**ABSTRACT**

Soft set plays a vital role in decision making where bipolar soft set handles not only a precisely chosen set of parameters but also not set of the parameters. In this paper, ideal set was introduced along with bipolar soft sets and a new class of set called bipolar soft ideal set was formed. In addition few conditions and operators of bipolar soft ideal sets were studied. Further an application of bipolar soft ideal set in decision making along with a graphical representation was given.