

K.S.K.V. Kachchh University
Bachelor of Business Administration

Semester-III
CC301: Commercial Communication

1. Objective:

This course is designed to give the learners a comprehensive view of communication as it operates within an organizational setting. ; It attempts to develop an awareness of the importance of succinct written expression to modern business communication. ; It focuses on preparing the learners to effectively use various forms of written professional communication both the time-tested ones and as well the ones emerging with the technological developments.

2. Key features: Conceptual framework, understanding dynamics of individual behaviour, understanding dynamics of group behavior, organizational dynamics, managing change towards organizational effectiveness.

3. Evaluation :

Evaluation pattern

End Semester	70%
Mid-Semester	20%
Projects, Assignments, Quizzes, Class Participation	10%

4. Course Contents :

Module No.	Modules/ Sub Modules	Marks (%)
1	<p>Introduction to Commercial Communication and its basic forms:</p> <p>1.1 Difference between Professional/Commercial Communication and General Communication,</p> <p>1.2 Features of Successful Profession Communication</p> <p>1.3 Purpose of Professional/Commercial Communication in an organizational set-up. (Refer to <i>Communication Skills</i> by Sanjay Kumar and Pusplata, Oxford Higher Education Publication, 2010. Chapter 1 sub points 1.4, 1.5, 1.7)</p> <p>(Unit 1.1, 1.2, 1.3 will carry 7 marks)</p> <p>1.4 Email writing as an emerging form of Commercial Communication: Common Pitfalls, Guiding Principles of Composing Emails, Maintaining Common Etiquette. (Refer to <i>Communication Skills</i> by Sanjay Kumar and Pusplata, Oxford Higher Education Publication, Chapter 26)</p> <p>1.5 Memo as a form of Business Communication:</p> <p style="margin-left: 20px;">a. Format of Memos, Advantages of Memos</p> <p style="margin-left: 20px;">b. Memo Writing : Warning Memo, Congratulatory Memo, Information Memo, Request Memo</p>	25%

(Refer to *Essentials of Business Communication* by Rajendra Pal and Korlahalli, CC 17)

(Unit 1.4 and 1.5 will carry 7 marks)

(Refer to *Communication Skills* by Sanjay Kumar and Pusplata, Oxford Higher Education Publication, Chapter 26)

1.6 Memo as a form of Business Communication:

- a. Format of Memos, Advantages of Memos
- b. Memo Writing : Warning Memo, Congratulatory Memo, Information Memo, Request Memo

(Refer to *Essentials of Business Communication* by Rajendra Pal and Korlahalli, CC 17)

2 Forms of Commercial Communication: Business Letters 25%

2.1 Structure and Layout of Letters, Elements of Style,

2.2 Letter Writing :

- a. Inquiry and its Reply,
- b. Order and Acknowledgment of Order, (Confirmation with Full execution and Partial Execution, Inability to execute the order)
- c. Complaints and Adjustments

(Unit 2.1 will be asked only as a part of Multiple choice questions under Question No. 5. Unit 2.2 will carry two sub-questions of 7 marks each and would include drafting of letters.

(Refer to *Essentials of Communication* by Rajendra Pal and Korlahalli chapters No. CC-2, CC-3, CC-5, CC-6, CC-8)

3 Forms of Commercial Communication: Business Reports: 25%

3.1 Types of Reports, Salient features of a good business Reports, Stages in writing Reports

3.2 Writing Reports-

- a. Investigating decline in Sales of a particular product
- b. Looking into Demands and grievances of the Employees
- c. Looking into an accident in the factory
Selecting a suitable site for opening a factory/business unit
- e. Investigating complaints against Employee/employees
- f. Investigating the performance of branches of a business unit

(Refer to *Essentials of Business Communication* by Rajendra Pal and Korlahalli, chapters No. WC -1 and WC-2)

(Unit 3.1 will be asked only as a part of the Multiple choice questions under Question No.5. Unit 3.2 will carry two-sub-questions of 7 marks each and would include drafting of business reports.)

4 Effectiveness of Commercial Communication: 25%

4.1 Business Vocabulary

- a. List of confusing words(as per the list attached)
- b. List of suitable substitutes for inflated phrases (as per the list attached)

4.2 Comprehension of an unseen passage on commercial topic

(Unit 4.1 a. will carry 4 marks and 4.1 b. will carry 3 marks.
Unit 4.2 will carry 7 marks.)

Specifications regarding the questions to be drawn from the above units:

1. Only short notes not exceeding 150 words carrying 3 to 4 marks should be asked from Unit 1 Sections-1.1, 1.2, and 1.3.
2. The theoretical background of Emails,(1.4) Memos (1.5 a) Letters (2.1) and Reports (3.1) like Format, features, advantages etc should be asked only as a part of the multiple choice questions in the question paper and should NOT be asked as a full length questions.
3. The full length questions worth 7 marks should be asked from “Memo Writing’, (1.5 b) ‘Letter Writing’(2.2) and ‘Report Writing’(3.2) and “Case studies based on Email Writing’ (1.4) sections of the syllabus.
4. Questions related to the vocabulary (4.1 a and b) should focus on the appropriate usage of the words.

FORMAT OF QUESTION PAPER FOR EXTERNAL EXAM.

Question	Unit	Remarks	Marks
Q.1 A	1.1,1.2,1.3	Short notes not exceeding 150 words and 3-4 marks	07
Q.1 B	1.4,1.5	Memo drafting and case studies of email (excluding theory based questions)	07
Q.2A	2.2	Letter drafting	07
Q2 B	2.2	Letter drafting	07
Q.3 A	3.2	Report drafting	07
Q.3 B	3.2	Report drafting	07
Q.4 A	4.1(a) (b)	Vocabulary: focus on appropriate usage of the words	03, 04
Q.4 B	4.2	Comprehension of an unseen commercial package	07
Q.5	1 (full unit),2.1,3.1,4.1		14

5. Topics for Assignments :

1. Case Studies from the above Letters to check their effectiveness. (Unit 1 and 2)
2. Case Studies from the above Memos/ Reports to check their effectiveness. (Unit 1 and 3)
3. SWOT Analysis of a Business Personality/Unit
4. Contextual usage of confusing words given in the list.
5. Comparison of memos and office orders.

6. Suggested Topics for Seminar:

1. The Impact of technological advancements on communication.
2. Use of formal and informal language in written communication.
3. Aids to correct writing

4. Drafting Advertisements
5. Communication Games

7. Recommended Text Books & Suggested reference Books:

1. Kumar, Sanjay and Pusplata, *Business Communication*, New Delhi: Oxford Higher Education, 2010 Pal,
2. Rajendra and Kolrahalli, *Essentials of Business Communication*, New Delhi: Sultan Chand Publication, 2005
3. Chaturvedi, P D and Mukesh Chaturvedi. *Business Communication: Concepts, Cases and Applications*. New Delhi: Pearson Education, 2004.
4. Haldar, Ritwik. *A Textbook of Business Communication*. Mumbai: Himalaya Pub, 2011.
5. Jain, V K, and Omprakash Biyani. *Business Communication*. New Delhi: S Chand, 2007.
6. Koneru, Aruna. *Professional Communication*. New Delhi: Tata McGraw-Hill, 2010.
7. Lesikar, Raymond and Marie Flatley. *Basic Business Communication*. New Delhi: Tata McGraw-Hill. 2002.
8. Pathi Satyanarayan. *Modern Business Communication*. New Delhi. Himalaya Publication. 2008.
9. Rai, Urmila. *Managerial Communication*. New Dellhi: Himalaya Publication. 2007.
10. Raina, Roshan Lal, Iftikhar Alam and Faiza Siddiqui. *Professional Communication*. Mumbai: Himalaya Publishing House, 2012.
11. Raman, Meenakshi and Sangeeta Sharma. *Communication Skills*. New Delhi: Oxford University Press, 2010.
12. Raman, Meenakshi and Sangeeta Sharma. *Technical Communication-Principles and Practice*. New Delhi: Oxford University Press, 2011.
13. Ramachandra, K K, Lakshmi K K etal. *Business Communicaiton*. Chennai : MacMillan Publication, 2007.
14. O'Hair, Dan, Gustav Friedrich and Lynda Dixon. *Strategic Communication: In Business and the professions*. New Delhi: Pearson Education, 2008.

List of Confusing Words

1. **Access:** approach
Example: The managing Director of the company is easy of access.
Excess: More than
Example: Our profits are far in excess of what we expected.
2. **Adapt:** to adjust
Example: We shall have to adapt this technology to Indian conditions. **Adopt:** to take up
Example: We should not adopt unfair means even if we fail. **Adept:** skilled
Example: Those who are adept in the art of flattery make rapid progress in life.
3. **Advise (Verb):** give advice, recommend
Example: They advised us to postpone the launching of our new product. **Advice (Noun):** recommendation on how to work.

Example: If we had followed his advice, we should not have incurred such a heavy loss.

4. **Affect: (1)** to pretend

Example: The peon affected ignorance of the whole affair.

(2) Produce material effect:

Example: Hard work affected his health.

Effect(Noun): result

Example: The new policy did not produce any noticeable effect on the sales.

Effect (Verb): to produce Examples are given only so that students can understand the terms better. Students can use other examples in the examination. Example: I have effected the necessary changes in the schedule.

5. **Alternate:** leaving one and taking the next

Example: I visit the market on alternate days. **Alternative:** other choice

Example: We have no alternative but to appoint this candidate.

6. **Appraise:** to estimate, to judge

Example: It is difficult to appraise the work of the secretary at this stage.

Apprise: to inform

Example: The manager has been apprised of the whole situation.

7. **Casual:** incidental

Example: The Director made a casual reference to the diversification plans.

Causal: denoting cause

Example: You must give me in detail all the causal factors.

8. **Cite:** to quote

Example: He cited my examples to support his arguments.

Sight: view, vision

Example: The sight of the new factory filled his heart with happiness.

Site: place for building

Example: This site is very suitable for a chemical factory.

9. **Compliment:** an expression of regard

Example: I paid him compliments on his fine handlings of the office work.

Complement: that which completes

Example: A good secretary complements the work of the chairman.

10. **Council:** advisory or administrative body

Example: The Prime Minister will consult the Council of Ministers before taking the final decision.

Counsel: advice

Example: I am grateful to you for this valuable counsel.

11. **Credible:** believable

Example: I don't find the statement of the cashier credible.

Creditable: worthy of credit

Example: Our company's performance this year is quite creditable.

12. **Deny:** Declare untrue or non-existent

Example: They denied having received any letter from us. **Refuse:** indicate unwillingness or inability

Example: The chairperson refused to sanction the payment.

13. **Dependant:** one who depends on another for his maintenance Example:

He left sufficient money for the dependants.

Dependent: relying on

Example: Most of the farmers are still dependent on rain.

14. **Deprecate:** to disapprove strongly

Example: His father deprecated his proposal of setting up independent business.

Depreciate: to go down

Example: The cost of money is depreciated.

15. **Device (noun):** thing made for special purpose

Example: The new device will cut down the cost of production considerably. **Devise**

(Verb): carefully plan or invent

Example: I have devised a new strategy to increase efficiency in the office.

16. **Emigrant:** one who leaves his country to live in another

Example: The owner of this farmhouse is an emigrant from England.

Immigrant: one who comes to live in a foreign country

Example: In England, the immigrants do not enjoy the same rights as the British.

17. **Equitable:** fair, just

Example: There ought to be equitable distribution of work among all members.

Equable: uniform

Example: The climate of Bombay is equable.

18. **Expedient:** desirable, advisable

Example: It is not expedient for you to see the chairperson at this moment.

Expeditious: quick

Example: Expeditious steps should be taken to increase the output.

19. **Honorary:** holding an office without receiving a pay

Example: Mr. Gupta is an honorary member of our society.

Honourable: worthy of honour

Example: Many honourable Members of Parliament were present on this occasion.

20. **Industrial:** relating to industry

Example: Discuss the prominent features of the new industrial policy.

Industrious: hardworking

Example: Being industrious, she has secured a high first division.

21. **Judicial:** pertaining to law

Example: This is my decision in my judicial capacity.

Judicious: wise

Example: We should be judicious in choosing our profession.

22. **Later:** comparative degree of 'late' Example:

She reached the office later than I. **Latter:**

coming after (refers to position)

Example: Sudha and Madhu are the two secretaries. The latter is the more dynamic of the two.

23. **Loose:** not tight/free from bonds or restraint

Example: This shirt is too loose for me. **Lose:**

be deprived or cease to have

Example: You are sure to lose in this bargain.

24. **Necessaries:** Things without which life is not possible, such as food, clothing and shelter

Example: the necessaries of life should be available at low prices

Necessities: Pressing needs

Example: One should not adopt unfair means to fulfil the necessities of life.

25. **Negligent:** careless
 Example: Members found negligent will be taken to task.
Negligible: Very little
 Example: There was a negligible rise in the profits.
26. **Official:** connected with the office
 Example: The manager has gone on an official tour.
Officious: meddlesome
 Example: I get irritated at his officious manners.
27. **Persecute:** to oppress

 Example: Jews were persecuted by Hitler.
Prosecute: to initiate legal proceedings against
 Example: Trespassers will be prosecuted.
28. **Personnel:** persons employed in any service
 Example: This office employs highly educated and cultured personnel.
Personal: private
 Example: Personal matters should not be discussed in the office.
29. **Practical:** opposed to theoretical
 Example: Your plan is attractive but there will be some practical problems. **Practicable:** that which can be translated into action
 Example: Your plan is attractive but not practicable.
30. **Precede:** to go before
 Example: Duty should precede everything else.
Proceed: to go on
 Example: The inspection committee is proceeding to Mumbai tomorrow.

List of Inflated Words and their substitutes:

No	Inflated phrases	Suggested substitute
1	Accomplish	Do
2	Accordingly	So
3	Acquire	Get
4	along the lines of	Like
5	a decreased number of	fewer
6	a large number of	Many
7	a large proportion of	Much
8	at a rapid rate	rapidly
9	at some future time	Later
10	at present time, at this point of time	Now
11	bring about	Cause
12	call for your attention	remind you
13	come to the conclusion	conclude

14	combined together	combine
15	Commence	Begin
16	due to the fact that	because
17	except in a small number of cases	usually
18	for the purpose of	For
19	have the appearance of	look like
20	in view of the fact that	As
21	in accordance with	by, under
22	in the interest of	For
23	in this case	Here
24	in the vicinity of	Near
25	in several instances	Often
26	owing to the fact that	because, since
27	prior to the time that	before
28	personally speaking	I think
29	under circumstances in which	If
30	with the result that	So

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Semester-III
CC302: Introduction to Marketing Management

Introduction: The field of management has undergone a sea change and has today assumed a form of a profession with a well-defined body of knowledge. This knowledge is continuously evolving and newer trends are constantly emerging. Now it has become utmost necessary for everyone to have knowledge of this field.

- 1. Objective:** This subject is designed to provide a basic understanding of the subject of marketing management to the students. What marketing management is? How it has evolved during the time? What can be marketed and How it can be marketed?

The second part of the same subject (offered in the fourth semester) will throw light on the variables of marketing mix and the marketing strategies related to it.

- 2. Key features:** Conceptual framework, understanding dynamics of individual behaviour, understanding dynamics of group behavior, organizational dynamics, managing change towards organizational effectiveness.

3. Evaluation :

Evaluation pattern

End Semester	70%
Mid-Semester	20%
Projects, Assignments, Quizzes, Class Participation	10%

4. Course Contents :

Module No.	Modules/ Sub Modules	Marks (%)
1	Introduction to Marketing: A) Scope and Importance B) Core Marketing Concepts C) Marketing as a Function D) Marketing Orientations or Concepts E) Difference between Selling & Marketing F) Marketing Process G) Marketing Mix - Developing the Marketing Mix - The Role of Marketing Mix in Marketing Planning and Marketing Strategy - Choosing the Optimum Marketing Mix	25%
2	Market Segmentation, Targeting and Positioning A) What is Market Segmentation? B) Benefits of Segmentation C) Bases of Segmentation D) Target Marketing	25%

- Positioning

- 3 Buyer Behaviour and Marketing Research 25%**
- What is Buyer Behaviour?
 - Meaning and Importance
 - Buyer Behaviour Models
 - Buying Characteristics Influencing Consumer Behaviour
 - Buyer Decision Making Process (including Buying Roles and Types of Buyer Behaviour)
 - Factors Influencing Organizational Buyers
- 4 Marketing Research and Marketing Information Systems: 25%**
- A) Definition of Marketing Research
 - B) Objectives and Importance of Marketing Research
 - C) Process of Marketing Research
 - D) Applications of Marketing Research
 - E) Limitations of Marketing Research
 - F) Introduction of MkIS
 - G) Components of a MkIS

5. Topics for Assignments :

1. Ten entities that can be marketed.
2. Difference between product and service.
3. Holistic Marketing Concept.
4. Bases of Segmentation for the following products: Books, Shoes, Mangal sutra, Broom, Printer, Cosmetic Lenses, Ready made Furniture (Full Bed Room Set) and Pen drive.

6. Suggested Topics for Seminar:

1. Consumer buying behaviour for consumer durables, two wheelers and digital products. (Any two products)
2. Societal marketing by local/state/central government of India.
3. Product line and product mix of any one company.
4. Target market of any 3 companies in/for last 5 years.

7. Recommended Text Books & Suggested reference Books:

1. Marketing Management; Dr. K.Karunakaran, Himalaya Publishing House, 2009 Edition.
2. Marketing Management, 13th Edition: A South Asian Perspective, Abraham *Koshy* and Mithileshwar *Jha*, Philip *Kotler* and Kevin Keller.
3. Marketing Management, Rajan Saxena, 4th Edition, Tata-Mcgraw Hill.
4. Marketing Management – Global perspective, V S Ramaswamy and S Namakumari, Indian context; 4th Edition Macmillan Publishers India Ltd.

8. Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

9. Distribution of Marks :

- Q.1 **14 marks** will have multiple choice questions based on the given units 14 Marks
- Q.2 Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. 14 Marks
- Q.3 Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. 14 Marks
- Q.4 Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. 14 Marks
- Q.5 Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. 14 Marks

K.S.K.V. Kachchh University
Bachelor of Business Administration
Semester-III
CC303: Company Account (Paper-I)

1. **Objective:** The objective of the paper is to familiarize the students in respect of various legal provisions for preparation and presentation as per the Indian Companies Act, 1956 and the prevailing accounting standards. The course also exposes to students contemporary issues in Accounting.
2. **Key features:** Conceptual framework, understanding dynamics of individual behaviour, understanding dynamics of group behavior, organizational dynamics, managing change towards organizational effectiveness.

3. **Evaluation :**

Evaluation pattern

End Semester	70%
Mid-Semester	20%
Projects, Assignments, Quizzes, Class Participation	10%

4. **Course Contents :**

Module No.	Modules/ Sub Modules	Marks (%)
1	(A) Issue of Bonus shares -Meaning, Sources and Guidelines for the issue of Bonus Shares, Accounting treatment for the issue of bonus shares. (B) Share split - subdivision of shares and conversion of shares into Stock Buyback of share :Meaning Legal provisions for buyback of shares, SEBI guidelines for buyback, accounting treatment for buyback (c) Employee Stock Option Scheme: Meaning Employee Stock Purchase Scheme (Theory only)	25%
2	Final Accounts of Companies : (Vertical Format Only – Excluding calculation of managerial remuneration.	25%
3	Amalgamation and Absorption: Accounting for Mergers and Acquisitions (As per Indian Accounting Standard – 14) Purchase method and pooling of interest method (excluding Inter- Company holding)	25%
4	(A) Human Resource Accounting : Meaning, Objectives, Benefits and Limitations, Methods of Valuation (Only theory) - Historical Cost, Replacement Cost, Opportunity Cost, Standard Cost and Present Value Method. (B) Inflation Accounting: Meaning, Approaches to Inflation Accounting(Theory Only). (C) Recent developments in Accounting: Environmental accounting – Meaning and Significance, An Overview of Corporate Environmental reporting in India.; Forensic accounting – Meaning, Role of Forensic Accountant.	25%

5. Topics for Assignments :

1. Lean Accounting- Meaning and Objectives.
2. Social Accounting – Meaning and Approaches to Social Accounting
3. Right Issue – Concept and advantages.
4. Company Liquidation – Meaning, modes and consequences.
5. Brand Accounting.
6. Inter Firm Comparison – Meaning, Pre-requisites, advantages and limitations.
7. Auditing – Meaning, Objectives, Types of Audit, Qualities of an auditor, qualifications of an auditor, Status of an auditor

6. Suggested Topics for Seminar:

1. Foreign Exchange Accounting.
2. Accounting Standards - AS – 3 & AS – 6.
3. Deferred Tax Liability and Deferred Tax Asset.
4. Earnings per Share.
5. Extensible Business Reporting Language (XBRL)

7. Recommended Text Books & Suggested reference Books:

1. Corporate Accounting 5th Edition by Dr. S.N.Maheshwari & Dr. S.K. Maheshwari Vikas Publishing House.
2. Advanced Accountancy – II (Corporate Accounting), 18th Edition by S.P.Jain & K. N Narang , Kalyani Publication.
3. Financial Accounting – Principles & Practices by Jawaharlal and Seema Srivastava. S.Chand Publication.
4. Corporate Accounting – by A. Muklherjee & M. Hanif – Tata Mcgraw Hill.
5. Financial Accounting for Management (An Analytical Perspective) 3rd Edition by Ambrish Gupta - Pearson Publication.

8. Structure of Course Examination

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Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

9. Distribution of Marks :

- | | | |
|-----|---|----------|
| Q.1 | 14 marks will have multiple choice questions based on the given units | 14 Marks |
| Q.2 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.3 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.4 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.5 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |

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Semester-III

CC304: Managerial Economics (Paper-I)

1. **Objective:** To Familiarize the students with concepts and analytical tools in Managerial Economics applied in a variety of day-to-day business situations.
2. **Key features:** Conceptual framework, understanding dynamics of individual behaviour, understanding dynamics of group behavior, organizational dynamics, managing change towards organizational effectiveness.

3. **Evaluation :**

Evaluation pattern

End Semester	70%
Mid-Semester	20%
Projects, Assignments, Quizzes, Class Participation	10%

4. **Course Contents :**

Module No.	Modules/ Sub Modules	Marks (%)
1	<p>CHAPTER 1: INTRODUCTION (3) : Definition of Managerial Economics. The nature and scope of Managerial Economics Relationship of Managerial Economics with other disciplines. (Mathematics, economics, statistics)</p> <p>CHAPTER 2: DEMAND DISTINCTION (2) : 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.</p> <p>CHAPTER 3: DEMAND FORECASTING (5): Definition and Importance of demand forecasting. Methods of Demand Forecasting.</p>	25%
2	<p>CHAPTER 4: THE THEORY OF CONSUMER BEHAVIOUR. (10) : 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.</p>	25%
3	<p>CHAPTER 5: ELASTICITY OF DEMAND (10) : Concept of Income Elasticity, degrees of income elasticity and factors affecting Income Elasticity. Concept of Price Elasticity, degrees of</p>	25%

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.

4 CHAPTER 6: THEORY OF PRODUCTION FUNCTION (5) : 25%

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 (5)(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

5. Topics for Assignments :

1. Types of Demand
2. Law of Variable Proportion
3. Short run cost concepts
4. Features of Indifference curve

6. Suggested Topics for Seminar:

- (1) Application of Price Elasticity
- (2) Applicability of concept of Consumer's Surplus
- (3) Relationship between Managerial Economics and other Discipline

7. Recommended Text Books & Suggested reference Books:

1. **Managerial Economics** By D.M. Mithani
2. **Managerial Economics** By P. L. Mehta.
3. **Micro Economic Theory** By H.L. Ahuja.

8. Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

Evaluation pattern

End Semester examination	70%
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Projects, assignments, quizzes, class participation	10%

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9. Distribution of Marks :

- | | | |
|-----|---|----------|
| Q.1 | 14 marks will have multiple choice questions based on the given units | 14 Marks |
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| Q.3 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.4 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.5 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |

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Semester-III

CC305: Fundamental of Financial Management

1. **Objective:** To familiarize students with the concepts, tools and practices of financial management. ; To understand the decisions to be taken by financial managers of business firms.
2. **Key features:** Conceptual framework, understanding dynamics of individual behaviour, understanding dynamics of group behavior, organizational dynamics, managing change towards organizational effectiveness.

3. **Evaluation :**

Evaluation pattern

End Semester	70%
Mid-Semester	20%
Projects, Assignments, Quizzes, Class Participation	10%

4. **Course Contents :**

Module No.	Modules/ Sub Modules	Marks (%)
1	<p>Finance Function: Meaning, Scope, Classification of functions (Long term-short term; Executive-Routine). Organisation of Finance Function (status and duties of a Financial manager : Treasurer and Controller). Objectives/Goals of Financial Management.</p> <p>Time Value of Money: Concept and numerical of Compounding and Discounting including annuity (excluding valuation of securities).</p>	25%
2	<p>Management of working capital: Concept, Types, Factors affecting working capital needs, Operating cycle approach, Dangers of excessive and inadequate working capital.</p> <p>Cash Management: Meaning, Motives of holding cash, Functions/objectives of cash management, Cash budget (with numericals).</p> <p>Inventory Management: Meaning, Objectives of holding inventory, Factors affecting inventory, Techniques of inventory management :(1) EOQ (with numericals including discount concept), ABC Analysis(without numericals) (2) Reorder point (without numericals),</p> <p>Recievables Management: Meaning, Cost and benefits, size of of receivables, optimum credit policy and credit policy variables, (only simple numericals of receivables are expected.)</p>	25%
3	<p>Leverage: (numerical and theory) Operating leverage: Meaning, degree and effects of operating leverage on profits. Financial</p>	25%

leverage: Meaning and degree Trading on equity: Meaning, benefits and risks (including EBIT-EPS analysis) Combined leverage.

Concept and numerical on : (a) Financial Break-Even, (b)Indifference point.

- 4 **Capital budgeting :** A) Meaning and significance fo captial budgeting, Types of capital budgeting decisions. ; b)Techniques: (Meaning, Accept-Reject criterion, Advantages and Disadvantages, comparison and numerical based on each method.)
1) Payback period; 2) Average Rate of Return; 3) Net present value; 4) Profitability Index; 5) Internal Rate of Return . **25%**

5. Topics for Assignments :

1. Introduction to Contemporary issues like: JIT systems, Out sourcing, Computerised inventory control system.
2. Techniques of controlling inflows and outflows in modern times.
3. Captial Rationing and its relevance in capital budgeting decisions.
4. Capital Structure: Meaning and Features of an ideal capital structure.
5. Relationship of finance with economics, accounts and other disciplines

6. Suggested Topics for Seminar:

1. Managment of working capital in India.
2. Emerging role of finance managers in India.
3. Effect of high and low operating and financial leverage for a business.
4. ABC analysis of debtors

7. Recommended Text Books & Suggested reference Books:

1. Financial Management-Principles and Practice: C.Sudarsana Reddy, Himalaya Publishing House.
2. Financial Management: Text, Problems and cases: M.Y.Khan and P.K.Jain :Tata McGraw Hill Education Pvt. Ltd.
3. Financial Management P.V. Kulkarni and B.G. Satyaprasad.
4. Essentials of Financial Management: I.M.Pandey, Vikas Publishing House Pvt. Ltd.
5. Financial Management : Prasanna Chandra.
6. Financial Management : Dr. V.k. Palanivelu, S. Chand.
7. Financial Management : Sheeba Kapil, Pearson.
8. Financial Management : Rajiv Srivastav and Anil Mishra, Oxford university press.

8. Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

9. Distribution of Marks :

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|-----|---|----------|
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| Q.4 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |
| Q.5 | Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc. | 14 Marks |

K.S.K.V. Kachchh University
Bachelor of Business Administration

Semester-III
CC306: Basic Human Resource Management

Introduction:

Any organization is made up of four basic resources – Men, Material, Money and Machinery. It is people that make use of non-human resources and hence are considered most significant resources in an organization. Better educated, more skilled and well aware of their interest are few distinguishing characteristics of modern human resources. Human resource management is an art of managing human capital in such manner that they give best to the organization.

1. **Objective:** To impart the fundamentals of Human Resource Management to the students. ; To introduce HRM as an integral managerial function while focusing on pre-procurement, procurement and development of human resources.
2. **Key features:** Conceptual framework, understanding dynamics of individual behaviour, understanding dynamics of group behavior, organizational dynamics, managing change towards organizational effectiveness.

3. **Evaluation :**

Evaluation pattern

End Semester	70%
Mid-Semester	20%
Projects, Assignments, Quizzes, Class Participation	10%

4. **Course Contents :**

Module No.	Modules/ Sub Modules	Marks (%)
1	<p>Introduction : Definition, Scope and Objectives of HRM</p> <p>Pre-Procurement : <u>Human Resource Planning</u>: Definition of HRP; Process (including demand__forecasting methods – managerial judgement, work study, ratio-trend analysis and Delphi technique)and supply forecasting methods (management inventory , skill inventory, inflows and outflows , turnover rate, conditions of work and absenteeism)</p> <p><u>Job Analysis</u>: Meaning of Job analysis, Process of job analysis(including methods__of data collection – interview, questionnaire, observation ,checklist, diary, technical conference.</p>	25%
2	<p>Procurement :</p> <p>Recruitment : Definition and process of recruitment.</p> <p>Selection : Definition ; Types of selection tests (in detail) – personality, interest,__graphology, medical, ability, aptitude, psychomotor, polygraph test ; Factors to be considered while</p>	25%

choosing selection test- reliability, validity, objectivity and standardization. Meaning of interview, types of interviews (in detail)- one to one , sequential , panel , structured, unstructured, mixed, behavioral, stress. Common interview problem, interview do's and don'ts.

Orientation : Meaning , types of orientation programmes – formal and informal, individual and collective, serial and disjunctive, investiture and divestiture.

3 Development :

25%

Job Design : Definition , Methods of job design- work simplification, job rotation, job enrichment, job enlargement , autonomous or self directed team , high performance work team.

Development : Definition of development , need and objective of development, methods of development – understudy assignment, committee assignment, transaction analysis, organization development, role play, in basket exercise.

Career planning : Concept of career, career planning and succession planning, career stages – Exploration , Establishment, Mid-career, Late career and Decline.

4 Evaluating and Rewarding Employees:

25%

Performance Appraisal : Definition and Importance of Performance Appraisal, Methods of Performance Appraisal (360 degree feedback, MBO, Critical Incident, Forced choice and rating scale method) , problems/errors in P.A. – 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.

Promotion, Transfer and Separation :

Promotion : Definition , Types – vertical , horizontal , dry; Principles of promotion including bases of promotion – Seniority , Merit or both.

Transfer : Definition , Types- Production, Replacement, Versatility, Shift, Remedial.

Separation: Definition , Types – Layoff, retrenchment, dismissal, resignation, V.R.S.

5. Topics for Assignments :

- 1 Difference between HRM and Personnel Management
- 2) Qualities of HR Manger
- 3) Difference between education, learning, training and development.
- 4) Evolution of H.R.M.

6. Suggested Topics for Seminar:

1. Principles of effective orientation programme.

2. Job Description and Job specification
3. Performance Appraisal methods (Psychological appraisal, Assessment centre)
4. Methods of Job Evaluation
5. Functions of Human Resource Management

7. Recommended Text Books & Suggested reference Books:

1. Human Resource and Personnel Management – Text and Cases; K.Aswathappa; Tata McGraw Hill ; 4rd Edition. OR Latest Edition.
2. 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]
3. Human Resource Management – Text and Cases;S.S.Khanka; S. Chand; 1st Edition reprinted in 2009.

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K.S.K.V. Kachchh University
Bachelor of Business Administration

Semester-III
CC307: Elementary Statistics

Introduction:

The student will understand the basic statistical concepts and terminology involved in Probability, Correlation & Regression, Probability Distribution and Statistical Quality Control. The course focuses on how to interpret and solve business -related word problems and to develop simple Statistical models from a business perspective.

1. **Objective:** To create a better understanding of Statistical concepts in solving business and commerce related problems. The course serves as a good foundation for further study in management, accounting marketing and finance.
2. **Key features:** Conceptual framework, understanding dynamics of individual behaviour, understanding dynamics of group behavior, organizational dynamics, managing change towards organizational effectiveness.
3. **Evaluation :**

Evaluation pattern

End Semester	70%
Mid-Semester	20%
Projects, Assignments, Quizzes, Class Participation	10%

4. Course Contents :

Module No.	Modules/ Sub Modules	Marks (%)
1	<p><u>1. Probability</u></p> <p>1.1 Basic Concepts : Random Experiment , Events , Sample Space, Mutually Exclusive Events, Equally Likely Events, Independent Events , Dependent Events</p> <p>1.2 Definition of probability of an Event, Statistical or Empirical definition of probability, Axiomatic or Modern approach to probability</p> <p>1.3 Conditional Probability</p> <p>1.4 Addition and Multiplication Rules of Probability (without proof)</p> <p>1.5 Baye’s Rule (without proof)</p> <p>1.6 Applications</p> <p><u>2. Mathematical Expectation</u></p> <p>2.1 Definition of Random Variable</p> <p>2.2 Discrete Random Variables and Continuous Random Variables</p> <p>2.3 Meaning of Probability Distribution</p> <p>2.4 Discrete Probability Distributions</p> <p>2.5 Probability Mass Function</p> <p>2.6 Expected Value of Discrete Random Variable and its properties (without proof)</p> <p>2.7 Variance of Discrete Random Variable and its properties</p>	25%

- (without proof)
- 2.8 Application
- 2 **Probability Distributions: Discrete** 25%
- 1.1 Binomial Distribution: Necessary conditions, Binomial Distribution Function and its properties, Applications
- 1.2 Poisson Distribution: Necessary conditions, Poisson Distribution Function and its properties, Applications
- 1.3 Hyper Geometric Distribution: Necessary conditions, Hyper Geometric Distribution Function and its properties, Applications.
- 3 **1. Correlation** 25%
- 1.1 Definition, Meaning and interpretation, Properties, Importance of correlation
- 1.2 Correlation Coefficient
- 1.3 Types of Correlation
- 1.4 Scatter Diagram Method and its limitations
- 1.5 Karl Pearson's Product Moment Method : Assumptions, Merits and Demerits
- 1.6 Spearman's Rank Correlation and its uses
- 1.7 Coefficient of Determination and its interpretation
- 1.8 Probable Error
- 1.9 Applications
- 2. Regression**
- 2.1 Meaning and importance of regression
- 2.2 Regression Lines and Regression Coefficients, properties and their uses
- 2.3 Equations of Regression Lines
- 2.4 Difference between Regression & Correlation
- 2.5 Applications
- 3. Multiple-Partial Correlation and Regression**
- 3.1 Introduction
- 3.2 Multiple correlation: meaning, multiple correlation coefficients
- 3.3 Partial correlation: meaning, multiple correlation coefficients
- 3.4 Multiple Regression Equation of three variables only
- 3.5 Applications
- 4 **1. Statistical Quality Control (SQC)** 25%
- 1.1 Concepts of Quality, Quality Control and Statistical Quality Control
- 1.2 Causes of Variation in Quality
- 1.3 Meaning, uses and advantages of SQC
- 1.4 Theory of Control Charts, Theory of Runs
- 1.5 3σ control limits and Revised Control Limits
- 1.6 Types of Control Charts
- 1.7 Control Charts for Variables (\bar{X} and R Charts) and their interpretations
- 1.8 Control Charts for Attributes (p , np and C Charts) and their interpretations

2. Acceptance Sampling

2.1 Acceptance Sampling: Meaning and advantages

2.2 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

2.3 Double Sampling Plan: Meaning

5. Topics for Assignments :

1. 1 Assignments on Probability and Mathematical Expectation

2. Assignments on Correlation, Regression and Multiple-Partial correlation and regression .

3. Assignments on Probability Discrete Distribution .

4. Assignments on SQC and Acceptance Sampling

6. Suggested Topics for Seminar:

1. Prepare a project on application of simple and multiple correlation and regression in real life

2. Prepare a project on application of probability and mathematical expectation in real life

7. Recommended Text Books & Suggested reference Books:

1. Fundamental Mathematical Statistics by S. C. Gupta & V. K. Kapoor

2. Statistical Methods by S. P. Gupta

3. Statistical Methods by P. N. Arora, Sumeet Arora & S. Arora

4. Business Statistics by J. K. Sharma

5. Statistics for Management by Levin & Rubin Statistics for Business and Economics by Anderson, Sweeney & Williams

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