

**SHRI GOVIND GURU UNIVERSITY**  
**SYLLABUS FOR F.Y. B.B.A**  
**(IN EFFECT FROM JUNE 2017 TILL FURTHER NOTIFICATION)**  
**SEMESTER- I**  
**CORE COURSE – 101 PRINCIPLES OF MANAGEMENT - I**

**Introduction:**

The field of management has undergone a sea change and has today assumed a form of a profession with a well-defined body of knowledge. This knowledge is continuously evolving and new issues and findings are constantly emerging. This field is attracting many people who want to undergo a formal training in this area.

**Objective:**

This subject is designed to provide a basic understanding to the students with reference to working of business organizations through the process of management. The first part of this course (offered in the first semester) will give a brief understanding of the managerial functions of planning (including decision-making) and organizing. The second part (offered in the second semester) will throw light on the managerial functions of staffing, directing and controlling.

**Total Hours : 40**

**Number of credits: 3**

**Lectures per week: 3 of one hour each**

Unit	Weightage
Unit I	25%
Unit II	25%
Unit III	25%
Unit IV	25%
Total	100%

**UNIT I: Introduction to Management and Planning**

**(10 Hours)**

- **Management:**
  - Meaning and process of management.
- **Planning:**
  - Meaning; planning process; planning premises; types of plans based on breadth and use.

**UNIT II: Forecasting, Decision making**

**(10 Hours)**

- **Forecasting:**
  - Meaning; techniques of forecasting – Historical analogy method, survey method, business barometers, time series analysis, regression analysis, significance and limitations of forecasting
- **Decision making:**
  - Meaning; decision making process; techniques of decision making Decision Tree, PERT and CPM.



### UNIT III: Organizing – Part 1

(10 Hours)

- **Introduction :**
  - Meaning of organizing; principles of organizing.
- **Departmentation :**
  - Meaning; bases of departmentation – function wise, product wise, territory wise, process wise and customer wise.
- **Delegation :**
  - Meaning; elements of delegation; principles of effective delegation.
- **Centralization and decentralization :**
  - Meaning; factors affecting degree of centralization and decentralization.

### UNIT IV: Organizing – Part 2: Types of organizations (10 Hours)

- **Formal organizations:**
  - Line; Functional; Line and staff; Committee (only the meaning, advantages and limitations of all the four forms)
- **Informal organizations:**
  - Meaning; benefits; problems.

#### Text:

1. L. M. Prasad; Principles of Management; Sultan Chand and Sons, 6<sup>th</sup> edition.
2. Karminder Ghuman and K. Aswathapa; Management – Concept, Practice and Cases; Tata McGraw Hill; 1<sup>st</sup> edition (2010)

#### Reference Book:

1. Gupta, Sharma and Bhalla; Principles of Business Management; Kalyani Publications; 1<sup>st</sup> edition.

#### Topics for assignments:

1. Levels of management and the combination of skills required at each level.
2. Management – an art, a science or a profession?
3. Methods of business forecasting – opinion poll method, extrapolation method input-output analysis and econometric models.
4. Types of managerial decisions.
5. Span of management and factors affecting the same.

#### Suggested topics for seminars and presentations:

1. Inspiring business mentors.
2. Innovation and creativity in business.
3. Current business environment.
4. Management by Objectives.



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**SEMESTER - I**  
**CORE COURSE – 102 FINANCIAL ACCOUNTING**

**Introduction:**

Financial Accounting as a discipline has evolved over the years due to the perennially changing requirements of the industry. With the advent of computerization, it now also encompasses new techniques and new issues caused by changes in the legislations pertaining to the preparation and publication of Financial Statements.

**Objective:**

The present course includes introduction to the subject of Financial Accounting, basic concepts underlying the accounting practices and its techniques with special reference to Sole-Proprietorship. It also touches upon the various aspects of accounting related to Non-trading Concerns. The syllabus also includes computerized accounting using the software TALLY.

**Total Hours : 40**

**Number of credits: 3**

**Lectures per week: 3 of one hour each**

Unit	Weightage
Unit I	25%
Unit II	25%
Unit III	25%
Unit IV	25%
Total	100%

**UNIT – I – (25%)**

**10 HOURS**

**A) FUNDAMENTALS OF ACCOUNTANCY:**

**7% (5 Marks)**

Meaning, Scope and Utility of Accounts, Methods of keeping Books of Accounts, Difference between Book Keeping and Accountancy, Users of Accounts, Fundamental Accounting Equation, Types of Accounts, Rules of Debit and Credit, Types of Transactions, Types of Assets and Liabilities

**EXPENSES, RESERVES, PROVISIONS AND CONTINGENT LIABILITY:**

**7% (5 Marks)**

Meaning and difference between Capital and Revenue Incomes and Expenses, Identification of Capital and Revenue Expenses and Incomes, Meaning of Deferred Revenue Expense, Difference between Reserves and Provisions, meaning of Contingent Liability.

**B) ACCOUNTING CONCEPTS, CONVENTIONS & PRINCIPLES: 11% (7 Marks)**

Accounting Principles, Policies, Concepts and Conventions. Generally Accepted Accounting Principles, Identification of different Accounting concept applied in various transactions, its accounting entries and its presentation in Annual Financial Statement



**UNIT - II - (25%)****10 HOURS****ACCOUNTING FOR NON TRADING CONCERNS:****25% (17 Marks)**

Meaning of Non Trading Concern, Annual Financial Statements of Non Trading Concerns (NTC), How NTC differs from Trading Concern, Identification of Capital and Revenue Items for non trading organizations, Receipts and Payments Account, Income and Expenditure Account, Balance Sheet, Concept of different funds and their accounting treatment. (Practical Examples of Clubs & Hospitals)

**UNIT - III - (25%)****10 HOURS****FINAL ACCOUNTS OF SOLE PROPRIETARY CONCERN:  
Preparation of Final account of sole Trading.****25% (18 Marks)****UNIT - IV - (25%)****10 HOURS****ACCOUNTING ENTRIES IN TALLY 7.2 USING VOUCHERS:****25% (18 Marks)**

Relevant vouchers in printed/physical form to be provided to students as a documentary evidence and accounting entries in Tally 7.2 (accounts only) to be passed and it will be evaluated on the basis of Day Book, Trial Balance, Profit and Loss Account and Balance Sheet. Opening balances of certain Ledger Accounts may also be given in case of continuing firm. (no theory and no transaction form question from this unit)

**NUMBER OF LECTURES PER DIVISION PER WEEK - 3 (THREE)  
(2 FOR THEORY AND 1 FOR TALLY PRACTICALS)**

Each student should be given at least 10 hours of Tally 7.2 Practical.

**Reference Books:**

1. Accounting for Managers - J. Made Gowda - Himalaya Publishing House
2. Introduction to Accountancy - T. S. Grewal & S. C. Gupta - S. Chand - 8<sup>th</sup> Edition
3. Modern Accountancy - Hanif Mukerji - TMH
4. Financial Accounting by Dr. Kaustubh Sontake - 1<sup>st</sup> Edition - Himalaya Publishing House

**Topics for Assignments:**

1. Accounting Standards in India - An Introduction
2. AS - 2 (Valuation of Inventory) and AS - 10 (Fixed Assets)
3. Accounting Cycle (Practical Sums based on recording in Journal/ Subsidiary Book to preparation of Trial Balance)

**Topics for Seminars:**

1. Relevance of Auditing in Accountancy
2. Triple Accounting System
3. Contemporary Issues in Financial Accounting
4. New emerging Branches of Accounts - (Social Responsibility Accounting, Human Resource Accounting and Environmental Accounting)
5. Introduction to Legislative Bodies Governing Financial Statement



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**SEMESTER - I**  
**CORE COURSE – 103 FORMS OF BUSINESS ORGANIZATION**

**Introduction:**

Business organizations which were initially small and localized have assumed complex and global dimensions. Businesses have moved from individual-owned to family-run and beyond. Hence it becomes imperative to have some understanding of the complex and dynamic structure of modern businesses along with the implications – positive and negative, in the form of combinations.

**Objectives:**

To provide basic understanding regarding the corporate form of organization – its formation, its management and its chief officers, and the implications of such a corporate structure in the form of business combinations.

Total Hours : 40

Number of credits: 3

Lectures per week: 3 of one hour each

Unit	Weightage
Unit I	25%
Unit II	25%
Unit III	25%
Unit IV	25%
Total	100%

**UNIT I: Joint Stock Company**

**(10 Hours)**

Meaning; definition under the Company's Act 1956; types; difference between Public Ltd. and Pvt. Ltd. companies; formation procedure (promotion, incorporation, subscription and commencement); detailed study of Memorandum of Association, Articles of Association, Prospectus and Statement in lieu of Prospectus.

**UNIT II: Company Management (10 Hours)**

- **Director :**
  - meaning; definition under Company's Act 1956; position; qualifications and disqualifications of a director; number of directors; powers, duties and liabilities of directors.
- **Managing Director :**
  - definition under Company's Act 1956; position; appointment and disqualifications; remuneration to Managing Director.
- **Company Secretary :**
  - definition under Company's Act 1956; position, qualifications; appointment; powers and duties of a Company Secretary.

**UNIT III: Company Meetings, Resolutions and Minutes**

**(10 Hours)**

**Company meetings - Meaning; types**

- **Shareholders meetings :**



- statutory meeting; AGM and EGM; provisions regarding quorum, agenda, time and place of holding the meetings, notice; purpose of holding these meetings; business transacted at these meetings.
- **Board Meetings:**
  - provisions regarding time, place, notice, quorum, agenda; purpose of holding board meetings.
- **Resolutions :**
  - meaning; types;
- **Minutes :**
  - meaning; signing

#### **UNIT IV: Business Combinations**

**(10 Hours)**

##### **Business Combinations**

- Meaning; causes/reasons of combinations; economies (benefits) and diseconomies (evils) of combinations; types – horizontal, vertical forward and backward, lateral convergent and divergent, circular; forms – associations, federations, partial and total consolidations.

##### **Text:**

M C Shukla; Business Organization and Management; S. Chand Publication; 18<sup>th</sup> edition.

##### **Reference Book:**

Fundamentals of Business Organisation & Management by Y.K.Bhushan (Sultan chand & Sons)

##### **Topics for assignments:**

1. Features of a Joint Stock Company.
2. Winding up of Joint Stock Companies.
3. Class meeting of shareholders.
4. Debenture holders' meetings.
5. Creditors' meetings.
6. Functions of Commodity Exchanges.
7. Services offered by Commodity Exchanges.

##### **Suggested topics for seminars and presentations:**

1. Launching a new business enterprise.
2. Comparison of different forms of business organizations.
3. Business combinations in practice.
4. Role of Public Sector Enterprises in India.
5. Regulation of Commodity Exchanges in India.



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**SEMESTER - I**  
**CORE COURSE – 104 PRINCIPLES OF ECONOMICS (MICRO)**

**Introduction:**

Knowledge has many branches and Economics is an Important and useful branch of knowledge. The knowledge of Economics is being used for initiating and accelerating growth in the Economies.

**Objective:**

1. To expose students to basic micro economic concepts.
2. To apply economic analysis in the formulation of business policies.
3. To use economic reasoning to problems of business.

**Total hours : 40**

**Number of credits: 3**

**Lectures per week: 3 of one hour each**

Unit	Weightage
Unit I	25%
Unit II	25%
Unit III	25%
Unit IV	25%
Total	100%

**UNIT 1 (10 lectures)**

**Introduction (10):**

1. Definitions of Economics: Scarcity and Growth definitions
2. Introduction to Micro Economics: Definition, Scope, Importance and Limitations of Micro Economics
3. Important Concepts Economic goods and Free Goods, Price and Value, Want and Demand, Production Possibility Curve
4. Economic Systems Planned Economy, Free Market Economy and Mixed Economy

**UNIT 2 (10 lectures)**

**Theory of Demand :**

5. Meaning of Demand and Determinants of Demand – Demand Function
6. Law of Demand, Expansion and Contraction of Demand, Increase and Decrease in Demand, Usefulness of Law of Demand, Exceptions to the Law of Demand
7. Utility Analysis: Concept of Utility, Law of Diminishing Marginal Utility, Derivation of Demand Curve on the basis of the Utility analysis , Consumer's Surplus



### **UNIT 3 (10 lectures)**

#### **Theory of Supply**

8. Meaning of Supply, Determinants of Supply, Expansion and Contraction of Supply, Increase and Decrease in Supply
9. Demand and Supply as determinants of Price
10. Meaning of Market, Types of Market and their important features: Perfect Competition, Monopoly, Monopolistic Competition and oligopoly

### **UNIT 4 (10 lectures)**

#### **Theory of Distribution :**

11. Marginal Productivity Theory of Distribution
12. Rent: Concepts of Differential Rent and Scarcity Rent, Economic and Contract Rent, Quasi Rent, Pure Rent and Quasi Rent Wages: Concepts of Time Wages, Piece Wages, Money wages, real Wages, factors determining real Wages. Interest: Gross and Net Interest. Components of Gross Interest Profit: Theories of profit – risk, uncertainty, innovation

#### **Text Book:**

- (1) Micro Economic Theory by R. Cauvery (S.Chand Publication.)
- (2) Micro Economics by M.John Kennedy (Himalaya Publication)

#### **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)

#### **Topics for assignments:**

1. Discuss Basic Economic Problems.
2. Explain the nature of Economics.
3. Explain the Main Types of Demand (Price, Income, Cross).
4. Distinguish between Giffen Paradox and Veblen effect.
5. Distinguish between Composite Supply and Joint Supply.
6. Explain the special features of Factor Pricing. How does Factor Pricing differ from Commodity Pricing?
7. Explain the Constituents of gross profit.

#### **Suggested topics for seminars and presentations:**

1. Features of Modern Economy
2. Relevance of floor and ceiling prices in modern economic system
3. Regulated and unregulated markets and their consequences
4. Public goods and private goods



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**SEMESTER - I**  
**CORE COURSE – 105 IT TOOLS AND APPLICATIONS**

**Introduction:**

Computers are a part of life-personal, social and professional. Use of computers has pervaded all forms of activities and all aspects of human society. It has become inevitable for students of management to learn computers and its application.

**Objectives:**

1. To introduce the students to the fundamentals of computers and familiarize them with the jargon commonly used by computer literates.
2. To introduce the students with some basic tools and applications which will enable them in e-communicating effectively and analyse data for decision making using data of different kinds.
3. To introduce the student to the internet and its applications and thereby empowering him to utilize e-sources for upgrading his knowledge base.

**Total Hours : 40**

**Total Credit: 3**

**Practical Sessions per week: 3 of one hour each**

Unit	Weightage
Unit I	25%
Unit II	25%
Unit III	25%
Unit IV	25%
Total	100%

**Unit-1 Introduction to Computers, Operating System,**

**Windows & its Utilities**

(10 hours)

- Computer system components, Input devices, Output devices, storage devices, computer storage elements, types of computer, Applications of computers, advantages of using computer
- **Operating System:**
  - Computer software categories
  - Introduction to operating system
  - Types of User Interfaces
  - Functions of Operating Systems
  - Types of Operating Systems
  - Examples of Operating system
  - Booting Process



### **Windows :**

- **Introduction to Windows, features of Windows, various versions**
- **Components Of Windows**
  - Desktop, icon, My computer, My documents, Network Neighborhood, Recycle bin, start menu, taskbar, Windows Explorer
- **Control Panel**
  - Date & time, display, mouse, user accounts, add & remove programs
- **Files and Folders**
  - Creating Folder
  - Folder Operations (copying , moving and deleting)
  - Creating files & file operations
  - Creating Shortcuts
- **System Tools**
  - Disk Defrag

### **Internet and Outlook :**

- What is Internet
- Most popular internet services
- Functions of Internet like email, WWW, FTP, Usenet, IRC, instant messaging, Internet Telephony
- How Internet works
- Connecting to Internet
- Managing emails Using address book
- Working with task list
- Scheduling appointments
- Reminders
- Events
- Journals
- Notes

### **Unit-2 MS Word & Introduction to Excel**

**(10 hours)**

- Creating, navigating and editing Word documents
- Formatting text of a document
- Formatting , viewing and printing a document
- Inserting and removing page breaks
- Insert Header and footers
- • Viewing a document
- Page setup of a document
- • Printing a document
- Working with tables and graphics
- Working with objects
- Mail merge and labels
- Spelling and grammar tools
- Autocorrect
- Auto text
- Auto format
- • Inserting endnotes and footnotes
- Working with columns



- Inserting comments
- Creating index and tables from the content of document
- Counting words
- Macros
- Saving document with passwords.

### **Introduction To Excel :**

- Concept of workbook, worksheet, workspace
- Types of data
- Formatting workbook
- Conditional formatting
- Sorting Data

### **Unit 3 MS PowerPoint**

**(10 hours)**

- Creating, browsing & saving Presentation
- Editing & formatting slides.
- Linking multiple slides using hyperlinks and advance buttons  
Using slide layouts.
- Adding notes to the slides
- Editing and formatting slides
- Working with slide masters
- Inserting objects on the slide
- Animating objects
- Slide transition
- Choosing present animation
- Triggering animations
- Applying sound effects to animation effects
- Playing videos
- Rehearsing timings
- Slide show
- Slide show options (using pen pointer, highlighter)
- Pack & go
- Custom Show

### **Unit 4: Advanced Excel (10 hours)**

- Data validation
- Data filter (Auto & Advance)
- Charts
- What if analysis
  - Goal seek
  - Scenario
- Protecting Worksheet
- Types of error
- Functions and formula
  1. Mathematical :  
Round, ceil floor, fact, subtotal, sum , sum if
  2. Logical :  
AND, OR, NOT, if
  3. Statistical :  
Min, max, avg, count if
  4. Text :



- Concatenate, Exact, find, left, right, len, lower, upper, trim
5. Lookup :  
Hlookup, Vlookup
6. Date and Time :  
Date, day, days360, hours, minute, now, second, time,  
today, year, datediff
7. Financial Functions :  
FV, IPMT, NPER, NPV, PMT, PV, Rate

- **Pivot table**

Data analysis (Standard deviation, Variance correlation, z-test, Chi-square)

**Text Book:**

Working with Personal Computer Software (2<sup>nd</sup> Ed.) – R.P.Soni, Harshal Arolkar, Sonal Jain , Wiley –India Publications

**Reference Books:**

Office 2003 in simple steps- Dreamtech Press.



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**SEMESTER - I**  
**CORE COURSE - 106 GENERAL ENGLISH**

**Introduction:**

It is impossible for a human being to experience every good or bad thing existing on this earth, but he can definitely learn from the experiences of others. This process of learning can be initiated if he acquaints himself with the literary works of the great masters. Such experiences sensitize the human being on issues pertaining to the struggle for human existence.

**Objectives:**

To familiarize students with the best samples of writings in English so that they can learn the structure of the language as it is used creatively.

To orient students to social and cultural issues.

To acquaint students with different writing styles of English.

Total Hours : 40

Number of credits: 3

Lectures per week: 3 of one hour each

Unit	Weightage
Unit I	25%
Unit II	25%
Unit III	25%
Unit IV	25%
Total	100%

**UNIT I:**

- Selected Stories from Malgudi Days by R K Narayan (List of stories will be attached later)

**UNIT II:**

- Arms and the Man by Bernard Shaw

**UNIT III: Grammar:**

- Tenses Subject-verb agreement
- Preposition
- Articles
- Modals

**Unit IV: Speaking Skills:**

- Pronunciation (identification of sounds, vowels & consonants)
- Syllable division (from the list attached)
- Rhyming words



- Vocabulary from the texts.

**Reference Books:**

1. Enrich your English – by CIEFL (Academic Skills book)
2. Contemporary English Grammar – Raymond Murphy
3. Essential English Grammar - Raymond Murphy

**Topics for Assignments :**

1. Literary background of Malgudi Days
2. Literary background of Arms and the Man
3. Paragraph writing using words given in the vocabulary.
4. Identifying grammatical errors.
5. Correcting grammatical errors

**Suggested Topics for Seminar:**

1. Life and works of R K Narayan
2. Life and works of Bernard Shaw
3. Comparison of the stories of Malgudi Days with the TV serial Malgudi Days
4. The picture of India as presented in R K Narayan's short stories (other than the ten stories given in the syllabus)
5. Importance of Reading in Language Learning



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**SEMESTER - I**  
**CORE COURSE – 107 BASIC MATHEMATICS**

**Introduction:**

The student will understand the mathematical concepts and terminology involved in Linear Algebra, Function, Permutation and Combination. The course focuses on how to interpret and solve business-related word problems and to develop simple mathematical models from a business perspective.

**Objective :**

To create a better understanding of Mathematical concepts in solving business related problems. The course serves as a good foundation for further study in management, accounting ,marketing and finance.

**Total Sessions: 40 sessions**

**Total Credits: 3 credits**

**Module I: 10 Sessions**

**Set theory**

- Introduction
- Types of Sets
- Venn Diagrams
- Operations on Sets
- Cartesian Product of two Sets
- Applications

**Module II: 10 Sessions**

**a. Function**

- Definition
- Types of functions
- Some functions in Commerce and Economics Applications
- 

**b. Limit**

- Introduction
- Definition and working rules of Limit
- Some Standard Limits

**Module III: 10 Sessions**

**Permutations and Combinations**

- Introduction
- Important notations, meaning
- Applications



## **Module IV: 10 Sessions**

### **a. Co-ordinate Geometry**

- Introduction
- Cartesian Co-ordinate system
- Distance formula
- Line and slope of a line
- Different forms of equations of a line
- Applications

### **b. Arithmetic and Geometric Progression**

#### **Assignment:**

- Assignment on set theory
- Assignment on function and limit
- Assignment on permutation and combination
- Assignment on co-ordinate geometry and arithmetic & geometric progression

#### **Seminar Topics:**

1. Prepare a project on the application of function used in real life.
2. Use of permutation and combination in TRANSPORT SYSTEM.

#### **Text Books:**

1. Business Mathematics: Sancheti and Kapoor
2. Business Mathematics: Kashyap Trivedi and Chirag Trivedi

#### **References:**

1. Business Mathematics . (Second Edition) – Qazi Zameeruddin, Vijay K Khanna, SK Bhambri. (Vikas Publication)
2. Business Mathematics -II – J. K. Singh , Deepti Rani. (Himalaya Publishing House)
3. Mathematics for Management An Introduction – M Raghavachari (Tata Mc Graw Hill)



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**SEMESTER-II**  
**CORE COURSE – 108 PRINCIPLES OF MANAGEMENT-2**

**Introduction:**

The field of management has undergone a sea change and has today assumed the form of a profession with a well-defined body of knowledge. This knowledge is continuously evolving and new issues and findings are constantly emerging. This field is attracting many people who want to undergo a formal training in this area.

**Objective:**

This subject is designed to provide a basic understanding to the students with reference to working of business organizations through the process of management. The first part of this course (offered in the first semester) will give a brief understanding of the managerial functions of planning (including decision-making) and organizing. The second part (offered in the second semester) will throw light on the managerial functions of staffing, directing and controlling.

**Number of credits: 3**

**Lectures per week: 3**

**Total Sessions: 40**

Unit	Weightage
Unit I	25%
Unit II	25%
Unit III	25%
Unit IV	25%
Total	100%

**UNIT I: Staffing:**

**Meaning;**

- **Human Resource Planning**
  - Meaning; importance.
- **Job Analysis**
  - Meaning; importance.
- **Recruitment**
  - Meaning; only sources of recruitment.
- **Selection**
  - Meaning; only the selection process.
- **Training**
  - Meaning; methods of training – job rotation, lectures/conferences, vestibule (a short note on these).



## **UNIT II: Directing**

### **Meaning; Principles of directing**

- **Motivation**
  - Meaning; Theories of motivation - Herzberg's Two-Factor theory, McGregor's Theory X and Theory Y, Theory Z.
- **Leadership**
  - Meaning; Theories of leadership - Blake and Mouton's Managerial grid, Leadership Continuum.
- **Communication**
  - Meaning; importance.

## **UNIT III: Control**

### **Meaning:**

nature of control; importance of control; the control process; essentials/principles of effective control system; techniques of control – Break-Even Analysis.

## **UNIT IV: Emerging issues in Management**

- **Knowledge Management**
  - Meaning; objectives.
- **Technology Management**
  - Meaning; functions, limitations.
- **Corporate Social Responsibility**
  - Meaning; arguments for and against CSR.

### **Text:**

1. L. M. Prasad; Principles of Management; Sultan Chand and Sons, 6<sup>th</sup> edition.
2. Kariminder Ghuman and K. Aswathapa; Management – Concept, Practice and Cases; Tata McGraw Hill; 1<sup>st</sup> edition (2010)

### **Reference Book:**

1. Gupta, Sharma and Bhalla; Principles of Business Management; Kalyani Publications; 1<sup>st</sup> edition.

### **Suggested topics for seminars and presentations:**

1. Total Quality Management.
2. Management Information System.
3. Use of symbols in communication.
4. Management practices across cultures.

### **Topics for assignments:**

1. McClelland's Needs theory of motivation.
2. Autocratic style of leadership.
3. Democratic style of leadership.
4. Free-Rein style of leadership.
5. Budgetary Control.
6. Constituents of Knowledge Management.
7. Challenges facing Technology Management.
8. Approaches to Corporate Social Responsibility.



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**SEMESTER-II**  
**CORE COURSE – 109 COST ACCOUNTING**

**Introduction:**

Owing to the growing need of inculcating cost consciousness and encourage cost-reduction efforts, the area of cost accounting has emerged as a vital branch of accounting. The modern -day businesses in the manufacturing as well as service sectors are faced with the challenges of intense competition nationally and globally. Hence, these business units are forced to recognise the impact of cost control and cost reduction on profits. At the root is the need to thoroughly understand the types, nature, behaviour and effect of the various elements of cost on the pricing, production and profits. For the managers, knowledge of cost accounting is a prerequisite to successful management accounting.

**Objectives :-**

1. To introduce the basics of cost accounting and enabling the student to correlate the two branches namely financial and cost accounting.
2. To build a base for learning management accounting.

**Number of credits: 3**

**Lectures per week: 3**

**Total Sessions: 40**

Unit	Weightage
Unit I	25%
Unit II	25%
Unit III	25%
Unit IV	25%
Total	100%

**UNIT (TOPIC)**

**WEIGHTAGE**  
**(MARKS OUT OF 70)**

**UNIT – I – (25%)**

**BASIC CONCEPTS OF COSTING:**

**25% (17 MARKS)**

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)

**UNIT – II – (25%)**

**UNIT COSTING :**

**25%(18 MARKS)**

Preparation of Simple cost Sheet (Only single product costing), Tender Cost Sheet (Estimated Cost Sheet)



### **UNIT - III - (25%)**

#### **RECONCILIATION OF COST AND FINANCIAL ACCOUNTING 25%(17 MARKS)**

Preparation of Reconciliation Statement based on Cost Sheet and Profit & loss Account.  
(Preparation of Cost Sheet and/or Profit & Loss Account and preparation of Reconciliation Statement)

### **UNIT - IV - (25%)**

#### **NON-INTEGRAL ACCOUNTING (COST CONTROL ACCOUNTS) 25%(18 Marks)**

Cost ledger Control Accounts, Journal entries and preparation of Cost control Accounts.

#### **Text Book:**

Cost Accounting Text and Problems by M. C. Shukla, T. S. Grewal and M. P. Gupta  
- S Chand - 10<sup>th</sup> Edition

#### **Ref. Books :**

Management Accounting by Paresh Shah - Oxford University Press  
Cost Accounting by J. Made Goda - Himalaya Publishing House - 1<sup>st</sup> Edition  
Cost Accounting by Jawahar Lal & Seema Srivastava - Tata McGraw Hill Publication - 2008 Edition

#### **Topics for Assignment:**

- 1 Application of different costing techniques in various industries
- 2 Direct & Indirect Expenses classification
- 3 Cost Accounting Records for movement of material and details of labour

#### **Topics for Seminar and Quiz:**

- 1 Contemporary issues in Cost Accounting
- 2 Developing costing technique for a specific industry
- 3 Cost Accounting Software used in various industries
- 4 Practical application of uniform costing in various industries
- 5 Use of Costing in Service Industry
- 6 Cost Reduction and cost control techniques



**SHRI GOVIND GURU UNIVERSITY**  
**SYLLABUS FOR F.Y. B.B.A**  
**(IN EFFECT FROM JUNE 2017 TILL FURTHER NOTIFICATION)**  
**SEMESTER-II**  
**CORE COURSE – 110 GROWTH AND STRUCTURE OF INDUSTRIES**

**Introduction:**

India is developing economy. Industrialization has a major role to play in the economic development of a country. The government of India launched the process of industrialization as conscious and deliberate policy of economic growth in early fifties.

**Objectives :-**

1. To expose students to a new approach to the study of the Indian Industries.
2. To help the students in analyzing the present phase of the Indian Industries & Services
3. To acquaint students with the emerging issues in Industrial & Service sector in the light of policies of liberalization and globalization.

**Number of credits: 3**

**Lectures per week: 3**

**Total Sessions: 40**

Unit	Weightage
Unit I	25%
Unit II	25%
Unit III	25%
Unit IV	25%
Total	100%

**UNIT-1 :**

**1. Introduction (4)**

- Meaning of industry and industrialization, Significance of industrialization in India, Factors hampering India

**2. Location of Industries**

- Meaning and importance of location, Weber's theory of location and factors affecting location, Agglomeration and Deglomeration, Dynamics of industrial location

**UNIT-2 :**

**3. Public Sector in Indian Economy**

- Role of PSUs in India, Performance of PSUs and Problems of PSUs,



#### **4. Private Sector in Indian Economy :**

- Role of Private Sector in India, Performance of Private Sector in the Post Liberalisation phase in India, Problems of Private Sector ,

#### **5. Growth and Contribution Of Service Sector in India :**

#### **UNIT-3**

#### **6. Small Scale and Cottage Industries :**

- Meaning, characteristics and classification (cottage, modern SSI and tiny units), Importance of SSI in Indian economy, Problems faced by SSIs, Policy measures for SSIs (Government Assistance to SSIs, Industrial Estates, DICs, Policy of reservation for SSIs), the industrial policy 1991 and SSIs, Financial Institutions for SSI (NSIC, SIDBI, SFCs, SIDC)

#### **UNIT-4**

#### **7. Industrial Policy :**

- An outline of the industrial policies in the pre-reform (1991) period.
- Provisions of the industrial policy after 1991

#### **8. Policies for Industrial Sickness**

- Meaning of industrial sickness, causes of industrial sickness in India, Government's measures for sick industrial units

#### **9. Indian Industries and the Energy problem :**

- Sources of Energy, Energy Crisis and Measures to solve Energy Crisis

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#### **Text Book:**

1. Indian Economy (28<sup>th</sup> Revised Edition) by Mishra & Puri (Himalaya Publication)
2. Industrial Economy of India by S.S.M Desai & N. Bhalerao

#### **Reference Book :**

1. Indian Economy by Datt & Sundharam (S.Chand Publication) Topics for Assignment
2. Classification of Industries
3. Measures to improve efficiency of PSUs
4. Five Year Plan & Small Scale Industries
5. Occupational Structure in India
6. Importance of infrastructure in economic development

#### **Suggested Topics for Seminar**

1. Industrial Development during Planning
2. Need for Macro Finance in India
3. Role of Industries in the development of Indian Economy
4. Role of Human Recourses in the development of Indian economy



## Interest rate theory - Liquidity Preference Theory



### UNIT - III (5+3+2=10)

- **Money**
  - Definition and Functions
  - Stocks of Money (M1, M2, M3 and M4)
  - Credit creation by Commercial Banks (2)
- **Inflation**
  - Meaning of Inflation, Deflation, Stagflation and Causes of inflation, Measures to Control Inflation
- **Business cycle**
  - Meaning, characteristics and phases

### UNIT - IV (3+3+4 = 10)

- **Monetary policy**
  - Meaning, Objectives and Tools
- **Fiscal policy**
  - Meaning, Objectives and Tools
- **Balance of Payments**
  - Meaning, Structure, Causes of Disequilibrium and Methods of Correcting Disequilibrium

#### Text Book :

1. Macro Economics by D.M.Mithani (Himalaya Publication)
2. Macro Economics by R. Cauvery (S.Chand Publication.)

#### Topics for Assignment :

1. Functions of Commercial Banks
2. Functions of Central Banks
3. Factors affecting Business Cycle
4. Use of National Income Data
5. Difference between BOT and BOP

#### Topics for Seminar :

1. Inflation in India
2. Economic Growth and Economic Development
3. Role of Economic Policies in Economic Growth
4. Relationship between Inflation and unemployment



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**SEMESTER-II**  
**CORE COURSE – 112 BUSINESS MATHEMATICS**

**Introduction of Business Mathematics:**

The student will understand the mathematical concepts and terminology involved in Derivatives, basic arithmetic operations on vectors and matrices, including inversion and determinants.

**Objective :**

The objective of the course is to introduce the student to the basics in mathematics utilized for pricing of financial derivatives. To provide the student basic understanding of the mathematical ideas and technical tools used in modeling. Prepare students for subsequent work in their business majors and for their future careers in the business community.

**Total Sessions: 40 sessions**

**Total Credits: 3 credits**

**Module I: 11 Sessions**

**Derivative and its applications**

- Introduction, Definition, Derivative of a function of one variable
- Derivative of standard functions ( e.g.  $x^n$ ,  $a^x$ ,  $e^x$ ,  $\log x$ ) (without proof)
- Rules of derivative (Addition, Subtraction, Multiplication, Division, Chain)
- Examples
- Logarithmic differentiation
- Marginal Revenue function, Marginal Cost function, Profit function
- Price elasticity of demand and supply

**Module II: 9 Sessions**

**Second order derivative**

- Introduction, definition and examples of second order derivatives
- Maxima and Minima of a function
- Applications: Profit, Revenue Maximization and Cost Minimization
- Partial derivative and its applications to functions of two variables

**Module III: 10 Sessions**

**Matrix Algebra**

- Introduction Types of matrices
- Addition and subtraction of Matrices
- Multiplication by scalar, Multiplication of two matrices
- Inverse of matrix ( up to  $3 \times 3$  matrix using adjoint matrix)
- Applications to business problems and solving simultaneous equations up to 3 variables



#### **Module IV: 10 Sessions**

#### **Mathematics of Finance**

- Introduction, simple interest, compound interest
- Effective rate of interest
- Present value
- Annuity
- Simple applications

#### **Assignment Topics:**

1. Assignment on derivative and its applications
2. Assignment on matrices
3. Assignment on mathematical finance

#### **Seminar Topics:**

1. Matrix application in the salary system of an office.
2. Financial project as a part of savings and investment.
3. Use of financial mathematics on personal savings.

#### **Text Books:**

1. Business Mathematics: Sancheti and Kapoor
2. Business Mathematics: Kashyap Trivedi and Chirag Trivedi

#### **References:**

1. Business Mathematics . (Second Edition) – Qazi Zameeruddin, Vijay K Khanna, SK Bhambri. (Vikas Publication)
2. Business Mathematics –II – J. K. Singh , Deepti Rani. (Himalaya Publishing House)
3. Mathematics for Management An Introduction – M Raghavachari (Tata Mc Graw Hill)



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**SEMESTER-II**  
**CORE COURSE – 113 COMMUNICATION SKILLS**

**Introduction:**

On a daily basis we work with people who have different opinions, values, beliefs, and needs than our own. Our ability to exchange ideas with others, understand others' perspectives, solve problems and successfully utilize the steps and processes presented in this training will depend significantly on how effectively we are able to communicate with others. Hence it becomes imperative to have some understanding of the complex and dynamic structure of modern communication and develop communication skills.

**Objectives:**

- (1) To provide basic understanding regarding the Fundamentals and Forms of communication
- (2) To develop language skills.

**Number of credits: 3**

**Lectures per week: 3**

**Total Sessions: 40**

Unit	Weightage
Unit I	25%
Unit II	25%
Unit III	25%
Unit IV	25%
Total	100%

**UNIT I: Fundamentals of Communication:**

**Hours: 10**

- Importance of Communication
- Definition and process of communication and feedback in Communication
- Barriers to effective Communication
- Features of effective Communication

**UNIT II: Forms of Communication:**

**Hours: 10**

- Types of Communication (Verbal and Non-verbal with sub-types)
- Dimensions of Communication (Formal and Informal, Horizontal, upward, downward)
- Listening and its Types
- Computer as a medium of modern communication and ethics related to it.



**UNIT III: Text****Hours: 12****Men of Steel:**

- India's Business Leaders in Candid Conversation with Veer Sanghvi.

**Author:**

- Veer Sanghvi

**Pub:**

- Roli books, 2007.

**Short Question-answers should be asked from the text.**

**UNIT IV: Language Skills****Hours: 8**

- Business Idioms (as per list attached – marks allotted 3/14),
- Business Phrases (As per list attached – marks allotted 3/14),
- Paragraph Writing (Marks allotted 8/14)

**Reference Books:**

1. Business Communication Today – By Bovee, Thill, Schazman
2. Business Communication – by Pal and Korlahalli
3. Business Communication – by S M Rai and U S Rai
4. Business Communication – Meenakshi Raman and Sangeeta Sharma
5. Business Communication – by Asha Kaul
6. Contemporary Business Communication – Scott Ober
7. Business Communication – By Sangeeta Magan
8. Business Communication – by Meenakshi Raman and Prakash Singh (Case Method Approach)
9. Business Communication – by N S Pradhan and Homai Pradhan
10. Business Communication – by P D Chaturvedi and Mukesh Chaturvedi
11. Modern Commercial Correspondence – by R S N Pillai and Bagavathi
12. Enrich your English – by CIEFL (Academic Skills book)
13. Contemporary English Grammar – Raymond Murphy
14. Essential English Grammar - Raymond Murphy
15. Business Maharajas – Gita Parimal

**Suggested Topics for Seminars:**

1. Different Media of Communication (the students can write seminar papers on various media, i.e., social networking etc.)
2. Cross Cultural Communication
3. Methods to Initiate and Facilitate Feedback in the Modern World
4. Problems faced by learners of English as a second language and their possible Solutions
5. Comparative study of communication styles of various successful leaders.



Assessment to be done on the basis of quizzes, assignments and tests/exam.  
Quizzes and tests to be set from the syllabus itself. Suggested areas/topics for assignments

**Suggested Topics for Assignments/Quiz:**

1. Listening Comprehension
2. Case analysis to test the effectiveness of Communication (Unit 1 & 2)
3. Vocabulary from the text book. (Unit 3)
4. Contextual usage of idioms, phrases. (Unit 4)
5. Success Stories of Entrepreneurs (other than the text book)

**List of Business Idioms :**

1. Across the board = including everyone or everything
2. Banker's hours = short work hours
3. Big gun/cheese/wheel/wig = an important person, a leader
4. Calculated risk = an action that may fail but has a good chance to succeed
5. Company man = a person who always works hard and agrees with his employees
6. Cut corners = economize
7. Gain ground = go forward, make progress
8. Get a break = get an opportunity or good deal
9. In short-supply = not enough, in less than the amount or number needed
10. In the black = successful or making money
11. In the red = losing money, unprofitable
12. Sell like hotcakes = sell very quickly
13. Take a nosedive = collapse, fail, decrease in value
14. Tight spot = a difficult situation
15. Bitter pill to swallow = bad news; something unpleasant to accept
16. On top of trends = modern; aware and responding to the latest tastes
17. (To) pass the buck = to shift the blame; to blame somebody else
18. Mix business with pleasure = to combine work and social activities.
19. Go about your business = to do what you usually do
20. (To) keep one's eye on the prize = to stay focused on the end result
21. (To) keep something under wraps = to keep something secret
22. To dot your i's and cross your t's = to be very careful; to pay attention to details
23. (to) drum up business = to create business; to find new customers
24. (to) compare apples to oranges = to compare two unlike things; to make an invalid comparison
25. throw money at something = try to solve a problem by spending money on it



### List of Business Phrasal Verbs :

1. bail out= help or rescue a person/company
2. break even= have expenses equal to profits
3. buy off= use a gift or money to divert someone from their duty or purpose
4. back out of = desert; fail to keep a promise
5. buy out= buy the ownership or a decisive share of something
6. close down= close permanently
6. cross out= eliminate
7. cut off = interrupt; sever; amputate
8. cut down = reduce in quantity
9. close out = sell the whole of something, sell all the goods
10. Call in= Ask to come to an official place for a special reason
11. Check into = Investigate
12. draw up =write; compose (a document)
13. figure out = find an answer by thinking about something
14. fall back on = use for emergency purpose
15. hold off = delay; restrain
16. kick back = money paid illegally for favorable treatment
17. run for = campaign for
18. spell out = enumerate; state in detail
19. take over= take control or possession of something, take charge or responsibility
20. work out = plan, develop
21. Write off = remove from a business record, cancel a debt
22. Shell out = To pay for something, usually something you would rather not have to pay for
23. Put aside = To save money for a specific purpose
24. Turn down = Decrease volume



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**SEMESTER-II**  
**CORE COURSE - 114 PRACTICAL STUDIES**

**Introduction:**

The B.B.A programme aims at providing a practical insight to the student in the various functions of business enterprises. It is this aspect which gives a learner an edge over other programmes in same area. Lack of industry- exposure would prove fatal and hence a student of management needs to undergo practical training to sharpen his theoretical skills and knowledge.

**Objectives:**

This course aims at bridging the gap between theory and practice by providing an opportunity to the student to acquire basic understanding of the functioning of a business organisation. It attempts to introduce a student to the various functional areas of management through industrial exposure followed by report writing and viva-voce. It also aims to sharpen the communicative skills of the students through practical training in some of the important skills required to be mastered by middle and higher level managers.

**Number of credits: 3**

**Lectures per week: 4 ½**

Unit	Weightage
Unit I	25%
Unit II	25%
Unit III	25%
Unit IV	25%
Total	100%

**GENERAL INSTRUCTIONS:-**

The practical studies paper be incorporated in the second semester of B.B.A. course with 3 credits and 4 ½ hours per week in the following manner:-

Component	Hours per week
Communication practicals	3 ½
Project work	1
Total	4 ½



Each batch for practical studies should not have more than 40 students. For every batch 3½ hours per week have to be allocated for communication practicals and 1 hour per week for the project work.

The evaluation of communication skills practicals will consist of role plays and speech making whereas the project work will be evaluated on the basis of project report and individual viva-voce.

The marks allocation will be as follows:-

<b>Evaluation</b>	<b>Internal</b>		<b>External</b>	
Communication Practical	15 Marks		35 Marks	
Details	Role play	Speech making	Role play	Speech making
	9	6	20	15
Project work	15 Marks		35 Marks	
Details	Viva voce 9	Project report 6	Viva voce 20	Project work 15
Total Marks	30		70	
Minimum Passing Marks	12 (out of 30)		28 (out of 70)	

- The marks for practical studies shall be considered for deciding class and percentage of the student.
- Minimum passing marks shall be at par with other subjects i.e. 40%.

#### **GUIDELINES FOR PROJECT WORK:-**

- The visit should be to a manufacturing unit, which can be of any size and any form of organisation.
- A batch of 35 to 40 students should be taken for the visit.
- Students are required to prepare an individual report based on information gathered during the visit and/or sessions with industry representatives in consultation with the concerned teacher.
- The report can be of 30 to 40 pages, more descriptive in nature. Use of graphics and pictures should be minimized. Also, mere reproduction of secondary data should be avoided. It should cover the following areas:-
  - **COMPANY PROFILE:-**
    - Name, Registered address, Brief History, Mission, Vision, Products, Form of organisation, Organisation Structure, Locational issues, Awards and Achievements.
  - **PRODUCTION:-**
    - Product classification, Production process, Production capacity, Plant layout, Raw material and its procurement, Ways to handle industrial waste.



- **MARKETING:-**

- Basic data about product, price distribution and promotion as 4 p's of marketing, Competitors.

- **HUMAN RESOURCES:-**

- Number of employees at each level, shifts , Recruitment, Selection, Training initiatives, Compensation, Policies regarding promotion and transfer.

- **FINANCE:-**

- Investment in the organization, Sources of funds, Last 3 years sales turnover, Profit and Loss account and Balance Sheet. (if available)

- **SOCIAL RESPONSIBILITY AND FUTURE PLANS OF THE ORGANISATION :**

- ❖ **Guidelines for FYB.B.A Communication Skills Practical**

- Speech Making: The students would be asked to make extempore speeches on current topics (could be related to social evils, economic developments, political conditions, etc.) for the duration of 3 minutes.
- Role Play: Role Play can be related to any of the following topics.
- Conversing with an insurance agent
- At a bank
- At a shop
- At a travel agency
- At a ticket counter
- Medical Representatives
- Clients/patients to a counselor
- Taking interviews (like a media personnel) of celebrities
- Reactions/evasive replies/ negative responses to unwanted telephone calls
- Conversation between teacher-student/boss-employee