



# **GUJARAT UNIVERSITY**

## **Syllabus for Bachelor of Business Administration (Honours) Semester-III**

### **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 – III**

**GUJARAT UNIVERSITY**  
**B. B. A. (Hons.)**  
**SEMESTER – III**  
**Disciplinary Specific Course-Core**  
**Subject Name: FUNDAMENTALS OF FINANCIAL MANAGEMENT**  
**Course Code: DSC-C-231**  
**Credit Mark Distribution – 04**  
**(As per NEP 2020)**

**COURSE OBJECTIVES:**

- (1) To familiarize students with the concepts, tools and practices of Financial Management.
- (2) To provide a deep insight into the fundamentals of finance function and its significance.
- (3) To understand the key decisions to be taken by financial managers of business firms such as funding, allocation and management of financial resources.
- (4) To develop basic skills and techniques in short-term and long-term financial decision-making.

**PRE – REQUISITE:**

- (1) Awareness of the fundamental accounting words and their functioning.
- (2) Knowledge of basic mathematical concepts and its functioning.
- (3) Insights about management as a subject and financial management as one of its scopes.

**CO-REQUISITE:**

- (1) Introduction to Marketing: A co-requisite course on marketing management to understand the basic marketing concepts and decisions. 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) Introduction to Human Resource Management: A co-requisite course on basic human resources management for knowing the fundamental human resource concepts and decisions. 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:**

- (1) Understand the significance of financial management to firm's performance.
- (2) Identify the variables important to making financial decisions.
- (3) Use the concept of Time Value of Money for financial decision-making.
- (4) Develop basic skills and techniques for short-term and long-term financial decisions.

UNIT	CONTENT	WEIGHTAGE
1	<p><b>[A] Financial Management: (Theory)</b></p> <ul style="list-style-type: none"> <li>➤ Meaning and Concept of Financial Management</li> <li>➤ Objectives/Goals of Financial Management</li> <li>➤ Scope of Financial Management</li> <li>➤ Financial Management Functions</li> <li>➤ Organization of Financial Management Functions</li> <li>➤ Status and Duties of a Financial Manager (CFO): Treasurer and Controller</li> </ul> <p><b>[B] Time Value of Money: (Numerical)</b>  Concept and numerical of the following Compounding and Discounting techniques (excluding valuation of securities):</p> <ul style="list-style-type: none"> <li>➤ Future Value of Lump sum Amount</li> <li>➤ Future Value of an Annuity, Sinking Fund</li> <li>➤ Present Value of Lump sum Amount</li> <li>➤ Present Value of an Uneven Cash Flow</li> <li>➤ Present Value of an Annuity, Loan Recovery and Amortization Schedule</li> <li>➤ Present Value of Perpetuity</li> <li>➤ Present Value of Constantly Growing Perpetuity</li> </ul>	25%
2	<p><b>[A] Management of Working Capital: (Only Theory)</b></p> <ul style="list-style-type: none"> <li>➤ Concept and Meaning of Working Capital</li> <li>➤ Types of Working Capital</li> <li>➤ Factors affecting Working Capital Needs</li> <li>➤ Operating Cycle Approach</li> <li>➤ Dangers of excessive and inadequate Working Capital</li> </ul> <p><b>[B] Introduction to Cash Management (Only Theory)</b>  Meaning of Cash Management, Functions/Objectives of Cash Management, Motives for holding Cash.</p> <p><b>[C] Receivables Management (Only Theory)</b>  Meaning, Cost of maintaining receivables, Benefits, Determinants of Size of receivables, Optimum Credit Policy.</p> <p><b>[D] Inventory Management: (Theory + Numerical)</b>  Concept and Meaning of Inventory Management, Factors affecting Inventory, Motives for holding Inventory, Techniques of Inventory Management:</p> <ol style="list-style-type: none"> <li>(1) EOQ (with numericals including discount concept), ABC Analysis(without numericals)</li> <li>(2) Reorder point (without numericals)</li> </ol>	25%
3	<p><b>[A] Leverage: (Theory + Numerical)</b></p> <ul style="list-style-type: none"> <li>➤ <b>Operating Leverage:</b> Meaning, degree and effects of Operating Leverage on Profits.</li> <li>➤ <b>Financial Leverage:</b> Meaning, degree and effect of Financial Leverage on Profits.</li> <li>➤ <b>Trading on equity:</b> Meaning, benefits and risks.</li> <li>➤ <b>Combined Leverage</b></li> </ul> <p><b>[B] Concept and Numericals on:</b>  (a) Financial Break-Even Point (b) Indifference Point</p>	25%

4	<p><b>Capital Budgeting: (Theory + Numerical)</b></p> <ul style="list-style-type: none"> <li>➤ Concept and Meaning of Capital Budgeting</li> <li>➤ Significance (Importance) of Capital Budgeting</li> <li>➤ Types of Capital Budgeting Decisions or Investment Decisions</li> <li>➤ Types of Investment Projects: (A) Independent Projects (B) Mutually Exclusive Projects</li> </ul> <p><b>Techniques of Capital Budgeting:</b> (Meaning, Accept-Reject criterion, Advantages, Disadvantages and Numerical based on each following method)</p> <ol style="list-style-type: none"> <li>1. Payback Period</li> <li>2. Discounted Payback Period</li> <li>3. Average Rate of Return</li> <li>4. Net Present Value</li> <li>5. Profitability Index</li> <li>6. Internal Rate of Return</li> </ol>	25%
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#### **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) Financial Management: Text, Problems and cases: M.Y.Khan and P.K.Jain :Tata McGraw Hill Education Pvt. Ltd.
- 2) Essentials of Financial Management: I.M.Pandey, Vikas Publishing House Pvt. Ltd.
- 3) Financial Management : Prasanna Chandra.
- 4) Financial Management-Principles and Practice: C.Sudarsana Reddy, Himalaya Publishing House.
- 5) Financial Management P.V. Kulkarni and B.G. Satyaprasad.
- 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.

**GUJARAT UNIVERSITY**  
**B. B. A. (Hons.)**  
**SEMESTER – III**  
**Disciplinary Specific Course-Core**  
**Subject Name: Introduction to Marketing Management**  
**Course Code: DSC-C-232**  
**Credit Mark Distribution – 04**  
**(As per NEP 2020)**

**COURSE OBJECTIVES**

1. To impart the fundamentals of Marketing Management to the 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 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 third 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 behavior, 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

1. Understanding of statistics and/ or quantitative methods that equip(s) students with the necessary analytical skills for market research and data analysis.
2. Psychological, sociological, and cultural factors that influence behaviour of a buyer
3. Keen understanding of market trends and behavioural traits driving any such trend
4. Effective communication skills.
5. 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.

## 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 third semester, students should have a comprehensive understanding of the core functions of MM. This includes Understanding of Marketing Concepts, Skills to analyze market, enveloping marketing strategies, using pricing as a key strategy to penetrate, managing distribution channels and network, ways of promoting goods or services, and problem solving skills based on critical analysis of different market parameters.
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	<b>INTRODUCTION TO MARKETING MANAGEMENT</b> <ul style="list-style-type: none"><li>➤ Definition and Meaning: Market, Marketing and Marketing Management</li><li>➤ Difference between Marketing and Selling</li><li>➤ Core Concepts of Marketing Management</li><li>➤ Marketing Orientation</li><li>➤ Process of Marketing</li><li>➤ Marketing Mix (Product, Price, Place (Distribution) and Promotion in brief)</li></ul>	25%
2	<b>STP AND CONSUMER (BUYER) BEHAVIOUR</b> <ul style="list-style-type: none"><li>➤ Segmentation: Definition and meaning, Consumer Segmentation Bases (Geographic, Demographic, Psychographic and Behavioural)</li><li>➤ Targeting: Definition and meaning, Evaluating and Selecting the Market Segments</li><li>➤ Positioning: Definition and meaning, Strategies, Positioning errors</li><li>➤ Consumer (Buyer) Behaviour- Definition and meaning, Factors affecting consumer (buyer) behaviour (viz. cultural, social, personal and psychological)</li><li>➤ 5 stage buyers' Decision Making Process</li><li>➤ Buyer roles (in brief): Initiator, user, influencer, decider, approver, buyer and gatekeeper</li></ul>	25%
3	<b>PRODUCT DECISIONS &amp; PRICING</b> <ul style="list-style-type: none"><li>➤ Product Life Cycle: Concept and Different Stages</li><li>➤ Product Decisions: Levels of Products, Product mix decisions (length, width, depth and consistency - in brief)</li><li>➤ New Product Development Process</li></ul>	25%

	<ul style="list-style-type: none"> <li>➤ Pricing: Concept of Pricing, Factors influencing Pricing, Different Methods (markup, going rate, target return, perceived value, value pricing, auction pricing (sealed bid), skimming, penetration)</li> </ul>	
<b>4</b>	<b>PLACE (DISTRIBUTION) &amp; PROMOTION</b> <ul style="list-style-type: none"> <li>➤ Place (Distribution): Definition and meaning, Functions of channels, Channel levels (with examples), Types of Retailing</li> <li>➤ Promotion: Definition and meaning, elements of Promotion,</li> <li>➤ Difference between Advertising and Publicity</li> <li>➤ Difference between Advertising and Personal Selling</li> <li>➤ Consumer Sales Promotion tools</li> </ul>	25%

### **PEDAGOGICAL TOOLS:**

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- Problem Solving
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- Seminar

### **MODE OF EVALUATION**

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### **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. Marketing Management -Dr. K.Karunakaran, Himalaya Publication, (latest edition)
2. Basics of Marketing Management, Theory and Practice - Dr. R B Rudani, S. Chand Publication (latest edition)
3. Marketing Management - Kotler, Keller, Koshi and Jha, Pearson Publication (latest edition)

**GUJARAT UNIVERSITY**  
**B. B. A. (Hons.)**  
**SEMESTER – III**  
**Disciplinary Specific Course-Core**  
**Subject Name: Basic Human Resource Management**  
**Course Code: DSC-C-233**  
**Credit Mark Distribution – 04**  
**(As per NEP 2020)**

**COURSE OBJECTIVES:**

1. To impart the fundamentals of Human Resource Management to the students.
2. To introduce HRM as an integral managerial function while focusing on pre procurement, procurement and development of human resources.
3. Gain in-depth knowledge of the fundamental principles and practices of human resource management.
4. Understand the role and importance of HRM in achieving organizational goals.

**PRE – REQUISITE:**

1. To ensure students are adequately prepared for the third semester of Human Resource Management (HRM) 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 HRM is essential. This introductory course should cover basic HR concepts, roles, and responsibilities, as well as an overview of key HR functions such as recruitment, training, and performance management.

**CO-REQUISITE:**

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

Understanding labor laws is crucial for handling recruitment, selection, orientation, promotion, transfer, and separation processes in compliance with legal standards.

Advanced Communication Skills are important for effectively managing recruitment, orientation, performance appraisals, and addressing employee separations

**COURSE OUTCOMES:**

Human Resource Management (HRM) plays a crucial role in preparing students for successful careers in the business world.

1. By the end of the third semester, students should have a comprehensive understanding of the core functions of HRM. This includes knowledge of recruitment and selection, training and development, performance management, compensation and benefits, and employee relations. This foundational knowledge prepares students to handle HR tasks effectively in real-world scenarios.
2. Students should be able to demonstrate strong communication skills, both written and verbal, and possess the ability to interact effectively with employees, management, and external stakeholders.



UNIT	CONTENT	WEIGHTAGE
1	<b>Introduction to Human resource Management:</b> <ul style="list-style-type: none"> <li>➤ Definition and meaning of Human Resource Management, Objectives of HRM, Scope of HRM, Functions of HRM, Personnel Policies and Principles of HRM</li> <li>➤ Human Resource Planning: Definition of HRP, Process of HRP (without Demand and Supply forecasting method)</li> <li>➤ Job Analysis: Meaning of Job Analysis, Methods of data collection for Job Analysis, Aspects of Job Analysis – Job Description and Job Specification</li> </ul>	25%
2	<b>Procurement:</b> <ul style="list-style-type: none"> <li>➤ Recruitment: Definition and process</li> <li>➤ Selection: Definition and types of selection tests</li> <li>➤ Interview: Meaning and types of Interview, Interview Do's and Don'ts, Common interview problems</li> <li>➤ Orientation and Induction: Meaning, Objectives of Orientation and Induction, Difference between Orientation and Induction</li> </ul>	25%
3	<b>Development:</b> <ul style="list-style-type: none"> <li>➤ Development: Definition of development, Need and Objectives of development, Difference between training and development, Methods of developments- On the job and off the job</li> <li>➤ Career Planning: Concept of career, career planning, Objectives/Purpose for career planning, Succession Planning and Career Stages.</li> <li>➤ Job Design: Definition and methods- Work simplification, Job rotation, Job enrichment, Job enlargement</li> </ul>	25%
4	<b>Evaluating and Rewarding Employees:</b> <ul style="list-style-type: none"> <li>➤ Performance Appraisal: Definition and Importance of Performance Appraisal, Methods of Performance Appraisal, Problems/Errors in Performance Appraisal</li> <li>➤ Job Evaluation: Definition and Importance of Job Evaluation, Difference between Performance Appraisal and job Evaluation</li> <li>➤ Promotion: Definition, Types, Principles of Promotion, Bases of Promotion (Seniority and Merit)</li> <li>➤ Transfer: Definition and Types</li> <li>➤ Separation: Definition and Types</li> </ul>	25%

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2. Personnel Management and Industrial Relation
3. Human Resource Management Text and Cases; S.S Khanka; S. Chand; Latest Edition