Business Models / Business Model classification, B2B Model of E-Commerce / B2C Model of E-Commerce, C2C Model of E-Commerce 3.5 B2A Model of E-Commerce: Comparison between B2B and B2C models of E-Commerce, E2S Model of E-Commerce	
Unit 4	E-Business 4.1 Introduction, Internet bookshops, Grocery supplies and support, 4.2 Electronic newspapers, Internet banking, Virtual Auctions, Online share dealing, 4.3 Gambling on the Net, E-Diversity	10
Unit 5	E-Payment System 5.1 Introduction, Types of Electronic Payment system, Payment Types 5.2 Receipts of Payments 5.3 The Traditional Payment System, Modern Payment System, 5.4 Electronic cash, The steps for electronic Payment, 5.5 Payment security.	10

CO No.	Expected Course Outcomes
	<i>Upon completion of this course, the students will be able to:</i>
1	Understand concept of e-commerce
2	Apply e-commerce in business
3	Learn online payment System
4	Understand concept of internet banking and online dealing
5	Distinguish between Traditional Payment System & Modern Payment System and securities associated with it.

Suggested Readings:

1. E-Commerce by David Whitley Tata McGraw-Hill.
2. E-Commerce by C.S.V. Murthy.



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SYLLABUS FOR BBA THIRD YEAR (SEMESTER-V) (W.E.F. JUNE 2022)

Academic Council 5(5.2)
15th June, 2022

Course Title: Retailing Management – I (2251507)

Course Code: DSE M1

Total Hours: 60

Course Credit: 4

Course Objectives:

1. To create understanding of various retailing fundamental concepts among students.
2. To familiarize students with different decisions required for retail store setup.

Unit	Content	Hrs.
1	Retailing: 1.1 Meaning, Definition- Retailing, Retailing Management, 1.2 Characteristics of Retailing, Functions of Retailer, 1.3 Retail Strategy Process and its steps, 1.4 Rural Retailing	10
2	Retail Formats: 2.1 Concept of Organised & Unorganised Retail, 2.2 Types of Retailing- Store and Non- Store Retailing, Different Retail Formats- Convenience Store, Supermarket, Discount Stores, Hypermarket, etc. 2.3 Retail Franchising- Concept, Types, Advantages & Disadvantages	15
3	Retail Store Location and Design 3.1 Introduction, Types of Retail Locations, 3.2 Factors affecting Location Decisions, 3.3 Steps involved in choosing retail location 3.4 Design: Concept, Principles of Store Design, 3.5 Elements of Store Design- Interior and Exterior Store Design, 3.6 Concept of Store Layout, Types of Store Layout	15
4	Loyalty Management and Visual Merchandising 4.1 Type of Customer, 4.2 Meaning of customer loyalty, 4.3 Building Loyalty with essential factor, Helping customers in Buying, 4.4 Visual Merchandising – Concept, tools influencing customer Behavior through Visual Merchandising	10
5	Legislation for Retailing: 5.1 The Peoples Perspective, 5.2 The Operations Perspective, 5.3 Ethical Issues in Retailing, 5.4 Green Retailing.	10

CO No.	Expected Course Outcomes
	<i>Upon completion of this course, the students will be able to:</i>
1	Discuss basic concepts of Retail
2	Know all the different kind of Retail Outlets, and differentiate between organized and unorganized
3	Discuss the importance of Location and Store Design
4	Assist the actual customers, and find out what attracts customers towards the store
5	Understand all the Rule, laws associated with Retail industry

Reference Books:

1. Retailing Management– by Swapna Pradhan (3rd Edi.) –Tata Mc Graw Hill
2. Retail Management – by Suja Nair–Himalaya Publication
3. Retail Management –Gibson G. Vedamani- (3rdEdition) JAICO Publication
4. Retail Management –Dr.HarjitSingh (RevisedEdition) –S.Chand&Co.Ltd.
5. Retailing Management– by Swapna Pradhan (4rd Edi.) –Tata Mc Graw Hill



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SYLLABUS FOR BBA THIRD YEAR (**SEMESTER-V**) (W.E.F. JUNE 2022)

Academic Council 5(5.2)

15th June, 2022

Course Title: **Advanced Cost Accounting (2251508)**

Course Code: DSE F1

Total Hours: 60

Course Credit: 4

Course Objectives: In any business organization multiple business activities are carried out, and it is important for the students to have knowledge of the cost of that each activity, or else there are chances that the cost incurred in the specific business activity becomes more than that the same activity manages to generate. In order to solve these problems it is very important that the students should have knowledge of cost and management accounting. This subject is one of the significant parts of managerial accounting. This subject adds not only to their own life but in the various operations of the business.

Unit No	Content	Hrs.
1	Learning Curve 1.1 Introduction 1.2 Phases in Learning Curve 1.3 Uses of Learning Curve 1.4 Limitations to the usefulness of the Learning Curve 1.5 Application of Learning Curve	06
2	Contract Costing 2.1 Meaning and features 2.2 Distinction between job and contract costing 2.3 Retention money, escalation clause, notional profit 2.4 Transferred to profit and loss account. 2.5 Preparation of contract accounts	14
3	Process Costing 3.1 General principle of process costing 3.2 Features of process costing 3.3 Application of process costing 3.4 Advantages and limitations off process costing 3.5 Process losses, inter process profits 3.6 Preparation of process accounts Joint product & By product 3.7 Meaning and features of joint products and by products	20

	3.8 Accounting for joint products 3.9 Difference between joint products and by products 3.10 Methods of apportionment of joint cost (Problems)	
4	Operating costing 4.1 Meaning and its application. 4.2 Procedure to calculate operating cost 4.3 Problems on transportation services	12
5	Contemporary Issues 5.1 Target Costing- Meaning – Features – Steps- Advantages (Theory only) 5.2 Life Cycle Costing – Meaning – Product Life Cycle- Life cycle cost- Characteristics - Stages – Benefits (Theory only) 5.3 Kaizen Costing- Meaning – Process –Standard Costing Vs Kaizen Costing (Theory only)	08

Co No	Expected Course Outcomes <i>On completion of this course, the students will be able to:</i>
1.	Understand the concept of Learning curve.
2.	Prepare a Contract account for each contract in order to bring together all costs relating to a particular contract and calculate profit/loss.
3	Prepare Process accounts to assign product costs to units of output. Understanding these costs is the first step in being able to control them.
4	Distinguish between Joint Products & By products and will be able to properly apportion the Joint cost.
5	Prepare an Operating cost sheet and calculate the operating cost. They will also be able to explain what operating cost is.
6	Describe the contemporary issues in cost and management accounting.

Suggested readings

1. Cost Accounting, M. N. Arora, Himalaya Publishing House Pvt. Ltd, Mumbai
2. Cost Accounting: Text-Problems, M. C. Shukla, T. S. Grewal, M. P. Gupta, S. Chand Publication, Delhi
3. Cost Accounting: Principles & Practice, M. N. Arora, Vikas Publishing House, Noida
4. Cost & Management Accounting, S. M. Inamdar, Everest Publication, Pune
5. Cost Accounting - Theory & Problems, S. N. Maheshwari; S.N. Mittal



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SYLLABUS FOR BBA THIRD YEAR (SEMESTER-V) (W.E.F. JUNE 2022)

Academic Council 5(5.2)

15th June, 2022

Course Title: Brand Management (2251509)

Course Code: DSE M2

Total Hours: 60

Course Credit: 4

Objectives:

- 1) Provide an understanding of the key issues in building and maintaining brands and brand equity.
- 2) Provide exposure to and project participation in Brand positioning, Brand Management, Brand Development.
- 3) This course will provide students with breadth & depth in Brand Management,
- 4) It will help to better understand the principles of Branding at the Corporate and product levels.

Unit 1	Introduction to Branding 1.1 Introduction, Functions of Brand for Customers, 1.2 Classifications of Brands, 1.3 Advantages & Limitations of Branding, 1.4 Methods of determining Brands, 1.5 Brand policies & Strategies	[15]
Unit 2	Brand Development 2.1 Introduction, Developing a Brand statement, 2.2 Brand Recognition, 2.3 Role of Personal and Aspirational , 2.4 Branding in Business , Elements of good business branding, 2.5 creating your Brand, Using Brand effectively, 2.6 Components of Branding	[15]
Unit 3	Corporate Branding 3.1 Introduction, 3.2 why companies do Corporate Branding, 3.3 How to do Corporate Branding, 3.4 does corporate Branding lead us towards a promising future	[10]
Unit 4	Brand Equity 4.1 Introduction, Concept of Brand Equity, 4.2 Brand valuation, Brand Loyalty, 4.3 Brand awareness, Brand Building Process, 4.4 Brand implementation plan, 4.5 The power of Internet & Brand Management	[10]
Unit 5	Brand Selection 5.1 Brands & Consumer buying process, 5.2 consumer search for Brand Information, 5.3 Issues associated with effective brand names, 5.4 Brand Loyalty, Brand Positioning Strategies,	[10]

	5.5 Branding to make Tangible the Intangible online Branding , 5.6 Legal perspective in Branding	
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CO No.	Expected Course Outcomes
	<i>Upon completion of this course, the students will be able to:</i>
1	Provide students with breadth and depth in Brand Management.
2	Understand the principles of Branding at the Corporate & Product levels.
3	Understand the Basics of Branding.
4	Explain a) Brand Associations: Why is it important for parent Brands b) Brand Image: How it works and helps in maintaining brand
5	Describe what Brand Loyalty is & types associated with it.

Reference Books:

- 1) Brand management- Jay Sharma
- 2) Marketing Management- Sherlekar S.A
- 3) Consumer behavior- Dr. Rajeev Kumara
- 4) Marketing Management- Rajan Saxena
- 5) Marketing Management- V. S. Ramaswamy



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SYLLABUS FOR BBA THIRD YEAR (SEMESTER-V) (W.E.F. JUNE 2022)

Academic Council 5(5.2)

15th June, 2022

Course Title: Indian Financial System (2251510)

Course Code: DSE F2

Total Hours: 60

Course Credit: 4

Course Objectives: The course aims to enlighten the students with the concepts and practical dynamics of the Indian Financial System for better financial decision making and emphasizes mostly on Capital Markets, Money Market, Derivative Markets and Mutual Fund.

Unit	Content	Hrs
1	Overview of Financial System 1.1 Meaning of Financial System 1.2 Functions of Financial System 1.3 Structure of Financial System - Unorganised and Organised System 1.4 Components of Organised System: Financial Markets, Financial Intermediaries, Financial Instruments, Financial Services	12
2	Primary Market 2.1 Meaning of Capital Market 2.2 Meaning and Features of Primary Market 2.3 Functions of Primary Market 2.4 Public Issue - IPO, FPO, Steps in Public Issue, Book Building Process 2.5 Right Issue, Private Placement, Bonus Issue 2.6 Intermediaries - Merchant Banker, Registrar to Issue, Underwriters, Brokers, Bankers to issue	12
3	Secondary Market 3.1 Meaning and Features of Secondary Market 3.2 Functions of Stock Exchange 3.3 Trading and Settlement activity in Stock Exchange 3.4 Buying and Selling shares 3.5 Buying on margin and short sale 3.6 Participants - Brokers, Sub-brokers, Depositories, Custodians	12

4	Money Market and Derivatives Market 4.1 Meaning, Objectives and Features of Money Market 4.2 Distinction between Capital Market and Money Market 4.3 Money Market Instruments – Call or Notice Money, T-Bills, Commercial Papers, Certificate of Deposits 4.4 Concept and Types of Derivatives - Futures and Options	12
5	Mutual Fund and ETFs 5.1 Concept of Mutual Fund 5.2 Advantages and Disadvantages of Mutual Fund Investments 5.3 Open ended schemes and close ended schemes 5.4 Types of Schemes - Equity, Debt, Balanced, ETF 5.5 Scheme options - Dividend Payout, Reinvestment, Growth option 5.6 Lump sum Payment, SIP, STP and SWP	12

CO No.	Expected Course Outcomes
	<i>Upon completion of this course, the students will be able to:</i>
1	Outline financial system in India, its functions and structure.
2	Discuss various ways in which a company may raise equity capital in primary market.
3	Explain the functioning of stock market in India.
4	Explain the features of money market and financial instruments in money market.
5	Elaborate the concept of mutual funds and types of mutual fund schemes in India.

Suggested Readings:

1. Indian Financial System – Bharti V. Pathak – Pearson India Education Services
2. Indian Financial System – M. Y. Khan – McGraw Hill Education Pvt. Ltd.
3. Indian Financial System – Siddhartha Sankar Saha - McGraw Hill Education Pvt. Ltd.
4. Financial Markets and Institutions – Frederic S. Mishkin - Pearson India Education Services
5. Finance Sense – Prasanna Chandra – McGraw Hill Education Pvt. Ltd.
6. Financial Services in India – Rajesh Kothari – Sage Publications



SANGAMESHWAR COLLEGE, SOLAPUR
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SYLLABUS FOR BBA THIRD YEAR (SEMESTER-VI) (W.E.F. JUNE 2022)

Academic Council 5(5.2)

15th June, 2022

Course Title: Marketing Management-II (2251601)

Course Code: CC 11

Total Hours: 45

Course Credit: 3

Objectives:

1. To develop detailed understanding of marketing mix elements.
2. To familiarize students with marketing decision making.

Unit	Content	Hrs.
1	Product Decisions: 1.1 Meaning & Definition, levels of product, 1.2 New Product Development Process, 1.3 Product Mix Decisions, Product Line Decisions, 1.4 Individual product decisions- Branding, Packaging and Labelling. 1.5 Product Life Cycle- Stages and Strategies	12
2	Pricing & Place Decisions: 2.1 Price: Meaning, 2.2 Methods of Pricing, Factors affecting Product Pricing Decisions 2.3 Place: Meaning, Meaning of Marketing Channels, 2.4 Channel Functions, Flows, levels, Concepts of B2B, B2C and C2C 2.5 Market Logistics - Order Processing, Warehousing, Inventory and Transportation	10
3	Promotion Decisions: 3.1 Meaning, 3.2 Steps in Promotion Mix, 3.3 Tools/ Elements of Promotion Mix- Advertising, Sales Promotion, Personal Selling, Direct Marketing and Public Relations.	8
4	People & Process Decisions: 4.1 People: Introduction, 4.2 Types of Service Personnel- Contact and Support, 4.3 Development of Employees, 4.4 Process: Introduction, Types of processes, 4.5 Concept related to processes.	8
5	Physical Evidence: 5.1 Introduction, 5.2 Physical Facilities- Essential and Peripheral Evidence. 5.3 Physical Environment- Ambience, Space, Decor. Social Setting- Employee Appearance.	7

CO No.	Expected Course Outcomes
	<i>Upon completion of this course, the students will be able to:</i>

1	Understand how new product development takes place, and how companies make different Lines for their products
2	Elaborate how companies use pricing strategies for different products and different customers.
3	Find out various promotion strategies that are been used by different marketers
4	Distinguish different type of employees and process at Service outlets
5	Relate the importance of Physical evidence and Environment in service sector.

Reference Books:

1. Marketing Management (Analysis, Planning, Implementation and Control) – Philip Kotler (9th Edition) – Published by Prentice Hall
2. Marketing Management (Kotler, Keller, Koshy, Jha) – A South Asian Perspective – Pearson Prentice Hall
3. Marketing Management – Rajan Saxena – (2nd Edition) – Tata McGraw Hill
4. Marketing Management – S. A. Sherlekar (13th Edition) – Himalaya Publication
5. Service Marketing – Vasanti Venugopal & Raghu V. N. – Himalaya pub.



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SYLLABUS FOR BBA THIRD YEAR (**SEMESTER-VI**) (W.E.F. JUNE 2022)

Academic Council 5(5.2)

15th June, 2022

Course Title: Financial Management – II (2251602)

Course Code: CC 12

Total Hours: 45

Course Credit: 3

Course Objectives: The course aims to provide a foundation of financial management concepts and enables the student to develop, sharpen and apply the acquired knowledge and skills in business decisions.

Unit	Content	Hrs
1	Working Capital Management 1.1 Meaning, Need and Concepts of Working Capital 1.2 Importance of Working Capital Management 1.3 Determinants of Working Capital 1.4 Calculation of Working Capital Requirements	12
2	Cash Management 2.1 Meaning and Objectives of Cash Management 2.2 Factors determining cash requirements 2.3 Preparation of Cash Budget	10
3	Receivables Management 3.1 Meaning and Objectives of Receivables Management 3.2 Cost of Receivables, Advantages of Receivables 3.3 Credit Policy – Credit Standards, Credit Terms, Credit Collection	07
4	Inventory Management 4.1 Meaning and Objectives of Inventory Management 4.2 Types of inventories, Benefits and Costs of holding inventory 4.3 Techniques- EOQ, Various Inventory levels, Inventory Turnover Ratio	08
5	Dividend Decisions 5.1 Concept of Dividend and Retained Earnings 5.2 Dividend policy- Factors determining dividend policy 5.3 Forms of dividend payment	08

CO No.	Expected Course Outcomes
	<i>Upon completion of this course, the students will be able to:</i>
1	Explain the significance of working capital management in a business concern.
2	Compute the working capital requirements on basis of cash cost approach.
3	Formulate the cash budget as an aid to cash management planning.
4	Know the constituents of credit policy under receivables management.
5	Compare two inventory policies and recommend the best one on basis of profitability using concept of EOQ. Also calculate ROL, Maximum Level and Minimum Stock Level.
6	Discuss the factors influencing dividend policy of a business concern.

Suggested Readings:

1. Financial Management – M. Y. Khan and P. K. Jain – Tata McGraw–Hill
2. Financial Management – Prasanna Chandra - Tata McGraw–Hill
3. Financial Management – P. V. Kulkarni & B. G. Sattyaprasad – Himalaya Publishing House
4. Basic Financial Management – Dr. Satish M. Inamdar – Himalaya Publishing House.
5. Financial Management – Dr. P. C. Tulsian – S. Chand & Company Ltd.
6. Financial Management – R. M. Shrivastava – Himalaya Publishing House



SANGAMESHWAR COLLEGE, SOLAPUR [AUTONOMOUS]

SYLLABUS FOR BBA THIRD YEAR (SEMESTER-VI) (W.E.F. JUNE 2022)

Academic Council 5(5.2)
15th June, 2022

Course Title: Human Resource Management – II (2251603)

Course Code: CC 13

Total Hours: 45

Course Credit: 3

Objective:

To familiarize the student to the basic concepts of Human Resource Management in order to aid in understanding how an HR department functions, and in understanding the challenges faced by management in today's business firms.

Unit	Content	Hrs
1	Compensation Management 1.1 Concept & Importance of Compensation 1.2 Components of Remuneration 1.3 Types of Wages-Living, Minimum & Fair Wages 1.4 Concept of Incentives & Fringe benefits	10
2	Performance Appraisal & Career Planning 2.1 Concept 2.2 Methods Of Performance Appraisal-Traditional & Modern Methods 2.3 Concept of Career; Career Planning, Career stage	08
3	Internal Mobility & Employee Separation 3.1 Internal Mobility : Concept & Need 3.2 Promotion: Concept, Types & Bases of Promotion 3.3 Transfer: Concept, Types of Transfer 3.4 Demotion: Concept & Reasons of Demotion 3.5 Employee Separation: Retirement, Voluntary Retirement Scheme, Resignation, Layoff, Retrenchment & Dismissal	10
4	Employee Health and Safety	09

	4.1 Concept of Health; Occupational Hazards & Diseases; Protection against Hazards 4.2 Industrial Accident: Types & causes of Accidents 4.3 Concept of Safety; safety Measures, Factories Act 1948 Safety Provisions	
5	Workers Participation in Management 5.1 Definition & Objectives 5.2 Forms of WPM, WPM in India 5.3 Evaluation of WPM Scheme & making WPM Effective	08

CO No.	Expected Course Outcomes
	<i>Upon completion of this course, the students will be able to:</i>
1	Understand the importance of Compensation management.
2	Distinguish between Traditional & Modern Methods of performance appraisal.
3	Understand the reason of internal mobility & separation
4	Understand the various provisions of Factories Act 1948
5	Learn the various forms of Workers Participation Management

Reference Book:

1. Human Resource Management- K. Aswathappa – Mc Graw Hill-Sixth Edition
2. Essentials of Human Resource Management and Industrial Relations- Subba Rao-Himalaya Publishing
3. Human Resource Management-Dr. S. S. Khanka- S Chand- First Edition



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SYLLABUS FOR BBA THIRD YEAR (**SEMESTER-VI**) (W.E.F. JUNE 2022)

Academic Council 5(5.2)

15th June, 2022

Course Title: Business Law II (2251604)

Course Code: CC 14

Total Hours: 45

Course Credit: 3

Objectives:

Business world cannot continue to operate without law to regulate the conduct of people and to protect the property and contract rights. Understanding business law will create uniformity to establishments, operations, and dissolution of business activities. As it is a management centric program it will help students to understand the legal rights and rules relating to business which will in turn help them to run their businesses smoothly.

Unit No	Content	Hrs.
1	Consumer Protection Act 1986 Definition: Consumer- Complainant – Complaint – defect - deficiency – Consumer Dispute – Scope of Consumer Protection Act – Rights of Consumer- Dispute Redressal Agencies: District Forum – State Commission – National Commission.	15
2	The Right to Information Act 2005 Nature – Scope– Right to information- Procedure of getting information – Public Authorities- The Central information Commission Constitution and Powers and Functions- The State Information Commission-Constitution and Powers and functions- Appeal Penalties.	12
3	The Companies Act 2013 Meaning -- Kinds of Companies – Formation of Company -Documents related with incorporation: Memorandum of Association -- Articles of Association -- Prospectus -- Share Capital -- Company Management and Administration – Role of Directors -- Types of Meetings – Winding up of Company	18

Co No	Expected Course Outcomes <i>On completion of this course, the students will be able to:</i>
1	Apply the knowledge acquired to make the best choices based on their interests and prevent them from being mistreated or misled by businesses.
2	Exercise their fundamental rights provided by the constitution to bring about transparency and openness so that citizens are well informed which will promote accountability and citizen centric development.
3	Understand the types of companies; how memorandum of association is different from articles of association. They will also be able to distinguish between the various types of capital and explain the role of directors in management and administration of the company.

Suggested readings

1. Elements of Mercantile Law including Industrial Law : N.D.Kapoor, Sultan Chand Publications.
2. Principles of Mercantile Law: R. P. Maheshwari and S. N. Maheshwari.
3. Commercial & Industrial Law, A. K. Sen and J. K. Mitra.
4. Mercantile and Industrial Law, Davar.
5. The Consumer Product Act, 1986, Government Publication Base Act.



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SYLLABUS FOR BBA THIRD YEAR (SEMESTER-VI) (W.E.F. JUNE 2022)

Academic Council 5(5.2)
15th June, 2022

Course Title: Materials Management (2251605)

Course Code: GE 4A

Total Hours: 60

Course Credit: 4

Course Objectives:

- 1.) To provide students with basic understanding of concepts of PPC
- 2.) To introduce students the key activities of material handling by the Material Department.
- 3.) To understand global trends in Purchasing & Material Market.

Unit	Content	Hours
1	Production Planning & Control: 1.1 Meaning, Objectives, Determinants of Production Planning 1.2 Functions of Production Planning 1.3 Meaning, Objectives- Determinants of Production Control 1.4 Functions of Production Control 1.5 Importance & Limitations of Production Planning & control 1.6 Scope of Production Planning & Control	14
2	Materials Management 2.1 Meaning, Importance, Objectives of Material Management 2.2 Meaning, Objectives & Principles of Material Handling 2.3 Types of Material Handling Equipment 2.4 Factors affecting the selection of Material Handling Equipments	10
3	Purchasing Management 3.1 Meaning, Importance & Principles 3.2 Objectives & Functions of Purchasing Department 3.3 Purchasing Policy – Make or Buy 3.4 Purchasing Cycle 3.5 Vendor Rating- Meaning & Criteria 3.6 Benefits of Vendor rating	12

4	Material Storing 4.1 Nature of Stores 4.2 Importance of stores 4.3 Functions of Stores 4.4 Factors of Store Layout	8
5	Inspection and Quality Management 5.1. Inspection- Meaning, Nature, Objectives & Scope 5.2. Concept, Meaning& Dimensions of Quality, Quality Control, Ensuring Quality 5.3. Total Quality Management (TQM)-Concept, Elements, Universal Principles 5.4. JIT – Elements & benefits 5.5 Productivity – Factors & Types of Productivity 5.6 Productivity Improvement Techniques	16

CO No.	Expected Course Outcomes <i>Upon completion of this course, the students will be able to:</i>
1	Understand the levels, functions of Production Planning & importance of Planning and control
2	Elaborate the concept, principles, type & factors affecting Material Handling
3	Explain purchasing cycle, vendor rating, policy relating to it
4	Apply material storing techniques
5	Acquired the knowledge of Quality management & factors affecting industrial productivity

Reference Books:

1. Production Management – K. Ashwathappa - Himalaya Publishing House.
2. Production & Operation Management- S.A. Chunawala & D.R. Patel - Himalaya Publication.
3. Production & Operation Management – B. Krishna Reddy, G. Sudharshan Reddy - Himalaya Publication.
4. Production Management – M. T. Telsang- S. Chand Publication.



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SYLLABUS FOR BBA THIRD YEAR (**SEMESTER-VI**) (W.E.F. JUNE 2022)

Academic Council 5(5.2)
15th June, 2022

Course Title: **Cyber Security (2251606)**

Course Code: GE 4B

Total Hours: 60

Course Credit: 4

Unit No.	Descriptions	No. of Lectures
1.	Introduction to Cybercrime: 1.1 What is Cybercrime, Categories of Cybercrime 1.2 Classifications of Security attacks (Passive Attacks and Active Attacks) 1.3 Essential Terminology (Threat, Vulnerability, Target of Evaluation, Attack, Exploit). 1.4 Classifications of Cybercrimes: E- Mail Spoofing, Spamming, and Cyber defamation, Internet Time Theft, Newsgroup Spam/Crimes from Usenet Newsgroup, Industrial Spying/Industrial Espionage, Hacking, Online Frauds, Software Piracy, Password Sniffing, Credit Card Frauds and Identity Theft, Social Engineering, Cyber stalking.	15

2.	Cyber Law: 2.1 Introduction, Information Technology Act-2000 2.2 Code of conduct for computer professionals 2.3 Weakness in Information Technology Act, Amendments to the Indian IT Act, 2.4 Cybercrime and Punishment, monitoring prevention of crimes, contract aspect, security aspects, intellectual property aspects, criminal aspect.	15
3.	Investigating cybercrime: 3.1 Preventing Cyber Crime – Password Protection – Get Safe Online 3.2 Cyber Security Guidance for Business 3.3 Cyber Crime Investigation Skills – Criminal Investigation 3.4 Code of Ethics.	12
4	Introduction to Ethical Hacking: 4.1 What is Hacking, Types of Hackers, Reasons for Hacking, Computer Ethics 4.2 Effects of Computer Hacking on an organization, Network Security Challenges, The Security, Functionality & Usability Triangle 4.3 What is Ethical Hacking, Scope & Limitations of Ethical Hacking, skills required, phases of ethical hacking, tools and techniques 4.4 What is Penetration Testing, what is Vulnerability Auditing, differences between vulner ability assessment.	18

CO No.	Expected Course Outcomes
	<i>Upon completion of this course, the students will be able to:</i>
1	Understand the various ideas about cyber crime
2	Define the concept of ethical hacking.
3	Understand different cyber laws.

Suggested Readings:

Cyber Law Simplified – Vivek Sood



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SYLLABUS FOR BBA THIRD YEAR (**SEMESTER-V**) (W.E.F. JUNE 2022)

Academic Council 5(5.2)
15th June, 2022

Course Title: **Retailing Management** – II (**2251607**)

Course Code: DSE M3

Total Hours: 60

Course Credit: 4

Objectives:

1. To create understanding of various retailing operations and marketing strategy in retail.
2. To familiarize students with different technologies used in retail operations.

Unit	Content	Hrs.
1	Retail Merchandising: 1.1 Meaning, Role of Merchandiser,	10

	1.2 Merchandising Planning Process, 1.3 Merchandise Buying Process, 1.4 Private Label Brands- Concept, Need & Types	
2	Retail Pricing: 2.1 Meaning, Concept of Retail Price, 2.2 Elements of Retail Price, 2.3 Determining the Price, 2.4 Retail Pricing Policies/Strategies	10
3	Retail Marketing & Branding: 3.1 Concept, Retail Marketing Mix, 3.2 The STP (Segmentation, Targeting & Positioning) approach in retail, 3.3 Retail Communication Mix, - Advertisement, Sales Promotion, Public Relation, Personal Selling, Point of Purchase Display, 3.4 Concept of Retail branding	15
4	Retail Store operations: 4.1 Introduction, Elements / Components of Retail Store, 4.2 Operations, Duties and responsibilities of Store Manager 4.3 Duties and responsibilities of Department Manager 4.4 Expectations from Store manager, 4.5 The Role of Centralized Retailer, 4.6 Operations Master Schedule, 4.7 Retailing Success tips.	15
5	International Retailing: 5.1 Factors contributing to the growth of International Retailing, 5.2 International Market entry strategies, 5.3 Retail International process, 5.4 Retail Internationalization Opportunities.	10

CO No.	Expected Course Outcomes <i>Upon completion of this course, the students will be able to:</i>
1	Describe the characteristics and functions performed within retail buying organizations
2	Elaborate different pricing strategies followed at various retail outlets.
3	Outline the steps involved in the creation of a marketing communication program
4	Provide brief insight about floor operation, product display, product handling, Inventory management and retail sales.
5	Describe the Principles of strategic retail management, which the international retailing companies have implemented in building their retail strategy on the global market.

Reference Books:

1. Retailing Management– by Swapna Pradhan (3rd Edi.) –Tata McGraw Hill
2. Retail Management– by Suja Nair–Himalaya Publication
3. Retail Management –Gibson G. Vedamani- (3rdEdition) JAICO Publication
4. Retail Management –Dr.Harjit Singh (Revised Edition) –S. Chand & Co. Ltd.
5. Retail Management –Gibson G. Vedamani- (5thEdition)Pearson



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SYLLABUS FOR BBA THIRD YEAR (SEMESTER-VI) (W.E.F. JUNE 2022)

Academic Council 5(5.2)

15th June, 2022

Course Title: **Analysis of Financial Statements (2251508)**

Course Code: DSE F3

Total Hours: 60

Course Credit: 4

Objectives:

In any business organization multiple business activities are carried out, and it is important for the students to have knowledge of the cost of that each activity, or else there are chances that the cost incurred in the specific business activity becomes more than that the same activity manages to generate. In order to solve this problem, it is very important that the students should have knowledge of cost and management accounting. This subject is one of the significant parts of managerial accounting. This subject adds not only to their own life but in the various operations of the business.

Unit No	Content	Hrs.
1	Introduction to Company Financial Statements 1.1 Nature & objectives of financial statements. 1.2 Forms of business organizations - Sole Proprietorship-Partnership firms-private companies-public and government companies 1.2 Uses and limitations of financial statements. 1.3 Stakeholders of financial statements	10
2	Financial Statement Analysis 2.1 Introduction to Financial Statement Analysis 2.2 Importance of Financial Statement Analysis 2.3 Techniques of Financial Statement Analysis 2.4 Trend Analysis 2.5 Comparative Statement Analysis and Common size statement analysis 2.6 Application of Ratios in Financial Decision Making	12
3	Funds Flow Statement 3.1 Meaning, Objectives of Funds Flow statement 3.2 Preparation of Statement Showing Change in Working Capital 3.3 Problems on Preparation of Funds Flow Statement	14
4	Cash Flow statement 4.1 AS-3 (Indirect Method) i. Introduction ii. Objectives & benefits of Cash Flow iii. Importance of Cash Flow statement to the users of financial statements. 4.2 Problems on preparation of Cash Flow Statement	14
5	Corporate Restructuring 5.1 Key definitions, Mergers & Amalgamations; Joint Venture, Reverse Merger Disinvestment; Financial Restructuring	10

Co No	Expected Course Outcomes <i>On completion of this course, the students will be able to:</i>
1	Differentiate between various forms of business organizations and explain who the stakeholders of financial statements are.
2	Understand the importance & techniques of Financial Statement Analysis.
3	Prepare Funds Flow statement and will also be able to analyze the reasons for changes in the financial position of a company between two balance sheets.
4	Summarizes the amount of cash and cash equivalents entering and leaving a company by preparing a Cash Flow statement which tells whether the company generates cash to pay its debt obligations and fund its operating expenses.
5	To demonstrate an understanding of the corporate restructuring process, types, motives, and need.

Suggested readings

1. Cost Accounting, M. N. Arora, Himalaya Publishing House Pvt. Ltd, Mumbai
2. Cost Accounting: Text-Problems, M. C. Shukla, T. S. Grewal, M. P. Gupta, S. Chand Publication, Delhi
3. Cost Accounting: Principles & Practice, M. N. Arora, Vikas Publishing House, Noida
4. Cost & Management Accounting, S. M. Inamdar, Everest Publication, Pune
5. Cost Accounting - Theory & Problems, S. N. Maheshwari; S.N. Mittal



SANGAMESHWAR COLLEGE, SOLAPUR
[AUTONOMOUS]

Course Title: PROJECT WORK

Course Code: DSE M4 (2251509) and DSE F4 (2251510) Total Hours: 60 Course Credit: 4

Course Objective

Students will have the opportunity to study in-depth a topic area of interest by applying theoretical concepts that they have learned during the BBA course.

Course Contents

Student will have to decide the topic for the project under the guidance of a teacher in the first month of the academic year (BBA - III). The student will have the following options for selecting the project: (a) Field Work, (b) Library Work, (c) Placement with an Organization.

Student can carry out the project work after college hours or in vacations. The student should take regular guidance from the teacher while carrying out project work. The project should be ready in the month of January.

Page Dimension and Binding Specifications

The dimension of the paper used in project report should be A4 size. The project report should be bound using flexible cover of the thick white art paper. The cover should be printed in black letters and the text for printing should be identical.

Arrangement of Contents and Preparation Format

1. **Cover Page:** A systematic format of cover page will be provided by the guide
2. **Certificate of Completion:** The guide should certify that the research work is original and completed satisfactorily under this guidance
3. **Declaration:** The student should give a declaration that his /her research work is not copied from any other existing reports
4. **Table of Contents:** This should include details about chapter number, chapter names, page number, etc
5. **Chapters of Project:**

Chapter 1- Introduction to the Study

This chapter should include Introduction, Objectives, Importance, Scope and Limitations of the study and Research Methodology used for the project.

Chapter 2- Introduction to the Organization

This chapter should include Profile of the Organization, Its Subsidiaries and Associates, Departments/Manufacturing Process, Key Statistical Information etc.

Chapter 3- Theoretical Background

This chapter should include Basic Concepts, Necessary theoretical inputs to support the research work.

Chapter 4- Data Analysis and Interpretation

Data analysis summarizes collected data. It involves the interpretation of data gathered through the use of analytical and logical reasoning to determine relationships or trends.

Chapter 5- Findings and Observations

The finding of study should be written objectively and in a brief and precise format.

Chapter 6- Conclusions and Suggestions

Summarize the project and provide a final comment and assessment of the study.

6. **Appendix:** Appendices can consist of interview questions, sample questionnaires, figures, tables, maps, raw data, etc
7. **Bibliography:** A list of all reference material (Books/website links/article links) used for the project should be listed.

Typing Instructions

1. There should be a proper linkage between Objectives, Data Analysis and Interpretation, Findings and Suggestions.
2. Header and Footer in project report pages shall consist of University name, College name and Page Number only. No Other Information should be included in the Header and Footer.
3. One and a half spacing should be used for typing the general text. The general text shall be typed in the Font style 'Times New Roman' and Font size 14
4. Colour ink should not be used for text.

Evaluation Pattern

The college will appoint viva-voce committee, consisting of 2 members, one member being external and one member being internal. Project Report will be assessed by the internal teacher out of 15 marks and there will be a viva-voce examination carrying 35 marks. The viva-voce will be conducted before the annual examination. The Chairman has to submit viva-voce marks to the Exam section immediately after the viva-voce.

The student should defend his/her project work before the viva-voce Committee. If any student fails in his/her viva-voce examination, the viva-voce committee should submit the reasons in writing to the exam section.

Course Outcomes

1. Students will be able to gain an understanding of material through projects rather than just reading and writing.
2. They will also be able to exercise planning, organizing, and creativity, which are vital skills.
3. It is also important to engage students in hands-on activities in addition to reading and writing, so they can develop their soft skills

**Chairman
BOS in BBA**