

GUJARAT UNIVERSITY
Bachelor of Business Administration (Honours)
Structure For Semester - 4
(as per NEP 2020)

COURSE:	Bachelor of Business Administration (BBA) (Honours)			
MAJOR:	Business Administration			
SEMESTER - 4				
MAJOR COURSES				
CODE	COURSE	CREDITS		
DSC-C-241	Indian Financial System	4		
DSC-C-242	Marketing Management	4		
DSC-C-243	Human Resource Management	4		
MINOR COURSES				
(Any ONE Course to be selected from the Basket)				
CODE	COURSE	CREDITS		
DSC-M-244	Company Accounts	4		
ABILITY ENHANCEMENT COURSE (AEC)				
(Any ONE Course to be selected from the Basket)				
AEC-245	Business Communication	2		
SKILL ENHANCEMENT COURSE (SEC)				
(Any ONE Course to be selected from the Basket)				
SEC-246	Basics of Business Analytics	2		
COMMON VALUE ADDED COURSES (VAC)				
(Any ONE Course to be selected from the Basket)				
VAC-247	Economic Development of India	2		
TOTAL CREDITS		22		



GUJARAT UNIVERSITY

Syllabus for Bachelor of Business Administration (Honours) Semester-IV

MAJOR Courses

Based on National Education Policy – 2020

As per NEP 2020 CURRICULUM AND CREDIT FRAMEWORK
FOR UNDERGRADUATE PROGRAMMES, UGC

To be Effective from Academic Year 2024-25

BBA (Honours) SEMESTER – IV

GUJARAT UNIVERSITY
B. B. A. (Hons.)
SEMESTER – IV
Disciplinary Specific Course-Core
Subject Name: INDIAN FINANCIAL SYSTEM
Course Code: DSC-C-241
Credit Mark Distribution – 04
(As per NEP 2020)

COURSE OBJECTIVES:

- 1) To enable the students to acquire basic understanding of the structure, organization and functioning of the Financial System in India
- 2) To provide insights into financial institutions, financial instruments, financial markets, financial services and regulators of the system in the Indian context
- 3) To expose students to new developments in the Indian Financial System, the reasons for these developments and the implications thereof

PRE – REQUISITE:

- 1) The students should be aware of the fundamental accounting words and their functioning.
- 2) The students should be well-versed with management of the corporate world, so that they can understand the financial system and link the two.

CO-REQUISITE

- 1) Marketing Management: A co-requisite course in marketing management to understand the newer developments in the marketing world. This course will boost the student's holistic views on different scopes of management. It will also aid in selection of specialization in upcoming semesters.
- 2) Human Resources Management: A co-requisite course in human resources management to understand the specific developments in the HRM area. This co-requisite course will help the student to get 360 degree view of management and an understanding of how different scopes of management are inter-related.

COURSE OUTCOMES

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

- 1) Understand the meaning, significance and functions of the financial system
- 2) Familiarize with the various players and services offered in the financial system

UNIT	CONTENT	WEIGHTAGE
1	INTRODUCTION TO INDIAN FINANCIAL SYSTEM AND MONEY MARKETS <p>A) The Financial System</p> <ol style="list-style-type: none"> 1. Meaning and definition 2. Components of Indian Financial System and interrelationships between different components 3. Functions of the Formal Financial System 4. Regulatory Mechanism of the Indian Financial System <p>B) Money Market</p> <ol style="list-style-type: none"> 1. Meaning, functions and benefits 2. Money market instruments <ul style="list-style-type: none"> 2.1. Treasury Bills (Meaning, features and types) 2.2. Commercial Paper (Meaning and features) 2.3. Commercial bills (Meaning, features and types) 2.4. Certificate of Deposit (Meaning) 2.5. Call/Notice money Market (Meaning) 3. Tools for managing liquidity <ul style="list-style-type: none"> 3.1. CRR,SLR, Bank Rate, Repo, Reverse Repo 	25%
2	CAPITAL MARKETS - Meaning and functions. <p>A) Primary Market:</p> <ol style="list-style-type: none"> 1. Introduction 2. Intermediaries of the Primary Market (in brief) 3. Free Pricing Regime 4. Book Building Process (in brief), ASBA 5. IPO on main board 6. FPO (in brief) 7. Rights Issue 8. Private Placement 9. Listing of Securities (meaning, benefits, requirements of listing) 10. Under-writing <p>B) Secondary Market:</p> <ol style="list-style-type: none"> 1. Introduction 2. Post-Reforms Market Scenario 3. Trading and settlement 4. Rolling settlement 5. Stock exchanges (BSE & NSE) 6. Stock Market Indices (Sensex and Nifty) 7. SEBI (Objectives, Powers and Functions) 	25%
3	FINANCIAL INSTITUTIONS <p>A) Banking Institutions</p> <ol style="list-style-type: none"> 1. Banking Institutions 2. RBI as the regulator of Banking System in India (Establishment, Powers) 3. Meaning of Banks 4. Functions of Banks 5. Classification of Banking Institutions in India <p>B) Development Financial Institutions (DFIs)</p> <ol style="list-style-type: none"> 1. Meaning of DFIs 2. Evolution of Development Banks 3. Changing Role of Development Financial Institutions (Universal Banking) 	25%

	<p>4. Role of SIDBI, EXIM and NABARD (Objectives and functions)</p> <p>C) Non-Banking Finance Companies (NBFCs)</p> <ol style="list-style-type: none"> 1. Meaning and definition 2. Types of services provided by NBFCs (in brief) 	
4	<p>FINANCIAL SERVICES</p> <p>A) Investment Banking: Meaning, Brief History, Functions, Types.</p> <p>B) Merchant Banking: Meaning and Functions.</p> <p>C) Depository System: Meaning, The Depository System and its benefits, Depository Participants, NSDL & CDSL – only short notes.</p> <p>D) Credit Rating: Meaning and origin of credit rating, Rating Methodology, CRISIL, ICRA, Limitations of credit rating in India.</p> <p>E) Mutual Funds: Meaning, definition, benefits of mutual funds, Meaning of NAV, types of mutual fund schemes, AMFI (Brief concept and Objectives)</p> <p>F) Venture Capital Financing: Meaning, Process of VCF, Modes of Finance, Modes of Exit.</p>	25%

PEDAGOGICAL TOOLS:

- Classroom Lecture
- Problem Solving
- Tutorial
- Group Discussion
- Seminar

MODE OF EVALUATION

Evaluation will be divided in **two parts**.

- **External:** Semester end Examination will be conducted by the Gujarat University of 50 Marks
- **Internal:** Internal Evaluation of 50 marks will be decided by the colleges / Institutes/ University departments as per the instruction given by the University time to time.

FBLD (Flip Blended Learning Design Template)

- Any One Unit from the above syllabus can be discussed by the faculty through online mode.
- Online mode can be SWAYAM MOOC Course or any other suggested by the UGC or Gujarat University.

REFERENCE BOOKS:

- 1) Indian Financial System – Markets, Institutions and Services by Bharti V. Pathak, 6th Edition, 2024, Pearson Education
- 2) Indian Financial System: Financial Markets, Institutions and Services by Siddhartha Shankar Saha, 2nd Edition, 2020, McGraw Hill
- 3) Indian Financial System by M Y Khan, 11th Edition, 2019, McGraw Hill
- 4) Indian Economy and Indian Financial System by Indian Institute of Banking and Finance, 2023, Macmillan

GUJARAT UNIVERSITY
B. B. A. (Hons.)
SEMESTER – IV
Disciplinary Specific Course-Core
Subject Name: Marketing Management
Course Code: DSC-C-242
Credit Mark Distribution – 04
(As per NEP 2020)

COURSE OBJECTIVES:

1. To impart the fundamentals of Marketing Research, Advertising and Services Marketing to students.
2. To introduce MM as an integral managerial function while focusing on product development to reaching them to end-users.
3. Gain in-depth knowledge of the fundamental principles and practices of different areas of Marketing Management.
4. Understand the role and importance of Marketing Management in achieving organizational goals.

PRE – REQUISITE:

1. To ensure students are adequately prepared for the fourth semester of Marketing Management (MM) studies, they should have completed certain foundational courses and developed specific skills and knowledge.
2. Students should have a foundational understanding of business operations and management principles.
3. A fundamental course in MM is essential. This introductory course should cover basic MM concepts and an overview of key MM concepts such as functions of marketing, 4Ps of Marketing, consumer behaviour, distribution etc.

CO-REQUISITE:

For third-semester Marketing Management students, the following co-requisite courses would complement and enhance their understanding of Marketing topics:

Alongside main content, to master the subject of Marketing, students need to have

- a. Keen understanding of market trends and behavioural traits driving any such trend
- b. Effective communication skills
- c. In the era of increasing penetration of viral marketing, students should also have a little knowledge of search engine optimization (SEO), social media marketing, content marketing, and web analytics
- d. How prospects get acquainted and convinced to buy a product or service
- e. How marketing research can help a company understand what a prospect wants.
- f. Why in contemporary world services are inseparable part of products and carry more weight in paves the way of organisational success
- g. How different media leaves impact with different intensity on prospects and how to get maximum advantage of it.

COURSE OUTCOMES:

Marketing Management (MM) plays a pivotal role in leading students towards successful careers in the business world.

1. By the end of the fourth semester, students should have a comprehensive understanding of the Marketing Research, advertising, services and media selection.
2. Students should be able to demonstrate strong communication skills, both written and verbal, and possess the ability to interact effectively with prospects, customers (internal and external), government (if the need be).

UNIT	CONTENT	WEIGHTAGE
1	<p><u>Introduction to Marketing Research (MR)</u></p> <p>A. Definition of MR B. Objectives/ Importance of MR C. Process of MR D. Applications of MR E. Limitations of MR F. Classification of Marketing Research Designs</p> <p><u>Ref. Book</u> - Marketing Research - An Applied Orientation <u>Author</u> - Naresh K Malhotra <u>Publication</u> - Pearson</p>	25%
2	<p><u>Introduction to Services Marketing</u></p> <p>A. Meaning and Characteristics of Services B. Service Flower C. Service Marketing Mix - 7Ps D. Reasons for Growth of Services in India E. Demand Variation in Services F. Determinants of Service Quality</p> <p><u>Ref. Book</u> - Services Marketing <u>Author</u> - K Rama Mohan Rao <u>Publication</u> - Pearson</p>	25%
3	<p><u>Advertising</u></p> <p>A. Types of Advertising (reminder, transformational, teaser/mystery, viral/ buzz, ambush, subliminal) B. Setting Advertising Objectives (create awareness, position brands, product use, provide information and stimulate trial, building brand image, remind and reinforce, provide support for sales force, encouraging customers to act)</p> <p><u>Ref. Book</u> - Integrated Marketing Communication <u>Author</u> - Kirti Dutta <u>Publication</u> - Oxford</p>	25%

	<p>C. Setting on the Advertising Budget (percentage of sales, objective and task, competitive parity, affordability)</p> <p>Ref. Book - Advertising, Promotion and Other Aspects of Integrated Marketing Communication Author - Terence A. Shimp, J. Craig Andrews Publication - Cengage</p> <p>D. Message Decisions - 5Ms</p> <p>Ref. Book - Marketing Management Author - Dr K Karunakaran Publisher - Himalaya</p> <p>E. AIDA</p> <p>Ref. Book - Foundation of Advertising (Theory & Practice) Author - S A Chunawalla and K C Sethia Publisher - Himalaya</p> <p>F. DAGMAR</p> <p>Ref. Book – Advertising and Promotion – An Integrated Marketing Communication Perspective Author – George Belch, Michael Belch, Keyoor Purani Publisher – Himalaya</p>	
4	<p>Media Selection</p> <p>A. Print - Newspapers and Magazines (pros and cons)</p> <p>B. Broadcast - Radio and TV (pros and cons)</p> <p>Ref Book - Advertising, Promotion and Other Aspects of Integrated Marketing Communication Author - Terence A Shimp, J Craig Andrews Publication - Cengage</p> <p>C. Traditional Support Media –(Out of Home, Outdoor - Digital, Alternative OOH - aerial, Transit – inside cards, outside posters – station, platform and terminal posters)</p> <p>Ref Book - Advertising and Promotion - An Integrated Marketing Communication Perspective Author - George Belch, Michael Belch, Keyoor Purani Publisher - Himalaya</p>	25%

PEDAGOGICAL TOOLS:

- Classroom Lecture
- Problem Solving
- Tutorial
- Group Discussion
- Seminar

MODE OF EVALUATION

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GUJARAT UNIVERSITY
B. B. A. (Hons.)
SEMESTER – IV
Disciplinary Specific Course-Core
Subject Name: Human Resource Management
Course Code: DSC-C-243
Credit Mark Distribution – 04
(As per NEP 2020)

An understanding of Human Resource Management is important to employee employed in any organization. H.R. Managers must understand the scope and application of the personnel policies and practices of their organization to ensure optimum utilization of employees. The changing business environment is highly competitive and complex and makes it necessary to study these changes along with its impact on human resources within an organization.

COURSE OBJECTIVES:

1. To enable the students, gain complete insight into various domains of Human Resource Management.
2. To introduce core and critical areas of HRM such as Industrial Relations and Trade Unions, Employee Performance Evaluation, Compensation and Incentives administration and benefits management.
3. Gain in-depth knowledge of the fundamental principles and practices of human resource management.
4. To offer an insight into the activities that foster employer – employee relationship.

Number of credits: 4

Lectures per week: 4

Total Sessions: 40

Unit	Weightage
Unit I	25%
Unit II	25%
Unit III	25%
Unit IV	25%
Total	100%

PRE – REQUISITE:

1. To ensure students are adequately prepared for the fourth semester of Human Resource Management (HRM) studies, they should have completed certain foundational courses and developed specific skills and knowledge.
2. Familiarity with the fundamental principles of management, including planning, organizing, staffing, directing and controlling, is essential for understanding the role of HRM in an organisation.

COURSE OUTCOMES:

1. By the end of the fourth semester, students will have a comprehensive understanding of the Industrial Relations, Employee compensation, Employee Welfare and HR Challenges
2. Students will demonstrate the ability to analyse and evaluate HRM practices in various organisational contexts, understanding their impact on employee performance and organisational effectiveness.

UNIT	CONTENT	WEIGHTAGE
1	Industrial Relations and Trade Union: (a) Industrial Relations: Definition, Objectives, Parties to Industrial relations. (b) Trade Union: Definition, Reasons for joining trade union, Problems of Trade union. (c) Industrial Dispute: Definition of Industrial Dispute, Reasons for disputes, Methods of solving dispute – Collective Bargaining, Conciliation, Arbitration, Adjudication, Code of Discipline (d) Grievance: Meaning, Characteristics and Sources of Grievance, Procedure of Good Grievance.	25%
2	Employee Compensation: (a) Employee Compensation: Concept, Definition, Objectives of Compensation, Components of Compensation, Factors affecting compensation – (Internal and External). (b) Executive Compensation: Concept, Objectives and Elements of Executive Compensation. (c) Incentives: Concept, Meaning and Objectives of Incentives, Importance and limitations.	25%

3	<p>Maintenance:</p> <p>(a) Fringe Benefits: Concept, Definition, Objectives and Types of Fringe Benefits.</p> <p>(b) Employee Welfare: Definition, Types of Employee Welfare Measures - (Intramural and Extramural), Approaches to Employee Welfare.</p> <p>(c) Safety and Health: Concept of Industrial Safety and Health, Safety Program and Policy.</p> <p>(d) Industrial Accident: Concept of Industrial Accidents, Classification - (Unsafe actions and Unsafe conditions), Causes of Industrial Accidents, Measures to Prevent Industrial Accidents.</p>	25%
4	<p>Integration:</p> <p>(a) Workers Participation in Management: Concept, Features, Objectives and Importance of Workers Participation in Management. Modes of Participation - (Works Committee, Joint Management Council, Collective Bargaining, Co-Partnership, Worker-Director, Suggestion Scheme, Grievance Procedure and Quality Circle).</p> <p>(b) HR Challenges: Brief Knowledge of Outsourcing, B.P.O., Call Centers, Work Life Balance, Ethical issues and Diversity.</p> <p>(c) HR Audit: Concept, Features, Objectives, Scope of HR Audit, Process of HR Audit.</p>	25%

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REFERENCE BOOKS:

1. Human Resource and Personnel Management – Text and Cases: K. Aswathappa; Tata MC Graw Hill; 8th Edition.
2. Human Resource Management – PravinDurai; Pearson Education; Latest Edition
3. Human Resource Management – Nisha Singh; Himalaya Publishing House; Latest Edition



GUJARAT UNIVERSITY

Syllabus for Bachelor of Business Administration (Honours) Semester-IV

MINOR Course

Based on National Education Policy – 2020

As per NEP 2020 CURRICULUM AND CREDIT FRAMEWORK
FOR UNDERGRADUATE PROGRAMMES, UGC

To be Effective from Academic Year 2024-25

BBA (Honours) SEMESTER – IV

GUJARAT UNIVERSITY
B. B. A. (Hons.)
SEMESTER – IV
Disciplinary Specific Course-Minor
Subject Name: COMPANY ACCOUNTS
Course Code: DSC-M-244
Credit Mark Distribution – 04
(As per NEP 2020)

COURSE OBJECTIVES

- To develop conceptual understanding regarding Bonus Shares and Share Splits with accounting treatment.
- To know the concept of Profit Prior to incorporation.
- To learn how to prepare final accounts as per Companies Act, 2013.
- To understand the concept of Amalgamation.
- To learn the valuation of shares of the company.
- To make the students aware about recent development in Accounting like Corporate Social Responsibility, Forensic Accounting, Cloud Accounting and Artificial Intelligence.

PRE – REQUISITE

- Students must have primary knowledge of Accountancy Subject.

CO – REQUISITE

- Students should take up theoretical and conceptual background of Accountancy.

COURSE OUTCOMES

- Know the procedure of issue of bonus shares.
- Have a knowledge of Share Splits and know the computation of profit prior to incorporation of the company.
- Able to prepare final accounts as per Companies Act, 2013.
- Know the procedure involved for Amalgamation.
- Know how to calculate the value of shares by using different methods.
- Know the recent development in accounting.

UNIT	CONTENT	WEIGHTAGE
1	<p>A) ISSUE OF BONUS SHARES (THEORY & NUMERICAL)</p> <ul style="list-style-type: none"> ➤ Meaning of Bonus Shares ➤ Sources of Bonus Shares ➤ Guidelines for the issue of Bonus Shares ➤ Accounting treatment for the issue of Bonus Shares(Only Journal Entries excluding Balance Sheet) <p>B) SHARE SPLITS (THEORY & NUMERICAL)</p> <ul style="list-style-type: none"> ➤ Consolidation of Shares ➤ Subdivision of Shares ➤ Conversion of Shares into Stock or Stock into Shares <p>C) PROFIT PRIOR TO INCORPORATION (NUMERICAL)</p> <ul style="list-style-type: none"> ➤ Concept of profit prior to incorporation ➤ Computation of profit prior and post incorporation of the company 	25%
2	<p>FINAL ACCOUNTS OF COMPANIES (NUMERICAL)</p> <ul style="list-style-type: none"> ➤ Vertical format of Profit & Loss a/c and Balance Sheet as per Companies Act, 2013 (Excluding calculation of Managerial Remuneration) <p>NOTE: In the exam maximum 4 adjustments should be given with maximum 20 balances of Trial Balance.</p>	25%
3	<p>A) AMALGAMATION ACCOUNTS (THEORY & NUMERICAL)</p> <ul style="list-style-type: none"> ➤ Meaning of Amalgamation, Absorption and Reconstruction ➤ Purpose of Amalgamation ➤ Accounting for Amalgamation as per Indian AS -14 <ul style="list-style-type: none"> i) Purchase Method ii) Pooling of Interest Method <p>B) VALUATION OF SHARES (THEORY & NUMERICAL)</p> <ul style="list-style-type: none"> ➤ Meaning of Valuation of Shares ➤ Factors affecting of Valuation of Shares ➤ Methods of Valuation of Shares <ul style="list-style-type: none"> i) Net Assets Method ii) Yield Method iii) Fair Value Method 	25%
4	<p>RECENT DEVELOPMENTS IN ACCOUNTING (ONLY THEORY)</p> <ul style="list-style-type: none"> ➤ Corporate Social Responsibility: Meaning, Advantages & Limitations of Corporate Social Responsibility, Overview of Corporate Social Responsibility in India ➤ Forensic Accounting: Meaning, Role of Forensic Accountant ➤ Cloud Accounting: Meaning, History of Cloud Accounting, Benefits of Cloud Accounting, Practical issues in adoption of 	25%

	<p>Cloud Accounting</p> <p>➤ Artificial Intelligence in Accounting: Concept of Artificial Intelligence, History of Artificial Intelligence, Overview of How Accountants are using AI, Future Trends of Artificial Intelligence, Significance and Limitations of Artificial Intelligence in Accounting.</p>	
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PEDAGOGICAL TOOLS:

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REFERENCE BOOKS:

1. Corporate Accounting by S N Maheshwari and S K. Maheshwari : Vikas Publishing House Pvt Ltd.
2. Corporate Accounting by R L Gupta and M. Radhaswamy: Sultan Chand & Sons
3. Corporate Accounting by P C. Tulsian : S. Chand and Company Limited
4. Business Ethics and Corporate Social Responsibility by S.S. Khanka : S. Chand & Company Pvt. Ltd.
5. Artificial Intelligence in Accounting Practical Applications by Cory Ng and John Alarcon : Routledge Focus
6. Artificial Intelligence in Accounting by Dr. Shubham Saxena: Drop of Change Publication
7. Cloud Accountant: Oracle Apex Financials Setups Step by Step by Sachin Srivastava: Notion Press Media Pvt. Limited

Notes: New Topics like Cloud accounting and Artificial Intelligence notes will be provided by the faculty.