



BBA Course Structure

| Semester I | | |
|--------------------|---------------------|----------------------------|
| PAPER NO. | SUBJECT CODE | PAPER NAME |
| CC101 | 22717 | Macro Economics |
| CC102 | 22718 | Financial Accounting |
| CC103 | 22719 | Marketing Management |
| CC104 | 22720 | Human Resource Management |
| CC105 | 22721 | Computer Application |
| CC106 | 22722 | Business Communication |
| CC107 | 22723 | Business Organization |
| Semester II | | |
| PAPER NO. | SUBJECT CODE | PAPER NAME |
| CC201 | 22724 | Micro Economics |
| CC202 | 22725 | Corporate Accounting |
| CC203 | 22726 | Sales Management |
| CC204 | 22727 | Human Capital Planning |
| CC205 | 22728 | Indian Economy |
| CC206 | 22729 | Indian Financial System |
| CC207 | 22730 | Database Management System |

| Paper No | Course | Internal | Term-End | Credit | |
|--------------------|----------------------------|-----------------|-----------------|---------------|----|
| Semester I | | | | | |
| CC101 | Macro Economics | 30 | 70 | 03 | |
| CC102 | Financial Accounting | 30 | 70 | 03 | |
| CC103 | Marketing Management | 30 | 70 | 03 | |
| CC104 | Human Resource Management | 30 | 70 | 03 | |
| CC105 | Computer Application | 30 | 70 | 03 | |
| CC106 | Business Communication | 30 | 70 | 03 | |
| CC107 | Business Organization | 30 | 70 | 03 | 18 |
| Semester II | | | | | |
| CC201 | Micro Economics | 30 | 70 | 03 | |
| CC202 | Corporate Accounting | 30 | 70 | 03 | |
| CC203 | Sales Management | 30 | 70 | 03 | |
| CC204 | Human Capital Planning | 30 | 70 | 03 | |
| CC205 | Indian Economy | 30 | 70 | 03 | |
| CC206 | Indian Financial System | 30 | 70 | 03 | |
| CC207 | Database Management System | 30 | 70 | 03 | 18 |



B.B.A. Semester I

PAPER-CC101 Macro Economics

| Unit | Contents | Hours of Teaching |
|------|--|-------------------|
| 1 | The nature of macroeconomics Major Macroeconomic Issues Macroeconomic Policy Objectives Macroeconomic stability and business environment Impact of Long run on firm's performance Brief introduction to major schools of thought in Macroeconomics | 11 |
| 2 | SOME IMPORTANT MACROECONOMIC AGGREGATES Definition and concept: GDP, GNP, NI, PDI, Prices, Money, Exchange rate, Interest Rate, Stock Prices (Sensex, Nifty) Measurement issues in case of India Limitations | 11 |
| 3 | Introduction to economic fluctuations The facts about business cycles Difference between short run and long run in Macroeconomics The Keynesian cross The IS-LM Model Analysis of Stabilization Policies Elements of AD-AS Model Analysis of demand shock and supply shock Okun's Exchange rate regimes and nature of money supply (impossible trinity) Impact of capital flows on the economy Macroeconomics and financial markets Law and inflation-Unemployment trade-off (concept of Phillips curve) and the Macroeconomic policy debates in India | 11 |
| 4 | Exchange rate regimes and nature of money supply (impossible trinity) Impact of capital flows on the economy Macroeconomics and financial markets | 12 |

PAPER-CC102 Financial Accounting

| Unit | Contents | Hours of Teaching |
|------|--|-------------------|
| 1 | Introduction: Financial Accounting-definition and Scope, objectives of Financial Accounting, Accounting v/s Book Keeping Terms used in accounting, users of accounting information and limitations of Financial Accounting | 11 |
| 2 | Conceptual Frame work: Accounting Concepts, Principles and Conventions, Accounting Standards-concept, objectives, benefits, brief review of Accounting Standards in India, Accounting Policies, Accounting as a measurement discipline, valuation Principles, accounting estimates | 11 |
| 3 | Recording of transactions: Voucher system; Accounting Process, Journals, Subsidiary Books, Ledger, Cash Book, Bank Reconciliation Statement, Trial Balance. Depreciation: Meaning, need & importance of depreciation, methods of charging depreciation.(WDV & SLM) | 11 |
| 4 | Preparation of final accounts: Preparation of Trading and Profit & Loss Account and Balance Sheet of sole proprietary business. Accounting Software packages | 12 |



MAHARAJA KRISHNAKUMARSINHJI BHAVNAGAR UNIVERSITY
(With effect from Academic Year 2020-2021)

PAPER-CC103 Marketing Management

| Unit | Contents | Hours of Teaching |
|------|--|-------------------|
| 1 | Marketing – Definition, Concepts Significance & functions of Marketing, Approaches to the study of Marketing, Relevance of Marketing in a developing economy. Role & functions of Marketing Manager. | 11 |
| 2 | Tele Marketing, E-Marketing-Service Marketing, Rural Marketing-feature & importance suggestion for improvement of Rural Marketing, Marketing Planning & strategies | 11 |
| 3 | Marketing Channels, Factors influencing channels, Elements of Promotion Mix – Sales Promotion System. Recent Trends in Promotion Sale. Advertising – Role of Advertising, Advertising Media. | 11 |
| 4 | Marketing segments Meaning, Definition, Different ways to Segmentation, Essential of effective Market Segmentation, Distinction between differential Marketing & Concentrated Marketing | 12 |

PAPER-CC104 Human Resource Management

| Unit | Contents | Hours of Teaching |
|------|---|-------------------|
| 1 | Human Resource Management: Overview; Scope & Coverage of HRM; Challenges of Modern Human Resource Management; Development of HR functions; Structure and functions of HR Department; Role of HR Manager; Role of line Manager in Managing Human Resources. | 11 |
| 2 | Human Resource Planning: Concept & Definition; Objectives, Need & Importance; Assessment of available Human Resources; Aspects of HR planning; Work load and demand analysis of future HR requirements; Man power planning process, Job Analysis, Job Description, Job Specification | 11 |
| 3 | Recruitment & Selection Concept; Sources; Methods and Processes, Placement, Induction and Orientation, Training and Development Concept; Objectives and Importance; Training Need Analysis; Training Methods; Training Evaluation, Performance Appraisal Concept; Methods; Bias in PA Systems; Effective Administration. Succession Planning, Career Planning & Development Job Enrichment; Job Rotation; Job Enlargement; Employee Involvement Activities (Quality Circles, Small Group Activities etc.) | 11 |
| 4 | Compensation Management Concept & Meaning of Wages; Types of Wages and Wage Plans; Factors affecting Wage & Salary administration. Industrial Relations Concept of IR, Industrial Disputes, ID Act, Worker's Participation, Labour Welfare, Discipline and Grievance Handling Concept and Importance; Disciplinary Procedures and action; Causes for Grievances; Grievance Redressal Procedures, Collective Bargaining, WPM | 12 |

PAPER-CC105 Computer Application



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| Unit | Contents | Hours of Teaching |
|------|---|-------------------|
| 1 | Computer Systems and their Applications in Managerial Decision Making, An Introduction to Management Information System | 11 |
| 2 | MS Office- Applications MS Excel: Graphs and Charts–Calculation of various financial functions | 11 |
| 3 | MS Access: Tables and Queries Unit-IV: MS Power Point: Introduction–Toolbar, their Icons and Commands | 11 |
| 4 | Navigating in Power Point-Creation of slides, animation, and Templates-Designing Presentations–Slide show controls–Making notes on Pages and Handouts–Printing Presentations–Customizing Presentations-Auto Content Wizard. | 12 |



MAHARAJA KRISHNAKUMARSINHJI BHAVNAGAR UNIVERSITY
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PAPER-CC106 Business Communication-I

Marking Scheme: **External Examination: 70 + Internal Exam 30**

Credit: 03

Objectives:

- 1 To gain knowledge of basics of communication.
- 2 To acquaint students with importance of business letters and its theory.
- 3 To acquaint students with business correspondence and its importance.
- 4 To make students familiar with modern means of communication.
- 5 To develop skills of effective presentation and interview.

Books:

- 1 Business Communication” Rai & Rai, Himaliya Publishibg House, Mumbai.
- 2 “Essentials of Business Communication” Rajendra Pal and J.SC. Korhali – New Delhi.
- 3 “Business Communication”. K.K. Sinha – Galgotia Publishing Company, New Delhi.

| Unit | Detailed Syllabus. | Teaching Hours. - 45 | Marks / Weightage. |
|------|---|----------------------|--------------------|
| 01 | <u>FUNDAMENTALS OF COMMUNICATION.</u> 1 Meaning, Definition & Process of Communication. 2 7 Cs of Effective Communication. 3 Objectives of Communication. 4 Language Barriers. 5 How to Overcome Barrier. | | 18 |
| 02 | <u>ORAL PRESENTATION SKILLS</u> 1 Introduction to Presentation. 2 Purpose of Oral Presentation. 3 Key Elements of Presentation. 4 Main Body of the Presentation. 5 Basic Guidelines for Designing the Presentation. | | 18 |
| 03 | <u>Listening Skills.</u> 1 Meaning & Definition of Listening. 2 Principles of Good Listening. 3 Advantages of Listening. 4 Common Faults of Listening. 5 Methods to Improve Listening Skills. | | 17 |
| 04 | <u>INQUIRY LETTER</u> 1 Meaning of Business Letter. 2 Features of Inquiry Letter. 3 Draft Inquiry Letter. (Solicited & Unsolicited Inquiry Letter) 4 Replies to Inquiry Letter. 5 Letter of Quotation. | | 17 |



Important Note:

For Unit: - 01 To 04.

- Business Communication. By Sathya Swaroop Debasish & Bhagaban Das. PHI Learning Private Limited. Delhi. 110092.
- Business And Managerial Communication. By Sailesh Sengupta. PHI Learning Private Limited. Delhi. 110092.
- Business Communication And Organization & Management.



MAHARAJA KRISHNAKUMARSINHJI BHAVNAGAR UNIVERSITY
(With effect from Academic Year 2020-2021)

PAPERCC-107 Business Organization

| Unit | Contents | Hours of Teaching |
|------|---|-------------------|
| 1 | Meaning, scope and evolution of commerce & industry, -Industrial Revolution- its effects. -Emergence of Indian MNCs & transnational corporations -Recent trends in business world. Globalization & challenges for Indian Business in new millennium. | 11 |
| 2 | Business sectors & forms of business organizations- private sector, Cooperative sectors, public sector, joint sector, Services sector, Various forms of business organizations – Sole Proprietorship, Partnership firms, Joint stock companies -their features, relative merits, demerits & suitability Business combinations | 11 |
| 3 | Setting up a New Enterprise Decisions in setting up an Enterprise – opportunity and idea generation, Role of creativity and innovation, Feasibility study and Business Plan, Business size and location decisions, various factors to be considered for starting a new unit, Relevant Government Policies - SEZ (Special Economic Zone) policy etc. | 11 |
| 4 | Domestic & Foreign Trade, Organization of wholesale & retail trade - recent trends in wholesale & retailing. Malls and Super Markets – their effect on economy - Organization of finance, transport, insurance Communication & other utilities (services) to trade, import export trade procedure & their organization | 12 |



B.B.A. Semester II

PAPER-CC201 Micro Economics

| Unit | Contents | Hours of Teaching |
|------|--|-------------------|
| 1 | Business Firm and its activities – Scarcity and choice – Choice and Opportunity Cost – Cost-benefit approach to managerial decision – Price system as an economic mechanism – The Firm and its goals. | 11 |
| 2 | Perfect Competition : Firm's output decision in the short-run and long run – The short run and long run supply curve – competitive strategy in perfect competition. | 11 |
| 3 | Monopoly and Monopolistic Competition : Sources of monopoly – Monopoly Equilibrium – Monopoly Power – Price Discrimination – Inefficiency of Monopoly – Economies of scale and Natural Monopoly – Public policy toward natural monopoly – short run and long run equilibrium under monopolistic competition – Excess capacity. | 11 |
| 4 | Oligopoly : Oligopolistic Interdependence – competitive and collusive behaviour – Quantity-setting Oligopolistic Cartel- Price Leadership - Oligopoly and Prisoner's Dilemma. | 12 |

PAPER-CC202 Corporate Accounting

| Unit | Contents | Hours of Teaching |
|------|--|-------------------|
| 1 | Aims and objectives of corporate financial reporting, Disclosure of Financial Reporting, Accounting Standards Conversion of Indian Accounting Standards, Major differences between IFRSs and Ind AS, The three phase conversion | 11 |
| 2 | Accounting for Shares and Debentures (a) Buy Back of Equity Shares (b) Issue and Redemption of Preference Shares (c) Issue and Redemption of Debentures (d) Employees Stock Option Plan (ESOP), Employees Stock Option Scheme (ESOS) , Valuations of goodwill and shares | 11 |
| 3 | Business Combinations and Corporate Restructuring (a) Problems for business acquisition, amalgamation and reconstruction (excluding problems of amalgamation of inter-company holdings) (b) Internal Reconstruction Ind AS 103(Business Combinations) | 11 |
| 4 | Consolidated Financial Statements of Group Companies Concept of a Group, purposes of consolidated financial statements, Goodwill, Minority interests, Treatment of pre- acquisition and post-acquisition profit (excludes cross holding) Ind AS 27(Consolidated and Separate Financial Statements) | 12 |



MAHARAJA KRISHNAKUMARSINHJI BHAVNAGAR UNIVERSITY
(With effect from Academic Year 2020-2021)

PAPER-CC203 Sales Management

| Unit | Contents | Hours of Teaching |
|------|---|-------------------|
| 1 | Evolution of Sales Management – nature and role – Sales Management functions – selling, Sales Organisation structure – product specialisation structure, customer-based structure, new or existing account structure, mixed organisation. | 11 |
| 2 | Sales channels – selection of channel, types of channel, market condition, channel structure, profit potential, Theories of Selling: Buyer- Seller Dyads AIDAS Model | 11 |
| 3 | Sales Force Management – Determination of Sales Force Size, Recruitment and selection, motivation of sales force, compensation, training of sales personnel, monitoring and performance evaluation, Sales ,Sales forecasting – forecasting and market planning system, qualitative forecasting techniques, quantitative forecasting techniques. | 11 |
| 4 | Sales budget – purpose of sales budget, budget allocation, budgeting process, Sales Techniques – personal selling process, Retail sales – trends in retailing, retail strategies, store planning, design and layout, supply chain management in retailing. | 12 |

PAPER-CC204 Human Resource Accounting

| Unit | Contents | Hours of Teaching |
|------|---|-------------------|
| 1 | Basic : Concept, need, Objectives and importance of HRP The planning process: Indicators and trends, Barriers of HRP, Level of HRP; Factors affecting HRP, Corporate planning and HR Planning | 11 |
| 2 | Demand Forecasting : Concept of Manpower Demand, Ascertaining demand and supply in human resource, Causes of demand, forecasting techniques, Need for manpower forecast, types of manpower forecast, macro forecasting, micro forecasting | 11 |
| 3 | Supply Forecasting : Concept and dimensions of manpower supply, Estimation of internal supply and external supply, macro level supply forecasting, micro supply forecasting | 11 |
| 4 | Career Management : Career, career Management, models career planning, career stages, career development, succession planning, performance appraisal planning, HRP of Transfer, Promotions and Job Rotation, Skills and Multi-skilling | 12 |

PAPER-CC205 Indian Economy

| Unit | Contents | Hours of Teaching |
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(With effect from Academic Year 2020-2021)

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| 1 | Introduction to Indian Economy: British Rule: exploitation and under development in India; features of Indian economy – natural resources, infrastructure, population | 11 |
| 2 | Population, Human Development and National Income: Demographic trends and issues; education; health and malnutrition; National Income in India trends, sectoral composition | 11 |
| 3 | Economic Planning in India: Economic planning: Planning Commission and its functions, Planning exercises in India, Objectives, Strategies and achievements. | 11 |
| 4 | Current Challenges: Poverty: definition and estimate, poverty line, poverty alleviation programs; Inequality: income and regional inequality – causes and corrective measures; Unemployment: concepts, measurement, types, causes and remedies; Environmental challenges: Land, water and air | 12 |

PAPER-CC206 Indian Financial System

| Unit | Contents | Hours of Teaching |
|------|--|-------------------|
| 1 | An Introduction Financial System: Meaning, Characteristics, Significance and Components, Evolution of Financial System in India, Structure of Indian Financial System, Money Markets Money Markets: Functions, Players and Instruments in Money Market. | 11 |
| 2 | Regulations in Financial System Role and need of Regulations in Financial System-RBI, SEBI and IRDA , Financial Markets Financial Markets: Functions and Organisation, Primary Market Primary Market: Activities, Intermediaries and Functions, Secondary Market Secondary Market: Functions, Instruments and Mechanism, Stock Exchanges in India Stock Exchanges in India | 11 |
| 3 | Role of Financial Intermediaries Role of financial intermediaries in capital market. Reserve Bank of India: Organisation, Management, Role & functions., Credit Control. Commercial Banks Commercial Banks: Evolution, Management and Organizational setup, Assets & Liabilities, Theories of Liquidity Management, Management of Primary & Secondary Reserve, Management of Loans. Development Banks Development Banks in India: Types, functions, growth, structure & working of Development Banks. Non-Banking Financial Companies Importance, Scope, Characteristics, Functions, Types, Regulations, MBFCs Regional Rural Banks Objectives, Features, RBI Assistance, Evaluation, Major RRBs Insurance Organizations Importance, Rationale, Types, Major Players, Important Regulations | 11 |
| 4 | Financial Instruments/Assets Unit XVIII Financial Instruments Shares, Mutual Funds, Debentures, Bonds, Derivatives, Money Market Instruments, Hedging Instruments and Others Derivatives Introduction to Options and Futures, Explanation of Market Terminologies, Pay-off | 12 |



MAHARAJA KRISHNAKUMARSINHJI BHAVNAGAR UNIVERSITY
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| | Structure, Basic Trading Strategies, Weekly Options. Membership Requirements, Clearing and Settlement Procedure, Risk Management Unit XX Foreign Capital FDI and FII- Concept, Importance, Guidelines | |
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PAPER-CC207 Data Base Management System

| Unit | Contents | Hours of Teaching |
|------|--|-------------------|
| 1 | Introduction to Databases and Transactions What is database system, purpose of database system, view of data, relational databases, database architecture, transaction management | 11 |
| 2 | Data Models: The importance of data models, Basic building blocks, Business rules, The evolution of data models, Degrees of data abstraction. | 11 |
| 3 | Database Design, ER-Diagram and Unified Modeling Language Database design and ER Model: overview, ER-Model, Constraints, ER-Diagrams, ERD Issues, weak entity sets, Codd's rules, Relational Schemas, Introduction to UML | 11 |
| 4 | Relational database model: Logical view of data, keys, integrity rules. Relational Database design: features of good relational database design, atomic domain and Normalization (1NF, 2NF, 3NF, BCNF). | 12 |