

VEER NARMAD SOUTH GUJARAT UNIVERSITY, SURAT.

**B.B.A. Programme
2nd Year Syllabus**

S.Y.B.B.A.(3rd Semester)

(In Force from July-2002)

- 1. Paper - IX – Marketing Management**
- 2. Paper - X – Behavioral Science**
- 3. Paper - XI – Management Accounting**
- 4. Paper - XII – Quantitative Methods-II
(Statistics Oriented)**

VEER NARMAD SOUTH GUJRAT UNIVERSITY

S.Y. B.B.A. Programme - semester - III

Paper – XII - Quantitative Techniques – II (earlier called statistics for management)

OBJECTIVE:

The course is designed to impart the basic knowledge of Statistics, to acquaint the students with the practical utility of the subject with special reference to Business and Commerce and equip them with those statistical tools and techniques which shall provide them the necessary background for the applications of these techniques in different areas of management.

1. (20%)

(A) **PROBABILITY:**

Mathematical (classical) and axiomatic (modern) definition of probability of an event, law of addition and law of multiplication of probability (w/o proof), independent events, conditional probability, simple examples.

(B) **ELEMENTARY PROBABILITY DISTRIBUTIONS :**

Defination of a random variable (discrete & continuous); Mathematical expectations; Theorems of addition & multiplication of expectation (w/o proof), simple examples; Defination of probability distribution of a random variable, Binomial, Poisson and Normal distributions (w/o derivations) and their properties (w/o proof), their simple applications.

2 (20%)

(A) **CORRELATION (FOR TWO VARIABLES ONLY) :**

Meaning, definition 7 properties of product moment correlation coefficient, Its computation from ungrouped data, Spearman's Rank correlation coefficient including tie ranking, its computation and interpretation.

(B) **REGRESSION (FOR TWO VARIABLES ONLY) :**

Lines of regression, Fitting of regression lines by the method of least squares (w/o proof), Regression coefficients and their properties, their computation and interpretation.

3 (30%)

(A) **TEST OF HYPOTHESIS :**

Simple & composite hypothesis, two types of errors, critical region, level of significance.

(B) **LARGE SAMPLE TESTS :**

Testing the significance of (i) single mean, (ii) difference between two means, (iii) single proportion, (iv) difference between two proportions.

(C) **ALL SAMPLE TESTS:**

T-test for (i) single mean and (ii) difference between two means (including paired t-test); f-test; χ^2 -test for (i) population variance, (ii) goodness of fit, (iii) independence of attributes; Yates correction for continuity of χ^2 -test.

(D) **ANALYSIS OF VARIANCE:**

Analysis of variance – one-way and two-way classifications with one observation per cell (w/o rigorous mathematical treatment), simple examples.

4 (30%)

(A) **APPLIED STATISTICS:**

(A) **TIME SERIES ANALYSIS:**

Definition, components of time series, estimation of trend by (i) moving average method, (ii) method of least squares, estimation of seasonal component by (i) simple average method (ii) ratio to moving average method.

(B) **ELEMENTRY DECISION (THEORY):**

Meaning and scope , decision framework, decision tree, decision under uncertainty, expected opportunity loss, expected monetary value, expected value of perfect information, maximin & minimax criteria.

(C) **STATISTICAL QUALITY CONTROL :**

Concept of quality and statistical quality control, \bar{x} & \bar{r} charts for variables, p-chart for fraction defectives, c-chart for no. of defects per unit.

(D) **SAMPLING METHODS:**

Sample survey & its advantages over survey; Basic concept of simple random sampling and stratified random sampling. Drawing a simple random sample (with or w/o replacement) and estimating its mean and variance.

REFERENCES :

1. Business Statistics : Gupta S P & Gupta M P , S Chand & Co.
2. Business Statistics : R S Bhardwaj , Excel Books
3. Fundamentals Of Mathematical Statistics : S C Gupta & V K Kapoor, Sultan Chand & Sons.

4. Fundamentals Of Applied Statistics : S C Gupta & V K Kapoor, Sultan Chand & Sons.
5. Statistical Methods In Managerial Decision :Mustafi , Mcmillan
6. Basic Statistics : B L Agrawal, New Age International Publishers
7. Statistical Methods In Business & Social Sciences : G V Shenoy & Madan Pant, Mcmillan
8. Statistics For Business & Economics : Honda, Mcmillan

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Paper XI - Management Accounting

S.Y.B.B.A SEMESTER – III,

In force from July- 2002

OBJECTIVES :

1. To acquaint the students with the concept of management accountancy.
2. To develop in them the ability to evaluate & use accounting data as aid to decision making for management as a whole.

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| 1 | <u>INTRDUCTION</u> | 5% |
| | Conceptual knowledge of cost & management accounting, definitions, difference between management accounting with financial accounting & cost accounting, advantages & limitations of management accounting, role of management accounting. | |
| 2 | <u>COMPANY FINAL ACCOUNTS</u> | 15% |
| 3 | <u>ANALYSIS & INTERPRETATION OF FINANCIAL STATEMENT</u> | 30% |
| | (A) Limitation of financial statements. | |
| | (B) Techniques of financial statement & analysis. (comparative financial statement, common size statement & trend percentage). | |
| | (C) Interpretation of financial statement. | |
| | A. Ratio analysis | |
| | 1. Meaning, advantages & limitations of ratio analysis | |
| | 2. Calculation & brief interpretation of following ratio. | |
| | 1. Liquidity & Solvency ratio : | |
| | Current ratio, Liquid ratio, Acid Test ratio, Proprietary ratio, Debt-equity ratio, Capital – gearing ratio, Fixed assets to proprietary ratio, Long term funds to fixed asset ratio. | |
| | 2. Profitability ratio : | |
| | Gross profit ratio, Net profit ratio, Return on capital employed ratio, Return on shareholder's fund | |
| | 3. Efficient ratio : | |
| | Stock turn over ratio, Debtors ratio, Creditors ratio, Operating ratio | |
| | b. Fund flow analysis | |
| | preparation of fund flow statement | |
| 4 | <u>BUDGETARY CONTROL</u> | 15% |
| | (A) Meaning & significance of budgetary control example on cash budget & flexible budget | |
| | (B) Zero based budgeting | |
| 5 | <u>COST VOLUME PROFIT ANALYSIS</u> | 15% |
| | (A) Meaning & significance of marginal costing. | |
| | (B) Break-even analysis (examples including one key factor) | |
| 6 | <u>DECISION MAKING</u> | 10% |
| | Differential cost, relative cost, application of differential cost analysis through case study in the following decision making areas : | |
| | make or buy decision, determination of product mix, dropping a product line & expand or contract. | |
| 7 | <u>REPORTING TO MANAGEMENT</u> | 5% |
| | Meaning, objectives & types of report. Essentials of a good report. Report to levels of management. | |
| 8 | <u>RESPONSIBILITY ACCOUNTING</u> | 5% |
| | Defination, Steps, Responsibility Center, Advantages of Responsibility Accounting | |

LIST OF REFERENCE BOOKS

1. COST & MANAGEMENT ACCOUNTING – S. N. MAHESWAR GREWAL
2. MANAGEMENT ACCOUNTING – N. VINAYAKAN & G. B. GUPTA
3. MANAGEMENT ACCOUNTING – HINGORANI & RAMNATHAN
4. COST ACCOUNTING – JAWAHARLAL
5. COST ACCOUNTING – P. K. BHAR

6. COST ACCOUNTING – JAIN & NARANG
7. MANAGEMENT ACCOUNTING – KHAN & JAIN
8. ADVANCE MGT. ACCOUNTING – K. KISHARE

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VEER NARMAD SOUTH GUJARAT UNIVERSITY, SURAT.

Paper – X - Behavioural Science

S.Y.B.B.A SEMESTER – III,

OBJECTIVES :

1. To make the students understand why human beings react as they do and the importance of behaviour in shaping the personality.
2. To help develop a sense of empathy while dealing with people for organizational excellence.
3. To help develop credibility and transparency when two or more persons communicate with each other.
4. To mould the young people at appropriate age to transform them into good citizens.

PEDAGOGIC TOOLS:

- (1) Lectures (2) Case study (3) Presentation (4) Group discussion
(5) Seminar (6) Role play (7) Practical exercises

EVALUATION :

SR. NO.	PARTICULAR	WEIGHTAGE	
		INTERNAL	EXTERNAL
1	Marks/weightage for 'Active Participation' in the class and practical exercises (including case study, role play, group discussion, etc.) Given by the faculty.	10 marks	Nil
2	Marks/weightage for 'Practical Assignment' given by the faculty.	05 marks	Nil
3	Marks/weightage for 'Attendance'.	05 marks	Nil
4	Marks/weightage for 'Internal Examination'.	10 marks	Nil
5	Marks/weightage for 'External Examination'.	Nil	70 marks
6	Total (30+70=100 marks)	30 marks	70 marks

COURSE CONTENT :

- 1 **INTRODUCTION** (13 %)
(a.) Definition and concept of behaviour (b.) Importance of behavioural science
(c.) Contributing disciplines to behavioural science
- 2 **PERCEPTION** (20%)
(a.) Meaning and definition (b.) Perceptual process (c.) Factors affecting perception (d.) Perception and organisation
- 3 **VALUE SYSTEMS AND ETHICS** (08%)
(a.) Concept of Value and Value System (b.) Types of Values (c.) Values and Behaviour
(d.) Concept of Ethics (e) Improving Ethical Behaviour
- 4 **ATTITUDE AND PERSONALITY** (25%)
(a.) Concept and meaning of Attitude (b.) Factors affecting formation of Attitudes (c.) Types of Attitudes (d.) Characteristics of Attitude (e.) Attitude and Behaviour (f.) Concept of Personality (g.) Determinates of Personality (h.) Personality and Behaviour
- 5 **GROUP DYNAMIC** (17%)
(a.) Concept and meaning (b.) Process of formation of groups (c.) Types of groups (d.) Usefulness of groups in organisations (e.) Emerging signals leading to potential differences while functioning in groups (Situational Analysis only)
- 6 **CONFLICT MANAGEMENT** (17%)
(a.) Concept and meaning (b.) Process of development of conflict (c.) Functional vs. Dysfunctional conflict (d.) Ego states (transactional analysis) (e.) Levels of Conflict (f.) Conflict resolution (g.) Managerial implications

REFERENCE BOOKS :

1. Organisational Behavior by K. Aswathappa
2. Organisational Behaviour by L. M. Prasad
3. Organisational Behaviour by Stephen Robbins

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Paper – IX - Marketing Management S.Y.B.B.A SEMESTER – III,

- 1. INTRODUCTION** **10%**
Meaning of Marketing, Market, Marketing management and Selling, Difference between marketing and selling , Philosophy of marketing – Production concept, Product concept, Selling concept, Marketing concept and Societal Marketing concept, Concept of marketing for non- profit organisation ,Core marketing concepts (Need, Want, Demand, Value, Cost, Satisfaction, Exchange)
- 2. MARKETING ENVIRONMENT** **5%**
Concept of targets, Channels, Competition, Public , Macro environment (Political/Legal, Social/Cultural, Technological Economic, Physical (Raw Material, Live Stock etc.))
- 3. BUYING BEHAVIOUR**
 - (A) Consumer Buying Behaviour** **10%**
Meaning - Buying behavior ,Factors affecting consumer behavior , Buying behavior process (five steps)
 - (B) Industrial Buying Behaviour** **10%**
Meaning , Difference between Consumer market Vs. Industrial market , Factors affecting Industrial buying , Buying behaviour process (eight steps)
- 4. MARKETING MIX**
Meaning , Elements
 - A PRODUCT :** **10%**
Concept of product, Product item ,Product line and Product mix , Concept of Product life cycle and Marketing strategy , Meaning of Brand & Brand equity, Objectives & functions of Packaging and Labeling
 - B PRICING :** **10%**
Objectives , Factors affecting pricing decision ,Orientation (methods)-cost, demand and competition , Discriminatory pricing
 - C PLACE (DISTRIBUTION) :** **20%**
 - (A) Channels of Distribution**
Functions of Channels of Distribution , Levels of Channels of Distribution, Factors affecting choice of Channels of distribution, Retailing & Whole selling – (i) Meaning (ii) Marketing Decisions
 - (B) Major activities involved in Physical Distribution**
 - D. PROMOTION :** **15%**
Meaning of promotion Mix (Marketing Communication Mix) ,Developing effective communication
- 5. MARKETING CONTROL AND AUDIT** **10%**
Meaning ,Process, Types of marketing control

References :

1. Marketing Management , By : Philip Kotler (Prentice Hall)
2. Modern Marketing Management, By: K.C.Nair, Paul and others (Himalaya)
3. Modern Marketing Management , By : R.S.N.Bhagavati and Pillai (S.Chand)
1. Marketing Management, By : Sherlekar & Sherlekar