



Shri Vaishnav Vidyapeeth Vishwavidyalaya, Indore

BBA Hons.-II SEMESTER (20-23)

BBAI201 PRINCIPLES OF COST ACCOUNTING

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	CREDITS
		END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
BBAI201	Principles of Cost Accounting	60	20	20	-	-	4		-	4

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit;

***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

Course Objectives

1. Identify and calculate different types of costs (direct, indirect, variable, and fixed costs).
2. Distinguish between job-costing, process-costing, and joint-costing systems.
3. Determine the product cost by means of full- costing

Examination Scheme

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of two sections A and B. Section A will carry 24 Marks and consist of three questions, out of which student will be required to attempt any two questions. Section B will comprise of five questions, out of which student will be required to attempt any three cases / problems worth 36 marks.

Course Outcomes

1. Familiarity with concept, processes used to determine product cost.
2. Will demonstrate skill for controlling cost and decision making

COURSE CONTENT

Unit I: Basics of Costing

1. Meaning and definition of Cost Accounting
2. Concepts of Cost ,Cost Object



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3. Cost Control and Cost Reduction
4. Overview of Cost Accounting Standards

Unit II: Cost Elements

1. Material Cost- purchase procedure, store keeping
2. Identification of slow, non-moving and fast moving items
3. ABC analysis, JIT

Unit III: Labour Costs

1. Remuneration methods
2. Payroll procedures, labor analysis and idle time
3. Productivity
4. Labor turnover and remedial measures

Unit IV: Direct Expenses

1. Nature, collection, classification
2. Overheads – nature, collection, classification, apportionment, allocation and absorption

Unit V: Costing Methods and Accounting Systems

1. Unit Costing, Job Costing, Batch Costing, Process Costing
2. Contract Costing, Activity Based Costing, Target Costing, Costing for Services Sector
3. Accounting entries for an integrated and not integrated accounting system
4. Interlocking accounting

Suggested Readings

1. Horngren, Foster and Dater, (2008). *Cost Accounting, a Managerial Emphasis*. Prentice Hall.Latest Edition.
2. Jawahar, L. (2009). *Cost Accounting*. Tata McGraw- Hill Education, India.
3. Mohd, A. (2008). *Cost Accounting*. Vrinda Publication.Latest Edition.
4. Kupappally, J. (2010). *Accounting for Managers*. PHI Learnings. Latest Edition.
5. Maheshwari, S.N.(2013). *Cost and management Accounting*. Sultan Chand and Sons.Latest Edition.



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BBAI202 PRINCIPLES OF STATISTICS

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	CREDITS
		END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
BBAI202	Principles of Statistics	60	20	20	-	-	4		-	4

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit;

***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

Course Objectives

1. To acquaint the students with basic mathematical tools used in management.
2. To Guide students about the importance and utility of Statistics in Business.

Examination Scheme

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of two sections A and B. Section A will carry 36 Marks and consist of 5 questions, out of which student will be required to attempt any three questions. Section B will comprise of one or more cases / problems worth 24 marks.

Course Outcomes

1. Demonstrate understanding of basic statistical concepts
2. Structure business problems in a mathematical form
3. Apply the statistical concepts learnt to other business concepts and
4. Validate mathematical/statistical statements relating to economics, business and finance

COURSE CONTENT

Unit I: Basic Ideas in Statistics

1. Definition, Function and Scope of Statistics



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2. Collection and Presentation of Data.
3. Classification, Frequency Distribution

Unit II: Measures of Central Tendency and Variation

1. Mean, Median, Mode
2. Range, Co-efficient of Variation
3. Standard Deviation

Unit III: Correlation and Regression Analysis

1. Methods of Studying Correlation for Grouped and Ungrouped Frequency Distribution.
2. Equation of Regression Lines

Unit IV: Time Series Analysis

1. Time Series and its Components
2. Linear and Non-linear Trend
3. Seasonal Variations and Irregular Variations and their Measurements.

Unit V: Probability

1. Definition of Probability, Conditional Probability
2. Dependent and Independent Events
3. Addition and Multiplication Rule of Probability

Suggested Readings

1. Anderson, Sweeney, William, Camm (2014). *Statistics for Business and Economics*. Cengage Learning. Latest Edition.
2. Gupta S. P. (2014). *Statistical Methods*. Sultan Chand and Sons. Latest Edition.
3. Das, N.G. (2008). *Statistical Methods*. M. Das and Co. Kolkata. Latest edition.
4. Aczel and Sounderpandian (2008). *Complete Business Statistics*. Tata-McGraw Hill. Latest Edition.
5. Levin and Rubin (2008). *Statistics for Management*. Dorling Kindersley Pvt Ltd. Latest Edition.



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BBAI203 PRINCIPLES OF COMPUTER APPLICATIONS

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	CREDITS
		END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
BBAI203	Principles of Computer Applications	60	20	20	-	-	4	-	4	

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit;

***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

Course Objective

The course provides students a fundamental understanding of information systems concepts and their role in contemporary business. At the end of this course students should be able to participate in information systems development as an informed person

Examination Scheme

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of two sections A and B. Section A will carry 36 Marks and consist of 5 questions, out of which student will be required to attempt any three questions. Section B will comprise of one or more cases / problems worth 24 marks.

Course Outcomes

1. Gain familiarity with the concepts and terminology used in the development, implementation and operation of business computer applications.
2. Investigate emerging technology in shaping new processes, strategies and business models.
3. Achieve hands-on experience with productivity/application software to enhance business activities.
4. Work with simple design and development tasks for the main types of business systems.



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COURSE CONTENT

Unit I: Introduction to Computers

1. Definition and Concept of Computers
2. Hardware of a Computer System
3. Software: Definition and Types of Software

Unit II: Introduction to Operating System

1. DOS: External and Internal Commands
2. WINDOWS 10 : Basic Operations, utilities and features.

Unit III: Introduction to Software and Internet Elements

1. World Wide-Internet operations.
2. Data and Information-meaning and concept

Unit IV: Office Automation Application –I

1. MS –Word: Introduction, Menu Bar, Standard Tool Bar/ Ribbon, Editing and Formatting Options
2. MS-Excel: Introduction, Menu Bar, Standard Tool Bar/ Ribbon, Editing and Formatting Options, Formula Bar

Unit V: Graphics and Presentation

1. Introduction to MS-Power-point
2. Menu Bar, Standard Tool Bar/ Ribbon, Editing and Formatting Options,
3. Inserting Objects: Picture, Audio, Video and Creating Slide Show Effects and Animations

Suggested Readings

1. Sinha, P.K., Sinha, P. (1982). *Foundation of Computing*. BPB Publications. Latest Edition.
2. Turban, Rainer and Potter (2004). *Introduction to Information Technology*. John Wiley and sons. Latest Edition.
3. O'Brien, J. (2005). *Introduction to Information Systems*. McGraw Hill. Latest Edition.



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BBAI204 PRINCIPLES OF MACRO ECONOMICS

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	CREDITS
		END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
BBAI204	Principles of Macro Economics	60	20	20	-	-	4		-	4

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit;

***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

Course Objectives

1. To generate understanding of the macroeconomics and impart knowledge of the function.
2. Students should be able understand Concepts of Income and Insurance.

Examination Scheme

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of two sections A and B. Section A will carry 36 Marks and consist of 5 questions, out of which student will be required to attempt any three questions. Section B will comprise of one or more cases / problems worth 24 marks.

Course Outcomes

1. Deep understanding of National Income and Investment function.
2. Will demonstrate phases of trade cycle.

COURSE CONTENT

Unit I: National Income

1. Meaning, Definition and importance of Macro Economics
2. National Income: Meaning, Definitions:



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3. National Income, GNP and NNP, GDP and NDP, Personal Income (PI),

Unit II: Theories of Employment

1. Classical theory of employment – Say's law of markers
2. Keynesian theory of employment
3. Consumption function – APC, MPC
4. Factors influencing consumption function
5. Investment function – MEC and Rate and Rate of Interest

Unit III: Money and Theories of Money

1. Meaning, functions and classification of Money
2. Classification of Money
3. Theories of Money – Fisher's quantity theory of Money

Unit IV: Trade Cycle and Inflation

1. Trade cycles – Meaning and definition
2. Phases of a trade cycle – Inflation – Definition
3. Types of Inflation – Causes and effects of inflation – Measures to control inflation.

Unit V: Banking, Stock Market and Insurance

1. Functions of Commercial banks – The process of credit creation
2. Meaning, functions and importance of Stock
3. Market – Primary and Secondary Markets

Suggested Readings

1. Mittal, A. (2011). *Macroeconomics*. Taxman's. Latest Edition.
2. Dwivedi, D.N (2005). *Macroeconomics: Theory and Policy*. Tata McGraw Hill. Latest Edition.
3. Gupta, G. (2004). *Macroeconomics: Theory and Applications*. Tata McGraw Hill.
4. Shapiro, E. (1982). *Macro Economic Analysis*. Harcourt Brace Jovanovich, Latest Edition.



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BBAI205 PRINCIPLES OF INDUSTRIAL PSYCHOLOGY

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	CREDITS
		END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
BBAI205	Principles of Industrial Psychology	60	20	20	-	-	4		-	4

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit;

***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

Course Objective

To make student aware of the brief history and various related fields of Industrial Psychology and to make them understand the impact of Industrial Psychology on employee motivation, job satisfaction and leadership styles.

Examination Scheme

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of two sections A and B. Section A will carry 36 Marks and consist of 5 questions, out of which student will be required to attempt any three questions. Section B will comprise of one or more cases / problems worth 24 marks.

Course Outcomes

1. To be well aware about all the tools for creating a best working condition accordingly
2. To analyze impact of work environment over individual

COURSE CONTENT

Unit I: Introduction to Industrial Psychology

1. Definition, History, Basic Concepts, Scope
2. Major Fields of Industrial Psychology



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3. Industrial Psychology in India

Unit II: Scientific Management, Hawthorne Experiments and Human Relations

1. Scientific Management: Time and Motion Study
2. Hawthorne Experiments
3. Human Relations Approach

Unit III: Work Environment & Engineering Psychology

1. Industrial Fatigue and Human Performance: Fatigue, Boredom.
2. Environmental Fatigue and Human Performance: Illumination, Noise and Atmospheric Condition
3. **Engineering Psychology: Concept, Person-Machine System, Work-pace Design**

Unit IV Psychological Testing

1. Principles of Psychological testing
2. An overview of a Testing Program
3. Administering Psychological Test
4. Types of Psychological Tests
5. Limitations of Psychological Testing

Unit V Safety, Violence and Health at Workplace

1. Ergonomics and Human Factors at Work
2. Accidents and Prevention Strategies
3. Violence at Workplace
4. Alcoholism and Drug Use at Workplace
5. Computers and Physical Health issues

Suggested Readings

1. Schultz, D. P. and Schultz, E. S.(2015). *Psychology and Work Today*. Newyork Macilan Publishing Company. Latest Edition.
2. Michael G. Aamodt (2013). *Industrial Psychology*. Cengage Learnings, 7th Edition.
3. Singh, Narendar (2011). *Industrial Psychology*. Tata McGraw hill Education private limited, Delhi, Latest Edition.
4. Ghosh, P . K. and Ghorpade M.B. (2017). *Industrial Psychology*. Himalaya Publishing House
5. <http://www.hse.gov.uk/pubns/indg90.pdf> (Retrieved on April 1, 2018)