

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR

(Established Under the State Act of Gujarat, No-21, 2007)



BACHELOR OF BUSINESS ADMINISTRATION (BBA)

CBCS Pattern Sem- III

**Syllabus, Teaching & Examination Scheme, and
Result Rules**

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B. P. College of Business Administration, Gandhinagar

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**N. P. College of Computer Studies and Management (BBA Programme), Kadi
(Constituent Colleges of Kadi Sarva Vishwavidyalaya)**

1. Objective

Preparing for a career in Management requires a broad-based balanced liberal education. **Bachelor of Business Administration (BBA)** program emphasises on understanding of the economic, social, political and cultural environment coupled with the acquisition of necessary problem solving, decision making and leadership skills. The BBA program prepares the students for industry careers and for higher study in management, accounting, finance, marketing and public administration, and related fields.

2. Duration of the Programme

The duration of the programme is three years spread over six semesters.

3. Admission Rules

Candidates seeking admission to the BBA programme (Sem-I) must have passed Higher Secondary / 10+2 examination or equivalent of any recognized Board or Council in any discipline with English as one of the subjects at 10+2 level. There shall be reservation as per the State Government norms. Admissions are given purely on merit decided on the basis of the percentage obtained at the 10+2 level.

4. CBCS Semester Structure

As per the new UGC guidelines and the instruction from Kadi Sarva Vishwavidyalaya, B P College of Business Administration, Gandhinagar & N. P. College of Computer Studies and Management (BBA Programme), Kadi have proposed the Choice Based Credit System (CBCS) for the BBA programme from the academic year 2017-18. The system proposed to be introduced in the First Year BBA with effect from June 15, 2017 which will be followed for the SYBBA and TYBBA subsequently. The University shall undertake and supervise the instructions and award Bachelor's Degree in Business Administration to students on successful completion of the course.

The entire semester structure as prepared by the college is presented as under.

4.1. Evaluation Rules

The evaluation for one Semester in BBA Programme is as follows:

- 1) External evaluation out of 455 marks will be done for theory as well as practical aspects: 6 (subjects) \times 70 (marks) =420 marks which includes final examination of the theory papers plus 35 marks practical evaluation at the end of the semester.
- 2) Internal evaluation out of 195 marks will be 6 (subjects) \times 30 (marks) =180 marks for theory subjects plus 15 marks for practical evaluation, which are shown in the following table:

Internal Evaluation for Theory Papers

Sr. No.	Method	Marking Weightage
1.	Attendance	10 marks
2.	Assignment	10 marks
3.	Internal exam	10 marks
	Internal Total	30 marks

- 3) There will be 4 contact hours per subject per class per week
- 4) Passing level is 40% marks of the exam.

The candidate would be evaluated in the following way:

Semester III

Subject Code	Name of the subject	Marks	Teaching hours	Total Credits
BBA 301	Communication Skills – II	100	50	4
BBA 302	Financial Management – I	100	50	4
BBA 303	Marketing Management – I	100	50	4
BBA 304	Managerial Economics	100	50	4
BBA 305	Business Statistics	100	50	4
BBA 306	Cost and Management Accounting	100	50	4
BBA 307	Industrial Visit	50	25	2
Total		650	325	26

Semester IV

Subject Code	Name of the subject	Marks	Teaching hours	Total Credits
BBA 401	Corporate Communication	100	50	4
BBA 402	Intellectual Property Rights	100	50	4
BBA 403	Financial management – II	100	50	4
BBA 404	Marketing Management – II	100	50	4
BBA 405	Organizational Behaviour	100	50	4
BBA 406	Political Science	100	50	4
BBA 407	Industrial Visit	50	25	2
Total		650	325	26

Summary of Semester III & IV (Second year):

Semester	No. of Papers	Marks	Teaching hours	Credits
III	7	650	325	26
IV	7	650	325	26
Total	14	1300	650	52

Note: The evaluation of all the three years will be done as above.

4.2. Passing and Promotion Criteria

Promotion to	Condition for Promotion
Semester – II	Term of semester – 1 is granted
Semester – III	Term of semester – 1 and 2 are granted
Semester – IV	Pass in all subjects of semester – 1 and Term of semester – 2 and 3 both are granted
Semester – V	Pass in all subjects of semester – 1 & 2 and Term of semester – 3 and 4 both are granted
Semester – VI	Pass in all subjects of semester – 1, 2 & 3 and Term of semester – 4 and 5 both are granted

Term is granted based on internal evaluation.

4.3. Scheme of Evaluation

The performance of each candidate in all the semesters will be evaluated on 7 – point scale in terms of grade. Meaning of the grade, % and qualitative meaning of the grade will be as follows:

Points	Grade	Percentage	Qualitative meaning
10	A+	90 – 100	Outstanding
9	A	80 – 89	Excellent
8	A -	70 – 79	Very Good
7	B+	60 – 69	Good
6	B	50 – 59	Average
5	B -	40 – 49	Fair
0	F	<40	Fail
	I*	Term not granted	

The grade sheet will contain separate grades for each subject of compulsory papers, practical work and overall grade of the semester combined. It will also contain percentage and the class obtained. The percentage will be calculated on the basis of cumulative performance index obtained by a candidate.

Semester Performance Index (SPI):

The performance of the student in a semester is expressed in terms of the Semester Performance Index SPI.

The semester performance index is the weighted average of “Course Grade Points” obtained by the student in all the semesters. The weightage assigned to the Course Grade Points” are the credits carried in respective subjects. The mathematical expression of the same is given as follows.

$$SPI = \frac{g_1c_1 + g_2c_2 + g_3c_3 + \dots + g_nc_n}{c_1 + c_2 + c_3 + \dots + c_n}$$

Where g_1, g_2, \dots, g_n are grade points obtained by the students in the semester for subjects carrying c_1, c_2, \dots, c_n respectively.

Illustration:

Subject Code	Credit (c)	Marks	Grade	Grade Point (g)	Total Credits Obtained (c × g)
BBA 301	4	89	A	9	9 × 4 = 36
BBA 302	4	75	A -	8	32
BBA 303	4	62	B+	7	28
BBA 304	4	45	B -	5	20
BBA 305	4	55	B	6	24
BBA 306	4	78	A -	8	32
BBA 307	2	36	A -	8	16
	26				188

$$\text{SPI} = \frac{188}{26} = 7.23$$

$$\begin{aligned} \text{Percentage} &= (\text{SPI} - 0.5) * 10 \\ &= (7.23 - 0.5) * 10 \\ &= 6.73 * 10 = 67.30\% \end{aligned}$$

Cumulative Performance Index (CPI):

The cumulative performance of a student is expressed in terms of Cumulative Performance Index (CPI). This index is defined as the average of grade points obtained by the students in all the semesters.

If a student repeats a course only grade points obtained in the last attempt are counted towards Cumulative Performance Index.

4.4. How the Mark-sheet will be prepared by the University

- Internal marks out of 30 will be sent by the college.
(Out of 15 for half credit course)
- The university (KSV) will conduct end term examination of 70 Marks.
(35 marks for half credit course)
- Overall aggregate grades will be assigned by the university as per the above mentioned Grading Pattern.

List of Subjects – CBCS Pattern

Semester - I		Semester - II	
Subject Code	Subject Name	Subject Code	Subject Name
BBA 101	English	BBA 201	Environmental Studies
BBA 102	Principles of Management-I	BBA 202	Principles of Management-II
BBA 103	Economics-I	BBA 203	Economics-II
BBA 104	Business Mathematics	BBA 204	Financial Accounting-II
BBA 105	Financial Accounting-I	BBA 205	Mercantile Law
BBA 106	Fundamentals of Information Technology	BBA 206	Communication Skills-I
BBA 107	Industrial Visit	BBA 207	Industrial Visit

Semester - III		Semester - IV	
Subject Code	Subject Name	Subject Code	Subject Name
BBA 301	Communication Skills – II	BBA 401	Corporate Communication
BBA 302	Financial Management – I	BBA 402	Intellectual Property Rights
BBA 303	Marketing Management – I	BBA 403	Financial management – II
BBA 304	Managerial Economics	BBA 404	Marketing Management – II
BBA 305	Business Statistics	BBA 405	Organizational Behaviour
BBA 306	Cost and Management Accounting	BBA 406	Political Science
BBA 307	Industrial Visit	BBA 407	Industrial Visit

KADI SARVA VISHWA VIDYALAYA - GANDHINAGAR
Teaching & Examination scheme

BACHELOR OF BUSINESS ADMINISTRATION

BBA SEMESTER-I SYLLABUS - Choice Based Credit System								
Sr. No.	Name of the subject	SUB Total CREDIT	Teaching scheme		Examination scheme			
			(per week)		MID	External		Total Marks
			Th.	Pr.	Th.	Th.	Pr.	
Part 1	English (BBA 101)	4	4	0	30	70	0	100
Part 2	Core Subject 1 : Principles of Management-I (BBA 102)	4	4	0	30	70	0	100
	Core Subject 2 : Economics-I (BBA 103)	4	4	0	30	70	0	100
	Core Subject 3 : Business Mathematics (BBA 104)	4	4	0	30	70	0	100
	Core Subject 4 : Financial Accounting-I (BBA 105)	4	4	0	30	70	0	100
Part 3	Fundamentals of Information Technology (BBA 106)	4	3	2	30	70	0	100
	Industrial Visit (BBA 107)	2	0	2	15	0	35	50
TOTAL		26	23	4	195	420	35	650

BBA SEMESTER-II SYLLABUS - Choice Based Credit System								
Sr. No.	Name of the subject	SUB Total CREDIT	Teaching scheme		Examination scheme			
			(per week)		MID	External		Total Marks
			Th.	Pr.	Th.	Th.	Pr.	
Part 1	Environmental Studies (BBA 201)	4	4	0	30	70	0	100
Part 2	Core Subject 5 : Principles of Management-II (BBA 202)	4	4	0	30	70	0	100
	Core Subject 6 : Economics-II (BBA 203)	4	4	0	30	70	0	100
	Core Subject 7 : Financial Accounting-II (BBA 204)	4	4	0	30	70	0	100
	Core Subject 8 : Mercantile Law (BBA 205)	4	4	0	30	70	0	100
Part 3	Communication Skills-I (BBA 206)	4	4	0	30	70	0	100
	Industrial Visit (BBA 207)	2	0	2	15	0	35	50
TOTAL		26	24	2	195	420	35	650

BBA SEMESTER-III SYLLABUS - Choice Based Credit System								
Sr. No.	Name of the subject	SUB Total CREDIT	Teaching scheme		Examination scheme			
			(per week)		MID	External		Total Marks
			Th.	Pr.	Th.	Th.	Pr.	
Part 1	Communication Skill-II (BBA 301)	4	4	0	30	70	0	100
Part 2	Core Subject 9: Financial Management-I (BBA 302)	4	4	0	30	70	0	100
	Core Subject 10: Marketing Management-I (BBA 303)	4	4	0	30	70	0	100
	Core Subject 11: Managerial Economics (BBA 304)	4	4	0	30	70	0	100
	Core Subject 12: Business Statistics (BBA 305)	4	4	0	30	70	0	100
Part 3	Cost and Management Accounting (BBA 306)	4	4	0	30	70	0	100
	Industrial Visit (BBA 307)	2	0	2	15	0	35	50
TOTAL		26	24	2	195	420	35	650

BBA SEMESTER-IV SYLLABUS - Choice Based Credit System								
Sr. No.	Name of the subject	SUB Total CREDIT	Teaching scheme		Examination scheme			Total Marks
			(per week)		MID	External		
			Th.	Pr.	Th.	Th.	Pr.	
Part 1	Corporate Communication (BBA 401)	4	4	0	30	70	0	100
Part 2	Core Subject 9: Intellectual Property Rights (BBA 402)	4	4	0	30	70	0	100
	Core Subject 10: Financial Management - II (BBA403)	4	4	0	30	70	0	100
	Core Subject 11: Marketing Management - II (BBA 404)	4	4	0	30	70	0	100
	Core Subject 12: Organizational Behaviour (BBA 405)	4	4	0	30	70	0	100
Part 3	Political Science (BBA 406)	4	4	0	30	70	0	100
	Industrial Visit (BBA 407)	2	0	2	15	0	35	50
	TOTAL	26	24	2	195	420	35	650

BBA Semester – III
Communication Skills– II (BBA 301)

Rationale:

The intention behind this syllabus is to give as much help as possible in increasing the ability to use and utilize English effectively in corporate sector. Corporate firms today are constantly reviewing the form and substance of their messages – both Oral and Written. As the students after graduating, has to ultimately work in the industry and hence must know the basic Communication which is seen applied in the corporate as well as social life. This course encompasses the corporate communication’s concepts and their uses and applications.

Learning Outcome:

After the students being taught the student will be able to know:

- The basic of effective listening, Reading, Speaking and Writing.
- Awareness about formal and informal behavior.
- Students will undoubtedly be held accountable for the appearance and correctness of the message on which they work.
- Ability to identify various ways of organizing a message and its appropriate application.
- Learning the use of practical communication to improve the effectiveness of verbal message during an oral interaction.

Sr. No./ Sub. Code	Subject Title	Teaching Scheme		Exam Scheme				Credit	Total Marks
		Theory + Practical	Tut	External Theory		Internal Theory			
				Hrs.	Max. Marks	Hrs.	Max. Marks		
BBA 301	Communication Skills - II	4 + 0 = 4	0	4	70	--	30	4	100

Unit	Chapter	Topics	Hrs.	Wtge	Marks
1	Listening Skills	1. Listening Process 2. Barriers to Listening <ul style="list-style-type: none"> • Physical Barriers • Psychological barriers • Cultural Barriers • Linguistic Barrier 3. Types of Listening <ul style="list-style-type: none"> • Superficial Listening • Appreciative Listening • Focused Listening 	13	20%	14

	Speaking Skills	<ul style="list-style-type: none"> • Evaluative Listening • Attentive Listening • Empathetic Listening <ol style="list-style-type: none"> 1. Speech Process <ul style="list-style-type: none"> • Message • Audience • Speech style • Encoding • Feedback 2. Barriers to speaking 3. Characteristics of effective speech <ul style="list-style-type: none"> • Articulation • Good pronunciation • Voice quality • Accent & Intonation 4. Strategies for Good conversation 			
2	Reading Skills	<ol style="list-style-type: none"> 1. Reading Process <ul style="list-style-type: none"> • Reading text • Decoding • Comprehending • Text analysis • Response/ Conclusion 2. Effective reading strategies <ul style="list-style-type: none"> • Visual Perceptual skills • Prediction techniques • Scanning skills • Skimming skills • Intensive reading 3. Reasons for poor reading 	12	25%	18
	Writing Skills	<ol style="list-style-type: none"> 1. Effective sentence structure <ul style="list-style-type: none"> • Choose appropriate sentence pattern • Avoid awkward sentence structures • Avoid sentence fragments • Avoid fused sentences 2. Techniques of Note-making <ul style="list-style-type: none"> • Listening • Filtering • Paraphrasing • Noting 			

3	Job Application Letter Resume Writing	1. Cover Letter 2. Guidelines to prepare job application report 3. Content 1. Elements of resume <ul style="list-style-type: none"> • Career Objective • Personal Information • Educational/Academic information • Work experience • Professional skills • Achievements • Special interests/Hobbies • References 2. Types of resume <ul style="list-style-type: none"> • Chronological • Functional • Hybrid • Electronic 3. Exercises	12	20%	14
4	Professional Strategies	1. Social Etiquettes 2. Business Etiquettes 3. Body language : (i) Interview (ii) Formal (iii) Social	7	20%	14
5	Language and Vocabulary	1. Abbreviations & Acronyms 2. Roman Numerals	6	15%	10
		Total	50	100%	70

References:

1. Effective technical Communication, Rizvi Ashraf, McGraw Hill
2. Management Communication by Anubha Singh and James O'Rourke
3. Effective English for Business Communication by Burtness and Clark
4. Effective technical communication by M. Ashraf Rizvi
5. Business communication by U. S. Rai and S. M. Rai
6. Business communication today by Bovee, Thill and Schazman

BBA Semester – III
Financial Management – I (BBA 302)

Rationale:

There is a growing need to prepare graduates that are capable of reading and interpreting financial data. At the same time, the industry needs the candidates to possess some analytical skills also. This subject aims to equip students with basic understanding of fundamental concepts of financial management. It also aims to begin training students into analytical skills with respect to core areas of financial management.

Learning Outcome:

After the subject being taught the student will be able to know the following:

- Core functions of financial management.
- Fundamental calculations that can help an individual in day to day decision related to financial matters.

Sr. No./ Sub. Code	Subject Title	Teaching Scheme		Exam Scheme				Total Marks	
		Theory + Practical	Tut	External Theory		Internal Theory			Credit
				Hrs.	Max. Marks	Hrs.	Max. Marks		
BBA 302	Financial Management- I	4 + 0 = 4	0	4	70	--	30	4	100

Unit	Chapter	Topic	Hrs	Wtge	Marks
1	Introduction to Finance Management	1. Meaning and Evolution of Finance Management	10	20%	14
		2. Introduction to Executive functions of finance management – Investment, Financing, Capital Structure and Dividend Decision			
		3. Interface of Financial Management with Other Disciplines: i. Relationship to Economics ii. Relationship to Accounting iii. Relationship to Human Resources Management iv. Relationship to Marketing Management			
		4. Objectives or goals of finance management:			
		i. Profit Maximization Objective			
		ii. Wealth Maximization Objective			
2	Sources of Long Term	1. Equity Shares – meaning – features – merits – demerits	08	20%	14

	Finance	2. Preference Shares – meaning – features – types – merits – demerits			
		3. Retained Earnings – meaning – merits – demerits			
		4. Debentures – meaning – Types-features – merits – demerits			
		5. Venture Capital –meaning-features-phases			
3	Time Value of Money	Meaning and Rational Future value and present value of single amount and Annuity (only concept and introductory example of Annual compounding and discounting)	6	10%	7
3	Fundamentals of Capital Budgeting - I	1. Meaning of Capital Budgeting			
		2. Process of Capital Budgeting			
		3. Different types of Capital Budgeting -Projects			
		4. Evaluation of proposal using non cash discounted techniques:			
		i. <i>Payback Period Method</i> – Meaning – Accept/Reject Criteria – Advantages and disadvantages – Simple sums under equal cash inflows and unequal cash inflows.	8	10%	7
		ii. <i>Average Rate of Return Method</i> – Meaning – Accept/Reject Criteria – Advantages and disadvantages – Simple sums under given profit – straight line method of depreciation.			
4	Fundamentals of Capital Budgeting - II	Evaluation of proposal using cash discounted techniques:			
		i. <i>Net Present Value (NPV)</i> – Meaning – Accept/Reject Criteria – Advantages and disadvantages – Simple sums under equal cash inflows and unequal cash inflows.	8	20%	14
		ii. <i>Profitability Index (PI)</i> Meaning – Accept/Reject Criteria – Advantages and disadvantages – Simple sums under equal cash inflows and unequal cash inflows.			
		iii. <i>Internal Rate of Return (IRR)</i> – Meaning – Accept/Reject Criteria – Advantages and disadvantages –			

		Simple sums under equal cash inflows and unequal cash inflows.			
		iv. Comparison of NPV and IRR methods			
		<i>Note: Evaluation of Single Or Mutually Exclusive Projects With Given Cash Flows Or Profits To Be Included Only.</i>			
5	Introduction to Working Capital Management	1. Meaning - components of Working Capital 2. Concepts of Gross and Net Working Capital 3. Concepts of Permanent and Variable Working Capital 4. Concepts and components of Gross and Net Operating Cycle 5. Determinants of Working Capital Requirements 6. Estimation of working capital of manufacturing concerns based on operating cycle (Introductory examples of single shifts only)	10	20%	14
		Total	50	100%	

References:

1. Financial Management, Principles and Practice, G. Sudarshan Reddy, Himalaya Publishing House.
2. Financial Management, Theory and Practice, Prasanna Chandra, Tata McGraw-Hill Publishing Company Limited.

BBA Sem-III
Marketing Management - I (BBA 303)

Rationale:

In the era where the firms have surmount the fundamentals of STP and have now moved towards more of integrated means in all of its mix. Nowhere is the old mass advertisement, today customers have turned more demanding and companies intend to give more opportunities of customized type and micro based for their survival. Even explored new forms of communication such as experiential, Entertainment and viral based. Thus the course intends to familiarize the students with the marketing concepts and practices and develop their analytical skills, conceptual abilities and substantive knowledge in the aforesaid field. It seeks to achieve the objective by helping the participants to undergo meaningful exercises in decision making in a variety of real life situations. This course is intended to be a foundation course for those who plan to do further work in marketing. It is also designed to serve as a terminal course for those not intending to specialize in marketing.

Learning Outcome:

After the subject being taught the student will be able to know:

- To orient the students towards the functional clarity of the subject
- To make them aware of the happening trends in the field of marketing

Sr. No./ Sub. Code	Subject Title	Teaching Scheme	Exam Scheme					
			External Theory		Internal Theory		Credit	Total Marks
			Hrs.	Max. Marks	Hrs.	Max. Marks		
BBA 303	Marketing Management– I	4 + 0 = 4	70	30	4	100	4	3

Unit	Chapter	Topics	Hrs	Wtge	Marks
1	Introduction to marketing management	Definition of Marketing. Difference between Marketing and Sales, Marketing Concepts- (Needs, wants, Demands, Segmentation, Targeting and Positioning, Offering and Brand, Value and Satisfaction, Marketing Channel, Competition, Marketing Environment, Customer Delight, De-Marketing, Relationship Marketing), What is Marketed, Marketing	10	20%	14

		Philosophies, Marketing Mix 4 P's.			
2	Analysis of Customers	Definition of Consumer Behavior, Model of Consumer Behavior, Factor affecting Consumer Behavior- (Cultural, Social, Personal, Psychological), Consumer Buying Process, Consumer Roles, Meaning of Business Market Difference Between Consumer Market and Business Market.	10	20%	14
3	Market. Segmentation, Targeting and Positioning	Definition of Market segmentation, Bases for Segmentation, Criteria for Effective Market Segmentation, Definition of Market Targeting, Strategies for Targeting, Definition of Positioning Characteristics of Positioning, Positioning Strategies.	10	20%	14
4	Product Strategies	What is a Product, Levels of Product, Product Classification (Durability & Tangibility and Usage) Product Mix, Strategies of Product Mix, Meaning and Functions of Packaging.	10	20%	14
5	Pricing policy	Factors to consider when setting prices (Internal and External), Pricing Methods (Mark up pricing, Target return pricing, Perceived Value Pricing, Going Rate Pricing, Sealed bid pricing, Differentiated Pricing, Value Pricing)	10	20%	14
		Total	50	100%	70

References:

1. Marketing Management, Phillip Kotler, Kevin Keller 12th ed. Pearson Education.
2. Marketing Genius, Peter Fisk.
3. Introduction to marketing : theory and practice, Adrian Palmer, Oxford Press

Managerial Economics (BBA 304)

Rationale:

Managerial Economics is broadly concerned with principles involved and problems encountered in making economic decisions in business and management. This subject eventually seeks to provide the analytical framework and understanding of economic behaviour with sharp, logical thinking and useful techniques for decision making from economic view point, and to advance and highlight the businessman's or manager's role in the decision making process.

Learning Outcome:

After the subject being taught the student will be able to know the following:

- Various Managerial economic concepts used for evaluating the rationality and optimality of business decision taken by any agent.
- Scope of application of the various concepts and principles taught.
- Utility of application of the concepts and the principles.
- Utility of application of the concepts and principles for the industry.

Sr. No./ Sub. Code	Subject Title	Teaching Scheme		Exam Scheme					
		Theory + Practical	Tut.	External Theory		Internal Theory		Credit	Total Marks
				Hrs.	Max. Marks	Hrs.	Max. Marks		
BBA 304	Managerial Economics	4 + 0 = 4	3	70	30	4	100	4	3

Unit	Chapter	Topics	Hrs	Wtge	Marks
1	Introduction to Managerial Economics	Meaning of Managerial Economics - Nature and Scope of Managerial Economics-Importance of Managerial Economics.	5	10%	7
2	Elasticity of Demand	Meaning of Elasticity of Demand - Price Elasticity – Various Degrees of Price Elasticity of Demand - Income Elasticity - Cross Elasticity - Methods of Estimating Elasticity of Demand - Advertising Elasticity of Demand - Factors Affecting Elasticity of	10	20%	14

		Demand.			
3	Demand Forecasting	Meaning of Demand Forecasting - Purpose of Demand Forecasting - <u>Methods of Demand Forecasting</u> (<i>Primary Methods</i> -Consumer Survey Method, Sales Force Method, Delphi Method <i>Statistical Methods</i> -Free Hand Trend Projection Method, Regression Method, Barometric Method).	10	20%	14
4	Production Function	Production and Production Function-Short run Production Function (The Law of Variable Proportions); Long-run Production Function – ISO-quants, ISO-Cost Line/Producer’s Budget Line, Producer’s Equilibrium - Laws of returns to scale (Law of Increasing Returns to Scale, Law of Constant Returns to Scale, Law of Decreasing Returns to Scale).	10	20%	14
5	Cost of Production and Cost Curves	Meaning of cost – Cost concepts viz. Money Cost and Real Cost; Economic Cost and Accounting Cost; Explicit Cost and Implicit Cost; Opportunity Cost; Shunk Cost; Short-run Cost and Long-run Cost: Total Fixed Cost (TFC) – Total Variable Cost (TVC) – Short-run Total Cost (STC) - Average Fixed Cost (AFC), Average Variable Cost (AVC), Average Total Cost (ATC), Relationship between Average Cost (AC) and Marginal Cost (MC), Long-run Average Cost Curve - Explanation of U-shaped of the LAC.	10	20%	14
6	Pricing Methods (Only Concepts)	Meaning of Pricing – Full Cost Pricing; Going Rate Pricing; Product-line Pricing; Pricing of New Products: Dual Pricing; Marginal (Incremental) Pricing; Price Lining; Target Rate of Return Pricing; Recommended	5	10%	7

		Pricing; Administered Pricing; Pricing over the Life Cycle of a Product; Price Discount; Peak Load Pricing; Transfer Pricing.			
		Total	50	100%	70

References:

1. Managerial Economics-Theory and Applications, Dr. D M Mathai,Himalaya Publishing House
2. Economics for Business, Sloman and Sutcliffe, Pearson Education
3. Economics for Business and Management,K.Alec Chrystal and Richard G Lipsey, Oxford University Press
4. *Managerial Economics* by R. L. Varshney and K. L. Maheswari, Sultan Chand Publications
5. Managerial Economics by E. Narayanan & S. Vijayan, PHI Learning Pvt. Ltd. New Delhi.

**BBA Semester – III Business
Statistics (BBA 305)**

Rationale:

Business management is incomplete without education of Statistics. Statistics can be used in various fields from simple to complex. We may use it for counting things and mathematics. Its main use is in research tasks. It makes our data compilation easier than ever before. It is all about simplification of things in a real world. It is helpful to keep and improve the record of an organization. Statistics plays an important role in business, because it provides the quantitative basis for arriving at decisions in all matters. All types of banks make use of statistics for a number of purposes. Statistical methods are also used in analyzing the experimental data and drawing conclusions there from. Statistics are very important in various aspects of business; a terrific example is the insurance industry.

Learning Outcome:

At the end of the subject the students shall have learnt the following:

- To give basic knowledge of the subject and familiarity with techniques to use them effectively for industry.
- Identify connections between basic statistics and the real world.
- Analyze each problem and develop strong problem-solving skills.

Sr. No./ Sub. Code	Subject Title	Teaching Scheme		Exam Scheme				Total Marks	
		Theory + Practical	Tut.	External Theory		Internal Theory			Credit
				Hrs.	Max. Marks	Hrs.	Max. Marks		
BBA 305	Business Statistics	4 + 0 = 4	0	3	70	--	30	4	100

Unit	Chapter	Topic	Hrs	Wtge	Marks
1	Statistical Data and Descriptive Statistics	1.1 Meaning and definition of Statistics 1.2 Collection of data: Introduction, data, primary data, secondary data, methods of collecting primary data, sources of secondary data, characteristics of an ideal questionnaire.	5	15%	10
2	Measure of Central tendency and Measures of Dispersion (Variation)	2.1 <u>Measure of Central tendency:</u> Definition, <i>Mean</i> – Arithmetic mean (A.M), <i>Median</i> , Quartiles, Deciles and Percentiles, <i>Mode</i> . 2.2 <u>Measures of Dispersion (Variation):</u> Definition, Measure of dispersion: Range, Quartile Deviation, Mean Deviation, Standard Deviation/	12	20%	14

		Variance and their co-efficients.			
3	Correlation Analysis	3.1 Meaning of correlation 3.2 Types of correlation 3.3 Methods of measuring correlation: a) Scatter diagram b) Karl Pearson's Coefficient of correlation c) Spearman's Rank correlation method 3.4 Interpretation of correlation coefficient	10	20%	14
4	Regression Analysis	4.1 Meaning regression 4.2 Regression lines 4.3 Equations of lines of regression 4.4 Calculation of regression co- efficient	8	20%	14
5	Probability	5.1 Introduction and Definition of Probability 5.2 Random experiment, Sample Space and Event 5.3 Favourable cases, Equally likely events, Mutually exclusive events, Exhaustive events, Independent and dependent events 5.4 Approaches to the calculation of probability 5.5 Conditional Probability 5.6 Baye's Theorem	15	25%	18
		Total	50	100%	70

References:

1. A Textbook of Business Statistics – Padmalochan Hazarika (S. Chand)
2. Business Statistics – P N Arora, Amit Arora, S. Arora (S. Chand)

BBA Semester - III
Cost and Management Accounting (BBA 306)

Rationale:

Cost and Management Accounting are two important branches of accounting that are used to control and formulate the organization policies such as pricing of product, determining total overhead costs, production costs and its impact on organization's profitability thereby helping in planning, budgeting and controlling the various financial activities. Both the branches are used for different purposes with their own different techniques and methods.

Learning Outcomes:

After learning the subject being taught, the students would have learned the followings

- Appropriate concepts, theories and practice in order to make better application for carrying out the accounting records
- Co-relation of this subject with other closely related areas of Management like Marketing, Finance, Quantitative techniques and Economics etc.
- Various costing techniques to be useful in strategic decision making process
- Managerial decision making process through budget and budgetary control

Sr. No./ Sub. Code	Subject Title	Teaching Scheme		Exam Scheme					
		Theory + Practical	Tut	External Theory		Internal Theory		Credit	Total Marks
				Hrs.	Max. Marks	Hrs.	Max. Marks		
BBA 306	Cost and Management Accounting	4 + 0 = 4	0	4	70	--	30	4	100

Unit	Chapter	Topic	Hrs	Wtge	Marks
1	Introduction to Cost and Management Accounting	Cost Accounting: Meaning, Definition, Concept, Costing, Cost Accounting and Cost Accountancy Objectives and Classification, Methods of Costing, Difference between Financial Accounting and Cost Accounting Management Accounting: Meaning, Definition, Concept, Nature and Scope, Difference between Financial Accounting	8	20%	14

		and Management Accounting, Difference between Cost Accounting and Management Accounting			
2	Unit/Output Costing	Preparation of Cost Sheet (Practical examples based on elementary level only)	10	20%	14
3	Budget and Budgetary Control	Meaning of Budget, Budgeting and Budgetary control, Objectives of Budgetary control , Advantages and limitations of Budgetary control 1. Cash Budget (Practical) 2. Flexible Budget (Practical) (Practical examples based on elementary level only)	10	20%	14
4	Marginal Costing & Break Even Analysis	Marginal Costing: (Theory) Meaning and Concept, Contribution, Advantages and Limitations, Break-Even Analysis:(Practical) Meaning, Profit Volume Ratio. Break-even Analysis and Margin of Safety (Practical examples based on elementary level only)	12	20%	14
5	Standard Costing	Concept, Objective and Utility, Computation of Variances. (Practical Examples on Material and labor variances only)	10	20%	14
		Total	50	100%	70

References:

1. Tulsian P.C., "Financial Accounting", Pearson Education, New Delhi.