



# MAHARAJA KRISHNAKUMARSINHJI BHAVNAGAR UNIVERSITY

NAAC Accreditation Grade "B"  
(With effect from Academic Year 2015-2016)

Academic Council: 23 / 11 / 2013, R.No. (2)

## Third Year B.B.A.

### COMPULSORY PAPERS:

Paper No-301: Business Environment	Total Marks: 100
Paper No-302: Entrepreneurship & Management of Small Business	Total Marks: 100
Paper No-303: Management & Cost Accounting	Total Marks: 100
Paper No-304: Business Communication	Total Marks: 100

### OPTIONAL GROUP PAPERS:

#### MARKETING:

Paper No-305: Marketing Research	Total Marks: 100
Paper No-306: Product Planning & Management	Total Marks: 100
Paper No-307: Sales & Distribution Management	Total Marks: 100

#### HUMAN RESORUCE MANAGEMENT:

Paper No-305: Organizational Behavior	Total Marks: 100
Paper No-306: Human Resource Planning & Development	Total Marks: 100
Paper No-307: Human Resource Legislation	Total Marks: 100

#### FINANCE:

Paper No-305: Financial Markets	Total Marks: 100
Paper No-306: Business Finance	Total Marks: 100
Paper No-307: Tax Planning – Direct Taxes	Total Marks: 100



T.Y. B.B.A

**COMPULSORY PAPER:**

**Paper No-301: Business Environment**

**Total Marks: 100**

UNIT	DETAILED SYLLABUS	MARKS
Unit-1	<b>Trends and Structure of the Indian Economy:</b> A Developing Economy, National Income, Agriculture, Industry, External Trade. <b>Socio-Economic Problems:</b> Population, Unemployment, Poverty and Inequality, Inflation and Public Distribution.	20
Unit-2	<b>Liberalization and Indian Economy:</b> The International Economic Environment, Regional Trading Blocks. The Uruguay Round, Domestic Economic Environment, Reforms in the External Sector, Reforms in the Domestic Economy.	20
Unit-3	<b>Planning, Policies and Programmes:</b> Three Roles of the Government, Market Failure, Planning, State Failure. <b>The Promotion of Industrialization:</b> The State's Role in Promoting Industrialization, Development of Backward Areas, Industrial Sickness, infrastructure. <b>Control and Regulation:</b> Industrial Licensing Policy, Curbing Monopolies and Restrictive Trade Practices, Regulating Foreign Exchange Flows, Foreign Technology.	20
Unit-4	<b>Monetary and Fiscal System:</b> Financial Institutions, Sources of Finance, Development of Finance Institutions. <b>The Banking and Credit Structure:</b> Commercial Banks and the Reserve Bank of India.	20
Unit-5	<b>The Fiscal System:</b> Government Expenditure and Receipts, Budget, Public Debt, Taxes and Other Revenues.	20

**Reference Books:**

1. Dibek Oebroy "The Economic and Social Environment" Global Business Press - AIMA - CMF.
2. K. Aswathappa "Essentials of Business Environment" HPH.
3. Anant K. Sundaram & J. Stewart Black "International Business Environment: Text & Cases" PHI.



T.Y. B.B.A

**COMPULSORY PAPER:**

**Paper No-302: Entrepreneurship & Management of Small Business**

**Total Marks: 100**

UNIT	DETAILED SYLLABUS	MARKS
Unit-1	<b>Conceptual Framework:</b> Entrepreneurship, Conceptual Model of Development of Entrepreneurship. A Training Model for Entrepreneurship, CED, EDIT. <b>Entrepreneurial Motivation:</b> Motivation Training, Personal Efficiency, Cultural Values, Action Planning, Motivation Development Strategies. <b>Promoting a Small Unit:</b> The Concept of Small Scale Industry, Registration Procedure and Associated Privileges, Facilities to Technocrats, Special Assistance to SSIs.	20
Unit-2	<b>Identification of Project Opportunities</b> <b>Feasibility Report:</b> Sources of Project Idea, Preliminary Screening. An Introduction to the General Format and Information to be covered in the Report.	20
Unit-3	Information Required for Market Analysis, Sources of Market Information, Demand Forecasting. <b>Technical Analysis:</b> Location and Site, Material, Product Technology, Site Preparation, Project Engineering, Manpower Projections.	20
Unit-4	<b>Financial Projections:</b> Preparation of the Projected Financial Statements, Projected Cash Flow and Funds Flow Statements, Debt Services Coverage Ratio. <b>Financing the Projects:</b> Study of the Types of Financial Assistance available from Financial Institutions, Procurement of Project Loan and Submission of Loan Application.	20
Unit-5	Project Appraisal, Sanctioning the Loan and Acceptance, Execution of Agreement, Disbursement of Loan etc. <b>Project Monitoring and Control:</b> Warning Signals and Remedies Required, Rehabilitation of Sick Projects, Causes of Sickness, Package of Rehabilitation, and Measures by Financial Institutions.	20

**Reference Books:**

1. Vasant Desai "Entrepreneurial Development" Himalaya Publishing House
2. Dr. N. Gangadhara Rao "Entrepreneurship and Growth of Enterprise in Industrial Estates" Deep & Deep Publications
3. Prasanna Chandra "PROJECTS: Planning, Analysis, Selection, Implementation & Review" Tata McGraw Hill



T.Y. B.B.A

**COMPULSORY PAPER:**

**Paper No-303: Management & Cost Accounting**

**Total Marks: 100**

UNIT	DETAILED SYLLABUS	MARKS
Unit-1	<b>Cost Accounting Fundamentals:</b> Nature, Method, Technique, Contemporary Cost Accounting. Cost Terms: Cost Unit, Cost Driver, Classification of Cost, Cost Management, Elements of Cost. <b>Cost Volume Profit Relationship:</b> Mechanics, Relevance, Conceptual Framework, Graphical Representation, Uncertainty.	20
Unit-2	<b>Costing Systems:</b> Types, Designing and Implementation of Cost Accounting Systems, Relevance, Activity-based Costing: Nature, Application in Manufacturing Sector, Comparison with Traditional Systems.	20
Unit-3	<b>Tools for Planning and Control:</b> Master Budget and Responsibility Accounting. <b>Flexible Budget:</b> Nature, Utility, Application and Preparation Process. <b>Cost Information for Decisions:</b> Cost Behavior, Relevant Revenues, and Cost and Decision Process.	20
Unit-4	Pricing Decisions and Cost Management, Cost Allocation and Revenues. <b>Cost Allocation:</b> Purpose, Interdepartmental Cost, Allocation of Common Cost.	20
Unit-5	Cost Assignment and Cost Hierarchies, Variance Analysis and Standard Costing, Process Costing, Transfer Pricing.	20

**Reference Books:**

1. Horngren C. T. "Cost Accounting: A Managerial Emphasis" (9th edition) PHI - New Delhi
2. Robert Kaplan, "Management Accountancy"



T.Y. B.B.A

**COMPULSORY PAPER:**

**Paper No-304: Business Communication**

**Total Marks: 100**

UNIT	DETAILED SYLLABUS	MARKS
Unit-1	<b>Banking Correspondence:</b> Letters Between Banks and their Clients: <ul style="list-style-type: none"><li>Customer asking for Stop payment of Cheque/Demand Draft.</li><li>Bank Manager's reply to the Stop Payment Request</li><li>Customer asking for Loan</li><li>Loan granted/not granted by the Bank.</li><li>Customer's Complaint of dishonourment of Cheque in spite of sufficient balance in his Account.</li><li>Banker's reply explaining the reason for dishonouring of the cheque.</li></ul> (From: Business Communication – Rai & Rai, Himaliya Publishing House, Mumbai)	20
Unit-2	<b>Insurance Correspondence:</b> Letters between Insurance Co. and Policy Holders: <ul style="list-style-type: none"><li>Policy holder intimating the insurance company regarding change of residential address.</li><li>Policy holder requesting for a duplicate copy of policy.</li><li>Policy holder asking for the surrender/paid up value of his policy.</li><li>Insurance Co. granting/rejecting of the death claim.</li><li>Insurance Co. intimating the policy holder about lapsing of his policy.</li><li>Insurance Co. intimating the policy holder for revival of lapsed policy.</li></ul> (From: Business Communication – Rai & Rai, Himaliya Publishing House, Mumbai)	20
Unit-3	<b>Conflict and Negotiation in Organizations:</b> What is conflict? – Defining Conflict – Origins of Conflict – guidelines for Effective Conflict Management – Negotiation – Preparing for Negotiation – Conflicts and Negotiations in Industrial Relations – Guidelines for Successful Negotiations Right and Wrongs (From: Business and Managerial Communication – Sailesh Sengupta - PHI Learning, New Delhi)	20
Unit-4	<b>Lateral and Skills in Communication and Managing Self:</b> What is Lateral? – Thinking the Lateral Way – Vision and Communication – Lateral Leadership Skills: Characteristics - Creativity and Lateral Thinking – The Art of Excelling At Work – Soft Skills – IQ and EQ – Personality and Self-Development (From: Business and Managerial Communication – Sailesh Sengupta-PHI Learning, New Delhi)	20
Unit-5	<b>Corporate Communication:</b> Corporate and Communication – What does 'Corporate' stand for? – Defining Corporate Communication – Employee Relations and Employee Communication – Crisis and Disaster: Managing and Communicating – Commanding Heights of Communication (From: Business and Managerial Communication – Sailesh Sengupta-PHI Learning, New Delhi )	20

**Reference Books:**

1. Technical Communication (Principles and Practice)-Meenakshi Raman and Sangeeta Sharma – Oxford University Press, New Delhi.
2. Business and Managerial Communication – Sailesh Sengupta-PHI Learning, New Delhi
3. Business Communication – Rai & Rai, Himaliya Publishing House, Mumbai



**Recommended Reading:**

1. Business Communication – K.K. Sinha – Galgotia Publishing Company, New Delhi.
2. Essentials of Business Communication- Rajendra Pal and J. S. Korlhalli- Sultan chand & Sons, New Delhi.
3. Business Communication and Organisational Management – Rohini Aggrawal - Taxman
4. Business Communication Strategies – Monipally Mathukutty M. Tata McGraw – Hill Publishing Company Limited, New Delhi.
5. Handbook of Communication – Narula Uma.



T.Y. B.B.A

**OPTIONAL GROUP: MARKETING**

**Paper No-305: Marketing Research**

**Total Marks: 100**

UNIT	DETAILED SYLLABUS	MARKS
Unit-1	<b>Introduction:</b> Concept of Research, Market Research and Marketing Research, Nature and Scope of Marketing Research, Marketing Research and Decision Making.	20
Unit-2	<b>Research Process and Design:</b> Major Research Designs, Problem Definition and Hypothesis Development, Types of Hypotheses in Research planning.	20
Unit-3	<b>Data Sampling:</b> Sources of Data, Data Collocation Methods, Sampling Methods and Selecting a Sample, Limitations of Sampling.	20
Unit-4	<b>Data Analysis:</b> Data Presentation and Tabulation, Use of Statistical Methods for Analysis of Data, Testing of Hypotheses and Interpretations, Computer Application in Analysis.	20
Unit-5	<b>Presentation:</b> Drawing Inferences, Presentation of Research Findings, Principle Guidelines for Report Writing, Personal Presentation of Research Findings.	20

**Reference Books:**

1. Tull and Hawkins, "Marketing Research"
2. G.C. Beri, "Marketing Research"
3. Luck and Rubin, "Statistics for Management"



T.Y. B.B.A

**OPTIONAL GROUP: MARKETING**

**Paper No-306: Product Planning & Management**

**Total Marks: 100**

UNIT	DETAILED SYLLABUS	MARKS
Unit-1	<b>Introduction:</b> Definition of Product, Types and Classification of Product, Concept of Product Line and Product Mix, Product Line and Product Mix Decisions.	20
Unit-2	Product Portfolio Analysis, Brand, Packaging, Labeling and Other Image Building Decisions. Product Life Cycle, Challengers and Nichers.	20
Unit-3	<b>New Product Development:</b> Importance of Product Innovation, the New Product Development Process, New Product Failure, Alternative to New Products viz. Licensing, Franchising, Acquisitions etc.	20
Unit-4	Adoption and Diffusion of New Product, Product Differentiation and Positioning, Concepts of Product Differentiation and Product Positioning. Product, Services, Personal and Image Differentiation of Market Offers, Positioning Strategies.	20
Unit-5	Communicating the Positioning, Product Entry into New Markets: Adoption vs. Adaptation, <b>Managing Services as a Product:</b> Characteristics of Services, Major Service Classifications, Adding Tangibility to Service or Making Service Tangible, Service Marketing Strategies.	20

**Reference Books:**

1. Philip Kotler, "Marketing - Analysis, Planning Implementation and Control Marketing"
2. Product Management in India Brand Positioning - Strategies for: Competitive Advantage





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**OPTIONAL GROUP: MARKETING**

**Paper No-307: Sales & Distribution Management**

**Total Marks: 100**

UNIT	DETAILED SYLLABUS	MARKS
<b>Unit-1</b>	<b>Introduction:</b> Meaning and Evolution of Sales Management, Concept Sales Management, Personal Selling and Salesmanship, Relation of Sales Department with Other Departments, Theories of Selling.	<b>20</b>
<b>Unit-2</b>	Sales Promotion, Concept of Sales Promotion, Deciding Sales Promotion Budget, Methods of Sales Promotion, Regulating Sales Promotion Activities, Sales Promotion as a part of Overall Promotion Strategy.	<b>20</b>
<b>Unit-3</b>	<b>Sales Force Management:</b> Recruitment and Selection of Sales Force, Compensating the Sales Force, Strategic Sales Force Management. <b>Controlling the Sales Efforts:</b> Quotas and Sales Territories, Assessing Sales Efficiency, Sales Personnel Training.	<b>20</b>
<b>Unit-4</b>	<b>Managing Distribution Channels:</b> Meaning and Nature of Marketing Channels, Designing Distribution Channels, Selecting a Type of Channel, Wholesaling and Retailing Functions of Distribution Channels.	<b>20</b>
<b>Unit-5</b>	<b>Management of Physical Distribution:</b> Meaning and Importance of Physical Distribution, Total System Concept, Major Tasks in Physical Distribution, Strategic Use of Physical Distribution, Compensating the Channel Members.	<b>20</b>

**Reference Books:**

1. Cundiff, Still and Govani Stanton, "Sales Management"



T.Y. B.B.A

**OPTIONAL GROUP: HUMAN RESOURCE MANAGEMENT**

**Paper No-305: Organizational Behavior**

**Total Marks: 100**

UNIT	DETAILED SYLLABUS	MARKS
Unit-1	Introduction to Organization Behavior and Contribution, Individual Behavior, Research Methods and Approaches in OB.	20
Unit-2	Attitudes, Perception, Motivation: Theories and Applications, Leadership: Theories and Applications.	20
Unit-3	Personality Theories, Management of Stress, Creativity and Innovation.	20
Unit-4	Group Behavior and Organizational System, Interpersonal Behavior, Formal and Informal Organization, Inter Group Relations.	20
Unit-5	Organizational Culture, Organizational Change, Self Management and Management of Organization, Case Studies and Reading	20

**Reference Books:**

1. Robbins, Stephen P., Organizational Behavior: Concepts, Controversies & Applications, New Delhi, Prentice Hall of India Pvt. Ltd., 1994.



T.Y. B.B.A

**OPTIONAL GROUP: HUMAN RESOURCE MANAGEMENT**

**Paper No-306: Human Resource Planning & Development**

**Total Marks: 100**

UNIT	DETAILED SYLLABUS	MARKS
Unit-1	Marco Level Manpower Planning and Labor Market Analysis, Organizational Human Resource Planning.	20
Unit-2	Stock Taking: Work Force Flow Mapping, Age and Grade Distribution Mapping. Behavioral Factors in Human Resource Planning.	20
Unit-3	Wastage Analysis, Retention, Redeployment and Exit Strategies, Career Management and Career Planning.	20
Unit-4	Performance Planning: Potential Appraisal and Career Development, HRD Climate, Culture, QWL and Management of Change.	20
Unit-5	TQM and HRD Strategies, HRD in Strategic Organizations. Human Resource Information System, Human Resource Valuation and Accounting.	20

**Reference Books:**

1. Arthur, M. Career Theory Handbook. Englewood cliff, Prentice Hall Inc., 1991.
2. Belkaoul, A R and Belkaoui, J M. Human Resource Valuation: A Guide to Strategies and Techniques. Geenwood, Quorum Books, 1995.
3. Dale, B. Total Quality and Human Resources; an Executive Guide, Oxford, Blackwell, 1992.
4. Greenhaus, J. H. Career Management, New York, Dryden, 1987.



**T.Y. B.B.A**

**OPTIONAL GROUP: HUMAN RESOURCE MANAGEMENT**

**Paper No-307: Human Resource Legislation**

**Total Marks: 100**

<b>UNIT</b>	<b>DETAILED SYLLABUS</b>	<b>MARKS</b>
<b>Unit-1</b>	The Employment Exchanges Act 1959, The Apprentices Act 1961, the Contract Labour Act 1970.	<b>20</b>
<b>Unit-2</b>	The ESI Act 1948, The Payment of Wages Act 1936,	<b>20</b>
<b>Unit-3</b>	The Workmen's Compensation Act 1923 The Minimum Wages Act 1948, The Payment of Bonus Act 1965	<b>20</b>
<b>Unit-4</b>	The Payment of Gratuity Act 1972, The Employees' Provident Fund and Miscellaneous Provisions Act 1952	<b>20</b>
<b>Unit-5</b>	The Trade Union Act 1926, The Factories Act 1948 (specified portions).	<b>20</b>

**Reference Books:**

1. Sarmma A. M. Industrial Jurisprudence and Labour Legislation
2. Deepak Bhatnagar Labour Welfare and Social Securities' Legislation in India
3. N.D.Kapoor Handbook of Industrial Law
4. Different Bare Acts published by the Government of India



T.Y. B.B.A

**OPTIONAL GROUP: FINANCE**

**Paper No-305: Financial Markets**

**Total Marks: 100**

UNIT	DETAILED SYLLABUS	MARKS
Unit-1	<b>Financial system:</b> Overview, Components of Financial System, Functions of Financial System.	20
Unit-2	<b>Money Market:</b> Concept, classification, role of money market, characteristics of money market, organized and unorganized money markets, role of RBI. Call money market: concept, evolution, importance DFHI- evolution, role, functions and limitations, present of call money market, bills market: concept, characteristics, importance, salient features of old and new scheme of bill discounted.	20
Unit-3	<b>Foreign exchange markets:</b> concepts, instruments, components, functions, role of RBI.	20
Unit-4	Introduction to Asian clearing unit and Asian currency unit, operations in foreign exchange markets, Euro bonds- foreign currency, financing for project, exchange rate determination,	20
Unit-5	<b>Capital market:</b> concept, characteristics, type (primary and secondary), structure, role, constituents of capital market, instruments new issue markets. Stock exchanges: introduction, classification, recognition, functions, advantages, dealing on stock exchange. Introduction to NSE, OTCE, national depository, stock invest scheme. Securities and exchange board of India: Evolution, functions, objectives, evaluation of performance of SEBI.	20

**Reference Books:**

1. Vasant desai , “ Indian financial system”
2. Bhole l.m. , “ Indian financial system”

T.Y. B.B.A

**OPTIONAL GROUP: FINANCE**

**Paper No-306: Business Financial**

**Total Marks: 100**

UNIT	DETAILED SYLLABUS	MARKS
Unit-1	<p><b>Valuation of securities:</b> Basic valuation model, valuation of bonds, valuation of equities: dividend capitalization approach, earnings capitalization approach, realized yield approach, camp approach.</p> <p><b>Cost capital:</b> concept, rationale, assumptions, cost of debt capital, preference capital and equity capital, cost of external equity and retained earnings weighted (overall) cost of capital.</p> <p><b>Capital structure:</b> Concept, assumption approach, net income approach, traditional approach, Modigliani miller approach</p> <p>Planning the capital structure: EBIT-EPS analysis, factors determining ideal capital structure.</p>	20
Unit-2	<p><b>Capital budgeting:</b> Risk analysis in capital budgeting, application of the technique of debt ability analysis, decision tree analysis, sensitivity analysis.</p>	20
Unit-3	<p><b>Marketing of securities:</b> Public issue, private placement, study of procedure and relevant of companies act and SEBI guidelines listening securities.</p> <p>Financial institution, forms of assistance of national level financial institution and state level financial institution. Introductory idea of project financing.</p>	20
Unit-4	<p><b>Merger and acquisitions:</b> Concept, merger, reasons, mechanics, cost, benefits, evaluation of a merger as capital budgeting proposal, terms of a merger</p> <p>Introduction to-sell-offs, going public, privatization, leveraged buyouts, buy back of shares, joint ventures.</p>	20
Unit-5	<p><b>Dividend decision:</b> Models, traditional position, Walter model, Gordon model, MM model, radical position, and dividend practice.</p> <p><b>Leasing and hire purchase:</b> Mechanics of leasing, types of lease agreements, financial evolution from lessee's point of view, determination of lease rate by the lessor considerations in leasing, hire purchase agreements, choice between leasing and hire purchase.</p>	20

**Reference Books:**

1. Prasanna Chandra, "Financial management: theory & practice: TMH
2. I.m.pandey, "financial management" Vikas
3. Khan & Jain," financial management" TMH.



T.Y. B.B.A

**OPTIONAL GROUP: FINANCE**

**Paper No-307: Tax Planning – Direct Taxes**

**Total Marks: 100**

UNIT	DETAILED SYLLABUS	MARKS
Unit-1	<b>Introduction:</b> Tax system in India & its components, tax planning, tax management, tax avoidance, tax evasion. Definitions of terms, <b>Residential status:</b> Types, incidence of tax conditions, income from salaries	20
Unit-2	Concepts, calculation of total income, HRA, provident fund, gratuity, perquisites, deductions from salaries, tax rebates u/s 88. <b>Income from house property:</b> chargeability, exemption, annual value, deductions allowed.	20
Unit-3	<b>Profit &amp; gains from business and professions:</b> Computation of profits, admissible deductions, expressly allowed deductions, expressly dissolved expenses, deemed profits, Deemed income, valuation of stock, method of accounting. Computation of taxable profits <b>Depreciation:</b> Computation, actual cost, unabsorbed depreciation	20
Unit-4	Concept, types, computation of capital gains, exemptions, treatment of losses. Computation of tax. <b>Income from other sources:</b> chargeability, deemed profits, deductions allowed, amount not deductible.	20
Unit-5	<b>Deductions available from gross total income:</b> tax planning for different types of assesses. Provisions relating to: tax deducted at source, advance payment of tax, refund of tax.	20

**Reference Books:**

1. Singhanian Vinod K., Students' Guide to INCOME TAX, Taxmann Publication Pvt. Ltd.
2. T.J.Rana, Taxation, Sudhir Prakashan