

VANITA VISHRAM WOMEN'S UNIVERSITY
SCHOOL OF COMMERCE AND BUSINESS MANAGEMENT
DEPARTMENT OF BUSINESS MANAGEMENT



VANITA VISHRAM
WOMEN'S UNIVERSITY
— SURAT —

BACHELOR OF BUSINESS ADMINISTRATION (B.B.A.)
HONOURS PROGRAMME
In
Specialization in Finance/Marketing/Human Resource
Management
under Learning Outcomes-based Curriculum Framework (LOCF)
for Under Graduate (UG) Education

SEMESTER 2
Core Courses (CC), Skill Enhancement Courses (SEC),
Generic Elective Courses (GE)

Syllabus applicable to the students of the programme

B.B.A. (Hons.)

w.e.f. the Academic Year 2021-2022

Vanita Vishram Women's University

Vanita Vishram Women's University
School of Commerce and Business Management
Course Code: BM11030
B.B.A.(Hons.) Semester: II
Core Course: Cost & Management Accounting
(w.e.f. Academic Year 2021-2022)
Credit: 6 (Theory-4 and Practical-2)

COST & MANAGEMENT ACCOUNTING

Course Objectives

To help learners to:

- Acquaint the students with the concept of Cost and Management Accounting.
- Impart knowledge regarding various techniques of Cost and Management Accounting.
- Develop the ability to evaluate and use accounting data to aid in managerial decision making.

Course Outcomes

After completion of the course, the student will be able to:

- Understand the basis of conventional and contemporary costing systems.
- Determine the costs of products and services,
- To determine selling price scientifically.
- Critically analyse relevant costs and provide recommendations for decision making.
- Prepare plans and budgets and analyse variances from standard cost to pinpoint areas that need control.

COURSE CONTENTS

Module	Content	Weightage
1	A. Introduction to Cost Accounting: <ul style="list-style-type: none">● Concept of cost● Classification of Costs● Methods of Costing● Cost centre, Cost unit and Cost Object● Techniques of Costing B. Introduction to Management Accounting: <ul style="list-style-type: none">● Meaning and definition● Nature and Scope of Management Accounting	25%
2.	Unit or Output Costing (Cost Sheet): <ul style="list-style-type: none">● Conceptual theory related to Unit Costing● Unit Costing –Practical	15%
3.	Cost-Volume-Profit Analysis: <ul style="list-style-type: none">● Introduction● Marginal cost● Contribution per unit	

	<ul style="list-style-type: none"> ● Total contribution ● Profit-Volume Ratio ● Break-even Analysis: Cost Break-even Point, Composite Break-even Point, Cash Break-even Point ● Margin of safety ● Cost-Volume-Profit Analysis –Practical 	20%
4.	<p>Budgets and Budgetary Control:</p> <ul style="list-style-type: none"> ● Meaning ● Objectives of Budgetary Control ● Advantages of Budgetary Control ● Limitations of Budgetary Control ● Fixed and Flexible Budget ● Master Budget ● Zero based budgeting 	20%
5.	<p>Standard Costing and Variance Analysis:</p> <ul style="list-style-type: none"> ● Meaning of Standard Cost and Standard Costing, ● Advantages of Standard Costing ● Limitations of Standard Costing ● Material Variances ● Labor Variances 	20%

Reference Books:

Sr. No.	Title	Author/s	Publication
1	A Textbook of Cost and Management Accounting	Arora, M.N. (2016)	Vikas Publishing House Pvt. Ltd.
2.	Management Accounting	R.S.N. Pillai Bagavathi	S. Chand
3.	Cost Accounting (Text, Problem and Cases)	Jawahar Lal Seema Srivastava Manisha Singh	Mc Graw Hill
4.	Management Accounting (Text, Problem and Cases)	M. Y. Khan P. K. Jain	Mc Graw Hill
5.	Cost & Management Accounting	Ravi M. Kishore	Taxmann's
6.	Problems and Solution in Cost Accounting	DR. S.N. Maheshwari	Sultan Chand & Sons
7.	Cost Accounting (Principles & Practices)	S.P. Jain & K. L. Narang	Kalyani Publishers

Vanita Vishram Women's University
School of Commerce and Business Management
Course Code: BM11040
B.B.A.(Hons.) Semester: II
Core Course: Organizational Behaviour
(w.e.f. Academic Year 2021-2022)
Credit: 6 (Theory-4 and Practical-2)

Course Objectives

To help learners to:

- Develop cognizance of Organizational behavior.
- Understand the human interactions in an organization.
- Acknowledge different types of Attitude.
- Understand the different personality traits.
- Understand Organizational Power and Conflict

Course Outcomes

After completion of the course, the student will be able to:

- Analyse the Organizational behaviour concepts, and correlate Organizational concepts with Group Behaviour.
- Evaluate Different Personality types.
- Analyse Perception Process on Human Behaviour.
- Able understand and resolve organisational level conflicts

COURSE CONTENTS

Module	Content	Weightage
1.	Understanding the Nature of Organisational Behaviour: <ul style="list-style-type: none"> • Introduction • Definition • Foundations of OB • Contemporary Aspects in OB • Perspectives of OB • Model of OB 	15%
2.	Individual Behaviour: <p>A. Personality:</p> <ul style="list-style-type: none"> • Meaning and Importance • Personality Type A and Type B • Personality Traits affecting Behaviour • Determinants of Personality <p>B. Perception:</p> <ul style="list-style-type: none"> • Concept • Factor Influencing perception • Perceptual Process • Distortion in Perception <p>C. Attitudes:</p> <ul style="list-style-type: none"> • Meaning and Definition of Attitude • Components of Attitude • Types of Attitude <p>D. Motivation:</p> <ul style="list-style-type: none"> • Meaning and Importance 	35%

	<ul style="list-style-type: none"> • Process of Motivation • Malow's Need Hierarchy Theory • Expectancy Theory • Motivation across Cultures 	
3.	<p>Dynamics of Organisational Behaviour:</p> <p>A. Group Dynamics</p> <ul style="list-style-type: none"> • Concept • Types of Groups • Stages of Group Development • Pitfalls of groups • Process of Group Formation • Difference between groups and teams. <p>B. Power and Conflict:</p> <ul style="list-style-type: none"> • Meaning and Definition of Power • Power Tactics • Sources of Power • Meaning and Definition of Conflict • Stages of Conflict • Levels of Conflict • Conflict Resolution 	35%
4	<p>Practical</p> <ul style="list-style-type: none"> • Presentation • Case study • Activities • Role play • Discussion on Popular Business Personalities 	15%

Reference Books:

Sr. No.	Title	Author/s	Publication
1	Organisational Behaviour	K. Aswathappa	Himalaya Publishing House
2	Organisational Behaviour	L. M. Prasad	Sultan Chand and Sons
3	Organisational Behaviour	Stephen Robbins	Pearson Education
4	Organisational Behaviour	Fred Luthans	McGraw- Hill International Editions
5	Organisational Behaviour	Hellriegel, Slocum, Woodman	South Western Publication

Vanita Vishram Women's University
School of Commerce and Business Management
Course Code: EN12020
B.B.A. (Hons.) Semester: II
Ability Enhancement Compulsory Course: Communication Skills in English
(w.e.f. Academic Year 2021-2022)
Credit: 2 (Theory-1 and Practical-1)

Objective:

The course aims to:

- Acquaint students with the details of academic and professional skills, soft skills and employability skills.
- Introduce soft skills as key differentiator in today's world.
- Explain and make students understand how soft skills, academic and professional skills and employability skills complement each other.
- Explain how all the above-mentioned skills are much needed for career growth.
- Make students understand that how the development of these skills will lead to their holistic development.

Course Content:

Module	Content
1.	Academic & Professional Skills (Theory & Practical) <ul style="list-style-type: none">• Letter of Application• Resume/CV Writing• Interview Skills
2.	Enhancing Writing Competence (Theory & Practical) <ul style="list-style-type: none">• Drafting PPT• Drafting Representation• Drafting E-mails
3.	Developing Soft Skills (Theory & Practical) <ul style="list-style-type: none">• Introduction to Soft Skills• Time Management• Leadership
4.	Communication Skills: Socio-cultural Context (Theory & Practical) <ul style="list-style-type: none">• Emotional Intelligence• Overcoming Cross-cultural Communication Barriers• Conflict Management

Reference Books:

Sr. No.	Title	Author/s	Publication
1	Business Communication	Urmila Rai and S.M. Rai.	Himalaya Publishing House.
2	Developing Communication Skills	Krishna Mohan and Meera Banerji.	Macmillan India Private Ltd.
3	Effective Business Communication	Asha S. Kaul	Prentice-Hall of India Private Ltd.
4	Communication for Business: A Practical Approach.	Shirley Taylor.	Pearson Education.
5	Communication Skills.	Sunita Mishra et al.	Pearson Education
6	Technical Communication: Principles and Practice.	Meenakshi Raman and Sangeeta Sharma.	Oxford
7	Soft Skills & Employability Skills	Sabina Pillai & Agna Fernandez	Cambridge University Press
8	Personality Development and Soft Skills	Barun K. Mitra	Oxford University Press

Course Outcomes:

At the end of the course, the students will be able to:

- ✓ Display competence in utilizing academic and professional skills, soft skills and employability skills.
- ✓ Understand and imbibe the fact soft skills is a key determinant of one's success.
- ✓ Equip themselves to optimize their innate potential as well as to blend in effortlessly with their work environment.
- ✓ Prepare themselves better for placements and beyond.
- ✓ Develop insight regarding the challenges of the job market.

Vanita Vishram Women's University
School of Commerce and Business Management
Course Code: BT12020
B.B.A. (Hons.) Semester: II
Ability Enhancement Compulsory Course: Environmental Studies II
(w.e.f. Academic Year 2021-2022)
Credit: 2 (Theory-1 and Practical-1)

Objective:

To help learners to:

- Study various types of environmental pollutions & what are their roles to prevent these pollutions.
- Understand the different environmental policies, laws & practices.
- Analyze and understand interactions between social and environmental processes.

Course Outcomes:

On successful completion of this course, the learners should be able to:

- Environmental pollution and its control and management
- Various environmental laws, treaties and ethics.
- Understand core concepts and methods from ecological and other sciences and their application in environmental problem-solving.
- Apply concepts and methodologies to analyze and understand interactions between social and environmental processes.
- Reflect critically about their roles and identities as citizens, consumers and environmental actors in a complex, interconnected world.

Course Content:

Module	Content	Weightage
1.	<p>Environmental pollution</p> <ul style="list-style-type: none"> • Definition Causes, effects and control measures of :- <ol style="list-style-type: none"> a. Air pollution b. Water pollution c. Soil pollution d. Marine pollution e. Noise pollution f. Thermal pollution g. Nuclear hazards • Role of an individual in prevention of pollution. • Disaster management: floods, earthquake, cyclone and landslides. 	30%
2.	<p>Environmental, Policies, laws and practices</p> <ul style="list-style-type: none"> • Concept of sustainability and sustainable development. • Environmental treaties: Montreal protocol, Kyoto Protocol, conservation of wet land. • Environment Laws. <ol style="list-style-type: none"> a. Air (Prevention and Control of Pollution) Act. 	30%

	b. Water (Prevention and control of Pollution) Act c. Wildlife Protection Act d. Forest Conservation Act e. Environment: Rights and Duties <ul style="list-style-type: none"> National green tribunal Biodiversity Laws 	
3.	Human Population and the Environment <ul style="list-style-type: none"> Population growth, human health and welfare; infectious and lifestyle diseases in contemporary world. Common Diseases: Air borne diseases(Tuberculosis, Influenza), food-borne diseases(Cholera, Hepatitis) Vector borne diseases (malaria, Dengue), Viral diseases (Covid-19) Drug addiction: Causes, Symptoms, Prevention and Rehabilitation Environmental movements: Chipko Movement, Narmada Bachao Andolan, Silent Valley Movement, Swacch Bharat Mission 	20%
4.	Field / practical work: (In Assignment form) Students are required to carry out the following practical work <ul style="list-style-type: none"> Record the types of pollution of any visited area/your area To identify the sources of air pollution in your area/any visited area To identify the sources of water pollution in your area/any visited area To identify the sources of noise pollution in your area/any visited area Detailed Case study of any latest disaster Landslide and flash floods in Kedarnath. 	20%

Reference Books:

Sr. No.	Title	Author/s	Publication
1	A Textbook of Plant Ecology	Ambasht R. S. and N.K. Ambasht	CBS Publication
2	Ecology and Environment	P.D. Sharma	Snow White Publication
3	Modern Concepts of Ecology	H. P. Kumar	Vikas Publishing House Pvt. Ltd
4	Environmental Pollution	R. K. Khitoliya	S. Chand Publishing
5	Environmental and Pollution Science	Pepper, I.L, Gerba, C.P. & Brusseau, M.L.	Elsevier Academic Press
6	Ecology, Environment & Pollution	Purohit, S.S. & Ranjan, R	Agrobios Publications

Vanita Vishram Women's University
School of Commerce & Business Management
Course Code: BM31020
B.B.A. (Hons.) Semester: II
Generic Elective: Macro Economics
(w.e.f. A.Y. 2021-22)
Credit: 6 (Theory-4 and Practical-2)

Objective:

To help learners to:

- Understand the functioning of economy at the macro level
- Realize the importance of the indicators of the economy
- Enable the students to understand the concept of inflation, its causes & ways to control it.
- Understand the working of Central Bank & Tools of credit control.

Course Content:

Module	Content	Weightage
1.	Inflation <ul style="list-style-type: none"> • Meaning of Inflation • Types of Inflation • Demand Pull VS Cost Push Inflation • Keynes Concept of Inflationary Gap • Effects of Inflation • Control of Inflation 	20%
2.	Quantity Theory of Money <ul style="list-style-type: none"> • Cash Transactions Approach-Fisher's Version • Criticisms Against Fisher's Theory • Cash Balance Approach-The Cambridge Version-Shortcomings of the Approach • Superiority of Cambridge Version over Fisher's Version 	15%
3.	Consumption Function <ul style="list-style-type: none"> • Fundamental Psychological Law of Consumption • Factors affecting Consumption Function • Significance of Consumption Function Investment Function <ul style="list-style-type: none"> • Introduction-Meaning • Marginal Efficiency of Capital & Rate of Interest • Factors affecting MEC • Criticisms of MEC 	15%
4.	Central Bank & Tools of Credit Control	30%

	<ul style="list-style-type: none"> • Central Bank-Functions • Instruments of Credit Control-General Methods Selective Methods 	
5.	Practical & Assignment <ul style="list-style-type: none"> • Group discussion • Presentations 	20%

Reference Books:

Sr. No.	Title	Author/s	Publication
1	Modern Economics	H. L. Ahuja	S. Chand Publishing New Delhi
2	Modern Economic Theory	K. K. Dewett	S. Chand & Co., New Delhi
3	Macro Economics Theory & Policy	H. L. Ahuja	Sultan-Chand & Co. New Delhi
4	Money, Banking, International Trade And Public Finance	D. M. Mithani	Himalaya Publishing House

Course Outcomes:

After completion of the course, the student will be able to

- ✓ Understand the concept of Inflation, its effects on the economy & measures adopted by the government & central bank to control it.
- ✓ Students will be able to describe the banking & monetary system.
- ✓ Analyze the role of money & credit control policy.