

Mahatma Education Society's
Pillai College of Arts, Commerce & Science (Autonomous)
Affiliated to University of Mumbai

'NAAC Accredited 'A' grade (3 cycles)
'Best College Award' by University of Mumbai
ISO 9001:2015 Certified



**Program: Bachelor of Business Administration
(B.B.A.)**

F.Y Bachelor of Business Administration (B.B.A.)

PCACS/BBA/SYL/2024-25/FY


**As per National Education Policy
Choice Based Credit & Grading System**

Academic Year 2024-25



Board of Studies in Department of Management Studies

Sr. No.	Name of the members	Designation	Signature
1	Dr Kavita Khatare	HOD/Chairperson	
2	Dr. Farhat Shaikh	Faculty Specialization	
3	Mrs. Prajakta Bapat	Faculty Specialization	
5	Mrs. Ruchika Bassi	Faculty Specialization	
6	Ms. Faiza Ansari	Faculty Specialization	
7	Ms Priya Ghaloth	Faculty Specialization	
8	Ms. Anju Mathew	Faculty Specialization	
9	Ms. Shafiqua Khan	Faculty Specialization	

8	Ms. Bindu Kunwar	Faculty Specialization	
9	Dr. Betty Sibil	Faculty Specialization	
10	Mr. Diwahar Nadar NMIMS	Subject Expert 1 From Outside Parent University	
11	Dr. Arpita Shrivastava NMIMS	Subject Expert 2 From Outside Parent University	
12	Dr. Sameer Kulkarni Amity University	Subject Expert 3 From Outside Parent University	
13	Dr. Vijayalakshmi Kannan Mulund College, Mulund	Vice Chancellor Nominee, University of Mumbai	
14	Mr. Sagar Chandni, Head of Business Partnerships and Community Experience Center for Incubation and Business Acceleration (CIBA)	Industry Representative (Industry/Corporate/Allied Sector)	
15	Mr. Archit Kumar Baisoya	Post Graduate Meritorious Alumnus	
16	Dr. Gajanan Wader	Principal	
17	Mrs. Deepika Sharma	Vice-Principal	

1. Introduction

This honors program provides students with a high-quality professional education in Business Administration in order to pursue management positions in industry, business, or non-profit organizations, as well as become entrepreneurs or self-employed. As a result of the rigorous training offered by Pillai College of Arts, Commerce and Science (Autonomous), young minds are prepared to take on the challenging managerial tasks of the 21st century. We are committed to the development of concepts, analytical abilities, communication skills, and healthy attitudes in order to provide excellent performance and commitment to both businesses and society as a whole. By offering Bachelor of Business Administration (B.B.A) at School of Business and Management, students are encouraged to develop their managerial and entrepreneurial capabilities in an interdisciplinary setting. In addition to marketing, finance, human resource management, and entrepreneurship, students will be exposed to other functional areas of management. Students will have the chance to determine, develop, and design their own areas of expertise through this programme. The student-centric learning will be adopted through various pedagogical tools like business games, management games, simulations, case studies, internships, guest lectures, conferences, research projects, and industrial visits.

The Interdisciplinary Courses embedded into the programme encompasses the various nuances of technology, sociology, philosophy, economics, life, tourism, history, political science and media. The three year programme will also train the students to develop social sensitivity skills, expressive skills, knowledge acquisition skills, knowledge application skills, self enhancement skills and business research skills.

2. Programme Outcomes

(POs) After successful completion of Bachelor of Business Administration (BBA)

Sr No	PO Title	POs in brief.
PO 1	General Management Orientation	Acquire a comprehensive understanding of fundamental business concepts, theories, and practices.
PO2	Business Content Orientation	Integrate tools and concepts from multiple functional areas (i.e., finance, marketing, HRM) to solve business problems and identify the key issues facing a business or business subdivision.
PO3	Critical Thinking and Decision-Making Skill	Scientifically apply relevant primary and secondary information for critical thinking and decision making in various business and societal situations.
PO4	Analytical and problem-solving skill	Demonstrate effective analytical and problem-solving skills for futuristic business decisions to match competitive market requirements.
PO5	Quantitative Reasoning	Application of empirical approaches to planning and decision-making using quantitative and scientific reporting mechanisms.
PO6	Technology and network	Apply technology & to enable business networking, growth, development & sustainability
PO7	Team building Skills	Demonstrate characteristics of team building. Apply the nature and dynamics of social behavior relating to organizational performance to develop strategies to become effective in business organizations.
PO8	Business Communication Skills	Demonstrate written, oral, and digital communication skills appropriate for business communication.

3. Programme Specific Outcomes

Sr No	PSO Title	PSOs in brief.
PSO 1	Cost and Taxation skills	Application of Economics and optimum production management skill to manage cost efficiency in business decisions .Application of updated national and international tariff laws knowledge for effective financial management. .
PSO2	Marketing Skills	Demonstrating marketing skill requirements in both brick and mortar as well as in digital marketing situations
PSO3	Decision Making Skills	Demonstrate knowledge of decision-making in various functional areas of marketing.
PSO4	Leadership and Managerial Skills	Articulate methods for human resources to participate in business planning and implementation. Assess, develop, and align organization human assets with corporate strategies. Evaluate human resources performance in the context of business policy
PSO5	Human Resource Functional Skills	Demonstrate awareness through an understanding of human resource management concepts and trends and an ability to manage people and develop business methods and practices.

Course Structure

Semester I						
Course Code	Course Type	Course Title	Theory/ Practical	Marks	Credits	Lectures / Week
PUCBA101	MAJ	Introduction to Business	Theory	100	4	4
PUCBA102	MAJ	Financial Accounting	Practical	100	4	4
PUCBA103	DSC MIN	Computer Application for Business Decisions	Practical	100	4	4
PUCBA104	SEC (Flipped Classroom)	Business Statistics	Practical	100	2	2
PUAEC101	AEC	Effective Communication Skills	Practical	100	2	3
PUVAC101	VAC	To be taken from the pool	Theory	100	2	3
PUIKS101	IKS	To be taken from the pool	Theory	100	2	3
PUIDC10	IDC	To be taken from the pool	Theory	100	2	4
TOTAL				800	22	28
All Subjects having Field Project as part of Continuous Assessment-2						

Abbreviations:

IDC : Interdisciplinary Course

AEC : Ability Enhancement Course

SEC : Skill Enhancement Course

VAC : Value Added Course

IKS : Indian Knowledge System

Semester II						
Course Code	Course Type	Course Title	Theory/ Practical	Marks	Credits	Lectures/ Week
PUCBA201	MAJ	Human Resource Management(HR)	Theory	100	4	4
PUCBA202	MAJ	Managerial Economics	Theory	100	4	4
PUCBA203	DSC MIN	Cost Accounting	Practical	100	3	4
PUCBA204	SEC (Flipped Classroom)	Leadership Skills	Theory	100	2	2
PUAEC	AEC	Indian Languages from the Pool	Theory	100	2	3
PUVAC	VAC	To be taken from the pool	Theory	100	2	3
PUIKS	IKS	General IKS II	Theory	100	2	3
PUIDC20	IDC	To be taken from the pool	Theory	100	3	3
TOTAL				800	22	28
All Subjects having Field Project as part of Continuous Assessment-2						

Abbreviations:

IDC : Interdisciplinary Course

AEC : Ability Enhancement Course

SEC : Skill Enhancement Course

VAC : Value Added Course

IKS : Indian Knowledge System

Evaluation Pattern

Marking Code	Marking Scheme
A	40 Marks Final Exam, 20 Marks Continuous Assessment I, 35 Marks – Field Project/Continuous Assessment II - Review article/ Chapter writing, 05 Marks- Attendance
B	30 Mini Project, 30 Presentation ,35 Field Project/Continuous Assessment II , 5 Attendance

Semester I					
Course Code	Course Type	Course Title	Marks	Credits	Marking Scheme
PUCBA101	MAJ	Introduction to Business	100	4	A
PUCBA102	MAJ	Financial Accounting	100	4	A
PUCBA103	DSC MIN	Computer Application for Business Decisions	100	4	A
PUCBA104	SEC (Flipped Classroom)	Business Statistics	100	2	B
PUAEC101	AEC	Effective Communication Skills	100	2	B
PUVAC101	VAC	To be taken from the pool	100	2	B
PUIKS101	IKS	To be taken from the pool	100	2	B
PUIDC10	IDC	To be taken from the pool	100	2	B
TOTAL			800	22	

Semester II					
Course Code	Course Type	Course Title	Marks	Credits	Marking Scheme
PUCBA201	MAJ	Human Resource Management(HR)	100	4	A
PUCBA202	MAJ	Managerial Economics	100	4	A
PUCBA203	DSC MIN	Cost Accounting	100	3	A
PUCBA204	SEC (Flipped Classroom)	Leadership Skills	100	2	B
PUAEC	AEC	Indian Languages from the Pool	100	2	B
PUVAC	VAC	To be taken from the pool	100	2	B
PUIKS	IKS	General IKS II	100	2	B
PUIDC20	IDC	To be taken from the pool	100	3	B
TOTAL			800	22	

SEMESTER I

BOS	Management Studies
Class	F.Y.B.B.A
Semester	I
Course Name	Introduction to Business
Course Code	PUCBA101
Type of Course	Major
Level	Basic
Total Credits for the course	4

Course Objectives:

1. To familiarize the students with basic concepts of business
2. To develop knowledge and understanding of business.

Unit No.	Name of Unit	Topic No.	Name of Topic	Hours
1	Introduction to Business and Society	1.1	Business: Meaning, Features, Functions Business Objectives: Definition, Features, Importance, Steps in formulating Business Objectives, Classification of Business objectives	15
		1.2	Society: Concept of Society, Interface between Business and Society, Forms of Business Ownership	
		1.3	Business Ethics: Meaning, Characteristic, Principles of Business Ethics Corporate Social Responsibility: Meaning, Scope, Arguments in favor of CSR, Arguments against CSR	
2	Business Environment	2.1	Business Environment: Meaning, Features, Importance, Constituents of Business Environment: Internal and External Environment	15
		2.2	PESTEL Analysis, SWOT Analysis, Importance of SWOT analysis, Michael Porter's Five Forces Analysis.	
		2.3	MNCs: Meaning, Characteristics, Advantages, Limitations TNCs: Meaning, Features, Growth Strategies of MNCs and TNCs	
3	Project Planning	3.1	Introduction : Business Planning Process; Concept and importance of Project Planning; Project Report; feasibility Study types and its importance.	15
		3.2	Business Unit Promotion : Concept and Stages of Business Unit Promotion. Location - Factors determining location, and Role of Government in Promotion.	

		3.3	Statutory Requirements in Promoting Business Unit : Licensing and Registration procedure, Filing returns and other documents, Other important legal provisions.	
4	E-Commerce	4.1	E-Commerce: Meaning, Roadmap of E Commerce, On-line Marketing Research	15
		4.2	Types of E-Commerce : Basic ideas and major activities of B2C, B2B, C2C Pros and Cons of E-Commerce	
		4.3	Present status of E-Commerce in India: Transition to E-Commerce in India, E-Transition Challenges for Indian Corporates.	
Total No. of Lectures				60

Course Outcome:

1. To Understand Business Fundamentals
2. To Comprehend Forms of Business Ownership
3. To Analyze Business Environment
4. Examine Multinational Corporations (MNCs) and Transnational Corporations (TNCs)
5. Understand Business Planning and Promotion
6. Identify the major activities of E-Commerce and its Pros and Cons.

References :

1. Global Economy and Business Environment by Francis Cherunilam, Himalaya Publication House, Mumbai
2. Business Environment by Justin Paul, Tata McGraw Hill Education Pvt. Ltd., New Delhi
3. Introduction to E-Commerce , Dhawan, Nidhi, International Book House
4. Griffin, Ricky W., and Ronald J. Ebert. Business Essentials. Pearson, 2020.
5. Pride, William M., and Robert J. Hughes. Foundations of Business. Cengage Learning, 2021.

Case study	
1	Lately many companies have planned for significant investment in organized retailing in India. Several factors have prompted their decisions in this regard. Customer income is rising. People have developed a taste for better quality products even though they may have to pay more. The aspiration levels have increased. The government has also liberalized its economic policies in this regard and permitted even cent percent foreign direct investment in some sectors of retailing.
2	ABC Ltd. decided to start its new venture in Delhi. For this they needed to understand the Business Environment of the area. It was realized by the company that the Business Environment of Delhi was very hard to understand unless and until it was divided into different business dimensions like legal, political, economic, social and technological

conditions. After understanding the business situations, the company started to study the close links between different elements of the Business Environment. They Gave a proper shape to their research and the business got started with full force. Later ABC Ltd. realized that the products they were selling in Delhi were more fit for European culture and decided to start a new branch in Belgium where the demand of their products was very high from the first day. The company came to be recognized, and in a few years became a global brand. The reason for its success in different countries was the adaptability it showed in meeting the changing environment. The company kept track of all happenings and did a periodic survey of the choices of the customers. It recognized that there was no surety in the nature of the market and it was very unpredictable.

BOS	Management Studies
Class	F.Y.B.B.A
Semester	I
Course Name	Financial Accounting
Course Code	PUCBA102
Type of Course	Major
Level	Basic
Total Credits for the course	4

Course Objectives:

1. To enhance the ability of the student to recognize economic events that need to be recorded in the accounting records.
2. To make the students aware of how to finalize the accounts of a sole proprietorship business.

Unit No.	Name of Unit	Topic No.	Name of Topic	Hours
1	Introduction to Financial Accounting	1.1	The Maurya Empire's - Historical Background of accounting in ancient India , Sources of Accounting record, Kautilya's Arthashastra- Accounting Principles and system, Financial Instruments and Transactions	15
		1.2	Meaning of bookkeeping and accounting, characteristics, advantages and disadvantages of accounting, difference between book keeping and accounting. Accounting principles: Introductions to Concepts and conventions.	
		1.3	Introduction to Accounting Standards: Meaning, Advantages and Disadvantages.	
		1.4	International Financial Reporting Standards (IFRS): Introduction to IFRS and Benefit.	
2	Accounting transactions	2.1	Journal entries- purchase, sale, income, expenditure, capital, drawings	15
		2.2	Ledger	
		2.3	Trial Balance - Introduction and Preparation of Trial Balance	
		2.4	Expenditure and Receipt: Capital, Revenue and Deferred revenue.	
3	Depreciation accounting	3.1	Practical problem based on depreciation using SLM and RBM methods. (Where provision for depreciation account not maintained).	15

4	Final Accounts of Company	4.1	Introduction to Final Accounts	
		4.2	Preparation of Income Statement & Balance sheet as per Schedule III of companies act,2013	15
Total Number of Lectures				60

Course Outcome:

1. Understand where the information in financial statements originates by recording transactions
2. Construct balance sheets and income statements
3. Explain the concept of depreciation and will be able to calculate depreciation.
4. Identifies the difference in cash book and pass book and will be able to prepare a bank reconciliation statement.
5. Prepare and evaluate financial forecasts used to make strategic decisions
6. Identifies different types of expenditure and receipt.

References:

1. Ashok Banerjee, (2002), Financial Accounting (a managerial emphasis), Excel Books.
2. Anil Choudhary, (2007), Fundamental of Accounting and Financial Analysis, Pearson Education.
3. T.P. Ghosh, (2011), Indian Accounting Standards and IFRS for non-finance executives, By, Taxman.
4. P.C. Tulsian, (2002), Financial Accounting, Pearson Publications, New Delhi R.L Gupta.
5. M. Radhaswamy, (2014), Advanced Accountancy, New Delhi, S. Chand and Sons (P) Ltd

Case study	
1	<p>ABC Enterprises is a newly established company that deals in the trading of electronic gadgets. The company started its operations on January 1, 2024. Mr. X, the owner of ABC Enterprises, invested \$50,000 as capital into the business bank account. Throughout the year, the company made various transactions which are summarized below:</p> <p style="padding-left: 40px;">Purchased electronic gadgets worth \$20,000 on credit from XYZ Electronics. Sold electronic gadgets worth \$30,000 for cash. Received \$25,000 from customers who had purchased goods on credit. Paid rent for the office space, \$5,000. Mr. X withdrew \$3,000 from the business for personal use. Paid \$2,000 for electricity bills.</p> <p>At the end of the year, the company conducted an inventory count and found that there were \$15,000 worth of electronic gadgets still in stock.</p> <p style="padding-left: 40px;">Prepare journal entries for the transactions listed above. Prepare a trial balance.</p>
2	<p>XYZ Corporation, a manufacturing company, purchased a machine on January 1, 2023,</p>

for \$100,000. The machine is expected to have a useful life of 5 years and no residual value at the end of its useful life. The company uses both the straight-line method (SLM) and the reducing balance method (RBM) for calculating depreciation.

How would the financial statements of XYZ Corporation be affected by the choice of depreciation method?

What factors should XYZ Corporation consider when deciding which depreciation method to use for its financial reporting?

BOS	Management Studies
Class	F.Y.B.B.A
Semester	I
Course Name	Computer Application for Business Decisions
Course Code	PUCBA103
Type of Course	Discipline Minor
Level	Basic
Total Credits for the course	3

Course Objectives:

1. Ability to formulate and solve business problem by using various Excel formula and functions
2. Ability to perform advanced data analysis using Excel

Unit No.	Name of Unit	Topic No.	Name of Topic	Hours
1	Computer Basics & Office Suite	1.1	Introduction, Computer Software – Definition, Types – Application Software, System Software, Open Source Software	15
		1.2	Getting started with word processing software-creating, Saving Documents, Formatting, Changing the layout of a Document, Inserting image, audio/video	
		1.3	Working with slides- Creating, saving, closing presentation.Working with clip art, Applying transition and Animation effects	
2	Spreadsheet Software	2.1	Introduction to Spreadsheet- worksheet and workbook, features, References-Absolute, Relative, Mixed	15
		2.2	Multiple Spreadsheets: Creating and using templates, Using predefined templates, Adding protection option, inserting spreadsheet to word document	
		2.3	Functions: Database Functions LOOKUP, VLOOKUP, HLOOKUP. Mathematical, Date & Time , Statistical, String function, Financial Function	
3	Data Analysis using Spreadsheet	3.1	Data Analysis: Sorting, Filtering	15
		3.2	Pivot table, pivot chart, Power Pivot, Power View, Power Nap, Data Analysis Expressions	
		3.3	What-if Analysis - Scenario Manager , Goal Seek , Solver	
4	Optimization with Spreadsheets using Solver	4.1	Linear Programming Sensitivity Analysis	15
		4.2	Transportation and Assignment Problems Network Optimization Problems , Integer and Nonlinear Programming.	
		4.3	Multi-Objective Optimization , Applications of Optimization in Finance, Marketing, and Operations.	

Course Outcome:

1. Understand the basic concepts of excel
2. To demonstrate the need and use of Powerpoint Presentations designing with various effects and controls.
3. To create pivot table for data analysis and apply different formulae on data stored in spreadsheets
4. Analyze the complex business data with excel applications
5. Develop the models by using logical and analytical for solving business problems
6. Visualize the data by using appropriate charts for better report presentation

References :

1. Computer Fundamentals by Pradeep Sinha & Priti Sinha
2. Sanjay Saxena, (2005), MS Office for Everyone, Vikas Publishing House Pvt Ltd, New Delhi.
3. Excel 2016 for Dummies, by Greg Harvey
4. Excel : Quick start guide from Beginner to Expert , by William Fischer
5. Power Pivot and Power BI by Rob Collie and Avichal Singh

Case study	
1	Zenith Corporation, a medium-sized manufacturing company, is facing challenges in managing its financial data and analytics. The company management is considering the implementation of Microsoft Excel as a primary tool for financial analysis and reporting. Zenith Corporation is struggling with data scattered across various sources, making it difficult to consolidate and analyze. Additionally, manual data entry and calculations are time-consuming and error-prone. Implementing Microsoft Excel can bring several benefits to the company. It offers a centralized platform for data management and analysis, streamlining financial processes, and improving data accuracy. Implementing Microsoft Excel can bring several benefits to the company. It offers a centralized platform for data management and analysis, streamlining financial processes, and improving data accuracy. In conclusion, Microsoft Excel can play a pivotal role in addressing Zenith Corporation challenges by providing a robust platform for data management, analysis, and reporting. Its features enhance accuracy, save time, and promote collaboration, making it an indispensable tool for businesses of all sizes.
2	The Excel Experts recently built an order tracking and invoicing system for a film processing agency. ‘Off the shelf’ packages are available to carry out these functions in a business, but no two businesses are exactly the same (even if they are in the same industry), and they all have their own individual requirements of what they wish the application to do and what data they want to store in it. A ‘One Size Fits All’ approach is not the full answer, and this is where The Excel Experts can provide a custom application that is easy for employees to use and delivers what the business wants. When a film package arrived for processing, the package details are scanned electronically and the relevant information is automatically extracted and stored in the spreadsheet. The Excel spreadsheet has been engineered to operate as a database so that information on any order is instantly available. This process of initiating an order would have normally taken up a huge amount of employee time, and of course, when

	<p>a process like this is done manually then there is always room for error. Someone spells the customer address incorrectly or enters a date wrongly. Automation makes this process so efficient. Using Excel automation, this process for an incoming package takes literally seconds and there is no room for error.</p>
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SEMESTER II

BOS	Management Studies
Class	F.Y.B.B.A
Semester	II
Course Name	Human Resource Management
Course Code	PUCBA201
Type of Course	Major
Level	Basic
Total Credits for the course	4

Course Objectives:

1. To provide a basis of understanding of human resource management and its applications.
2. To develop the understanding of the role, functions and functioning of the human resource department of the organizations.

Unit No.	Name of Unit	Topic No.	Name of Topic	Hours
1.	Introduction to HRM	1.1	HRM: Concept, features, functions of HRM, Evolution of HRM · Challenges before the HR manager.	15
		1.2	Employee: Concept, characteristics of Employee and challenges.	
		1.3	Human resource planning- Concept, Process , forecasting techniques, Factors affecting HRP.	
2	Functions of HRM - I	2.1	Job analysis, job design. and job evaluation: i. Job analysis- Concept, methods of collecting job data, Job description, Job Specialization ii. Job design- Concept, factors affecting job design, approaches to job design iii. Job evaluation- Concept, process of job evaluation, methods of job evaluation,	15
		2.2	Recruitment and selection Recruitment-Concept, sources of recruitment. Selection- Concept, process. Interview: Concept, types of interview.	
		2.3	Induction or orientation- Concept, methods, significance.	
		2.4	Learning & development Concept of training and development, Process, Methods of training .	
3	Functions of HRM - II	3.1	Performance appraisal: Concept, Process, Methods of appraisal.	15
		3.2	Compensation management , Concept, Components of salary , Current Concepts in Compensation.	
		3.3	Career planning & development: Concept, Process, Career stage, Concept of Employee retention and Success planning.	

		3.4	Participative management: Concept, Trends. Industrial relation: Concept, Features. Trade union: Concept,	
4	Recent Trends in HRM	4.1	HR Analytics: Concept, Features, Importance, Key metrics, Recent trends in HR analytics.	15
		4.2	E-HRM: introduction, trends of transformation, Impact of technology in HRM AI in HR-What is AI, Impact of AI on HR, Implementing AI tools within HR	
		4.3	Globalization and HRM: Concept, Globalization and its impact on HRM: Recent trends of HRM due to globalization.	
Total Number of Lectures				60

Course Outcome:

1. Describe the the HR functions of an organization
2. Relate to the concepts of human resource management and its functioning in organisation.
3. Develop the HR Skills for practical applications of concept in the organisation.
4. Compare between different methods used in the HR activities and suggest best method that can be used in an organisation
5. Analyse employee issues and take appropriate strategic HR decisions.
6. Design a sample model of HR related functions.

References:

1. Lloyed L. Byers and Leslie W. Rue (1997), Human Resource Management (5th edition), The McGraw-Hill Companies, USA.
2. Michael Armstrong (1999), A Handbook of Human Resource Management Practice (7th edition), Kogan Page Limited, 120 Pentonville Road, London.
3. Biswajeet Pattanayak (2001), Human Resource Management, Prentice Hall of India Pvt. Ltd., New Delhi.
4. P. Subba Rao (2004), Management and Organisational Behaviour (First edition), Himalaya Publishing House. & P. Subba Rao, (2007); Essentials of Human Resource Management and Industrial Relations'; Himalaya Publishing House, Mumbai.
5. Dessler Gary (2010), "Human Resource Management", Prentice Hall International Editions, New Jersey. & Dessler, G. (2000); 'Human Resource Management'; Prentice Hall, New York

Case study	
1	ABC Corporation, a global technology firm, has been experiencing a decline in employee engagement and job satisfaction. The management team believes that revisiting job design could be a key factor in improving these issues. Currently, employees are assigned fixed tasks with little autonomy, and there is minimal flexibility in work arrangements. The company wants to explore options to enhance job design for better employee engagement and overall performance.

2

EduCo, a rapidly expanding educational technology company known for its innovative online learning platform. EduCo needs to hire a new Head of Marketing to lead their ambitious growth strategy. They require a candidate with a unique blend of marketing expertise, education technology knowledge, and strong leadership skills. However, attracting and selecting the right candidate proves challenging due to:

Competitive market: Several other EdTech companies are vying for top talent in the field.

Specific skillset: Finding someone with both marketing and education technology expertise is difficult.

Company culture: EduCo fosters a collaborative and innovative environment, and the new Head of Marketing must seamlessly integrate.

The recruitment team is divided on how to proceed:

Option 1: Traditional approach: Focus on established marketing professionals with proven track records, even if their EdTech experience is limited.

Option 2: Nontraditional approach: Prioritize candidates with EdTech experience, even if their marketing background is less extensive, while emphasizing cultural fit

BOS	Management Studies
Class	F.Y.B.B.A
Semester	II
Course Name	Managerial Economics
Course Code	PUCBA202
Type of Course	Major
Level	Basic
Total Credits for the course	4

Course Objectives:

1. To give the students a thorough understanding of the principles of economics that apply to the decisions of both consumers and producers.
2. To give the students a knowledge of product markets and factor markets and the role of government in promoting greater efficiency and equity in the economy.

Unit No.	Name of the Unit	Topic No.	Name of Topic	Hours
1	Managerial Economics: Nature & Scope	1.1	Meaning and scope of Managerial Economics, Nature of managerial decision making, Role of managerial economist in business	15
		1.2	Fundamental concepts: Opportunity cost, Contribution, Time perspective, Risk & uncertainty	
		1.3	Marginal and incremental analysis: Incremental cost and incremental revenue, Total, average and marginal relations	
2	Demand Analysis & Theory of Consumer Choice	2.1	Law of demand and demand function, Factors determining demand, Exceptions to the law, Market demand curve Elasticity of demand: Types and measurement	15
		2.2	Scale of preference, Indifference curve: Meaning properties, budget line and consumer equilibrium	
		2.3	Demand forecasting: Meaning, significance, methods-Survey and statistical, Case studies & numericals	
3	Production & Cost Analysis	3.1	Production Function, Law of variable proportions, Isoquants, Isocost line, Producer equilibrium	15
		3.2	Law of returns to scale, Economies and diseconomies of scale, Economies of scope	
		3.3	Types of Costs, Cost-Output Relationship in Short-run and Long-run, Learning Curve, Break-even Analysis: Concept, Business Application, Case studies & numericals	

4	Market Structure	4.1	Perfect Competition: Features, Short-run & Long-run Equilibrium, Monopoly: Features, Short-run & Long-run Equilibrium	15
		4.2	Monopolistic Competition: Features, Short-run & Long-run Equilibrium Waste under monopolistic competition	
		4.3	Oligopoly: Features, Collusive and non-collusive oligopoly, Kinked demand curve model, Price leadership model & Cartels	
Total number of Lectures				60

Course Outcome:

1. Describe the scope and fundamental concepts of managerial economics.
2. Explain demand analysis, elasticity of demand and demand forecasting in the context of business decision making.
3. Examine aspects of supply and production behavior in different time periods.
4. Analyze the various types of cost and its relevance in business decision making.
5. Assess the effectiveness of different demand forecasting methods in predicting market outcomes and their implications for managerial decision-making.
6. Design pricing strategies for firms operating in different market structures to maximize profits and maintain competitiveness.

References:

1. Microeconomic Theory: KPM Sundharam & M.C. Vaish (Sultan. Chand Publication)
2. Managerial Economics: Dr. D. M. Mithani (Himalaya Publishing House)
3. Business Economics: Dr. R.L. Varshney, Dr. K.L. Maheshwari, Dr. R.K. Maheshwari (Sultan Chand and Sons)
4. Managerial Economics: P.L. Mehta (Sultan Chand Publication)
5. Modern Microeconomics: Koutsoyiannis A. (Macmillan Publication)
6. Managerial Economics: H. L. Ahuja (Sultan Chand Publication)

Case Study	
1	<p>Bookworms Rejoice - The Rise of E-readers</p> <p>For decades, traditional printed books dominated the publishing industry. However, with the rise of technology, e-readers like Kindle and Nook entered the market, offering a new way to consume books. This case study explores the Law of Demand in action through the lens of e-readers.</p> <p>The E-reader Revolution:</p> <p>Initially High Prices: When e-readers first appeared, they were priced at a premium compared to traditional books. This followed the Law of Demand, with a higher price leading to a lower quantity demanded. Early adopters were likely those who valued the convenience and portability of e-readers more than the price difference.</p>

	<p>Price Decline and Rising Demand: Over time, e-reader prices became more competitive with traditional books. This price decrease, according to the Law of Demand, should lead to an increase in the quantity of e-readers demanded by consumers. This trend aligned with reality, as e-reader sales surged.</p> <p>Additional Factors:</p> <p>While price is a crucial factor, the Law of Demand operates under the assumption of "ceteris paribus" (holding all else equal). In the case of e-readers, other factors also likely contributed to their rising popularity:</p> <p>Convenience: E-readers offered the ability to carry a large library of books in a single device, increasing consumer appeal.</p> <p>Environmental Impact: Some consumers may have chosen e-readers due to concerns about the environmental impact of paper book production.</p> <p>Evolving Features: E-readers gained features like larger screens, adjustable lighting, and built-in dictionaries, further enhancing their value proposition for consumers.</p>
2	<p>Sarah has a fixed amount of money to spend on coffee (C) and croissants (K) each week. An indifference curve represents all the combinations of coffee and croissants that provide her with the same level of satisfaction. The Indifference Curve shows Coffee (C) on the X-axis and Croissants (K) on the Y-axis. A curved line is drawn, representing Sarah's indifference curve. Any point on this line shows a combination of coffee and croissants that makes her equally happy. For example, Point A might represent 3 coffees and 2 croissants, while Point B might represent 1 coffee and 4 croissants. Both combinations offer Sarah the same level of satisfaction.</p>

BOS	Management Studies
Class	F.Y.B.B.A
Semester	II
Course Name	Cost Accounting
Course Code	PUCBA203
Type of Course	Discipline Minor
Level	Basic
Total Credits for the course	3

Course Objectives:

1. This course exposes the students to the basic concepts and the tools used in cost accounting.
2. To enable the students to understand the principles and procedure of cost accounting.

Unit No.	Name of Unit	Topic No.	Name of Topic	Hours
1	Traditional Cost Accounting Practices	1.1	Historical Perspective-'Shulka' (taxation), 'Kraya' (purchase), and 'Vyaja' (interest)	12
		1.2	Traditional Methods:-Vyaparik Paddhati' (commercial method) and 'Shilpkar Paddhati' (artisan method).	
		1.3	Ethical Practices-ethical practices and transparency in cost reporting. 'Dharma' (ethics) and 'Satya' (truthfulness)	
2	Elements of Cost	2.1	Material- Introduction, motives of holding stock, EOQ, stock valuation(FIFO and Weighted average method) (Practical Problems)	18
		2.2	Labour Costing - (Bonus and Incentive Plans) (Practical Problems)	
		2.3	Overhead Costing (Primary Distribution)	
3	Cost Projection	3.1	Cost Sheet - Current and Estimated (Practical Problems)	15
4	Reconciliation of Cost & Financial Records	4.1	Concept of Reconciliation	15
		4.2	Reconciliation of financial accounts and cost accounts (Practical Problems)	
Total number of lectures				60

Course outcome:

1. Describe principles and concepts relevant to cost accounting.
2. Understand the various elements of cost.
3. Prepare a cost sheet and estimated cost sheet.
4. Prepare a reconciliation statement to find out the reasons for the difference in the net profit/net loss as per cost and financial records.
5. Analyse the cost of operational services.
6. Apply the marginal costing technique in decision making.

References:

1. Cost Accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hilland Co, Ltd, Mumbai.
2. Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi.
3. Principles and Practices of Cost Accounting by N.K. Prasad,Book Syndicate Pt. Ltd,. Calcutta.
4. Cost Accounting: Theory and Practice by B.K.Bhar, Tata Mc Grow Hill and Co. Ltd., Mumbai.
5. Cost Accounting :Jain P &Narang K.L , Kalyani New Delhi

Case Study	
1	<p>In a small town named Ruritania, there's a family-owned textile business that has been operating for generations. The business follows traditional methods of accounting rooted in the cultural ethos of the region. They meticulously record their transactions following the principles of 'Shulka', 'Kraya', and 'Vyaja'.</p> <p>Recently, the business has been facing challenges with its cost management. Despite the efforts to maintain transparency in cost reporting, there seems to be a discrepancy between the estimated and actual costs incurred in producing their signature fabric.</p> <p>The family patriarch, Mr. Patel, decides to delve deeper into the issue. He organizes a meeting with the key stakeholders, including the accountants and production managers. Together, they review the traditional methods of cost calculation such as 'Vyaparik Paddhati' and 'Shilpkar Paddhati'. They realize that while these methods have served them well in the past, they might not be sufficient to address the complexities of the modern market.</p> <p>Mr. Patel decides to incorporate modern cost accounting techniques while still honoring the traditional values of 'Dharma' and 'Satya'. The business begins to implement activity-based costing to allocate overhead more accurately and introduces variance analysis to track deviations from the budget.</p> <p>As a result, the business starts to regain its competitive edge. By blending traditional values with contemporary practices, they not only enhance their cost management but also uphold the ethical principles ingrained in their culture.</p>
2	<p>ABC Manufacturing, a medium-sized engineering company, specializes in producing customized machinery parts. They have been experiencing challenges in managing their material costs efficiently.</p> <p>The company's inventory manager, Sarah, notices discrepancies in the stock valuation using the FIFO and Weighted Average methods. Despite following these traditional valuation methods, there are instances where the recorded costs don't align with the actual expenses incurred in acquiring and holding the materials.</p>

To address this issue, Sarah decides to investigate further. She conducts a thorough analysis of the motives behind holding stock and evaluates the Economic Order Quantity (EOQ) for different materials. She discovers that while the FIFO method accurately reflects the current market prices, it sometimes leads to overvaluation of older stock. On the other hand, the Weighted Average method smoothens out fluctuations but may not reflect the true cost in periods of price volatility.

To optimize their material costs, Sarah proposes implementing a hybrid approach, incorporating elements of both FIFO and Weighted Average methods based on the nature of the materials and market conditions. Additionally, she suggests renegotiating contracts with suppliers to ensure competitive pricing and implementing just-in-time inventory management to reduce holding costs.

By adopting a strategic approach to material cost management, ABC Manufacturing not only improves its cost efficiency but also enhances its competitiveness in the market.