CHAPTER 1: INTRODUCTION:
- Definition of Managerial Economics.
- The nature and scope of Managerial Economics
- Relationship of Managerial Economics with other disciplines. (Mathematics, economics, statistics)

CHAPTER 2: DEMAND DISTINCTION
- Producers’ Demand and Consumers’ Demand
- Demand for Durable goods and Non durable goods.
- Firms’ Demand and Industries’ Demand.
- Short run Demand and Long run Demand.
- Derived Demand and Autonomous Demand.
- Sectoral Demand and Market Demand.

CHAPTER 3: THE THEORY OF CONSUMER BEHAVIOUR.
- Definition of Indifference Curve.
- Marginal Rate Of Substitution.
- Law of diminishing marginal rate of substitution.
- Characteristics of Indifference curve.
- Budget Constraint/ Price-line /Income- expenditure line.
- Consumer’s equilibrium with ordinal approach.
- Income Effect
- Substitution Effect (slutsky equation)
- Price Effect (only for normal goods)
- Price Consumption Curve.(Different shapes of PCC, Derivation of demand curve with the help if PCC)
- Consumer’s surplus with ordinal approach.

CHAPTER 4: ELASTICITY OF DEMAND
- Concept of Income Elasticity, degrees of income elasticity and factors affecting Income Elasticity.
- Concept of Price Elasticity, degrees of price elasticity, factors affecting price elasticity and its application
- Methods of measuring price elasticity.
  1. Percentage Method.
  2. Total Outlay Method.
  3. Point Elasticity Method.
- Concept of Cross Elasticity, degrees of cross elasticity and factors affecting cross elasticity.
- Relationship between Revenue and Elasticity.
- Numerical and its Application.

CHAPTER 5: DEMAND FORECASTING
- Definition and Importance of demand forecasting.
- Methods of Demand Forecasting
CHAPTER 6: THEORY OF PRODUCTION FUNCTION
- Concept of Production function.
- Total, Average and Marginal Productivity.
- Isoquants and Iso-cost line. (Concept, Characteristics, MRTS)
- Returns to Scale.
- Law of variable Proportion.

CHAPTER 7: COST OF PRODUCTION AND COST CURVES
(THEORY OF COSTS)
- Concept of Cost
  a. Accounting Cost Vs. Economic Cost.
  b. Money Cost Vs. Real Cost.
  c. Private and Social costs.
  d. Fixed Cost Vs. Variable Cost.
  e. Opportunity Cost.
  f. Sunk Cost.
- Cost of Production in the Short Run
  a. Fixed cost, Variable cost, and Total cost.
  b. Average Fixed cost, Average Variable cost, and Marginal cost
  c. Relationship between Marginal Cost and Average cost.
- Cost of Production in the Long run.
  a. Long run marginal cost (LMC) and Long run Average cost (LAC)
  b. Relation between LMC and LAC

CHAPTER 8: PERFECT COMPETITION
- Meaning and Characteristics of Perfect Competition.
- AR, MR and Elasticity under Perfect Competition.
- Short run equilibrium of the firm under PC
- Long run equilibrium of the firm under PC.

CHAPTER 9: MONOPOLY
- Meaning and Characteristics of Monopoly.
- AR, MR and Elasticity under Monopoly.
- Short run Equilibrium under Monopoly.
- Long run equilibrium under Monopoly.
- When Price Discrimination is Possible, Profitable and Socially desirable
  with diagram.
- Equilibrium of price discriminating monopolist.
- Dumping Case under Monopoly
CHAPTER 10: MONOPOLISTIC COMPETITION

- Meaning and Characteristics of Monopolistic Competition.
- AR, MR and Elasticity under Monopolistic Competition.
- Short run equilibrium under Monopolistic competition.
- Long run equilibrium under Monopolistic competition.
- Excess capacity and monopolistic competition

CHAPTER 11: OLIGOPOLY

- Meaning and characteristics of Oligopoly.
- Collusive Oligopoly
  a. Cartels (Joint Profit Maximization Cartels and Market Sharing Cartels)
  b. Price leadership. (Low cost price leadership, barometric price leadership and dominant price leadership)
- Non collusive Oligopoly
  a. Kinky Demand Curves
  b. Cournot’s Model

CHAPTER 12: BREAK-EVEN ANALYSIS

- Assumption
- Chart and formula method of calculating Break-even Analysis
- Numerical.

Allocation of Marks:  

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<tr>
<td>Chapter-12</td>
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Books for Reference: (1) Managerial Economics By P. L. Mehta.
(2) Managerial Economics BY Dominick Satvature. (Oxford)
(3) Micro Economic Theory By H.L. Ahuja.
(4) Managerial Economics By Peterson and Davis

Total number of lectures required per week: 4
Gujarat University: Second Year B.B.A.

Subject: Business Statistics

(Syllabus w.e.f. June 2007)

Total Marks: 70  Exam Time Duration: 3 Hours  Work Load: 4 lectures per week

UNIT I

1. Probability
   1.1 Basic Concepts: Random Experiment, Events, Sample Space, Mutually Exclusive
       Events, Equally Likely Events, Independent Events, Dependent Events
   1.2 Definition of probability of an Event, Statistical or Empirical definition of probability,
       Axiomatic or Modern approach to probability
   1.3 Addition and Multiplication Rules of Probability (without proof)
   1.4 Conditional Probability
   1.5 Baye’s Rule (without proof)
   1.6 Applications

2. Mathematical Expectation
   2.1 Definition of Random Variable
   2.2 Discrete Random Variables and Continuous Random Variables
   2.3 Expected Value of Discrete Random Variable and its properties (without proof)
   2.4 Variance of Discrete Random Variable and its properties (without proof)
   2.5 Applications

3. Probability Distributions: Discrete
   3.1 Meaning of Probability Distribution
   3.2 Discrete Probability Distributions
   3.3 Probability Mass Function
   3.4 Binomial Distribution: Necessary conditions, Binomial Distribution Function and its
       properties, Derivation of mean and variance, Applications
   3.5 Poisson Distribution: Necessary conditions, Poisson Distribution Function and its
       properties, Derivation of mean and variance, Applications

UNIT II

4. Correlation
   4.1 Definition, Meaning and interpretation, Properties, Importance of correlation
   4.2 Correlation Coefficient
   4.3 Types of Correlation
   4.4 Scatter Diagram Method and its limitations
   4.5 Karl Pearson’s Product Moment Method: Assumptions, Merits and Demerits
   4.6 Spearman’s Rank Correlation and its uses
   4.7 Coefficient of Determination and its interpretation
   4.8 Probable Error
   4.9 Applications
5. Regression
   5.1 Meaning and importance of regression
   5.2 Regression Lines and Regression Coefficients, properties and their uses
   5.3 Equations of Regression Lines
   5.4 Difference between Regression & Correlation
   5.5 Applications

6. Multiple-Partial Correlation and Regression
   6.1 Introduction
   6.2 Multiple correlation: meaning, multiple correlation coefficients
   6.3 Partial correlation: meaning, multiple correlation coefficients
   6.4 Multiple Regression Equation of three variables only
   6.5 Applications

UNIT III

7. Statistical Quality Control (SQC)
   7.1 Concepts of Quality, Quality Control and Statistical Quality Control
   7.2 Causes of Variation in Quality
   7.3 Meaning, uses and advantages of SQC
   7.3 Theory of Control Charts, Theory of Runs
   7.4 \(3\sigma\) control limits and Revised Control Limits
   7.5 Types of Control Charts
   7.6 Control Charts for Variables (\(\bar{X}\) and R Charts) and their interpretations
   7.7 Control Charts for Attributes (\(p\), \(np\) and \(C\) Charts) and their interpretations

8. Acceptance Sampling
   8.1 Acceptance Sampling: Meaning and advantages
   8.2 Single Sampling Plan (SSP) : Concept, Advantages and disadvantages, AQL, LTPD, Producer's risk, Consumer's risk, OC function and OC curve, AOQ, ATI, ASN, Applications
   8.3 Double Sampling Plan: Meaning only

9. Sampling Methods
   9.1 Basic concepts of Population and Sample
   9.2 Population inquiry, Sample Inquiry
   9.2 Characteristics of a good sample
   9.3 Sampling: Meaning, Merits and Demerits of Sampling
   9.4 Types of Sampling
      (i) Simple Random sampling (with and without replacement method): Sampling Method, properties, advantages and disadvantages
      (ii) Stratified Random Sampling: Sampling Method, properties, advantages and disadvantages, determination of sample size under proportional allocation and optimum allocation
UNIT IV

10. Probability Distribution: Continuous
   10.1 Continuous Probability Distribution, Probability Density Function
   10.2 Normal Distribution: Necessary conditions, Normal Distribution Function and its properties, Applications

11. Testing of Hypothesis: Large Sample Tests
   11.1 Basic concepts: Hypothesis, Null Hypothesis, Alternative Hypothesis, Statistic, Parameter, Sampling Distribution, Standard Error, Type I and Type II errors, Level of Significance, Degree of Freedom, Acceptance Region, Critical Region
   11.2 Testing of Hypothesis, Testing Procedure
   11.3 Large Sample Tests
      (i) Test for Variables: Test of mean, Test of difference between two means, Test of difference between two standard deviations
      (ii) Test for Attributes: Test of proportion, Test of difference between two proportions
   11.4 Estimation of Confidence Interval and Determination of optimum sample size

UNIT V

12. Testing of Hypothesis: Small Sample Tests
   12.1 t Test: Test of Mean, Test of difference between two means, Paired t test
   12.2 F Test: Test of difference between two variances, Application of F test in ANOVA (One way and Two way)

13. Chi Square (χ²) Tests
   13.1 Test of Independence
   13.2 Test of Goodness of Fit
   13.3 Test for Population Variance

Paper Scheme

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Reference Books:
(i) Statistics for Business and Economics by Ken Black
(ii) Business Statistics by Levine, Krehbiel and Brenson
(iii) Statistical Methods by S. P. Gupta
(iv) Problems & Solutions in Statistics by V. K. Kapoor
(v) Business Statistics by Sancheti and Kapoor
GUJARAT UNIVERSITY
BACHELOR OF BUSINESS ADMINISTRATION
BBA – SECOND YEAR SYLLABUS
COMMUNICATION SKILLS

1. Text 12
   Sack the CEO by Jitendra Jain
   Vikas Publishers
   Note: only detailed general answers and short note type questions to be asked.

2. Business Reports 08
   Individual
   Committee
   Inter- office – memo reports
   - reasons for decline in sales
   - welfare amenities and facilities to be provided to employees
   - demands and grievances by employees
   - opening a new branch
   - performance report of branches
   - finding new premises for the office / branch
   - launching a new product
   - expansion / diversification
   - looking into complaints regarding an employee / products / policy
   - looking into an accident in the factory

3. Comprehension of a Stock Market Report 08

4. Business Letters 12
   Import-Export Management
   - inquiry for goods overseas, reply
   - letter requesting the bank to open an irrevocable letter of credit
   - bank’s advice through its foreign correspondent
   - letter from the exporter informing the importer of the shipment
   - importer’s letter to the concerned authorities requesting clearance of goods
     to an agent on their behalf
   - reply from embassy (forwarding of details/names/addresses)

   Banking Correspondence
   - Request for opening a current account
   - Request for current A/c statement
   - Request for credit facility
   - Request for higher credit limit
   - Request for overdraft
   - Request for personal loan
   - Replies for all the above mentioned requests
Insurance Correspondence
- inquiry for insurance rates
- reply sending insurance rates
- request to insure goods slipped (mention risks / all risks)
- complaint regarding an insurance policy
- complaint for damaged goods
- demanding insurance money / damages
- request to assess loss by fire
- reply – assuring settlement after investigation
- letter from insurance co. informing settlement of claims

e – mails
- internal communication for employees
- external communication with customer, other organizations

5. Case Analysis 08
Note: Questions on analyzing effectiveness of communication in a given commercial item can be asked
Correct, Improve the effectiveness of communication in a given commercial item can be asked
Questions on inference can be asked.
Evaluation of two case-lets in comparison can be asked

6. Questionnaire 10
(concepts to cover: structured and unstructured format, purpose of questionnaire – disguised and undisguised)
Topics: - Products – mkt. survey, launch, feedback
- Services – mkt. survey, launch, feedback

7. Communicative English Usages (Grammar)
Correcting errors (grammatical errors) 03
Business Idioms 03
Business Phrasal Verbs 03
(list of prescribed idioms and phrasal verbs)
Vocabulary (list of prescribed words) 03

Practicals: Internal External (Total 50)
1. Listening (Level – 2) 10 10
2. General Viva Voce 15 15
3. Presentations 15 --
4. Group Discussion 10 10

Supplementary Reading:
1. Inscrutable American by Anurag Mathur
2. Dhirubhaism by A G Krishnamurty

Syllabus – Communication Skills – SYBBA
Gujarat University - 2 -
Notes:
1. All components of the Practicals have to be included in Internal exam of C.S. Practical.
2. Three components as mentioned above are to be included in the External exam of C.S. Practical.
3. General Viva Voce will have questions based on the books prescribed for Supplementary Reading. The break-up for which should be as follows:
   General Communication Skills - 05
   Inscrutable American - 05
   Dhirubhaism - 05

Suggested Reading:
1. Business Communication Today - by Bovee, Thill, Schazman
2. Business Communication - by Pal and Korlahalli
3. Technical Communication – Principles and Practice – by Meenakshi Raman and Sangeeta Sharma
4. Effective Technical Communication – by M. Ashraf Rizvi
8. Contemporary Business Communication – by Scott Ober
9. Essential English Grammar – by Raymond Murphy
12. Enrich Your English – by CIEFL (Academic Skills book
    Communication Skills book)
14. Modern Commercial Correspondence – R.S.N. Pillai and Bagavathi
1. Text 12
Khushwant Singh selects Best Indian Short Stories Vol. - II
Harper Collins Publication – pg. 267
(Only selected 12 stories out of total 22)
Note: only detailed general answers and short note type questions to be asked.

2. Comprehension of a Commercial Item 08

3. Theory of Communication 10
- Definition, Importance and Process of Communication
- Feedback in communication
- Types of communication (Verbal and Non-verbal with sub-types)
- Dimensions of Communication
- Barriers to effective communication with role of perception
- Listening and its types
- Media and mode of communication

4. Case Analysis 08
Note: Questions on analyzing effectiveness of communication in a given commercial item can be asked
Questions on inference can be asked.
Correct, Improve the effectiveness of communication in a given commercial item can be asked
Evaluation of two case-lets in comparison can be asked

5. Formal Letters 06
- Letter to Head of Institute (Principal/Director) regarding leave application
- Letter of compliance (irregularities regarding Attendance, Misconduct, Poor result, non-payment or delayed payment of fees)
- Suggestions regarding work hours, work pattern, celebration of college events (cultural, sports etc.), organizing various competitions and Industrial tours
- Demands regarding more amenities, facilities (Infrastructure and otherwise perks and other benefits)
- Wishes, Greetings, Compliments to classmates and faculty members for academic achievements, scholarships, prize-winning performance at Youth Festival and Sports events or Management Meets, Selection for Students Exchange Programme
- Condolence Letter (also in the office, staff members context)
- Letter to an editor of a newspaper on a topic of Public Interest
6. Business Letters 06
- Professional Resumes (with a short forwarding letter)
- Inquiries and Replies to them
- Quotations and Offers
- Orders (Placement, Execution, Cancellation)
- Complaints and Adjustments
- Circulars and Notices
- Collection Letters

7. Grammar
- Articles 03
- Prepositions 03
- Tenses 03
- Auxiliaries 03
- Vocabulary 04
(Objective type questions can be set on the basis of Textual vocabulary only)
- Commercial Terms (modified and revised list attached) 04

Note:
- In Articles, Prepositions, Tenses and Auxiliaries, insertion or correction of errors type questions to be asked – not fill in the blanks
- Students should be clearly instructed to underline the inserted or corrected answers in the exam.

Practicals: Internal External \ (Total 50)
1. Listening (Level – 1) 15 --
2. General Viva Voce 15 15
3. Reading Comprehension 10 10
4. Role Plays 10 10
50 35

Supplementary Reading:
1. The Entrepreneurs of India by Board of Writers
Chairman – Avinash Deshmukh Mcmillan Publication
2. One Night @ the Call Centre by Chetan Bhagat

Notes:
1. All components of the Practicals have to be included in Internal exam of C.S. Practical.
2. Three components as mentioned above are to be included in the External exam of C.S. Practical.
3. General Viva Voce will have questions based on the books prescribed for Supplementary Reading. The break-up for which should be as follows:
   General Communication Skills - 05
   The Entrepreneurs of India - 05
   One Night @ the Call Centre - 05
Suggested Reading:
1. Business Communication Today - by Bovee, Thill, Schazman
2. Business Communication - by Pal and Korlahalli
3. Technical Communication – Principles and Practice – by Meenakshi Raman and Sangeeta Sharma
4. Effective Technical Communication – by M. Ashraf Rizvi
8. Contemporary Business Communication – by Scott Ober
9. Essential English Grammar – by Raymond Murphy
14. Modern Commercial Correspondence – R.S.N. Pillai and Bagavathi
SYLLABUS
SYBBA
HUMAN RESOURCE MANAGEMENT

Section I : Weightage 60%

**Topic 1: Nature, Scope of HRM, and environment of HRM**
Definition of HRM; Scope of HRM; Objectives and functions of Human Resource Management; Qualities of an HR manager; Difference between HRM and PM.
(Chapter 1, 2 Human resource and Personnel Management, K Aswathappa)

**Topic 2: Human Resource Planning**
Definition of HRP; Importance of HRP; the HRP Process (Including demand forecasting methods – managerial judgment, work study, ratio-trend analysis and Delphi technique only).
(Chapter 4 Human resource and Personnel Management, K Aswathappa)

**Topic 3: Procurement and Orientation of Human Resource**
Meaning of job analysis; Importance of job analysis, Process of job analysis (methods of data collection – interview, questionnaire, checklist, diary, technical conference and observation only), Job Description, Job Specification, small case let (covering examples of job description and job specification); Definition of Job Design, Methods of job design – work simplification, job rotation, job enrichment, job enlargement, autonomous or self-directed teams, high performance work teams;
(Chapter 5: Human resource and Personnel Management, K Aswathappa)

Definition of recruitment, Recruitment process; Definition of selection, Selection process (in brief), Types of selection tests (in detail) - personality, interest, graphology, medical, ability (achievement), aptitude, psychomotor, polygraph. Factors to be considered while choosing selection test(s) – reliability, validity, objectivity and standardization, Meaning of interviews, types of interviews (in detail) – one to one, sequential, panel, structured, unstructured, mixed, behavioral, stress, common interview problems, interview do’s and don’ts.
(Chapter 6, 7: Human resource and Personnel Management, K Aswathappa)

**Orientation and Placement**
Meaning of orientation; orientation programmes – formal and informal, individual and collective, serial and disjunctive, investiture and divestiture.
(Chapter 8: Human resource and Personnel Management, K Aswathappa)

**Topic 4: Development programmes for executives and career planning**
Development programmes for executives:
Conceptual differences between education, learning, training and development; Definition of Development, Need for development programmes, Objectives of development; (Assuming training methods are done in FYBBA, principles of management) Methods of development – understudy assignments, committee
assignments, Transactional Analysis, Organizational Development, role play, in-basket exercise only (The training process is excluded).
(Chapter 9: Human resource and Personnel Management, K Aswathappa)

Career Planning: Concepts of career, career planning and succession planning; Career stages – exploration, establishment, mid-career, late career and decline.


Topic 5: Performance Appraisal and Job Evaluation: Definition of performance appraisal, Importance of performance appraisal, Methods of performance appraisal (360-degree feedback, MBO, psychological appraisal and assessment centres only), problems/errors in performance appraisal – spillover effect, leniency effect, halo effect, primacy and recency effect, central tendency, status effect; Definition of job evaluation, importance of job evaluation; difference between performance appraisal and job evaluation.
(Chapter 10: Human resource and Personnel Management, K Aswathappa)

Topic 6: Promotions, Transfers and Separations:
Promotions: Definition, Types – vertical, horizontal, dry, Principles of promotion, including bases of promotion – seniority, merit, combination of seniority and merit.
Transfers: Definition, Types – production, replacement, versatility, shift, remedial.
Separations: Definition, Brief knowledge of types of separations – layoffs, retrenchment, dismissal, resignation, VRS.
(Chapter 21: Human resource and Personnel Management, K Aswathappa)

Section II : Weightage 40%

Topic 1: Industrial Relations: Definition; Objectives; Parties to IR.
(Chapter 22: Human resource and Personnel Management, K Aswathappa)

Topic 2: Employee and Executive Remuneration:
Definition of remuneration; Components of employee and executive remuneration; Reasons for higher remuneration to executives; Definition of fringe benefits, types of fringe benefits, principles of fringe benefits.
(Chapter 11,13,14: Human resource and Personnel Management, K Aswathappa)

Topic 3: Incentive Payments: Definition; Methods –Taylor, Merrick, Emerson and Gantt. (both theory and practical)
**Topic 4: Employee Welfare:** Definition; Types of welfare measures – intra mural and extra mural; approaches to employee welfare

(Chapter 19: Human resource and Personnel Management, K Aswathappa)

**Topic 5: Safety and Health:** Concepts of industrial safety and health; safety program and policy, Causes of industrial accidents – man made and mechanical; Aids, violence and noise control How to handle accidents; Stress – reasons and strategies for handling stress

(Chapter 20: Human resource and Personnel Management, K Aswathappa)

**Topic 6: Trade unions:** Definition; Reasons for joining trade unions; Problems of Trade Unions

(Chapter 23: Human resource and Personnel Management, K Aswathappa)

**Topic 7: Disputes and their resolution:** Concept of grievance; Grievance procedure; Definition of industrial dispute; Reasons for disputes; Methods of solving disputes – collective bargaining (in detail), conciliation, arbitration, and adjudication (the last three methods in brief).

(Chapter 24: Human resource and Personnel Management, K Aswathappa)

**Topic 8: HR Audit and HR Challenges:**

**HR Audit:** Meaning and concept; Benefits of HR Audit; Scope of HR Audit – audit of HR functions, audit of managerial compliance, audit of HR climate, and audit of corporate strategy.

**Brief knowledge of challenges to HRM:** Outsourcing; BPO and call centres; Work-Life balance; Ethical issues; Diversity.

(Chapter 26, 27: Human resource and Personnel Management, K Aswathappa)

**Weightage**

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Reference Books:
Personnel Management and Industrial Relations; N. G. Nair and Latha Nair; S. Chand; 1st Edition reprinted in 2004. [Particularly for Section I, Topic 4, Career planning and development )
SYALLABUS
S.Y.B.B.A.
FINANCIAL MANAGEMENT

Section I  Finance Function

Meaning and Scope
Objectives and Classification
Position of Finance Function in Organization Structure

Section II  Financial Planning

Meaning of financial planning
Nature of financial needs
Steps in financial planning
Requisites of a good financial plan
Capitalization : Under-capitalization, Over-capitalization and Watered Stock

Section III  Financial Environment

Meaning of a financial system and an overview of Indian Financial System
Financial Markets : Capital Market (Primary and Secondary) Money Market and its instruments (Treasury Bills, Commercial Paper, Certificate of Deposit, Inter-Corporate Deposits)

Section IV  Long Term Raising of Funds

Listing of Securities : Meaning, Benefits, Limitations and Procedure
Public Issue : Meaning and Procedure
Rights Issue : Meaning, Procedure, and Offer Letter
Bonus Issue : Meaning, Advantages to investors
Private Placement : Meaning and Benefits
Underwriting : Meaning and Benefits
Leasing : Meaning and Definition, Advantages and Disadvantages to lessor and lessee, Types (Operating, Finance, Sale and lease back, Leveraged, Cross-border)

Section V  Management of Working Capital

Concept, Types of working capital, Factors affecting working capital requirements, Operating cycle approach, Dangers of excessive and inadequate working capital.

Inventory Management : Meaning, Objectives of holding inventory, Factors affecting inventory, Techniques of inventory Management – EOQ (with numerical excluding discount concept) and ABC Analysis (No numerical)
Cash Management: Meaning, Motives of holding cash, Functions of cash management, Tools of cash control: Cash Budget and Cash Forecast (with numerical)

Receivables Management: Meaning, Size of receivables, Optimum Credit Policy and Credit Policy Variables

Section VI Leverage

Operating Leverage: Meaning, Degree and Effects of operating leverage on profits
Financial Leverage: Meaning, and Degree
Trading on Equity: Meaning, Benefits and Risks
Combined Leverage

Section VII Time Value of Money

Concept of Compounding, Discounting - With Annuity (With numerical excluding Valuation of Bonds)

Section VIII Capital Budgeting

Meaning and Significance of capital budgeting
Types of capital budgeting decisions
Techniques of evaluating capital budgeting proposals
1. Pay-Back Period
2. Average Rate of Return
3. Net Present Value
4. Profitability Index
5. Internal Rate of Return
(Meaning, Accept-Reject criterion, Advantages and Disadvantages Comparison and Numericals based on each method)

Weightage:
Section I and II – 20%
Section III and IV – 20%
Section V – 20%
Section VI – 10%
Section VII – 10%
Section VIII – 20%

Reference Books:
2. “Indian Financial System “ By Dr. Bharti Pathak

TOTAL NUMBER OF LECTURES: 3 PER WEEK
Gujarat University
SYBBA Syllabus
MARKETING MANAGEMENT

   - The Importance of Marketing.
   - The Scope of Marketing.
     - What is Marketing?
     - Exchange and Transactions.
     - What is Marketed?
     - Who Markets?
     - How Business and Marketing Are Changing.
   - Company Orientations Toward The Market Place.
     - The Product Concept
     - The Selling Concept.
     - The Marketing Concept.
     - The Holistic Marketing Concept.
   - Fundamental Marketing Concepts and Tasks.
     - Core Concepts.
     - Marketing Management Tasks.

2. Gathering Information And Scanning The Environment (Chapter - 3)
   - Components of a Modern Marketing Information.
   - Internal Records And Marketing System Intelligence.

3. Conducting Marketing Research And Forecasting Demand.
   - The Marketing Research System.
   - The Marketing Research Process. (Including Overcoming Barriers to the Use of M.R.)

   - What Influences Consumer Behaviour?
   - Key Psychological Process.
   - The Buying Decision Process : The Five Stage Model.

5. Identifying Market Segments and Targets:
   - Levels of Markets Segmentation.
➤ Segmenting Consumer Markets.

➤ Marketing Targeting.
  • Effective Segmentation Criteria.
  • Evaluating and Selecting The Market Segments.

6. Creating Brand Equity.

➤ What is Brand Equity?
  • The Role of Brands
  • The Scope of Branding.
  • Defining Brand Equity.

➤ Devising a Branding Strategy.
  • Branding Decision : To Brand or Not to Brand.
  • Brand Extensions.

7. Creating the Brand Positing :

➤ Developing and Communicating a Positing Strategy :
  • Meaning of Positing.

➤ Differentiation Strategy.

➤ Product Life – Cycle Marketing Strategies.
  [ Including the Product Life – Cycle Concept : Critique]

➤ Setting Products Strategy. Product Characteristics and Classification.

➤ Product and Brand Relationships.
  • The Product Hierarchy.
  • Product Line Length.
  • Co- Branding.

➤ Packaging, Labeling, Warranties and Guarantees.


➤ The Nature of Service.
  • Service Industries are Everywhere.
  • Categories of Service Mix.

➤ Managing Service Quality.
  • Best Practices of Services Quality Management.


➤ Understand Pricing.
10. Designing and Managing Value Networks and Channels.
   - Marketing Channels and Value Networks.
     - The Importance of Channels.
   - The Role of Marketing Channels.
     - Channel Functions and Flows.
     - Channel Levels.
     - Channel Integration and System.
     - E-Commerce Marketing Practices.

   - Retailing.
   - Private Labels.
   - Wholesaling.

   - The Role of Marketing Communications.
     - Marketing Communication and Brand Equity.
   - Developing Effective Communications.

   - Developing and Managing an Advertising Programme.
   - Deciding on Media and Measuring Effectiveness.
   - Sales Promotion.
   - Events & Experiences.
   - Public Relations.

   - Direct Marketing.
   - Designing the Sales Force.
     - Types of Sales Representatives.
   - Principles of Personal Selling.

15. Introducing New Market Offering.
   - Challenges in New – Product Development.
Managing the Development Process: Concept of Strategy.

❖ **Text Book:** Marketing Management:
By Philip Kotler, Kevin Lane Keller, Abraham Koshy and Mithileshwar Jha.

❖ **Reference Books:**
1. Marketing Management – By Rajan Saxena
2. Marketing Management – By Bhagwatji Pillai
   (S. Chand Publication).
3. Marketing Management – By Nimbkumari
   (Mc Millian Pub House – 2nd Edition.)

❖ **No. of lectures in a class – 3.**
GUJARAT UNIVERSITY

S. Y. B. B. A.

SYLLABUS OF ACCOUNTANCY - II
(w. e. f June 2007)

UNIT – I
Share Capital Transactions – II
Issue of Bonus Shares – Meaning of Bonus, Types of Bonus Shares, Sources of Bonus Shares, Procedure for issue of Bonus shares, Guidelines for issue of Bonus Share, Accounting Treatment for issue of Bonus shares
Share Splits – Sub division of shares & conversion of shares in to stock
Buy Back of Shares – Meaning of Buy – Back, Legal provisions for buy back of shares, SEBI Guidelines for buy back, Accounting Treatment for Buy Back

UNIT – II
Final Accounts of Companies
Horizontal form of Balance Sheet and Profit & Loss Account (As per Sch. VI)
An introduction to Vertical presentation of Balance Sheet and Profit & Loss Account is expected.
(Practical problems will be based on Horizontal form only)

UNIT – III
Ratio Analysis
~Functional classification of Ratios (Profitability, Liquidity, Leverage, Activity & Coverage),
~Calculation and Interpretation of Ratio from given Balance Sheet & Income Statement.
~Preparation of Traditional Financial Statements (Trading Account, Profit & Loss Account and Balance Sheet) on the basis of given ratios (introductory level sum are expected)

UNIT – IV
Preparation and Presentation of Financial Statements
Comparative & Common size Profit & Loss Account and Balance Sheet, Value added statement, Cash Flow Statement (Practical Problems on Cash Flow Statements as per Indian Accounting Standard – 3 - indirect method is expected), Introduction to Fund Flow Statement (Only Theory)

UNIT – V
Amalgamation & Absorption
Accounting for Mergers and Acquisitions (As per Indian Accounting Standard – 14)
Purchase method and pooling of interest method excluding Inter Company holding.

UNIT – VI
Developments in Accountancy (Only theory)
Human Resource Accounting (Meaning, Objectives, Advantages, Limitation, Methods of valuation – cost, replacement & realization)
Social Responsibility Accounting (Meaning, Scope, Obstacles & Model/specimen)
Inter Firm Comparison (Meaning, Advantages, Obstacles, Implementation)
**Reference Books:**

<table>
<thead>
<tr>
<th>Title</th>
<th>Author(s)</th>
<th>Publisher</th>
</tr>
</thead>
<tbody>
<tr>
<td>Principles and Practice of Accountancy</td>
<td>R. L. Gupta &amp; V. K. Gupta</td>
<td>Sultan Chand &amp; Sons</td>
</tr>
<tr>
<td>Advanced Accounting with Accounting Standards</td>
<td>Ravi M. Kishore</td>
<td>Taxmann</td>
</tr>
<tr>
<td>&amp; Problems &amp; Solutions</td>
<td>&amp; S. C. Gupta</td>
<td></td>
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</tbody>
</table>

**Total Maximum Marks & Duration:**

70 Marks and 3 Hours

**Weight:**

Minimum 80% Examples and maximum 20% Theory

**Lecture Load:**

4 lectures per week per division

**List of Proposed Ratios:**

**Profitability Ratio:**
Gross Profit Ratio, Net Profit Ratio, Return on Capital Employed, Return on Shareholders’ Fund, Return on Equity Fund, Operating Ratio, Expense Ratio, Earnings Per Share (EPS), Dividend Per Share (DPS) & Price Earning Ratio (P/E),

**Liquidity Ratio:**
Current Ratio, Liquid Ratio

**Leverage Ratio:**
Debt – Equity Ratio, Proprietary Ratio, Capital Gearing Ratio, Long Term Funds to Fixed Assets

**Activity / Efficiency Ratio:**
Stock Turnover Ratio, Total Assets Turnover Ratio, Debtors’ Ratio, Creditors’ Ratio, Book Value per Share, Working Capital Turnover Ratio

**Coverage Ratio:**
Debt Service Coverage Ratio, Interest Coverage Ratio