

Integral University, Lucknow
Department of Commerce & Business Management
STUDY & EVALUATION SCHEME
Choice Based Credit System

B.B.A
w.e.f. Session 2020-21

YEAR -II

SEMESTER- III

S.N.	Course Category	Subject Code	Subject	Period			Credit	Evaluation Scheme					
				(Per Week)				C	Sessional (CA)			Exam	Subject Total
				L	T	P			UE	TA	Total		
1	Core	BM213	Indian Economy	3	1	0	4	40	20	60	40	100	
2	Core	BM214	Mercantile Law	3	1	0	4	40	20	60	40	100	
3	Core	BM215	Cost & Management Accounting	3	1	0	4	40	20	60	40	100	
4	Core	LN201	Advance Professional Communication	3	1	0	4	40	20	60	40	100	
5	Core	BM216	Basics of Production & Operation Management	3	1	0	4	40	20	60	40	100	
6	Core	BM217	Seminar	0	0	4	2	40	20	60	40	100	
TOTAL				15	5	4	22	240	120	360	240	600	

L = Lecture, P = Practical, T =Tutorials, C= Credit, UE = Unit Exam, TA=Teacher Assessment,
ESE=End Semester Examination

Sessional Total (CA) = UE + TA

Subject Total = Sessional Total (CA) + End Semester Exam (ESE)

BBA YEAR -II SEMESTER –III

Course Code:BM214

Title of The Course:MERCANTILE LAW

Pre-Requisite:NONE

Co-Requisite :NONE

L	T	P	C
3	1	0	4

Objective : To provide general introduction to the legal environment that affects individuals, business and business transactions.

Course Outcomes	
CO 1	To create understanding for the legal aspects of contracts.
CO 2	To equip the students about the performance, discharge and remedies for breach of a contract under the Contract Act.
CO 3	To provide a comprehensive knowledge about the establishment and functioning of a partnership firm under Indian Partnership Act.
CO 4	To make them understand about sales and remedies of unpaid seller under Sales of Goods Act.
CO 5	To provide insights and sensitize students about the environmental concerns and related laws.

Unit No	Title of The Unit	Content of Unit	Contact Hrs
1	Indian Contract Act	Indian Contract Act 1872: definition and meaning of contract, essentials of a valid Contract: offer and acceptance consideration, free consent, and capacity of parties. Legality of object void agreements.	10
2	Indian Contract Act	Performance of contract and discharge of Contract, remedies for breach of contract, basic concepts of contract of indemnity and guarantee.	07
3	Indian Partnership Act	Indian Partnership Act 1932: definition and nature of partnership, rights and duties of a partner, dissolution of partnership Firm.	08
4	Sale of Goods Act	Sale of Goods Act 1930: definition of sales, essentials for contract of sale. meaning of conditions and warranties. implied warranties – Caveat Emptor. Transfer of ownership, rights of unpaid seller and other remedial measures.	10
5	Environmental (Protection) Act	Dimensions of environmental problems, pollution and its kinds. The Environmental (Protection) Act, 1986, The water (Prevention & Control of Pollution) Act, 1974, The Air (Prevention & Control of Pollution) Act,1981.	10

References Books:

Chawla, Garg, and Sareen.: Mercantile Law, Latest edition, Kalyani,2010

Robert W, Emersion, Barron's Educational Series,2007

Gulshan, S.K.: Business Law, Latest edition, 2007.

Parthasarthy, G., Economic Reforms and Rural Development in Indian Contract Act, Academic Foundation, New Delhi, Latest edition.

Debraj Ray, Mercantile Law, Oxford University Press, Delhi, Latest edition.

PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	2	-	-	1	-	-	1	1	1	-	2
CO2	2	1	-	1	1	-	2	2	2	2	2
CO3	2	1	1	1	1	-	2	2	2	2	2
CO4	2	1	-	1	1	-	2	2	2	2	2
CO5	2	-	1	2	2	3	1	1	-	2	2

BBA – II YEAR SEMESTER - III

Course Code: **BM215** Title of the Course: **COST AND MANAGEMENT ACCOUNTING**

Pre-Requisite:NONE Co-Requisite:NONE

L	T	P	C
3	1	0	4

Objective:The primary objective of the course is to comprehend the basic concepts and methods of costing,, cost allocation and control.

Course Outcomes	
CO1	To give in-depth knowledge of cost and cost accounting, its elements and detailed classification of cost.
CO2	To acquire better understanding of cost analysis and budgetary control.
CO3	To provide conceptual knowledge of marginal costing, its application and techniques.
CO4	To acquire in-depth understanding of standard costing and variance analysis.
CO5	To describe management accounting in the light of funds flow and cash flow statement.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.
1	Introduction	Introduction: cost and cost accounting, scope, objectives, advantages and disadvantages, cost control and cost reduction; elements of cost, components of total cost, classification of cost: fixed, variable, semi variable, product, and period costs, direct and indirect costs, relevant, irrelevant costs; shut-down, and sunk costs; controllable and uncontrollable cost: avoidable and unavoidable cost; imputed and hypothetical cost; out of pocket cost, opportunity cost; expired and unexpired cost.	10
2	Cost Sheet & Budget	Analysis of Cost – preparation of cost sheet, estimate, tender and quotation; budgetary control: meaning, classification, types of budget.	10
3	Marginal Costing	Marginal Costing: marginal cost vs. marginal costing; contribution, P/V ratio; break even analysis, margin of safety, application of marginal costing.	8
4	Standard costing & variance analysis	Standard costing and variance analysis: material variances, labour variances.	7
5	Management accounting	Funds flow statement. cash flow statement (as per AS3)	10

References Books:

Maheshwari,S.N; Principles of Management accounting, Sultan Chand and Sons, Latest edition.

M. Ravi Kishore, Cost and Management Accounting, Taxman's, Latest edition.

Shukla & Grewal's, Cost & Management Accounting,S.Chand, Latest edition.

K. Dhanesh Khatri, Accounting for Management, Mc Graw Hill publishing house, Latest edition.

Khan and Jain; Management Accounting, Tata Mc Graw Hill publishing house, Latest edition.

PO-PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	POS2	PSO3	PSO4
CO											
CO1	1	2	1	1	-	2	2	3	3	2	3
CO2	1	2	1	1	-	2	2	3	3	2	3
CO3	1	2	1	1	-	2	2	3	3	2	3
CO4	1	2	1	1	-	2	2	3	3	2	3
CO5	1	2	1	1	-	2	2	3	3	2	3

BBA YEAR -II SEMESTER –III

Course Code : **LN201** Title of The Course : **ADVANCE PROFESSIONAL COMMUNICATION**

Pre-Requisite : NONE Co-Requisite : NONE

L	T	P	C
3	1	0	4

Objective : The course will sensitize the students for the challenges of a society that is shaped by communication. As participants in the program, students develop and integrate knowledge, creativity, ethical practice, and skills. Students also examine and produce work in oral, written, and visual communication and practice skills in group and intercultural communication.

Course Outcomes	
CO1	Students will be introduced how to improve Reading and Listening skill. they will Know the various techniques to improve their listening skills. They will Learn to apply various techniques of Note taking and the relation between speedy reading and success and also learn the ways to increase their speed of reading.
CO2	Students will develop the ability to Learn how to write CVs and Resumes. They will Know the importance of compactness of writing and be able to develop adequate knowledge of précis writing techniques. They will also Learn how to construct paragraph effectively.
CO3	Students will develop the ability to Know the basics of Group Discussion. They have been given an idea of Seminars. They will Learn how to perform as a team player and also emerge as a leader in a group. They will also learn to know about the different types of job interviews held.
CO4	The objective of this unit is to introduce the Presentation skills and make them Understand what is meant by non-verbal communication, to develop the efficiency of audio-visual aids. The unit is aimed at developing the basic and advanced nuances in oral communication.
CO5	The last unit of this programme will enable the students to prepare project work on any of the given topics to demonstrate writing skills and the knowledge and understanding which the acquire from learning Communication skills.

Unit No	Title of The Unit	Content of Unit	Contact Hrs
1	Reading and Listening Comprehension	Ways to improve the speed and efficiency of Reading, Importance of Skim reading, Note Making, Linear Note- Making & Patterned Note- Taking, Listening Skills & Features of Effective Listening, Benefits of Effective Listening.	8
2	Writing Skills	C V & resume writing, Job application letter/Covering Letter, Precise making: Principles of condensation, Rules of writing précis Paragraph writing, Development of paragraph	8
3	Group Discussion and Interview Skills	Group Discussion : Meaning & Significance, How to prepare & practice for GD, Common Pitfalls in a GD Seminars: Definition & Conventions of a Seminar Interview: Definition, Skills & Techniques, Preparation, Negative Interview Factors & Interview Tips.	8
4	Presentation Skills	Presentation strategies: Purpose, Audience and locale, Organizing contents, Audio-Visual aids, Nuances of Delivery, Body Language, Voice Dynamics.	8
5	Project Work	After the commencement of the semester, the student would be assigned a topic by the teacher/Instructor. They will research it & submit a duly documented report of about 20-40 pages by the end of the semester	8

References Books:

Raman, Meenakshi& Sharma, Sangeeta Technical Communication: Principles and Practice, Oxford University Press -2013

Konar, Nira. Communication Skills for professionals, PHI Learning Pvt. Ltd – 2011.

Board of Editors, Written and Spoken Communication in English, University Press-2007

O'Connor, J.D. BetterEnglish Pronunciation, universal Books Stall-1991

Laws, Anne-Presentations, Orient Black Swan-2011

PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	3	3	1	2	3
CO2	3	3	2	2	1	2	3
CO3	1	3	3	3	2	1	2
CO4	3	1	3	1	2	3	3
CO5	3	2	3	3	3	1	3

BBA YEAR -II SEMESTER –III

Course Code: **BM217** Title of The Course: **SEMINAR**

Pre-Requisite: NONE Co-Requisite: NONE

L	T	P	C
0	0	4	2

This paper is intended to be focused on developing the communication and presentation skills of the students. The specific topics of general and topical interest are to be allocated to the students to make a presentation to the entire group. The class presentation will be evaluated internally by group of teachers. The assignment will also be evaluated by an external examiner through a viva- voce examination.