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VEER NARMAD SOUTH GUJARAT UNIVERSITY
University Campus, Udhna-Magdalla Road, SURAT - 395 007, Gujarat, India.

વીર નર્મદ દક્ષિણ ગુજરાત યુનિવર્સિટી

યુનિવર્સિટી કેમ્પસ, ઉદ્ધના-મગદલા રોડ, સુરત - ૩૯૫ ૦૦૭, ગુજરાત, ભારત.

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-: પરિપત્ર :-

વાણિજ્ય વિદ્યાશાખા હેઠળની સંલગ્ન બી.બી.એ. કોલેજોના આચાર્યશ્રીઓને જણાવવાનું કે, શૈક્ષણિક વર્ષ ૨૦૨૧-૨૨ થી અમલમાં આવનાર બી.બી.એ. સેમ. ૧ અને ૨ નો અભ્યાસક્રમ અંગે બી.બી.એ.વિષયનીએડહોક (નિયુક્ત) સમિતિની તા.૨૩/૦૮/૨૦૨૧ની સભાનાં ઠરાવ ક્રમાંક: ૨ થી બી.બી.એ. સેમેસ્ટર- ૧ અને ૨ નો અભ્યાસક્રમ મંજૂર કરી તે મંજૂર કરવા વાણિજ્ય વિદ્યાશાખાને કરેલ ભલામણ વાણિજ્ય વિદ્યાશાખાનાં અધ્યક્ષશ્રી એ વિદ્યાશાખાની મંજૂરીને અપેક્ષાએ વાણિજ્ય વિદ્યાશાખાવતી મંજૂર કરી એકેડેમિક કાઉન્સિલને કરેલ ભલામણ એકેડેમિક કાઉન્સિલે તેની તા.૩૧/૦૮/૨૦૨૧ની સભાનાં ઠરાવ ક્રમાંક: ૨ થી મંજૂર કરેલ છે. તેની જાણ સંબંધકર્તા શિક્ષકો અને વિદ્યાર્થીઓને કરવી, તદ્દઉપરાંત તેનો અમલ કરવો.

બી.બી.એ.વિષયની એડહોક (નિયુક્ત) સમિતિની તા.૨૩/૦૮/૨૦૨૧ની સભાનાં ઠરાવ ક્રમાંક: ૨

:: આથી ઠરાવવામાં આવે છે કે, શૈક્ષણિક વર્ષ ૨૦૨૧-૨૨ થી અમલમાં આવનાર બી.બી.એ. સેમ. ૧ અને ૨ માં જરૂરી સુધારા સાથે અભ્યાસક્રમ મંજૂર કરવામાં આવ્યો અને તે મંજૂર કરવા વાણિજ્ય વિદ્યાશાખાને ભલામણ કરવામાં આવે છે.

એકેડેમિક કાઉન્સિલની તા.૩૧/૦૮/૨૦૨૧ની સભાનાં ઠરાવ ક્રમાંક: ૨

:: આથી ઠરાવવામાં આવે છે કે, બી.બી.એ. વિષયની એડહોક સમિતિએ તેની તા.૨૩/૦૮/૨૦૨૧ ની સભાના ઠરાવ ક્રમાંક : ૨ અન્વયે ભલામણ કરેલ અને વાણિજ્ય વિદ્યાશાખાના અધ્યક્ષશ્રીએ વાણિજ્ય વિદ્યાશાખાની મંજૂરીની અપેક્ષાએ સ્વીકારેલ શૈક્ષણિક વર્ષ ૨૦૨૧-૨૨ થી અમલમાં આવનાર બી.બી.એ. સેમ. ૧ અને ૨ નો અભ્યાસક્રમ મંજૂર કરવામાં આવે છે.

બિડાણ: ઉપર મુજબ

ક્રમાંક : એકે./પરિપત્ર/૧ ૩૨૩૬/૨૧

તા. ૦૩-૦૮-૨૦૨૧

ઈ.ચા. કુલસચિવ

પ્રતિ,

- ૧) વાણિજ્ય વિદ્યાશાખા હેઠળની તમામ બી.બી.એ. કોલેજોના આચાર્યશ્રીઓ.
- ૨) અધ્યક્ષશ્રી, વાણિજ્ય વિદ્યાશાખા
- ૩) પરીક્ષા નિયામકશ્રી, પરીક્ષા વિભાગ, વીર નર્મદ દ. ગુ. યુનિવર્સિટી, સુરત.

.....તરફ જાણ તેમજ અમલ સારૂ.

Veer Narmad South Gujarat University
101 - Business Communication
First Year BBA (Semester-1) With Effect from AY2021-22

- Objectives of the course:**
- To teach the students the art of business correspondence.
 - To develop written communication skills among students.
 - To develop managerial soft skills among students.

- Pedagogy:**
- For Written skills: Lectures, Presentation, Learning Videos, Dictation, Writing practices, Audio Visual materials
 - For Soft Skills :Role-plays, Group discussion, Group activity, Practical Assignments, Brainstorming, Audio visual materials

Course Content
Unit 1 English Grammar (15%)
Tenses, Conjunctions-Usages of (although, though, even though, in spite of, despite, as well as, in case, unless, as long as, as if, for), Prepositions, Voices (Active and Passive), Speeches (Direct and Indirect), Punctuations, Degrees of Comparisons, Adjective Clauses and Noun Clause, Modal Auxiliaries

Unit 2: Understanding Communication (Theory) (25%)
Definition, Process, Importance and benefits, Types, Characteristics, Modes of Communication, Role of Verbal and Non-Verbal Communication, 7Cs of Effective Communication, Barriers to effective communication, overcoming barriers, Conceptual understanding of Phonetics (Theory)

- Unit 3: Office Correspondence (Application Based) (30%)**
- **Business Letters**-What are they, Format, Types-Inquiry Letter and its reply, Order Letter & its reply, Sales letter, Memos, Job Application Letter with Cover Letter, Goodwill Letter (Condolence, Congratulatory, Thank you, Sympathy), Quotation Letter, Complaint & Grievance Letter, Notices /Circulars
 - **Managing Meetings** : Notices / Circulars, Drafting an agenda, Drafting Minutes. Quorum, Role of chairpersons, Role of members
 - **Content writing**: Content drafting for Promoting a product on social media, Writing views and opinions as managers / CEOs on Twitter.

Unit 4: Employment Communication (Application Based) (30%)
Resume Writing : Resume / CV and cover letters
Recruitment related correspondence : Drafting an advertisement for employment, Sending Job application letter, Job Offer letters, Resignation Letter, Appointment Letter and other, Effective e-mail management

Suggested Readings:

1. Rajendra Pal and J.S. Korlahalli. Essentials of Business Communication. Sultan Chand & Sons, 2004
2. Asha Kaul. Effective Business Communication. New Delhi: Prentice-Hall of India, 2001
3. Business Communication: Lesikar, TATA McGraw Hill Publication
4. Basic Communication Skills for Empowering the Internet Generation: Lesikar, Tata McGraw Hill Publications
5. R. Intermediate English Grammar. New Delhi: Cambridge University: Murphy: Indian Reprint
6. Professional Communication: Aruna Koneru, McGraw Hill
7. Business Communication Strategies: Mathukutty Monipally, Tata McGraw Hill

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M. K.
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Sanctioned.
A. V. S. M.
25.8.2021
Dean, Commerce Faculty.

Veer Narmad South Gujarat University

102 – Environmental Science

First Year BBA (Semester-1)

With Effect from AY2021-22

Objectives of the course:

- To create awareness about environment.

Pedagogy:

- Lectures, Audio-Visual Material, Field Visits, Guest Lectures, Projects, Presentations.

Fieldwork (Desirable Pedagogy) :

- Visit to a local area to document environmental assets- river / forest / grassland /hill/ mountain.
- Visit to a local polluted site-Urban / rural / Industrial / Agricultural.
- Study of common plants, insects, birds.
- Study of simple ecosystems- pond, river, hill, slopes, etc. (Field work for Assignment)

Course Content

Unit 1: Multidisciplinary Nature of Environmental Studies (10%)

Definition, scope and importance, Need for public awareness - Institutions in Environment, People in Environment.

Unit 2: Natural Resources: Renewable and non-renewable resources: (20%)

Natural resources and associated problems, Non-renewable Resources, Renewable Resources - A) Forest resources B) Water resources, C) Mineral resources, D) Food resources, E) Energy resources F) Land resources, Role of an individual in conservation of natural resources

Unit 3: Ecosystems (25%)

Concept of an ecosystem, Structure and function of an ecosystem, Producers, consumers and decomposers, Energy flow in the ecosystem- 1.The water cycle, 2.The Carbon cycle, 3. The Oxygen cycle, 4, The Nitrogen cycle, 5.The energy cycle, 6.Integration of cycles in nature, Ecological succession, Food chains.

Unit 4: Environmental Pollution (25%)

- Definition, Causes, effects and control measures of - Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution, Nuclear hazards.
- Solid waste Management: Causes, effects and control measures of urban and industrial wastes.
- Role of an individual in prevention of pollution, Pollution case studies.
- **Disaster management:** floods, earthquake, cyclone and landslides.

Unit 5: Social Issues and the Environment(20%)

- From Unsustainable to Sustainable development, Urban problems related to energy, Water conservation, rain water harvesting, water shed management,
- **Environmental ethics:** Issues and possible solutions, Consumerism and waste products, Environment Protection Act, Air (Prevention and Control of Pollution) Act. Water (Prevention and control of Pollution) Act, Wildlife Protection Act. Forest Conservation Act (For the various Acts - Specify the Act and Action taken on default)

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Suggested Readings:

Text Book

- Textbook of Environmental Studies for Undergraduate Courses by Erach Bharucha (Universities Press)

Reference:

- D.K.Asthana, Meera Asthana, Environmental Studies, S Chand & Company, New Delhi.

Further Readings

1. Agarwal KC, 2001. Environmental Biology, Nidi Publishers Ltd. Bikaner.
2. Bharucha Erach, 2003. The Biodiversity of India, Mapin Publishing Pvt. Ltd, Ahmedabad-380013, India. Email: mapin@icenet.net
3. Brunner RC, 1989, Hazardous Waste Incineration, McGraw Hill Inc. 480pgs.
4. Clark RS, Marine Pollution, Clarendon Press, Oxford (TB).
5. Cunningham WP, Cooper TH, Gorhani E & Hepworth MT, 2001. Environmental Encyclopaedia, Jaico Publishing House, Mumbai, 1196pgs.
6. De AK, Environmental Chemistry, Wiley Eastern Ltd.
7. Down to Earth, Center for Science and Environment (R)
8. Gleick HP, 1993. Water in Crisis, Pacific Institute for Studies in Development, Environment and Security. Stockholm Environmental Institute, Oxford University Press, 473pgs.
9. Hawkins RE, Encyclopaedia of Indian Natural History, Bombay Natural History Society, Bombay (R)
10. Heywood VH, and Watson RT, 1995. Global Biodiversity Assessment. Cambridge University Press 1140pgs.
11. Jadhav H and Bhosale VM, 1995. Environmental Protection and Laws. Himalaya Publishing House, Delhi 284pgs.
12. McKinney ML and Schoch RM, 1996. Environmental Science Systems and Solutions. Web enhanced edition, 639pgs.
13. Mhaskar AK, Matter Hazardous, Techno-Science Publications (TB)
14. Miller TG, Jr. Environmental Science, Wadsworth Publishing Co. (TB)
15. Odum EP, 1971. Fundamentals of Ecology. WB Saunders Co. USA, 574pgs.
16. Rao MN and Datta AK, 1987. Waste Water Treatment. Oxford and IBH Publishing Co. Pvt. Ltd. 345pgs

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103 – IT Tools for Business

First Year BBA (Semester-1)

With Effect from AY2021-22

Objectives of the course:

- To acquaint the students with IT Tools used for Business Management.

Pedagogy:

- Lectures, Hands on exercise on machines (Lab Sessions), Presentations, Audio Visual Material

Course Content

Unit 1 Introduction to Computer & Operating Systems (20%)

- **Computers** : Introduction, Characteristics, , Computer Architecture, Devices (Input, Output and Storage), Use of computers in Business
- **Operating Systems:** Introduction, Functions of OS, Types of OS, Examples of OS.

Unit 2: Word Processor (30%)

- Creating, navigating and editing word document, Page set up and page background,
- Formatting, navigating and viewing a document.
- Find and replace function.
- Working with table, inserting smart art and shapes.
- Page breaks and section breaks.
- Headers and footers, watermark, Hyperlinks and bookmarks.
- Table of content, footnotes, citations and bibliographies,
- Printing a document
- Working with Mail merge

Unit 3: Spreadsheet Package (35%)

- **Basic:** Workbook, worksheet, workspace, Formatting workbook, Conditional formatting, Working with charts, Data validation, Sorting data, Auto filter and advanced filter, Goal seek and scenarios, Excel shortcuts, Pivot tables
- **Functions:** Mathematical, Financial, Statistical, Logical, Counting, Date and Time, Text Functions, Lookup and Reference, D Function, Total and Subtotal function
- **Data Analysis using Excel:** Use of Built in data form in excel, Correlation and Regression using Add Ins, Macros

Unit 4: Presentation Package (15%)

Creating, browsing and saving presentations, Editing and formatting presentations, Using slide layouts, Adding notes to the slides, Editing and formatting slides, Inserting objects in slides, Slide transition, animation effects, Rehearsing timings, Slide show options

Suggested Readings:

1. Computer Application In Management By Riternder Goel
2. PC Software for windows Made Simple By R.K.Taxali
3. Computer Application in Management By A.K.Saini
4. Fundamental of Computer By P.Mohan
5. Information Technology By Sushila Madan
6. Computer Fundamentals By Ashok Arora & Sefali Bansal

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7. Computer Fundamentals By Arora Ashok and Bansal Shefali (ExcelBooks)
8. Computer Networks, Andrew s.Tanenbaum
9. ABC of Internet, Dyson-BPB
10. How Internet Works, Gralla-Tech Media
11. Internet Marketing E-commerce and Cyber Loss, Asit Narayan & L.K. Thakur-Author Press
12. E_commerce (Concepts, Models, Strategies) ,By C.S.V.Murthy, Himalaya Publishing House

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104 – Fundamentals of Economics

First Year BBA (Semester-1)

With Effect from AY2021-22

Objectives of the course:

- To acquaint the students with the fundamentals of economics.

Pedagogy:

- Lectures, Assignments, Quizzes, Presentations.

Course Content

Unit 1 Nature & Scope of Economics (20%)

Meaning of Economic problem, Early definitions (Wealth, Welfare, Scarcity, Growth), Micro and Macro economics (Definition, Importance and Limitations), Economics as a positive or normative science, Scope of Economics,

Unit 2: Demand analysis and Supply (25%)

- Meaning, Individual demand & Market demand, Demand Schedule, Demand Curve, Reasons for downward sloping demand curve, Determinants of demand, Law of demand (Assumptions, Function, Exceptions to the law of demand), Types of demand, Types of demand – Price Demand, Income Demand & Cross Demand; Demand Distinctions: Demand for consumers goods and producers goods, short run demand and long run demand, Industry demand and firm demand.

- **Demand Elasticity:** Meaning, Definition, Price, Income and Cross Elasticity (Meaning, equations and Factors affecting)
- **Demand Forecasting:** Meaning, its significance, methods of demands forecasting, criteria of a good forecasting method
- **Supply Analysis:** Meaning, the determinants of supply, the law of supply, exceptions to the law of supply.

Unit 3: Cost & Revenue Analysis (25%)

- **Cost Analysis:**
 - ✓ Three concepts of the term 'cost' - real cost, opportunity cost, money cost.
 - ✓ Types of costs: total cost - fixed cost - average fixed cost - variable cost – total variable cost - Average total cost – marginal cost.
 - ✓ Behaviour of short run average cost curves, 'U' shaped cost curve, Relationship between marginal cost and average cost.
- **Revenue Analysis:** Total revenue, Average revenue, Marginal revenue, Revenue Curves.

Unit 4: National Income and Money Supply (30%)

- **National Income:** Meaning & Definitions
- **Basic Concept of national income:**
 - ✓ Gross National Product(GNP)
 - ✓ Gross Domestic Product(GDP)
 - ✓ Net National Product(NNP)
 - ✓ Personal Income(PI)
 - ✓ Disposable Income(DI)
- **Methods of measuring national income:**
 - ✓ Census of Product method or Output method or commodity service method
 - ✓ Census of Income method or Factor cost method
 - ✓ Census of Expenditure method or Total outlay method

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- **Circular Flow of Economy Model:** Four Sector Model
- **Money Supply:**
 - ✓ Definition of Money
 - ✓ Money & Near Money
 - ✓ Functions of Money
 - ✓ Components of Money supply
 - ✓ Determinants of Money supply

Suggested Readings:

1. Modern Microeconomics: Theory & Application-H.L.Ahuja, Publisher Sultan Chand.
2. Advanced Microeconomics Theory-M.J.Kennedy , Himalaya Publishing House.
3. Principles of Economics-Prem Bhutani ,Taxmann Allied Services (P)Ltd.
4. Economics-Paul Samuelson William Nordhaus , Tata MacGraw-Hill.
5. Introduction to Positive Economics-Richard Lipsey , Oxford University press.
6. Principles of Economics - D. M. Mithani, Himalaya Publishing House.
7. Introduction to Economics - Stephan Dobson, MACMILLAN.
8. Managerial Economics-Analysis, ProblemsandCases -P.L.Mehta Sultan Chand& sons.
9. Essentials of Managerial Economics-P.N.Reddy, Himalaya Publishing House.
10. Business Economics - H. L. Ahuja, Sultan Chand.
11. Indian Economy - S. K. Misra, V. K. Puri, Himalaya Publishing House.
12. Economics, The ICFAI University.
13. Principles of Economics - M. L.Seth.
14. Principles of Economics - N. Gregory MANKIW, Thomson SouthWestern.

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105 – Principles of Management

First Year BBA (Semester-1)

With Effect from AY2021-22

Objectives of the course:

- To make students familiar with fundamental principles of management.
- To acquaint students with various functional areas of management.

Pedagogy: Lectures, Presentation, Group Projects, Group Presentations, Debate, Audio Visual Material

Course Content

Unit 1 Nature and Scope of Management (25%)

Definitions of Management, Conceptual understanding of management, Features/Characteristics, Roles of Managers, Management: Science, Art or both, Universality of Management, Management as a profession, Code of conduct suggested by AIMA, Management thoughts: Empirical, Fredrick Taylor's Scientific Management, Henry Fayol's Administrative Management, Social System Approach, Decision Theory Approach, System's Approach, Contingency Approach

Unit 2: Planning & Decision Making (25%)

- **Planning:** Concept, Definitions, Process, Characteristics, Types of planning – (Corporate, Functional, Strategic, Tactical, Long Term, Short Term, Proactive, Reactive, Formal & Informal), Premises (Controllable – Uncontrollable, Internal – External, Tangible – Intangible), Significance, Limitations,
- **Decision Making:** Concept, Definitions, Process, Individual vs. Group Decision Making.

Unit 3: Organising & Staffing (25%)

- Concept, Definitions, Process of Organising, Principles, Organisational Structures (Line, Line & Staff, Matrix, Committee) & its features, merits and demerits, Departmentation & its various bases, Centralisation and Decentralisation (Benefits and Limitations), Formal vs. Informal Organisations, Delegation of Authority: Meaning, Definition, Process, principles, Blocks to effective delegation.
- **Staffing:** Definition, Features, Difference between Recruitment and Selection, Sources of Recruitment

Unit 4: Coordination and Control (25%)

- **Coordination:** Meaning, Definition, Types, Need, Techniques.
- **Direction:** Meaning, Definition, Features, Principles.
- **Control:** Meaning, Definitions, Process, Reasons for Resistance to control, Methods: TQM, Kaizen, Six Sigma, Benchmarking, Responsibility Accounting.

Suggested Readings:

- 1.Principles of Management; L.M.Prasad; Sultan Chand and Sons, Latest Edition
- 2.Management: VSP Rao, Excel Publications
- 3.Management - Concept, Practice and Cases; Karminder Ghuman and K. Aswathapa; Tata McGraw Hill; Latest Edition
- 4.Principles of Business Management; Gupta, Sharma and Bhalla; Kalyani Publications; Latest Edition
5. Management: Harold Koontz , Tata McGraw Hill
6. Management: Robbins & Coulter, Prentice Hall.

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106 – Financial Accounting

First Year BBA (Semester-1)

With Effect from AY2021-22

Objectives of the course:

- To provide conceptual knowledge about Book keeping and Financial Accounting.
- To provide conceptual knowledge about Computer Accounting and Costing.

Pedagogy:

- Lectures, Numerical examples and case study

Course Content

Unit 1 Introduction to Financial Accounting, Computer Accounting and its concepts (20%)

Meaning, advantages and limitations of financial accounting, various accounting concepts & convention, nature of accounts and rules of debit and credit, fundamental accounting assumptions, Brief introduction on IFRS & IND AS (Only list of Indian accounting standards); Introduction to accounting packages and framework of computer accounting.

Unit 2: Book Keeping (Numeric) (25%)

Preparation of Journal, Ledger, Various Subsidiary Books (Purchase Book, Sales Book, Purchase Return Book, Sales Return Book & Three Columnar Cash Book), Trial Balance.

Unit 3: Depreciation (Numeric) (15%)

Meaning, Objectives and Methods of calculating Depreciation, Examples of Depreciation calculation (Straight Line Method and Diminishing Balance Method without retrospective effect)

Unit 4: Final Accounts (20%)

Final Accounts of Sole Trader (Numeric), Final accounts of Company as per Company Act 2013(Only Format)

Unit 5: Elements of Costing (20%)

Conceptual Meaning of Cost Accounting (CA) , Advantages and Limitations of CA, Concepts of Costs, Methods of Costing, Preparation of Cost Sheet(Numeric), Stock Register (First In First Out Method, Last In First Out Method, Weighted Average Method) (Numeric).

Suggested Readings:

1. T. S. Grewal, Introduction of Accounting, Sultan Chand & Co.
2. Rupam Gupta, Principles of Accounting, Sultan Chang &Co.
3. Hanif and Mukharjee, Modern Accounting, Tata McGrew Hill
4. S.N.Maheshwari, Introduction to Accountancy, Vikas Publishing House Pvt.Ltd.
5. A. K. Nandhni, Accounting with Tutorial, BPB Publication, Delhi
6. How to use Tall? Sanjiv Garg Mashbra, Ind. Pvt. Ltd., B. M. Agrawal (Publication division), Delhi

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201 – Personality Development

First Year BBA (Semester-2)

With Effect from AY2021-22

Objectives of the course:

- To Explain the Relevance and Importance of Personality to the Students.
- To Make Students Familiar with some Soft Skills.
- To Generate Awareness regarding Life Skills and Self Management.

Pedagogy:

- Lectures, Role Play, Audio Visual Material, Guest Lectures.

Course Content

Unit 1 An Introduction to Personality (25%)

- Concept and Importance
- Presenting one self - Body Language, Dress code
- Leadership skills
- Personal Hygiene & Grooming
- Development of positive attitude
- Boosting Self-confidence

Unit 2: Life Skills (20%)

- Introduction, need & Importance
- Self awareness and appropriate social interactions
- Decision making & problem solving.

Unit 3: Self Management (20%)

- Self Management and Stress Management Skills.
- Awareness of personal and community safety issues
- Nutritional concept – (Introduction, Importance, Balanced Diet & its components)
- Awareness of community service providers – NGO
- Basic home sanitation and maintenance

Unit 4: Soft Skills and Time Management (35%)

• **Soft Skills:**

Telephonic skills, Interviewing skills, Negotiation, Meeting etiquettes, Dining etiquettes in business meetings, Listening Skills, Teamwork Skills, Assertiveness Skills, Emotional Intelligence Skills, Dressing etiquettes at work, Presentation Skills, Public Speaking, Handling questions from audience

• **Time Management:**

Objectives and significance of time management, Steps of Effective time management. Time wasters and ways to overcome, Procrastination and ways to overcome

Suggested Readings:

1. Shaffer, D. Social and Personality Development, Belmont, CA, Wadsworth/Thomas learning
2. UNESCO, Life skills in Non-formal Education, UNESCO & INC New Delhi
3. Rajendra Pal and J.S. Korlahalli. Essentials of Business Communication. S Chand & Sons, 2004.

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202 – E-Business

First Year BBA (Semester-2)

With Effect from AY2021-22

Objectives of the course:

- To make students familiar with the Electronic Business.
- To acquaint them with infrastructure of E-Business.

Pedagogy:

- Lectures, Presentation, Quizzes.

Course Content

Unit 1 Fundamentals of E-Commerce (25%)

Commerce: Meaning & Nature, e-commerce, Origin, Definitions & Meaning, Scope & Goals, Feature, Advantages & Disadvantages, Essentials of e-Commerce, e-Commerce v/s Traditional Commerce, Technologies used in e-Commerce.

Unit 2: Business Models for E-Commerce (25%)

E-Business: Meaning, Definitions, Importance, E-Business Models based on the relationships of Transaction Parties, B2C, B2B, C2C, C2G, G2G, B2G, G2B (To be taught in detail), **E-supply chain management** – Introduction and Process.

Unit 3: Payments & Security Mechanisms in E-Business (25%)

E-Payment Systems Models of Payments: Credit Cards, Debit Cards & Smart Cards, UPI, e-Money/Cash

Digital Signatures, Procedure & Working of Digital Signature technology.

Unit 4: Internet and Networking (25%)

- **Internet:** Introduction, History, Internet, Intranet and Extranet, e-mail.
- **Networking:** Concepts, Components, Types, Topologies, Transmission technologies (Simplex / Duplex / Half Duplex).

Suggested Readings:

1. Essential of E-Business: Arvind Chaudhry, Shyam Salunkhe, Sanjay Saindane, Sachin Jadhav, Prashant Publications
2. Starting E-Commerce Business: Rich, Jason R, IDG Books Delhi
3. E-Commerce Strategy-Technology and Applications: Whiteley, D, McGraw Hill.

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203 – Accounting for Managers

First Year BBA (Semester-2)

With Effect from AY2021-22

Objectives of the course:

- To acquaint the students with the concept of Management Accountancy
- To develop the ability to evaluate and use accounting data to aid in decision making for management as a whole.

Pedagogy:

- Lectures, Numerical examples and case study.

Course Content

Unit 1 Introduction of Management and Cost Accounting (10%)

Conceptual and Meaning of Management Accounting (MA) and Cost Accounting (CA), Advantages and Limitations of MA, Difference between management accounting with financial and cost accounting, Scope of management accounting, Role of management accounting.

Unit 2: Analysis and Interpretation of Financial Statement (20%)

Advantages and limitations of financial statement analysis, **Techniques of financial statement analysis:** Comparative Financial Statement (Numeric), Common Size Statement(Numeric),Trend Percentage Method(Numeric), Fund Flow Analysis, Ratio Analysis.

Unit 3: Ratio Analysis (Numeric) (20%)

(Calculation of ratios from the given financial statement as per Company Act 2013) Advantages and limitation of ratio analysis, **Liquidity and solvency ratio:** current ratio, liquid ratio, proprietary ratio, debt-equity ratio, capital gearing ratio, fixed assets to proprietary ratio, long term funds to fixed assets ratio, **Profitability ratios:** gross profit ratio, net profit ratio, operating profit ratio, return on capital employed ratio, return on equity shareholder's fund, **Efficiency ratios:** stock turnover ratio, debtors ratio, creditors ratio, operating ratio

Unit 4: Budget and Budgetary Control (25%)

Meaning, significance and limitations of budgetary control, Cash budget (Numeric). Flexible Budget (Numeric) and Zero Based Budgeting.

Unit 5: Cost -Volume-Profit Analysis and Decision Making (25%)

Meaning and Significance of Marginal Costing, Break Even Analysis (example including one key factor), Differential Cost, Relative Cost, Analysis through case study in the following decision making areas: Make or buy decision, Determination of Sales Mix, Adding or Dropping or Replacement of a Product Line.

Suggested Readings:

1. M. N. Arora, Cost and Management Accounting, Himalaya Publication House.
2. Ravi M. Kishore, Cost and Management Accounting, Taxmann Publication.
3. R. S. N. Pillai, Management Accounting, Sultan & Chand.
4. N. Vinayakan and G. B. Gupta, Management Accounting.
5. S. N. Maheshwar Grewal, Cost and Management Accounting.
6. Khan and Jain, Management Accounting.

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204 – Economics for Managers (Including Macro)

First Year BBA (Semester-2)

With Effect from AY2021-22

Objectives of the course:

- To give a complete and rigorous introduction to basic principles of managerial economics and macro economics
- To demonstrate how applications of economic theory can improve decision making.

Pedagogy:

- Lectures, Practical examples from corporate & business world, Assignments & Presentations

Course Content

Unit 1: Introduction to Managerial Economics (20%)

- Introduction - What Managerial Economics is about?, Definitions of Managerial Economics
- Nature & Scope of Managerial Economics
- Chief Characteristics of Managerial Economics
- Significance of Managerial Economics
- Fundamental concepts in Managerial Economics (Opportunity Cost, Discounting and Equi-Marginal)
- Role & Responsibilities of a Managerial Economist in Business.

Unit 2: Market Structure Analysis-1 (20%)

- **Perfectly Competitive Market**
 - ✓ Price Determination under Perfect Competition
 - ✓ Features of a Perfectly competitive market
 - ✓ Demand curve facing the Firm & Industry under Perfect competition
 - ✓ Equilibrium of the Firm & Industry under Perfect competition in Short-run & Long run
- **Monopoly**
 - ✓ Price Determination under Monopoly
 - ✓ Features & causes of Monopoly
 - ✓ Nature of Demand curve & Marginal revenue curve under Monopoly
 - ✓ Price & output under Monopoly in Short-run & Long-run
- **Price Discrimination**
 - ✓ Meaning of Price discrimination
 - ✓ Forms of Price discrimination
 - ✓ Degrees of Price discrimination
 - ✓ Conditions under which Price discrimination is possible & profitable

Unit 3: Market Structure Analysis-2 (25%)

- **Price Determination under Monopolistic Competition**

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- ✓ Features of Monopolistic competition
- ✓ Nature of Demand curve (AR) & Marginal Revenue(MR)curves
- ✓ Concept of Group Equilibrium
- ✓ Price & Output determination in short-run & Long Run under Monopolistic Competition
- **Oligopoly** :Features, Kinked Demand Curve, Price Leadership (Types, Characteristics, Advantages)

Unit 4: Production Analysis (25%)

- **Production Function**
 - ✓ Meaning & classification of Factors of Production
 - ✓ Meaning &significance of Production Function in Business
 - ✓ Cobb-Douglas Production function
- **Theory of Production**
 - ✓ Concept of Total Product, Average Product and Marginal Product
 - ✓ Law of Variable Proportions
 - ✓ Returns to Scale
- **Production Function with Two Variable Inputs**
 - ✓ Meaning &General Properties of Iso-Quants
 - ✓ Marginal Rate of Technical Substitution(MRTS)
- **Optimum Factor Combination**
 - ✓ Concept of Iso-Cost Lines
 - ✓ Least Cost Combination of Factors (Choice of Inputs)
 - ✓ The Economic Region of Production (Ridge Lines)
 - ✓ Expansion Path

Unit 5: Inflation (10%)

Meaning of Inflation, Causes of Inflation, Types of Inflation (Demand pull and Cost push inflation), Effects of Inflation, Anti Inflationary Measures.

Suggested Readings:

- 1.Manual Economics - Analysis, Problems and Cases - P. L. Mehta, Sultan Chand
- 2.Manual Economics in a Global Economy - Dominick Salvatore, Thomson South Western
- 3.Manual Economics: Application, Strategy & Tactics - Moyers, Harris
- 4.Manual Economics - D M Mithani, Himalaya Publishing House
- 5.Essentials of Manual Economics - P. N. Reddy, Himalaya Publishing House
- 6.Manual Economics - G S Gupta, Tata McGraw-Hill
- 7.Modern Microeconomics: Theory & Application - H L Ahuja, Sultan Chand
- 8.Advanced Economic Theory: Microeconomic Analysis - H L Ahuja, Sultan Chand
- 9.Principles of Microeconomics-H L Ahuja, Sultan Chand
- 10.Business Economics - H. L. Ahuja, Sultan Chand
- 11.Advanced Microeconomic Theory - M J Kennedy, Himalaya Publishing House
- 12.Economics - Paul Samuelson, William Nordhaus, Tata McGraw-Hill

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205 – Organizational Behavior

First Year BBA (Semester-2)

With Effect from AY2021-22

Objectives of the course:

- To make students familiar with Human Behaviour.
- To explain the basics of Organizational Behaviour.

Pedagogy:

- Lectures, Presentation, Group Work, Role Play, Assignments, Case Studies

Course Content

Unit 1: Introduction to OB (10%)

Definition, Concept, Contributing Disciplines

Unit 2: Perception (20%)

Meaning and definitions, Perceptual process, Factors affecting perception, Perception and Organization, Perceptual Distortion.

Unit 3: Attitude and Personality (25%)

Concept and meaning of Attitude, Definitions, Factors affecting formation of Attitudes, Types of Attitudes, Characteristics of Attitude, Attitude and Behaviour, Concept of Personality, Determinants of Personality, Personality Traits.

Unit 4: Group Dynamics (20%)

Concept and meaning, Process of formation of groups, Types of groups, Usefulness of groups in organizations, Pitfalls of Group Dynamics.

Unit 5: Conflict Management (25%)

Concept and meaning, Process of development of conflict, Functional vs. Dysfunctional conflict, Levels of Conflict, Conflict resolution, Managerial implications.

Suggested Readings:

- 1.Organisational Behavior by K.Aswhathappa
- 2.Organisational Behaviour by L. M.Prasad
- 3.Organisational Behaviour by Stephen Robbins
- 4.Organisational Behaviour by Fred Luthans
- 5.Organisational Behaviour by Subba Rao

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206 – Business Environment

First Year BBA (Semester-2)

With Effect from AY2021-22

Objectives of the course:

- To sensitize the class that there are continuous changes taking place in the environment.
- To understand importance of scanning environment on continuous basis.
- To sensitize with external factors (micro and macro) that can have potential impact on organisation.

Pedagogy:

- Lectures, Presentations, Case Studies.

Course Content

Unit 1: Introduction (20%)

Concepts and Importance of Business Environment, Environmental Analysis- Definition, Uses and Limitation, Process of Environmental Analysis, Types of Environment: Internal Environment, External Environment- Micro, Macro

Unit 2: Economic Environment (20%)

Nature & structure of Economic Environment, Economic Systems, Economic policies - Privatization, Monetary Policy, Fiscal Policy, Constituents Financial Market: (A brief Introduction)

Unit 3: Technological Environment (20%)

Meaning and Features, Impact of Technology on Society, Economy, Organization, Management of Technology, Transfer of Technology.

Unit 4: Legal and Political Environment (20%)

Three political Institutions-Judiciary, Legislation, Executive, Price and distribution Control: Objectives, Public Distribution System, Competition Policy and law: Nature and Scope, Government policies and distortions to competitions, Competition Act, 2002.

Unit 5: Social Environment (20%)

Concept and significance of Socio-cultural Environment, Social responsibility concept and stake holder approach, For Social Responsibilities models- Ackerman's Model, Carroll's Four Part model, Arguments for and against social responsibility, Limits of Social Responsibility.

Suggested Readings:

1. Business Environment: Text and Cases Francis Cherunilam Himalaya Publishing House
2. Essentials of Business Environment - K Ashwathapa Himalaya Publishing House
3. Business Environment- Shaikh Saleem, Pearson Education
4. Business Environment- Vivek Mittal, Excel Books

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