

# **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 – I**

**B. B. A. (HONS)**  
**SEMESTER – I**  
**Disciplinary Specific Course-Core**  
**Subject Name: PRINCIPLES OF MANAGEMENT-1**  
**Course Code: DSC-C-BBA-111**  
**Credit Mark Distribution – 04**

**COURSE OBJECTIVES:**

1. Understand the concept and nature of management, its definition, and the evolution of management thought, providing a foundation for further studies in the field.
2. Comprehend the five functions of management (planning, organizing, staffing, leading and controlling) and their significance in achieving organizational goals and objectives.
3. Develop the skills and knowledge necessary for effective planning, including the knowledge of forecasting and decision-making techniques.
4. Gain an understanding of organising as a management function, including the principles of departmentation, delegation, span of control, as well as the implications of centralization and decentralization.
5. Develop familiarity with the organisation structures and designs, including the formal and informal organisation structures – their benefits and limitations

**PRE – REQUISITE**

1. Primary understanding of business fundamentals
2. Basic concepts of communication skills
3. Analytical and critical thinking skills

**CO – REQUISITE**

1. Introduction to Business: A co-requisite course that introduces students to the fundamental concepts and functions of business, including marketing, finance, accounting, and operations. This course provides a broader context for understanding the role of management within organizations.
2. 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.
3. Introduction to Economics: A co-requisite course that introduces students to basic economic principles, including supply and demand, market structures, and macroeconomic factors. This course provides a foundation for understanding the economic context in which management decisions are made.

**COURSE OUTCOMES**

1. Demonstrate a comprehensive understanding of the principles and functions of management, including planning, organizing, staffing, leading, and controlling, and their application within organizational contexts.
2. Apply strategic planning techniques and decision-making processes to set goals, formulate strategies, and evaluate alternatives for effective management actions.
3. Analyze and evaluate organizational structures, including departmentation, delegation, and centralization versus decentralization, to enhance organizational effectiveness.
4. Collaborate effectively in teams, engaging in group discussions, presentations, and problem-solving exercises to enhance interpersonal and teamwork skills.
5. Develop effective communication skills, both written and verbal, to convey ideas, motivate employees, and foster positive relationships within an organizational context.

6. Demonstrate an awareness of current trends and emerging issues in management, such as technological advancements, innovations and creativity, globalization, and their implications for managerial practice.
7. Apply management concepts and principles to real-world scenarios and case studies, demonstrating the ability to analyze problems, develop strategic solutions, and make informed recommendations.

UNIT	CONTENT	WEIGHTAGE
1	<b>Introduction to Management</b> <b>A.</b> Definition and nature of Management <b>B.</b> Evolution of management thought (A brief idea about the Classical, Neoclassical and Modern theory of Management) <b>C.</b> Functions of Management: Planning, Organizing, Staffing, Leading, Controlling. <b>D.</b> Managerial roles and skills	25%
2	<b>Planning</b> <b>A.</b> Meaning and Definition of planning <b>B.</b> Planning Premises <b>C.</b> Types of plans: Strategic, Tactical and Operational <b>D.</b> Forecasting: Meaning and Techniques (Historical analogy method, survey method, business barometers, time series analysis, regression analysis, significance and limitations of forecasting) <b>E.</b> Decision making: Meaning; decision making process; techniques of decision making – Decision Tree, PERT and CPM	25%
3	<b>Organising (Part 1)</b> <b>A.</b> Meaning of Organising; Principles of Organising <b>B.</b> Departmentation: Meaning and Bases of Departmentation (Function-wise, Product-wise, Process-wise, Territory-wise, Function-wise) <b>C.</b> Delegation of Authority: Meaning; Principles of Effective Delegation <b>D.</b> Centralisation and Decentralisation: Meaning, Factors affecting the degree of Centralisation and Decentralisation <b>E.</b> Span of Control <b>F.</b> Importance of Co-ordination and Integration in Organisations	25%
4	<b>Organising (Part 2) - Types of Organisation Structures</b> <b>A.</b> Formal Organisations: Line, Functional, Project, Matrix and Committee forms <b>B.</b> Informal Organisations: Meaning, benefits and issues	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
2. 'Principles of Management' Ascent Series by H. Koontz, H. Weihrich and Aryasri – Tata McGraw Hill Publication
3. 'Principles and Practice of Management' by L. M. Prasad – Sultan Chand and Sons – 2019
4. 'Management: Concepts and Strategies' by J. S. Chandan – Vikas Publishing

**B. B. A. (HONS)**  
**SEMESTER – I**  
**Disciplinary Specific Course-Core**  
**Subject Name: PRINCIPLES OF ECONOMICS (MICRO)**  
**Course Code: DSC-C-BBA-112**  
**Credit Mark Distribution – 04**

**COURSE OBJECTIVES**

- The course aims at building capabilities in the students to explore with basic economic concepts and develop economic reasoning to business.
- The objective of this course is to enable the student to enhance the skills of basic analysis of business activities.

**PRE – REQUISITE**

- Economics is based heavily on mathematics and statistics. The Learners should have the basic knowledge of mathematics, statistics and graphing skills to learn basic knowledge of economics.

**COURSE OUTCOMES**

- Get basic knowledge of economics
- Become familiar with market and how economy operates
- Enhance ability to take accurate decisions on basis of knowledge of principles, concepts and tools of economics

UNIT	CONTENT	WEIGHTAGE
1	<b>Introduction :</b> <ul style="list-style-type: none"> <li>• <b>Definitions of Economics:</b> Wealth definition, Welfare definition, Scarcity definition and Growth definition.</li> <li>• <b>Micro Economics &amp; Macro Economics</b> Meaning, Scope, Differences</li> <li>• <b>Basic/Fundamental Problems of an Economy</b></li> <li>• Economic Systems - Meaning and Objectives of Economic System Capitalism - Meaning and Characteristics Socialism - Meaning and Characteristics Mixed Economy - Meaning and Characteristics</li> <li>• <b>PPC (Production Possibility Curve)</b></li> </ul>	25%
2	<b>Theory of Demand and Supply :</b> <ul style="list-style-type: none"> <li>• <b>Demand:</b> Meaning and Determinants of Demand</li> <li>• <b>Law of Demand:</b> Statement, Demand Schedule, Demand Curve, Rationale of law of Demand and Exceptions to the law of Demand</li> <li>• <b>Expansion versus Increase in Demand and Contraction versus Decrease in Demand</b></li> <li>• <b>Supply:</b> Meaning and Determinants of Supply</li> <li>• <b>Law of Supply:</b> Statement, Supply Schedule, Supply Curve, Rationale of law of Supply</li> <li>• <b>Expansion versus Increase in Supply and Contraction versus Decrease in Supply</b></li> </ul>	25%
3	<b>Price Determination Equilibrium:</b> <ul style="list-style-type: none"> <li>• <b>Price Determination in Market:</b> Concept of Scarcity and Surplus</li> <li>• <b>Changes in Equilibrium Price:</b> Changes in Demand and Supply Conditions (various possible combination)</li> <li>• <b>Consumer Surplus, Producer Surplus and Deadweight Loss</b></li> <li>• <b>Price Controls:</b> Price Floor and Price Ceiling</li> </ul>	25%

4	<b>Market Analysis :</b> <ul style="list-style-type: none"> <li>• Meaning Elements of Market</li> <li>• Market Classification</li> <li>• Perfect Competition - Characteristics</li> <li>• Monopoly- Characteristics</li> <li>• Monopolistic Competition- Characteristics</li> <li>• Oligopoly - Characteristics</li> <li>• Duopoly - Characteristics</li> </ul>	25%
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#### **REFERENCE BOOKS:**

1. Modern Micro Economics by H.L Ahuja (S Chand Publication)
2. Modern Economic Theory by K.K Dewett (S. Chand Publication)
3. Elementary Theory by K.K. Dewett&J.D.Verma. ( S.Chand Publication.)
4. Principles of Economics by D.M.Mithani ( Himalaya Publication)

**B. B. A. (HONS)**  
**SEMESTER – I**  
**Minor Course**  
**Subject Name- Financial Accounting**  
**COURSE CODE: DSC-M-BBA-113**  
**CREDIT MARK DISTRIBUTION – 04**

**COURSE OBJECTIVES**

- The course aims to understand the basic concept of Financial Accounting with special reference to Sole Proprietorship.
- To understand the aspects of accounting related to Non –trading Concerns and Joint Venture Accounting.

**PRE – REQUISITE**

- The learners should have knowledge of Accountancy up to higher school level to learn basic contents of Financial Accounting.
- Those students who have not studied Accountancy subject in higher school level have to do Bridge Courses of Accountancy of Gujarat University.

**COURSE OUTCOMES**

- Learn the basic fundamentals of Financial Accounting.
- Learn the how to prepare final accounts regarding sole proprietorship and non trading concern.
- Learn the concept of Joint Venture Accounting.



UNIT	CONTENT	WEIGHTAGE
1	<p><b>A) FUNDAMENTALS OF ACCOUNTANCY:</b></p> <ul style="list-style-type: none"> <li>➤ Meaning of Accounting</li> <li>➤ Characteristics, Objectives, Advantages and Limitations of Accounting</li> <li>➤ Methods of keeping Books of Accounts</li> <li>➤ Difference between Book Keeping and Accountancy</li> <li>➤ Users of Accounts</li> <li>➤ Fundamental Accounting Equation</li> <li>➤ Concept of Double Entry Book keeping system</li> <li>➤ Terms used in Accounts</li> <li>➤ Types of Accounts</li> <li>➤ Rules of Debit and Credit</li> <li>➤ Types of Transactions</li> <li>➤ Types of Assets and Liabilities</li> </ul> <p><b>B)CAPITAL, REVENUE, DEFERRED REVENUE EXPENSES, RESERVES, PROVISIONS AND CONTINGENT LIABILITY:</b></p> <ul style="list-style-type: none"> <li>➤ Meaning and Difference between Capital and Revenue Incomes and Expenses</li> <li>➤ Identification of Capital and Revenue Expenses and Incomes</li> <li>➤ Meaning of Deferred Revenue Expense</li> <li>➤ Difference between Reserves and Provisions</li> <li>➤ Meaning of Contingent Liability</li> </ul> <p><b>C)ACCOUNTING CONCEPTS, CONVENTIONS &amp; PRINCIPLES AND ACCOUNTING STANDARD:</b></p> <ul style="list-style-type: none"> <li>➤ Accounting Principles, Policies, Concepts and Conventions</li> <li>➤ Generally Accepted Accounting Principles</li> <li>➤ Identification of different Accounting Concepts applied in various transactions, its accounting entries and its presentation in Annual Financial Statements</li> <li>➤ Meaning, Need and Importance of Accounting Standard</li> <li>➤ List of Mandatory Accounting Standards of ICAI</li> </ul>	<p>7%</p> <p>7%</p> <p>11%</p>
2	<p><b>ACCOUNTING FOR NON TRADING CONCERNS:</b></p> <ul style="list-style-type: none"> <li>➤ Meaning of Non Trading Concern</li> <li>➤ Difference between Trading Concern and Non Trading Concern</li> <li>➤ Difference between Receipts &amp; Payments and Income &amp; Expenditure a/c</li> <li>➤ Preparation of Receipts and Payment a/c, Income and Expenditure a/c and Balance Sheet of Non Trading Concerns with simple adjustments.( Practical Examples of Clubs &amp; Hospitals)</li> </ul>	<p>25%</p>

3	<b>FINAL ACCOUNTS OF SOLE PROPRIETARY CONCERN:</b> <ul style="list-style-type: none"> <li>➤ Difference between Trial Balance and Balance Sheet</li> <li>➤ Preparation of Final Accounts of Sole Proprietorship, Closing Entries, Adjustment Entries (Practical Examples )</li> </ul>	25%
4	<b>JOINT VENTURE ACCOUNTING</b> <ul style="list-style-type: none"> <li>➤ Meaning of Joint Venture Account</li> <li>➤ Features, Merits, Demerits of Joint Venture</li> <li>➤ Difference between Consignment and Joint Venture</li> <li>➤ Difference between Partnership and Joint Venture</li> <li>➤ Various Methods of Preparing Joint Venture A/c               <ol style="list-style-type: none"> <li>1. Method-1 Separate Accounts are maintained by Opening Joint Venture Account</li> <li>2. Method-2 When no separate books are maintained</li> <li>3. Method-3 When each Co- Venture keeps records of their own transactions only</li> </ol> </li> </ul>	25%

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1. Introduction to Accountancy- T.S. Grewal & S.C. Gupta- S. Chand
2. Financial Accounting- P C Tulsian- Pearson
3. Financial Accounting- S N Maheshwari and S K Maheshwari- Vikas Publishing House Pvt. Ltd.
4. Financial Accounting- V K Goyal and Ruchi Goyal- P H Learning Pvt. Ltd.