

GUJARAT UNIVERSITY

Syllabus for Bachelor of Business Administration (Honours)

MAJOR & MINOR Courses

Based on National Education Policy – 2020

To be Effective from Academic Year 2023-24

BBA SEMESTER – II

B. B. A. (Hons.)
SEMESTER – II
Disciplinary Specific Course-Core
Subject Name: PRINCIPLES OF MANAGEMENT-2
Course Code: DSC-C-BBA-121
Credit Mark Distribution – 04

COURSE OBJECTIVES

1. Explore the processes, strategies, and challenges involved in effectively managing human resources, complementing the study of staffing, recruitment, selection, placement, and induction.
2. Gain an understanding of individual and group behavior within organizations, enhancing comprehension of leadership, motivation, and ethical decision-making.
3. Develop a foundation in control function of management with some basic understanding and implementation of control techniques such as Break-Even Analysis.
4. Understand the management thoughts developed in Ancient India and the learnings thereof.
5. Deepen the exploration of ethical theories, frameworks, and dilemmas in the business context, enhancing the understanding of ethical decision-making and social responsibility in managerial roles.

PRE – REQUISITE

1. Basic understanding of business and management principles: Familiarity with the fundamental concepts of business and management, such as organizational structure, functions of management, and key terminology, provides a solid foundation for studying the topics covered in the syllabus.
2. Proficiency in communication and interpersonal skills: Effective communication skills, including written and verbal communication, as well as interpersonal skills such as active listening and collaboration, are essential for successful managerial roles and interactions.
3. Basic understanding of Indian Knowledge System: Holistic understanding of Indian Knowledge System, which provides the basic understanding of the rich Indian knowledge system and its traditions, the various ancient Indian schools and its relevance in the contemporary period. This understanding will help students relate to the management thoughts developed in Ancient India and the learnings thereof.

CO-REQUISITE

1. Business Communication: A co-requisite course that focuses on developing effective communication skills in a business setting. This course covers written and oral communication, interpersonal skills, professional etiquette, and the use of technology for communication.
2. Introduction to Accounting: A co-requisite course on cost and financial accounting that helps students to understand and apply the managerial control techniques. This course boosts the students' understanding of making decisions using control techniques.

COURSE OUTCOMES

1. Understand and apply the principles of staffing, directing, controlling of managers in organizational contexts.
2. Analyze and evaluate the effectiveness of recruitment, selection, placement, and induction processes in managing human resources.
3. Demonstrate effective leadership and motivation skills to engage individuals and teams towards achieving organizational objectives.
4. Apply control techniques to measure and evaluate organizational performance, make informed decisions, and fulfill social responsibilities.
5. Relate the development of management thought in ancient India as well as in modern India with the universal principles of management through ancient Indian management wisdom and new concepts like CSR and sustainability.

UNIT	CONTENT	WEIGHTAGE
1	Staffing: A. Meaning, definition, importance of staffing B. Manpower planning in India: Changes in this area C. Recruitment: Meaning and Sources D. Selection: Meaning and Steps in selection process E. Placement and Induction: Its requirement and contents of induction programme F. Training: Meaning and methods of training (lectures/conferences, job rotation, role-plays, vestibule training, business games, case studies, project assignments)	25%
2	Directing: A. Meaning; Principles of directing B. Motivation – Meaning; Theories of motivation – Need Achievement Theory, Herzberg's Two-Factor theory, McGregor's Theory X and Theory Y, Theory Z. C. Leadership – Meaning; Theories of leadership – Blake and Mouton's Managerial grid, Leadership Continuum.	25%

3	<p>Controlling:</p> <ul style="list-style-type: none"> A. Meaning and nature of control B. Importance of control, the control process C. Essentials/principles of effective control system <p>Techniques of control–Break Even Analysis</p>	25%
4	<p>Management Thoughts in Ancient Bharat (India):</p> <ul style="list-style-type: none"> ➤ Ramayana and Management ➤ Bhagwat Gita and Management ➤ Chanakya's Principles of Management (Seven Pillars for Business Success) <p>Ethical and Social Responsibilities of Managers:</p> <ul style="list-style-type: none"> A. Meaning and importance of ethics in business B. Corporate social responsibility (CSR): Its importance, various stakeholders and new mandatory requirements for CSR C. Sustainability: Meaning and sustainability practices adopted by businesses in India 	25%

PEDAGOGICAL TOOLS:

- Classroom Lecture
- Problem Solving
- Tutorial
- Group Discussion
- Seminar

MODE OF EVALUATION

Evaluation will be divided in **two parts**.

- External: Semester end Examination will be conducted by the Gujarat University of 50 Marks
- Internal: Internal Evaluation of 50 marks will be decided by the colleges / Institutes/ University departments as per the instruction given by the University time to time.

FBLD (Flip Blended Learning Design Template)

- Any One Unit from the above syllabus can be discussed by the faculty through online mode.
- Online mode can be SWAYAM MOOC Course or any other suggested by the UGC or Gujarat University.

REFERENCE BOOKS:

1. 'Principles of Management' by P. C. Tripathi, P. N. Reddy and Ashish Bajpai – McGraw Hill Publication – 2021 (for unit 1, 2 3 & 4)
2. 'Principles of Management' Ascent Series by H. Koontz, H. Weihrich and Aryasri – Tata McGraw Hill Publication (for unit 1, 2, 3 & 4)
3. 'Principles and Practice of Management' by L. M. Prasad – Sultan Chand and Sons – 2019 (for unit 1, 2, 3 & 4)
4. Management lessons from Ramayana: Timeless wisdom for modern leaders by Kasturi Shivaprabhu – Kindle edition – 2023 (for unit 4A only)
5. Leadership lessons from Bhagwat Gita: Timeless wisdom for modern managers by Mohan Murti – Notion Press – 2023 (for unit 4A only)
6. Kautilya's Arthashastra – the way of financial management and economic governance – Jaico publishing house – 2009 (for unit 4 A only)

B. B. A. (Hons.)
SEMESTER – II
Disciplinary Specific Course-Core
Subject Name: MACRO ECONOMICS FOR MANAGERS
Course Code: DSC-C-BBA-122
Credit Mark Distribution – 04

COURSE OBJECTIVES

- The course aims at building capabilities in the students with an understanding of the behavior and working of the economy as a whole.
- The objective of this course is to enable the students with basic application of economics in business.
- To study relationship among broad aggregates.

PRE – REQUISITE

- Macroeconomics is concerned with whole economy. The learners should have the basic knowledge of micro economics prior to understand macro economics.

COURSE OUTCOMES

- Understanding of core economic principles and how they apply to a wide range of real-world issues.
- Become familiar with behavior and working of the economy as a whole.
- Develop ability to apply principles, concepts and tools of macro economics.

UNIT	CONTENT	WEIGHTAGE
1	<p>Introduction and National Income :</p> <ul style="list-style-type: none"> Macro Economics : Meaning, Scope, Importance and Limitations National Income Analysis : <ul style="list-style-type: none"> (a) Circular Flow of Income: Two-Sector Model (b) Concepts of NI : <ul style="list-style-type: none"> i. GDP, NDP, GNP, NNP ii. NI at Market Price and NI at Factor Cost iii. Nominal Income Versus Real Income iv. Per Capita Income, Personal Income and Personal Disposable Income (c) Methods of estimating NI – Output, Income and Expenditure (Brief description) (d) Usefulness and Problems of NI estimation 	25%
2	<p>Classical Versus Keynesian Economics :</p> <ul style="list-style-type: none"> Chief Tenets of Classical Economics <ul style="list-style-type: none"> – Full employment equilibrium, Self-restorative powers, No need of government intervention – Say's law of markets – Pigou's wage cut theory (1776-1930) Great Depression 1929-1933 : Brief description Keynesian Economics : <ul style="list-style-type: none"> (a) Consumption and Saving Function (b) Investment Function (c) Equilibrium Income Determination (d) Multiplier – Meaning, Working with an illustration 	25%
3	<p>Macro Economic Problems :</p> <ul style="list-style-type: none"> Business cycle : Meaning, Characteristics, Phases Inflation : Meaning, Types, Causes and Effects Deflation : Meaning and Effects Stagflation : Meaning and Reasons 	25%
4	<p>Macro Economic Policies :</p> <ul style="list-style-type: none"> Fiscal policy : Meaning, Objectives and Tools Budget : Meaning, Structure, Types of deficits Monetary policy : Meaning and Objectives <ul style="list-style-type: none"> (a) Quantitative instruments of credit control : Bank Rate, Repo Rate, Reverse Repo Rate, Open Market Operations, CRR, SLR. (b) Qualitative instruments of credit control : Margin Requirements, Credit Rationing, Moral Suasion, Issue of Directives, Direct Action 	25%

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- Online mode can be SWAYAM / MOOC Course or any other suggested by the UGC or Gujarat University.

REFERENCE BOOKS:

1. Macro Economics by D.M.Mithani (Himalaya Publication)
2. Macro Economics by R. Cauvery (S.Chand Publication.)
3. Modern Economic Theory - K.K. Dewett, S. Chand New Delhi
4. Macro Economics Theory and Policy by D N Dwivedi– Tata McGraw Hill, New Delhi (Third Edition)

B. B. A. (Hons.)
SEMESTER – II
Minor Course
Subject Name: Cost Accounting
COURSE CODE: DSC-M-BBA-123
CREDIT MARK DISTRIBUTION – 04

COURSE OBJECTIVES

- The course aims to understand the basic concept of Cost Accounting.
- To enable the student to correlate two branches namely Financial and Cost Accounting.

PRE – REQUISITE

- The learners should have knowledge of Financial Accounting.

COURSE OUTCOMES

- Learn the basic concept of Cost Accounting.
- Learn how to prepare Cost Sheet.
- Learn how to prepare Reconciliation of Cost and Financial Accounting.
- Learn the Valuation of Inventories and Labour Cost.

UNIT	CONTENT	WEIGHTAGE
1	BASIC CONCEPTS OF COSTING <ul style="list-style-type: none"> ➤ Meaning of Costing ➤ Objectives of Cost Accounting ➤ Functions of Cost Accountant ➤ Advantages of Cost Accounting ➤ Objections to Cost Accounting ➤ Elements of Cost ➤ Types of Costing ➤ Cost Classification ➤ Methods of Costing ➤ Terms used in Costing (Cost Concepts for Decision Making) 	25%
2	UNIT COSTING <ul style="list-style-type: none"> ➤ Preparation of Simple Cost Sheet (Only Single Product Costing) ➤ Preparation of Tender Cost Sheet (Estimated Cost Sheet) 	25%
3	RECONCILIATION OF COST AND FINANCIAL ACCOUNTING <ul style="list-style-type: none"> ➤ Causes of difference in profit as per Cost and Financial Accounts ➤ Preparation of Reconciliation Statement based on Cost Sheet and Profit & Loss a/c. (Preparation of Cost Sheet and /or Profit & Loss Account and Preparation of Reconciliation Statement) 	25%
4	A) VALUATION OF INVENTORIES <ul style="list-style-type: none"> ➤ Concept of Inventory ➤ Methods of Inventory Valuation ➤ Practical Examples of FIFO, LIFO and Weighted Average Methods B) LABOUR <ul style="list-style-type: none"> ➤ Direct and Indirect Labour Cost ➤ Meaning, Causes and Methods of Labour Turn Over Rate ➤ Remuneration methods- Time Wage System and Piece Wage System ➤ Bonus System: Halsey Premium Plan, Rowan Plan and Taylor's differential piece rate System 	10% 15%

	<p>➤ Practical Examples of Labour Turnover Rate, Time Wage System, Piece Wage System, Halsey Premium Plan, Rowan Plan and Taylor's differential piece rate System</p>	
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REFERENCE BOOKS:

1. Cost Accounting Text and Problems by M.C, Shukla, T.S. Grewal and M.P. Gupta- S. Chand – Latest Edition
2. Cost Accounting: Principles & Practice by M N Arora- Vikas Publishing House
3. Cost Accounting by Dr P C Tulsian- S. Chand