



MAHARAJA KRISHNAKUMARSINHJI BHAVNAGAR UNIVERSITY

NAAC Accreditation Grade "B"
(With effect from Academic Year 2014-2015)

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

Second Year B.B.A.

Paper No-201: Marketing Management	Total Marks: 100
Paper No-202: Human Resource Management	Total Marks: 100
Paper No-203: Financial Management	Total Marks: 100
Paper No-204: Development of New Enterprise	Total Marks: 100
Paper No-205: Principles and Practice of Corporate Accounting	Total Marks: 100
Paper No-206: Advance Economics Application in Business	Total Marks: 100
Paper No-207: Research Methodology	Total Marks: 100

S.Y. B.B.A

Paper No-201: Marketing Management

Total Marks: 100

UNIT	DETAILED SYLLABUS	MARKS
Unit-1	<p>Conceptual Foundation: Basic Concepts of Market, Marketing, Marketing Management, Philosophy of Marketing, Company Orientation towards Market Place.</p> <p>Buyer Behavior: Consumer Market and Industrial Market, Factors influencing Behavior, Buying Decision Process, Characteristics of Industrial Market, Major influencing factors on industrial buying Behavior, Types of buying decision.</p>	20
Unit-2	<p>Target Marketing: Market Segmentation on different basis and Target Marketing Strategies</p> <p>Marketing Mix: Product Decisions: Concept of Product, Product Mix, Developing a New Product, Product Life Cycle.</p>	20
Unit-3	<p>Pricing Decisions: Objectives, Orientations and Strategies</p> <p>Distribution Decisions: Importance, Types of Channels of Distribution, Factors affecting choice of Channels of Distribution, Nature of Physical distribution.</p>	20
Unit-4	<p>Promotion Decisions: Advertising: Objectives, Determining Advertising Budget (excluding Quantitative Models), Media Planning and Media Selection, Advertising Decision: Mission, Message, Money, Media, and Measurement.</p> <p>The Concept of Publicity, Personal Selling: Sales presentation, Determining Sales Targets, Sales Promotion - Concept and Tools</p>	20
Unit-5	<p>Marketing Research: Definition, Nature and Scope, Research Procedure, Types of Research.</p> <p>Consumerism: Concept, Causes, Consumer Movement in India</p>	20

Reference Books:

1. Kotlar & Armstrong: Principles of Marketing
2. Gandhi J.C. . Marketing: A Managerial introduction
3. Stanton W. Fundamentals of Marketing
4. Sherleker et.al. : "Principles of Marketing



S.Y. B.B.A

Paper No-202: Human Resource Management

Total Marks: 100

UNIT	DETAILED SYLLABUS	MARKS
Unit-1	Human Resource Management (HRM): Nature, Significance & Scope of Human Resource Management, Organization of HRM and its Functions. Human Resource Planning (HRP): Manpower Planning, Job Design and Analysis	20
Unit-2	Placement and Training, Performance Appraisal, Counseling, Job Evaluation and Merit Rating, Compensation, Wage Payment System, Incentive Wage Plans, Profit Sharing, Social Security and Welfare Measures	20
Unit-3	Personal Problems: Discipline, Absenteeism, Moral, Health and Safety, Co-operation, Productivity and Efficiency. Trade unionism: Concept and Role, Growth, Movement, Challenges	20
Unit-4	Industrial Relation: Evolution of Industrial Relation in India, Collective Bargaining, Workers Participation	20
Unit-5	Human Behaviour and Group Functioning: Interpersonal Behaviour, Group Behaviour, Team Work, Leadership, Motivation and Communication	20

Reference Books:

1. Aswathappa K., "Human Resource Management – Text and Cases", 6th ed., Tata McGraw Hill Education Private Limited, 2010.
2. Rao V. S. P., "Human Resource Management – Text and Cases", 2nd ed., New Delhi, Excel Books, 2005.
3. Pattanayak Biswajeet., "Human Resource Management", 3rd ed., Prentice-Hall of India Pvt. Ltd., 2005.
4. Robbins Stephen P. and Others., "Essentials of Organizational Behavior", 10th ed., Dorling Kindersley (India) Pvt. Ltd., 2010.

S.Y. B.B.A

Paper No-203: Financial Management

Total Marks: 100

UNIT	DETAILED SYLLABUS	MARKS
Unit-1	Financial Management: An Overview: Evolution of Finance: Traditional Vs. Modern Approach, Goals of Finance Function, Position of finance function in Organization Structure	20
Unit-2	Long Term Sources of Finance: Equity, Preference, Debenture and Bonds, Financial Evaluation (from the view point of company and investors only). Capitalization: Meaning of Over and Under Capitalization, Merits, Demerits and Remedial Measures.	20
Unit-3	Capital Budgeting: Meaning, significance, process, estimation of cash flow based on Straight Line Depreciation and Written Down value methods. Appraisal methods: PBP, AM, NPV, IRR and PI. Ranking conflicts and Resolution capital rationing and Sub-optimization (Excluding Replacement Decision)	20
Unit-4	Working Capital Management: Overview: Concept, Significance, factors affecting working capital. Estimation of working capital based on operating cycle approach, two dimensions of W. C. Mgt. Relative Asset Liquidity and Relative Financing Liquidity, Working Capital Financing: Sources of working capital financing including inter corporate loans, Determining Maximum Permissible Bank Finance as per the latest RBI recommendations.	20
Unit-5	Management of Cash: Cash Planning, managing the flow, cash control reports, investment in marketable securities. Management of inventory: Need to hold inventory, Optimum investment in inventory, E.O.Q. Technique, Selective Inventory Control (ABC Analysis only). Management of Receivables: Credit policy variables, Credit Evaluation. Credit Granting Decisions, Control of Receivables.	20

Reference Books:

1. Sheeba Kapil, "Financial Management", Publication- Pearson Education
2. Jea.K.Shim, Joel G. Siegal, "Financial Management", Publication - Barron.



S.Y. B.B.A

Paper No-204: Development of New Enterprise

Total Marks: 100

UNIT	DETAILED SYLLABUS	MARKS
Unit-1	The Entrepreneur: Concept and Percept. Entrepreneurial Functions - Concept and Need of Entrepreneurship. Entrepreneurship Environment: Significance of Entrepreneurial Environment, Environmental Analysis – Economic. Social, Legal & Technical., Development of Entrepreneurship and Entrepreneurial Competence Innovation and Entrepreneurship, Achievement Motivation and Other Training.	20
Unit-2	Small Scale Industries and Entrepreneurship: Government incentives for the development of Small Scale Industries.	20
Unit-3	Project Identification: Definition & Meaning of Project, Nature of Project, and Investment sources of project, Ideas. Constraints in Project Identification (Govt's regulations & Market forces). Project Formulation.	20
Unit-4	Feasibility Studies and preparation of detailed project report, Technical Analysis, Market & Demand Analysis. Project cost and means of Financing the project cost (Introduction only), Financial Evaluation (Introduction only), Economic Analysis.	20
Unit-5	Project Appraisal: Preparation of Project cash flows, Techniques of Financial Evaluation (Pay-back period, ARR, NPV, PI, IRR), Tax consideration	20

Reference Books:

1. Ramchandran "Small Business Management".
2. Entrepreneurial change in India – Prof. R.A. Sharma
3. V.G. Patel, "Seven Crisis of Business Strategies for Survival & Growth"EDI -A'bad.

S.Y. B.B.A

Paper No-205: Principles and Practices of Corporate Accounting

Total Marks: 100

UNIT	DETAILED SYLLABUS	MARKS
Unit-1	Issue, Forfeiture & Reissue of Shares, Type of share and share capital-share issued at par, at premium, at a discount-over subscription - calls in arrears - calls in advance - pro-rata allotment -Forfeiture of shares, reissue of shares, accounting entries & various ledger accounts & effect in Balance sheet (excluding pro-rata calculation in forfeiture & reissue of share)	20
Unit-2	Issue & Redemption of Debentures, Types of debentures - Accounting entries of issue of debenture and repayment of debenture - writing off loss on issue of debenture & debenture discount-convertible debenture, Redemption of debenture, Purchase of own debenture for redemption purpose, Sinking Fund Method only. Company Final accounts: Example on vertical presentation of accounting statements (excluding calculation of Managerial remuneration)	20
Unit-3	Redemption of Preference shares and issue of Bonus Shares: Redemption of Preference Share: Procedure - Accounting entries and Balance Sheet after redemption of Preference Shares Issue of Bonus share: Cash bonus - Bonus share. Guidelines on issue of bonus shares - sources of bonus share, accounting entries for bonus share and also combine Example of redemption of Preference Share & issue of bonus share (excluding quantum of bonus).	20
Unit-4	Interpretation of financial statements, limitation of financial statement, criticism of published financial statement, examples based on following group of ratios - Liquidity Ratio - Profitability Ratio - Turnover Ratio - Leverage Ratio - Importance & Limitation of Ratio analysis - common size statement - Trend analysis and Du-Pont Chart (Theory only) Preparation and analysis of fund flow statement: Meaning, use and importance of fund flow statement Working capital, Examples based on funds flow statement only on two years balance sheet	20
Unit-5	Valuation of Goodwill & Shares: Goodwill: Definition - Factors affecting value - Precautions in valuing Goodwill - Need for Valuation - Methods of valuing Goodwill- Examples of Goodwill on Average Profit Method & super profit Method only. Shares: Need for valuation of shares - Factors affecting the valuation of shares, Methods of valuation, Example of valuation of shares on intrinsic value market value (yield value) and Fair-value.	20

Reference Books:

1. A.Mukherjee, M Hanif, "Corporate Accounting", Tata McGraw Hill
2. P.C.Tulsain, " Corporate Accounting", Tata McGraw Hil

S.Y. B.B.A

Paper No-206: Advance Economics Application in Business

Total Marks: 100

UNIT	DETAILED SYLLABUS	MARKS
Unit-1	Introduction to Managerial Economics: Nature of Managerial Economics - Economic Analysis: Forms and Fallacies Fundamental concepts of Managerial Economics, Types of Demand, Demand for consumers' goods and producers' goods - Demand for perishable goods and durable goods - Autonomous Demand and derived demand - Firm and Industry Demand - Market share - Demand by market segment and by total market - Time characteristics of Demand	20
Unit-2	Demand Forecasting: Meaning of demand forecasting and its Significance - Objective of short run and long run demand forecasting - Forecasting methods - Choosing right forecasting techniques - Criteria of good forecasting techniques. Production Analysis: Production and production function - Cobb Douglas-Production Function Iso-quant: Properties of Iso-quant - The principle of Marginal Rate of Technical Substitution - Iso-cost line - Least cost input combination - Expansion path - Explanation of law of variable proportion and return to scale.	20
Unit-3	Cost Benefit Analysis: Meaning of cost - benefit analysis - Methods of evaluation - Limitations of cost benefit analysis – Use of cost benefit analysis , Profit: Definition of profit - profit theories - Function of profit - Accounting profit and economic profit, Cost, Relationship, Estimation of cost function: Engineering method, Survivorship Method, Statistical Method- Managerial uses of estimated cost function i.e. optimum scale, optimum output and determination of supply.	20
Unit-4	Break Even Analysis: Concept of Break even chart, assumptions, uses and implementation, Market Structure Concept of total revenue, Marginal Revenue and their relationship.	20
Unit-5	Perfect competition - Monopoly – Duopoly- Monopolistic Competition, Oligopoly. Government intervention and pricing - types - Reasons - Consequences of government interventions.	20

Reference Books:

1. DhoIakia & Oza Micro Economic Analysis for Management Students - Oxford
2. Paul, Mote, Gupte: Managerial Economics : TMH
3. Mehta P. L. : Managerial Economics : Sultan Chand



S.Y. B.B.A

Paper No-207: Research Methodology

Total Marks: 100

UNIT	DETAILED SYLLABUS	MARKS
Unit-1	Foundation of research: Meaning of research, objective of research, Importance of research, Research methods vs. methodology, Research & Scientific method, Research process, Criteria for good research, Research problem identification.	20
Unit-2	Research design: Meaning of research design, Need for research design, Major research designs.	20
Unit-3	Sample design: Step of sample design, characteristics of sample design, Types of sample design, criteria for sampling procedure. Measuring & scaling: Concept Measurement in Research, Concept of Nominal Scale, Ordinal Scale, Interval Scale, Ratio Scale.	20
Unit-4	Data collection: Primary data and secondary data, Observation method, interview method, Questionnaire, Schedules, other methods of data collection, collection of secondary data, criteria for selecting appropriate methods of data collection.	20
Unit-5	Analysis and Report writing: Concepts of Editing, Coding, Classification and Tabulation, Interpretation, Importance of Interpretation Report writing: Significance, Layout of Research Report.	20

Reference Books:

1. Kothari C.R., New Age International Publication
2. Ranjeet Kumar, "Research Methodology", SAGE Publication