

Wardha Road, Nagpur - 441108
Accredited with NAAC A+ Grade & NBA Accredited (EE, ME, CE & ECE)
Approved by AICTE, New Delhi, Govt. of Maharashtra
(An Autonomous Institution Affiliated to Rashtrasant Tukadoji Maharaj Nagpur University, Nagpur)



Programme: Bachelor of Business Administration Scheme of Instructions: Second Year BBA Semester – III

s	-			200	ont Hou	act	Credits		% W	eight	age	ESE Duration	Total
No.	Туре	Sub Code	Subject	L	T	P	Credits	CT-	CT -II	CA	ESE	Hours	Marks
1	CC	BBA12301	Cost and Management Accounting	3	1	0	4	15	15	10	60	3	100
2	CC	BBA12302	Legal and Ethical Issues in Business	3	1	0	4	15	15	10	60	3	100
3	CC	BBA12303	Human Resource Management	3	1	0	4	15	15	10	60	3	100
4	MDE	BBA12304	Indian Systems of Health and Wellness	1	1	0	2	07	07	06	30	2	50
5	SEC	BBA12305	Management Information System (MIS)	3	1	0	4	15	15	10	60	3	100
6	SEC	BBA12306	Management Information System (MIS) Lab	0	0	4	2	0	0	25	25	2	50
				13	5	4	20	67	67	71	295	16	500

TOTAL CREDITS: 44+20=64

Course Category	CC	AEC	MDE	VAC	SEC
Credits	12	0	2	0	6
Cumulative Sum	36	10	6	4	8

April.	Spaream	(OD)	hors	15/05/2025	1.0
Chairman	Dean	Vice Principal	Principal	Date of BoS	Version



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		chelor of Business Administration Se		<u> </u>			
Tea	ching Scheme		Examina	tion Scheme			
Lecture	3 Hrs./week		CT-I	15 Marks			
Tutorial	1 Hrs./week	BBA12301: Cost and Management	CT-II	15 Marks			
Total Credit	ts 4	Accounting	CA	10 Marks			
Duration	of ESE:3 Hrs.		ESE	60 Marks			
Duration	of ESE.3 His.		Total Marks	100 Marks			
		Course Objectives:					
		clear understanding of cost concepts and co					
	students with tecl -making.	nniques for costing, budgeting, and standar	d costing for m	nanagerial			
3. To deve		ring cost sheets, inventory valuation, and r	econciliation of	of cost and			
		l interpretative skills in applying manageme	ent accounting t	echniques for			
	g and control.	interpretative sams in applying manageme	in accounting t	commques for			
		Course Contents					
acc	Introduction to Cost and Management Accounting- Meaning, objectives, and scope of cost accounting, Relationship between financial, cost, and management accounting, Elements and Unit I						
		and Accounting Techniques- Preparation of LIFO, Weighted Average), Labor costing: me					
tim		ead costing: allocation, apportionment, absor					
Marginal Costing and Break-even Analysis- Concepts of marginal costing, contribution, and Unit III P/V ratio, Break-even analysis, Decision-making using marginal costing (make or buy, pricing, product mix)							
Budgeting, Standard Costing and Variance Analysis- Budgeting: meaning, types, and preparation, Standard costing: material, labor, overheads, Variance analysis: material, labor, overhead, Management reporting and decision-making							
TextBooks							
T.1 Co	T.1 Cost Accounting: Principles and Practice — M.N. Arora						
T.2 Cost and Management Accounting — S.N. Maheshwari							



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T.3	Cost Accounting — R.S. Gupta				
T.4	Management Accounting — Khan & Jain				
Useful Links					
1	dpu.edu.in/documents/2024/information-brochure/dpu-sod-bdes-2025-ver1.pdf				

Code	CourseOutcome(CO)	CL	Class Session
BBA12304.1	Understand the fundamentals of cost accounting and its relationship with financial accounting.	2	10
BBA12304.2	Prepare cost sheets and analyze material, labor, and overhead costs.	5	10
BBA12304.3	Apply marginal costing and break-even analysis for managerial decision-making.	3	10
BBA12304.4	Prepare budgets, standard costing, and variance analysis for planning and control.	5	10



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	(An Autonomous Institute Affiliated to RTM Nagpur University, Nagpur)								
		Prograi	m :Bachelor of Business Administrat	tion					
Semes	Semester-III BBA12302 Legal and Ethical Issues in Business								
	Teach	ningScheme		Examinatio	on Scheme				
Т	heory	4Hrs/week	BBA12302 Legal and Ethical Issues in	CT-I	15 Marks				
Tu	ıtorial	-	Business	CT-II	15 Marks				
Total	Credits	4		CA	10 Marks				
Du	ration of	ESE: 3Hrs.		ESE	60 Marks				
Pre-Requ	uisites: I	ndian Constituti	on	Total Marks	100 Marks				
			Course Objectives:						
1.			I the legal framework governing business operation						
2.			ethical theories and their application in business						
3.		the ability to ide ability issues.	entify and analyze ethical dilemmas, legal compli	ance, and corpor	ate				
4.			ate organizational policies, governance practice	es and CSR init	iatives from				
7.	I	and legal perspect		es, and esix mit	iatives iroin				
	1	8 1 1	Course Contents						
Unit	I comm Proper	ercial law, Contr rty Rights (IPR):	ess Law & Legal Environment: Overview of le acts Act (basics), Company Law fundamentals, Catents, Trademarks, Copyrights, Data Protection compliance for businesses and e-commerce entities.	Competition Act, n & IT Act, cybe	Intellectual				
Unit 1	Unit II Fundamentals of Business Ethics: Meaning, nature & scope of business ethics, Ethical decision-making models, Moral philosophies: Utilitarianism, Kantian ethics, justice theory, Organizational culture & ethical climate, Ethical leadership and ethical workplace behavior								
Unit I	Unit III Corporate Governance, Accountability & Ethical Dilemmas Concept and principles of corporate governance, SEBI regulations & governance mechanisms, Whistleblowing, insider trading, conflict of interest, Ethical dilemmas in HR, marketing, finance, and technology, Case studies on governance scandals (e.g., Satyam, Enron)								
Unit IV CSR, Sustainability & Global Ethical Standards Corporate Social Responsibility (CSR) – Section 135 Companies Act, ESG (Environmental, Social & Governance) framework, Sustainability and UN Sustainable Development Goals (SDGs), Social audit and sustainability reporting, International ethical guidelines: UN Global Compact, OECD principles, Case studies on ethical business practices									
_	(D :	nd: ~	TextBooks						
T.1	"Busin		pts and Cases" – Manuel G. Velasquez						
T.2	2	"Legal	Aspects of Business" – Akhileshwar Pathak, M	cGraw-Hill					



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T.3	"Corporate Governance, Ethics and Social Responsibility" – Bala Krishnan						
	ReferenceBooks						
R.1	Ethical Theory and Business – Tom L. Beauchamp & Norman Bowie						
R.2	R.2 Corporate Governance: Principles, Policies & Practices – Bob Tricker						
R 3	R 3 CSR and Sustainability – Michael Blowfield& Alan Murray						
	UsefulLinks						
1	1 https://nptel.ac.in/courses/110105079						

	Course Outcomes	CL	Class Sessions
BBA12302.1	Explain the legal framework that governs business activities and organizational responsibilities.		10
BBA12302.2	Apply ethical concepts, moral theories, and compliance mechanisms to real business decisions.	3	10
BBA12302.3	Analyze legal disputes, ethical dilemmas, whistleblowing cases, and corporate governance failures.	4	10
BBA12302.4	Evaluate CSR initiatives, sustainability programs, and ethical business policies in national and global contexts	5	10



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Program: Bachelor of Business Administration Semester-III BBA12303 Human Resource Management

Semeste	er-III	BBA12303 I	Human Resource Management				
	Teaching Scheme			Examinatio	on Scheme		
The	eory	3Hrs/week	BBA12303-Human Resource Management	CT-I	15 Marks		
Tuto	orial	1	DEFITIZE OF TAIMING PROPERTY.	CT-II	15 Marks		
Total C	redits	4		CA	10 Marks		
Dura	ition of	ESE: 3Hrs.		ESE	60 Marks		
Pre-Requi	sites-F	undamentals of	Human Resource Management	Total Marks	100 Marks		
			Course Objectives:				
			n an understanding of HRM concepts, principles,				
			bout HR planning, recruitment, selection, and train				
			d to performance management and compensation		1		
4.	lo fam	iliarize students w	vith contemporary HR practices and challenges in Course Contents	the digital world	1.		
Unit II Unit III	Unit II Unit II Introduction to HRM-Concept, definition, nature, scope and objectives of HRM, Functions and importance of HRM, Difference between Personnel Management & HRM, Role and responsibilities of HR Manager. Human Resource Planning & Procurement-Human Resource Planning (HRP): meaning, process & importance, Job Analysis, Job Description, Job Specification, Recruitment – methods & sources, Selection process & placement, Induction and socialization. Training & Performance Management-Training: concept, need, methods (on-the-job/off-the-job), Management development programmes, Performance appraisal – concept, objectives & methods, Career planning and development. Compensation & Emerging HR Trends-Compensation: objectives, components & types,						
Unit IV Incentives and fringe benefits, Employee welfare and quality of work life (QWL), HRIS, e-HRM, HR analytics, Contemporary issues: gig workforce, hybrid work, diversity & inclusion. TextBooks							
T.1							
T.2	Human Dagayman Managamant D. Cukha Dag						
	ReferenceBooks						



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R.1	Personnel/Human Resource Management – C.B. Mamoria				
R.2	R.2 Human Resource Management – Gary Dessler				
	UsefulLinks				
U1	https://www.sscasc.in/wp-content/uploads/downloads/BBM/Human-Resource-				
	Management.pdf				

	Course Outcomes	CL	Class Sessions
BBA12303.1	Understand HRM principles, functions & roles in business organizations.	2	10
BBA12303.2	Explain HR planning, recruitment and selection processes.	3	10
BBA12303.3	Apply training and performance appraisal techniques for employee development.	3	10
BBA12303.4	Analyze compensation systems and emerging HRM trends.	4	10



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Program:Bachelor of Business Administration Semester-III

r		ing Scheme	neor of business running attorn Se	1	tion Scheme	
		2 Hrs./week		CT-I	7 Marks	
Tutorial		1 Hrs./week	BBA12304:INDIAN SYSTEMS OF	CT-II	7 Marks	
Total Cr	edits	2	HEALTH AND WELLNESS	CA	6 Marks	
D.	· ·	ECE AH		ESE	30 Marks	
Dura	tion of	ESE:2Hrs.		Total Marks	50 Marks	
			Course Objectives:			
		and the meaning l-being.	g of health and wellness and the various comp	ponents that con	tribute to	
			connection and its role in improving persona	al well-being and	d lifestyle.	
			tritional deficiencies, diseases, and the impact			
4. To e	xplore	traditional India	an health systems and indigenous approaches	s to wellness.		
			Course Contents			
	Intro	duction to Health	& Wellness			
Unit I Unit II	Mino	Importance of Components o Concept and d Mental health	meaning of health health in daily life f health: physical, mental, emotional, social, imensions of wellness and factors affecting mental well-being of health behaviour -Being	and spiritual		
	•	Concept of min	nd-body connection			
	•	Role of though	ts, emotions, and behaviour in health			
	•		f mind-body connection on overall well-bein	g		
	•		ignificance of well-being	11 1.1		
	•	Digital well-be	ing and the impact of technology on lifestyle	e and health		
Unit III	Deficiencies & Diseases Unit III					
	•	·	inder-nutrition, and over-nutrition			
	•		an body systems and common diseases			
	Sedentary lifestyle and its effects on health					
	Lifestyle diseases: causes, prevention, healthy habits					



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	Modern lifestyle patterns and associated health risks
	Indian Systems of Well-Being
Unit IV	 Traditional Indian health beliefs and practices Overview of Indian health systems (Ayurveda, Yoga, Naturopathy, Siddha, Unani, Homeopathy) Indigenous and tribal perspectives on health and wellness Folk practices and cultural approaches to healing Concept of happiness and holistic well-being in Indian philosophy
	TextBooks
T.1	A Textbook on Physical Education and Health Education: Fitness, Wellness and Nutrition by Dr Benu Gupta, Dr Mukesh Agarwal & Dr Sunita Arora
T.2	Health & Wellness by Pranab Paul (Mahaveer Publications)

T.3	Charaka Samhita (classical Ayurvedic text)		
T.4	T.4 Ayurved for Modern Medical Practitioners by Dr. KumudNagral		
	Useful Links		
1	dpu.edu.in/documents/2024/information-brochure/dpu-sod-bdes-2025-ver1.pdf		

Code	CourseOutcome(CO)	CL	Class Session
BBA12304.1	Explain the concepts of health, wellness, and the major components that contribute to overall well-being.	2	8
BBA12304.2	Understand the mind–body relationship and apply wellness practices for improving personal lifestyle.	3	8
BBA12304.3	Identify common nutritional deficiencies, lifestyle diseases, and ways to prevent them through healthy habits.	4	7
BBA12304.4	Describe traditional Indian systems of health (such as Ayurveda, Yoga, and indigenous practices) and their role in holistic well-being.	2	7



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	Program:Bachelor of Business Administration Semester-III						
	Teaching Scheme				Examination Schen		
Lecture		ure	3 Hrs./week		CT-I	15 Marks	
T	Tutorial		1 Hrs./week	BBA12305: Management Information System	CT-II	15 Marks	
Tot	tal Cr	edits	4	(MIS)	CA	10 Marks	
_			ECE 211		ESE	60 Marks	
l	Jurat	ion of	ESE :3 Hrs.		Total Marks	100 Marks	
				Course Objectives:			
1.	То	introd	luce students to	the concepts, components, and importance	of MIS in mod	ern business	
2		1 1	. 1	organizations.		11 '	
2.	10	help	students unders	tand the role of information systems in decoperations.	cision-making	and business	
3.	Т	o dev	elop skills for a	pplying MIS tools and techniques across di	fferent function	al areas of	
J.	1		orep similar tor u	management.		ar areas or	
4.	То	famili		rith emerging technologies like business ana		intelligence,	
			blockcha	in, fintech, and their impact on organizationa	l efficiency.		
	,	T 4	I 4. 4 MATC	Course Contents			
	=	Introd	duction to MIS				
Ur	nit I	•	Concent defin	ition, and importance of MIS			
		•		and objectives of MIS			
		•		mation systems (TPS, DSS, MIS, ESS)			
		•	Role of MIS in	decision-making and organizational efficien	cy		
***		Comp	onents and Str	ucture of MIS			
Uni	it II		Handreson and				
	Hardware, software, database, people, procedures Information flow and decision making histography						
	 Information flow and decision-making hierarchy System development life cycle (SDLC) 						
	 MIS design and implementation considerations 						
			6	1			
		MIS i	n Business Fun	ctions			
Uni	t III						
	Applications in marketing, finance, HR, operations						

- Enterprise systems, ERP basics
- Case studies of MIS applications in organizations



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	Emerging Trends in MIS				
Unit IV	 Decision support systems, executive support systems Business intelligence, analytics, data warehousing Cloud computing, blockchain, and fintech in MIS Digital transformation and future-ready workforce 				
	TextBooks				
T.1	Fundamentals of Information System by Reema Thareja				
T.2	Management Information Systems by Girdhar Joshi				

Т.3	MIS: Managing Information Systems in Business, Government and Society by Rahul		
T.4	Management Information Systems by Chinmay Nitin Kamat& Nitin C. Kamat		
	Useful Links		
1	1 <u>Management Information Systems - OUP India</u>		

Code	CourseOutcome(CO)	CL	Class Session
	Understand the fundamentals of MIS and its role in business decision-making.	2	10
I KKAI/MA/	Explain the components, structure, and design of an effective MIS.	2	10
	Apply MIS concepts in different business functions to improve efficiency.	3	10
BBA12305.4	Analyze emerging technologies like business intelligence, analytics, blockchain, and their impact on business systems.	4	10



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	Program:Bac	Ehelor of Business Administration Se	mester-III				
Teach	ing Scheme	Examina		tion Scheme			
Practical	4 Hrs/Week		CT-I				
		BBA12306: Management Information	CT-II				
Total Credits	2	System (MIS) Lab	CA	25 Marks			
Down diam of	PECE ALL		ESE	25 Marks			
Duration of	ESE:ZHIS.		Total Marks	50 Marks			
		Course Objectives:					
		ractical use of MIS tools and software for be	* *	tions.			
		nanagement, reporting, and decision suppo					
		h database operations, dashboards, and bu					
4. To enhance making.	e digitai commi	unication, problem-solving, and analytical s	skills in busines	ss decision-			
manng.		Course Contents					
Int	roduction to M	IIS Tools & Software					
	Exercises:						
Unit I							
	1. Exploring MS Office suite for MIS: Excel, Word, PowerPoint.						
	_	nanaging spreadsheets with formulas and func	tions in Excel.				
		y and report generation using Excel tables. ess presentations using PowerPoint with chart	te and graphics				
	Creating ousin	ess presentations using I owen out with chart	is and grapines.	•			
Da	tabase Manag	ement & Information Systems					
Unit II Lab F	Exercises:	,					
		database concepts using MS Access or MySo	QL.				
l l	_	, relationships, and queries in a database.					
	_	aple reports from databases.					
4.	4. Performing data filtering, sorting, and aggregation.						
Decision Support Systems & Business Applications							
Unit III Lab Exercises:							
1.	_	ecision Support System (DSS) scenario using	g Excel or Goog	gle Sheets.			
2.	\mathcal{E}						
3.	Using sample	latasets to analyze sales, marketing, or financ	e trends.				



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	4. Generating charts, graphs, and pivot tables for business reporting.		
	Emerging MIS Technologies		
Unit IV	Lab Exercises:		
	1. Introduction to business analytics tools (Power BI / Tableau / Google Data Studio).		
	2. Creating dashboards and visualizations from sample datasets.		
	3. Using cloud-based MIS applications for collaboration and data management (Google		
	Workspace / MS Teams).		
	4. Introduction to blockchain, fintech, and MIS integration: recording transactions, sample		
	case analysis.		
	TextBooks		
T.1	Fundamentals of Information System by Reema Thareja – Oxford University Press.		
T.2	Management Information Systems by Girdhar Joshi – Oxford University Press.		

T.3	T.3 MIS: Managing Information Systems in Business, Government and Society by Rahul De Wiley India.		
T.4	Business Analytics and MIS by Rajiv Sabherwal& Irma Becerra-Fernandez – Wiley.		
	Useful Links		
1	dpu.edu.in/documents/2024/information-brochure/dpu-sod-bdes-2025-ver1.pdf		

Code	CourseOutcome(CO)	CL	Class Session
BBA12306.1	Use MS Office tools (Excel, Word, PowerPoint) to manage, analyze, and present business data.	3	8
BBA12306.2	Create and manage databases using MS Access or MySQL and generate reports.	6	8
BBA12306.3	Develop dashboards and simulate decision support systems for business decision-making.	5	7
BBA12306.4	Apply business analytics, business intelligence, and modern MIS tools (Power BI, Tableau, Google Data Studio) for data-driven business solutions.	3	7