



TULSIRAMJI GAIKWAD-PATIL COLLEGE OF ENGINEERING & TECHNOLOGY

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 No.	Type	Sub Code	Subject	Contact Hours			Credits	% Weightage				ESE Duration Hours	Total Marks
				L	T	P		CT-I	CT-II	CA	ESE		
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

TOTALCREDITS:44+20=64

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

				June, 2026	2.00	Applicable for AY 2026-27
Chairperson	Vice Principal / Director Academics	Director Administration	Principal	Date of Release	Version	



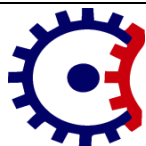
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Program: Bachelor of Business Administration Semester-III

Teaching Scheme

Lecture 3 Hrs./week

Tutorial 1 Hrs./week

Total Credits 4

Duration of ESE:3 Hrs.

BBA12301: Cost and Management Accounting

Examination Scheme

CT-I 15 Marks

CT-II 15 Marks

CA 10 Marks

ESE 60 Marks

Total Marks 100 Marks

Course Objectives:

- To provide students with a clear understanding of **cost concepts and cost classification**.
- To equip students with techniques for **costing, budgeting, and standard costing** for managerial decision-making.
- To develop skills in **preparing cost sheets, inventory valuation, and reconciliation of cost and financial accounts**.
- To enhance **analytical and interpretative skills** in applying management accounting techniques for planning and control.

Course Contents

Unit I

Introduction to Cost and Management Accounting- Meaning, objectives, and scope of cost accounting, Relationship between financial, cost, and management accounting, Elements and classification of cost

Unit II

Cost Determination and Accounting Techniques- Preparation of **cost sheet**, Material costing: pricing issues (FIFO, LIFO, Weighted Average), Labor costing: methods of remuneration, idle time, overtime, Overhead costing: allocation, apportionment, absorption, Reconciliation of cost and financial accounts,

Unit III

Marginal Costing and Break-even Analysis- Concepts of marginal costing, contribution, and P/V ratio, Break-even analysis, Decision-making using marginal costing (make or buy, pricing, product mix)

Unit IV

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

Text Books

T.1 **Cost Accounting: Principles and Practice — M.N. Arora**

T.2 **Cost and Management Accounting — S.N. Maheshwari**



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Reference Books

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

Code	Course Outcome (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

Signature



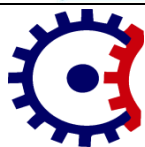
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Program : Bachelor of Business Administration

Semester-III	BBA12302 Legal and Ethical Issues in Business			
Teaching Scheme		BBA12302 Legal and Ethical Issues in Business	Examination Scheme	
Theory	4Hrs/week		CT-I	15 Marks
Tutorial	-		CT-II	15 Marks
Total Credits	4		CA	10 Marks
Duration of ESE: 3Hrs.			ESE	60 Marks
Pre-Requisites: Indian Constitution			Total Marks	100 Marks
Course Objectives:				
1.	Make learners understand the legal framework governing business operations in India.			
2.	Familiarize students with ethical theories and their application in business decision-making.			
3.	Develop the ability to identify and analyze ethical dilemmas, legal compliance, and corporate accountability issues.			
4.	Enable learners to evaluate organizational policies, governance practices, and CSR initiatives from ethical and legal perspectives.			
Course Contents				
Unit I	Introduction to Business Law & Legal Environment: Overview of legal system and sources of commercial law, Contracts Act (basics), Company Law fundamentals, Competition Act, Intellectual Property Rights (IPR): Patents, Trademarks, Copyrights, Data Protection & IT Act, cyber laws and digital privacy, Legal compliance for businesses and e-commerce entities			
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 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			
Text Books				
T.1	“Business Ethics: Concepts and Cases” – Manuel G. Velasquez			
T.2	“Legal Aspects of Business” – Akhileshwar Pathak, McGraw-Hill			



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T.3	“Corporate Governance, Ethics and Social Responsibility” – Bala Krishnan
Reference Books	
R.1	Ethical Theory and Business – Tom L. Beauchamp & Norman Bowie
R.2	Corporate Governance: Principles, Policies & Practices – Bob Tricker
R.3	CSR and Sustainability – Michael Blowfield & Alan Murray
Useful Links	
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.	2	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		
Teaching Scheme		BBA12303-Human Resource Management	Examination Scheme	
Theory	3Hrs/week		CT-I	15 Marks
Tutorial	1		CT-II	15 Marks
Total Credits	4		CA	10 Marks
Duration of ESE: 3Hrs.			ESE	60 Marks
Pre-Requisites-Fundamentals of Human Resource Management			Total Marks	100 Marks
Course Objectives:				
1.	To provide students with an understanding of HRM concepts, principles, and functions.			
2.	To develop knowledge about HR planning, recruitment, selection, and training.			
3.	To enhance skills related to performance management and compensation administration.			
4.	To familiarize students with contemporary HR practices and challenges in the digital world.			
Course Contents				
Unit I	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.			
Unit II	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.			
Unit III	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.			
Unit IV	Compensation & Emerging HR Trends -Compensation: objectives, components & types, 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.			
Text Books				
T.1	Human Resource Management – K. Aswathappa			
T.2	Human Resource Management – P. Subba Rao			
Reference Books				



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R.1	Personnel/Human Resource Management – C.B. Matoria
R.2	Human Resource Management – Gary Dessler
Useful Links	
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

AS/MS



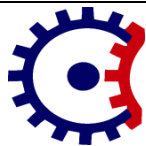
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Program: Bachelor of Business Administration Semester-III

Teaching Scheme

Lecture 2 Hrs./week

Tutorial 1 Hrs./week

Total Credits 2

Duration of ESE:2Hrs.

Examination Scheme

CT-I 7 Marks

CT-II 7 Marks

CA 6 Marks

ESE 30 Marks

Total Marks 50 Marks

BBA12304: INDIAN SYSTEMS OF HEALTH AND WELLNESS

Course Objectives:

- To understand the meaning of health and wellness and the various components that contribute to overall well-being.
- To explain the mind-body connection and its role in improving personal well-being and lifestyle.
- To understand common nutritional deficiencies, diseases, and the impact of lifestyle on health.
- To explore traditional Indian health systems and indigenous approaches to wellness.

Course Contents

Unit I

Introduction to Health & Wellness: Definition and meaning of health, Importance of health in daily life, Components of health: physical, mental, emotional, social, and spiritual, Concept and dimensions of wellness, Mental health and factors affecting mental well-being, Determinants of health behaviour

Unit II

Mind-Body and Well-Being: Concept of mind-body connection, Role of thoughts, emotions, and behaviour in health, Implications of mind-body connection on overall well-being, Meaning and significance of well-being, Digital well-being and the impact of technology on lifestyle and health

Unit III

Deficiencies & Diseases: Malnutrition, under-nutrition, and over-nutrition, Basics of human body systems and common diseases, Sedentary lifestyle and its effects on health, Lifestyle diseases: causes, prevention, healthy habits, Modern lifestyle patterns and associated health risks

Text Books

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)**

Reference Books

T.3 *Charaka Samhita (classical Ayurvedic text)*

T.4 **Ayurved for Modern Medical Practitioners by Dr. KumudNagr**

Useful Links

1 dpu.edu.in/documents/2024/information-brochure/dpu-sod-bdes-2025-ver1.pdf



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Code	Course Outcome (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

Signature



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Program: Bachelor of Business Administration Semester-III

Teaching Scheme		BBA12305: Management Information System (MIS)	Examination Scheme	
Lecture	3 Hrs./week		CT-I	15 Marks
Tutorial	1 Hrs./week		CT-II	15 Marks
Total Credits	4		CA	10 Marks
Duration of ESE :3 Hrs.			ESE	60 Marks
		Total Marks	100 Marks	

Course Objectives:

1.	To introduce students to the concepts, components, and importance of MIS in modern business organizations.
2.	To help students understand the role of information systems in decision-making and business operations.
3.	To develop skills for applying MIS tools and techniques across different functional areas of management.
4.	To familiarize students with emerging technologies like business analytics, business intelligence, blockchain, fintech, and their impact on organizational efficiency.

Course Contents

Unit I	Introduction to MIS: Concept, definition, and importance of MIS, Characteristics and objectives of MIS, Types of information systems (TPS, DSS, MIS, ESS), Role of MIS in decision-making and organizational efficiency
Unit II	Components and Structure of MIS: Hardware, software, database, people, procedures, Information flow and decision-making hierarchy, System development life cycle (SDLC), MIS design and implementation considerations
Unit III	MIS in Business Functions: Applications in marketing, finance, HR, operations, Enterprise systems, ERP basics, Case studies of MIS applications in organizations
Unit IV	Emerging Trends in MIS: Decision support systems, executive support systems, Business intelligence, analytics, data warehousing, Cloud computing, blockchain, and fintech in MIS, Digital transformation and future-ready workforce

Text Books

T.1	Fundamentals of Information System by Reema Thareja
T.2	Management Information Systems by Girdhar Joshi

Reference Books

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

Code	Course Outcome(CO)	CL	Class Session
BBA12305.1	Understand the fundamentals of MIS and its role in business decision-making.	2	10
BBA12305.2	Explain the components, structure, and design of an effective MIS.	2	10
BBA12305.3	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: Bachelor of Business Administration Semester-III

Teaching Scheme		BBA12306: Management Information System (MIS) Lab	Examination Scheme	
Practical	4 Hrs/Week		CT-I	
			CT-II	
Total Credits	2		CA	25 Marks
Duration of ESE: 2Hrs.			ESE	25 Marks
		Total Marks	50 Marks	

Course Objectives:

- To introduce students to **practical use of MIS tools and software** for business applications.
- To develop skills in **data management, reporting, and decision support systems**.
- To familiarize students with **database operations, dashboards, and business analytics tools**.
- To enhance **digital communication, problem-solving, and analytical skills** in business decision-making.

Course Contents

Unit I	<p>Introduction to MIS Tools & Software</p> <p>Lab Exercises:</p> <ol style="list-style-type: none"> Exploring MS Office suite for MIS: Excel, Word, PowerPoint. Creating and managing spreadsheets with formulas and functions in Excel. Basic data entry and report generation using Excel tables. Creating business presentations using PowerPoint with charts and graphics.
Unit II	<p>Database Management & Information Systems</p> <p>Lab Exercises:</p> <ol style="list-style-type: none"> Introduction to database concepts using MS Access or MySQL. Creating tables, relationships, and queries in a database. Generating simple reports from databases. Performing data filtering, sorting, and aggregation.
Unit III	<p>Decision Support Systems & Business Applications</p> <p>Lab Exercises:</p> <ol style="list-style-type: none"> Simulating a Decision Support System (DSS) scenario using Excel or Google Sheets. Creating dashboards for business decision-making. Using sample datasets to analyze sales, marketing, or finance trends. Generating charts, graphs, and pivot tables for business reporting.



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Text Books

T.1	Fundamentals of Information System by Reema Thareja – Oxford University Press.
T.2	Management Information Systems by Girdhar Joshi – Oxford University Press.

Reference Books

T.3	<i>MIS: Managing Information Systems in Business, Government and Society by Rahul De – Wiley India.</i>
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
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Code	Course Outcome(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

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