



# ST. ALOYSIUS COLLEGE(AUTONOMOUS), JABALPUR

Reaccredited 'A+' Grade by NAAC(CGPA:3.68/4.00)

College with Potential for Excellence by UGC

DST-FIST Supported & STAR College Scheme by DBT

## Faculty of Management

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

**B.B.A. I Semester**

**Group - Finance**

**Subject- Financial Accounting**

**Paper-Major**

### Course Outcomes

CO. No.	Course Outcomes	Cognitive Level
CO 1	Able to understand the various concepts bookkeeping and accounting.	A
CO 2	Able to know about accounting software.	A,S
CO 3	Students will be able to do the accounting work of the business unit.	U
CO 4	They will be in a position to understand and technically use bank reconciliation, branch accounts and departmental accounts.	K
CO 5	Students will understand the concept of Royalty accounting and Hire-Purchase accounting	U, A

### Credit and Marking Scheme

	Credits	Marks		Total Marks
		Internal	External	
<b>Theory</b>	6	40	60	<b>100</b>

### Evaluation Scheme

	Marks	
	Internal	External
<b>Theory</b>	3 Internal Exams of 20 Marks (During the Semester) (Best 2 will be taken)	1 External Exams (At the End of Semester)





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## Content of the Course

### Theory

No. of Lectures (in hours per week): 3 Hrs. per week

Total No. of Lectures: 60 Hrs.

Maximum Marks: 60

Units	Topics	No. of Lectures
I	Accounting and its place in business and relationship with other financial areas, double Entry System, Book-Keeping – Meaning, Advantages, Concepts and convention, Difference between Financial Accounting, Cost Accounting, and Management Accounting.	10
II	Types of books of accounts and their preparation, Journal, Ledger, Trial Balance and Depreciation, Computerized Accounting software (cloud books, wave and Tally)	10
III	Preparation of Final Accounts: Trading Account, Profit and Loss Account, Balance Sheet, Preparation of EMI Chart 20.	10
IV	Bank Reconciliation Statement, Branch Accounts (excluding stock and debtors method) and Department Accounts (excluding closing stock reserve calculation)	10
V	Royalty Accounts, Hire purchase Accounts- Accounting records in the books of purchase and vendor.	10

### REFERENCE

- Mukherjee & Hanif, Financial Accounting, Tata McGraw Hills, New Delhi
- Shukla & Grewal, Financial Accounting, S. Chand Publication 2019, New Delhi
- J. R. Batliboi, Double Entry Book-Keeping System: A complete treatise on the fundamentals of accounting written specifically for Indian Studies and Businessmen, Standard Accountancy Publication, 1987.29th edition, Mumbai
- Gupta, R. L. Advanced Accounting, Sultan Chand & Sons, New Delhi
- S. M. Shukla, Financial Accounting, Sahitya Bhavan Publication, Agra Latest Publication
- Accounting Principles, Anthony R. N., and Reece, J. S. 6th ed, Homewood Richard D. Irwin Publication, Illinois US



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## Faculty of Management

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

**B.B.A. I Semester**

**Group - Finance**

**Subject- Communication Skills**

**Paper-Minor**

### Course Outcomes

CO. No.	Course Outcomes	Cognitive Level
CO 1	To recall the types, channels & elements of communication and use them in managing organizational effectiveness.	A
CO 2	To learn and practise verbal and non- verbal communication.	A,S
CO 3	To equip themselves to the knowledge of business correspondence and use it in their work.	U
CO 4	To engage effectively in discussions & interviews and conferences.	K
CO 5	To recall and write reports effectively and other business documents.	U, A

### Credit and Marking Scheme

	Credits	Marks		Total Marks
		Internal	External	
<b>Theory</b>	6	40	60	<b>100</b>

### Evaluation Scheme

	Marks	
	Internal	External
<b>Theory</b>	3 Internal Exams of 20 Marks (During the Semester) (Best 2 will be taken)	1 External Exams (At the End of Semester)





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### Theory

No. of Lectures (in hours per week): 3 Hrs. per week

Total No. of Lectures: 60 Hrs.

Maximum Marks: 60

Units	Topics	No. of Lectures
I	Historical Background of Communication, Definition and Process of Communication. Essential of effective communication, Barriers to communication, Role of communication in Organizational Effectiveness.	10
II	Public Speech- Composition, Principles, Speech Delivering skills. Group Discussion: Do's & Don'ts, Communication in Committees, Seminars, Conferences, Symposia and Press Conference.	10
III	Non- Verbal Communication - Meaning, Types and Importance. Listening, Difference between Listening & Hearing.	10
IV	Business Correspondence, Essentials of effective Business Correspondence, Structure of Business Letter, Types of Business Letter- Enquiry, Reply, Orders, Complaints, Circular Letter. Principles of clear business writing.	10
V	Drafting of Notices, Agenda, Minutes, Job Application, Letters, Preparation of Curriculum Vitae.	10

### REFERENCE

- Business Communication Concepts & Skills, T.N Chhabra, Sun India Publishers.
- Business Communication by Shashi K Gupta.
- Business Communication, R K Madhukar, Vikas publication.
- Business Communication, K. K. Ramchandran, Himalaya Publishing House.
- Business Communication, Dr. S. M Shukla, Sahitya Bhawan Publication.





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## Faculty of Management

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

**B.B.A. II Semester**

**Group - Finance**

**Subject- Business Mathematics**

**Paper-Major**

### Course Outcomes

CO. No.	Course Outcomes	Cognitive Level
CO 1	Students will learn to prepare and calculate invoices.	A
CO 2	Calculate Ratio, Simultaneous equation in two or three variables.	A,S
CO 3	Matrices, Logarithm, formulate word problems in order to solve the problems using various methods.	U
CO 4	Commission, Discount, and Brokerage, Profit and Loss	K

### Credit and Marking Scheme

	Credits	Marks		Total Marks
		Internal	External	
<b>Theory</b>	6	40	60	<b>100</b>

### Evaluation Scheme

	Marks	
	Internal	External
<b>Theory</b>	3 Internal Exams of 20 Marks (During the Semester) (Best 2 will be taken)	1 External Exams (At the End of Semester)





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Total No. of Lectures: 60 Hrs.

Maximum Marks: 60

Units	Topics	No. of Lectures
I	Ratio, Gaining and Sacrifice Ratio, Proportion, Percentage, Average - Simple Average and weighted Average	10
II	Simultaneous equation - Meaning, Characteristics, Types and calculations, Preparation of Invoice	10
III	Determinants and Matrices, Matrix - Definition, Types, Basic Operations on Matrices, Transpose of Matrix. Determinants - Minors and Co factor. Adjoint and Inverse of Matrix.	10
IV	Practical approach and application of Vedic Maths. Logarithms and Antilogarithms - Principles and Calculations. Simple and Compound Interest.	10
V	Commission, Discount, Brokerage and Profit and Loss	10

### REFERENCE

- Spooner H.A. and D.A.L. Wilson, The Essence of Mathematics for Business, Prentice Hall of India Private Limited, New Delhi latest edition
- V. Sundaresan and S.B. Jeysoelan: An Introduction to Business Mathematics, S. Chand & Co Pvt. Ltd, New Delhi latest edition
- M. Raghavanchari: Mathematics for Management, An Introduction Tata McGraw Hill Publishing Company Ltd, New Delhi latest edition
- Dr. Alok Kumar: Vedic Mathematics, Upkar Prakashan, Agra, U.P. (Hindi Medium)



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## Faculty of Management

Bachelor of Business Administration (B.B.A)

B.B.A. II Semester

Group - Finance

Subject- Business Management

Paper-Minor

### Course Outcomes

CO. No.	Course Outcomes	Cognitive Level
CO 1	Student will be able assess the global context for planning, coordinating and monitoring managerial behaviour.	A
CO 2	Through various planning and decision making techniques, students can learn about how businesses ensure to remain in a competitive market.	A,S
CO 3	Students will understand various forms of organizational structure and their importance.	U
CO 4	Students can learn about various strategies used by businesses to maintain and improve employee efficiency.	K
CO 5	Student will be able to understand how organisations use different leadership styles to stay competitive.	U, A

### Credit and Marking Scheme

	Credits	Marks		Total Marks
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Theory	6	40	60	100

### Evaluation Scheme

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Total No. of Lectures: 60 Hrs.

Maximum Marks: 60

Units	Topics	No. of Lectures
I	Management in Indian Culture and Tradition, Definition and Meaning of Management, Functions and Responsibilities of Management, Role of manager, Principles of Management, Schools and thoughts of Management.	10
II	Planning: Process, types and Significance Vs. Forecasting Objective, Strategies & Policies, MBO. Decision Making: Process & Significance, Planning for Start-ups.	10
III	Organization: Nature & Process of Organization, Importance and Process of Organization, Departmentalization, Organizational Structures: types and relevance, Line and Staff relationship.	10
IV	Authority- Delegation, Decentralization- Difference between Authority & Power- Responsibility, Recruitment- Sources, Selection, Training, Direction- Nature and Purpose.	10
V	Leadership: Meaning, Importance, Types of Leadership, Leadership styles, Motivation : Types and significance, Maslow's Need Hierarchy, Theory X & Y of Motivation. An overview of Strategic Management, SWOT Analysis, Strategic Analysis, Alternative -Choice and Evaluation. Future Management- Challenges and Skills.	10

### REFERENCE

- Management- James A. F. Stoner, R Edward, Freeman Pearson Prentice hall- 6<sup>th</sup> edition.
- Principles Of Management- PC Tripathi & PN Reddy- TMH 5<sup>th</sup> Edition-2012.
- Knootz D and Welhrich : Management, International Student Edition , Tokyo 1980.
- R.D Agarwal: Organisation & Management McGraw hill, New Dehli 1982.
- S.M. Shukla: Principles Of Management, Sahitya Bhawan Agra U.P (Latest Edition) Hindi & English Medium.
- Dr. C. M Mehta, Business Organization, Ram Prasad & Sons, Bhopal.



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