



KSKV KACHCHH UNIVERSITY

**SYLLABUS STRUCTURE
FOR**

BACHELOR OF BUSINESS ADMINISTRATION

(As per National Education Policy 2020)

Semester V and Semester VI

w.e.f from 2025-26



Structure of Course Examination (University or External Examinations for 4 Credit course)

The external evaluation pattern would be based on the written examination taken at the end of the semester. The format includes subjective, objective and application based 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:

Q.1	Answer two short questions carrying 5 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks	(10)
Q.2	Answer two short questions carrying 5 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks	(10)
Q.3	Answer two short questions carrying 5 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks	(10)
Q.4	Answer two short questions carrying 5 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks	(10)
Q.5	Objective Questions (It can include: Definitions, FIBs, True or false, One Line Answers, MCQs etc) Equal weightage from all modules	(10)

Note. - University examination will be of 50 Marks and 150 minutes (2.30Hrs.)

Structure of Course Examination (University or External Examinations for 2 Credit course)

The external evaluation pattern would be based on the written examination taken at the end of the semester. The format includes subjective, objective and application based 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:

Q.1	Answer two short questions carrying 5 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks	(10)
Q.2	Answer two short questions carrying 5 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks	(10)
Q.3	Objective Questions (It can include: Definitions, FIBs, True or false, One Line Answers, MCQs etc) Equal weightage from all modules	(05)

Note. - University examination will be of 25 Marks and 120 minutes (2.00Hrs.)



BBA SEMESTER V

Course No.	Course Type	Title of Course	Selection	Credits
501 A	DSC-M	Management Accounting-1	(Select any one)	4
501 B	DSC-M	Retailing 1		
501 C	DSC-M	Security Analysis & Portfolio Management -1		
501 D	DSC-M	Compensation Management-1		
502 A	DSC-M	Mercantile Law	(Select any one)	4
502 B	DSC-M	International Marketing-1		
502 C	DSC-M	International Finance-1		
502 D	DSC-M	International Human Resource Management-1		
503 A	DSC-M	Direct Tax	(Select any one)	4
503 B	DSC-M	Rural Marketing-1		
503 C	DSC-M	Banking and Insurance -1		
503 D	DSC-M	Change Management and Organization Development-1		
501 A	MIC	Financial Management 2	(Select any one)	4
501 B	MIC	Management Accounting-1		
501 C	MIC	Mercantile Law		
501 D	MIC	Direct Tax		
502 A	MIC	Business Environment – 2	(Select any one)	4
502 B	MIC	Advertising		
502 C	MIC	New Venture Planning		
502 D	MIC	Diversity and Inclusion		
501A	SEC	Introduction to Research Methodology	(Select any one)	2
501B	SEC	Introduction to Goods and Service Tax		
TOTAL				22



BBA SEMESTER 6				
Course No.	Course Type	Title of Course	Selection	Credits
601 A	DSC-M	Management Accounting-2	(Select any one) 4	
601 B	DSC-M	Retailing-2		
601 C	DSC-M	Security Analysis & Portfolio Management -2		
601 D	DSC-M	Compensation Management-2		
602 A	DSC-M	Strategic Management	(Select any one) 4	
602 B	DSC-M	International Marketing-2		
602 C	DSC-M	International Finance-2		
602 D	DSC-M	International Human Resource Management-2		
603 A	DSC-M	Organizational Behaviour	(Select any one) 4	
603 B	DSC-M	Rural Marketing -2		
603 C	DSC-M	Banking and Insurance -2		
603 D	DSC-M	Change Management and Organization Development-2		
601 A	MIC	Management of Financial Services	(Select any one) 4	
601 B	MIC	Management Accounting-2		
601 C	MIC	Strategic Management		
601 D	MIC	Organizational Behaviour		
601 A	AEC		(Select any one) 2	
601 B	AEC			
601		Industrial Project	4	
TOTAL			22	





K.S.K.V. Kachchh University
BACHELOR OF BUSINESS ADMINISTRATION

Semester-V

With Effect From Academic Year 2025-26

DSC-M 501 A: Management Accounting - I

Objective: This subject will be helpful for students to understand basics of management accounting its relationship with other branches of accounting and for optimum utilization of existing resources. Students will learn to assess costs, volume, and profits for decision-making and evaluating financial health using various ratios.

Course Contents:

Module No.	Modules/Sub Modules
1	Basics of Management Accounting: <ul style="list-style-type: none">• Management Accounting: Meaning, nature and Scope of Management accounting• Features of management accounting, Advantages and Limitations of management accounting, Functions of Management Accounting. Tools & techniques of management accounting.• Role of management accountant• Comparison between: Management Accounting and Financial Accounting, Management Accounting and Cost Accounting.
2	Marginal Costing <ul style="list-style-type: none">• Concept of Marginal Costing, Scope and Characteristics of Marginal Costing, Assumptions and Limitations of Marginal Costing• Marginal Costing Vs absorption Costing, Contribution, Marginal Cost Equations, Margin of Safety, Angle of incidence, Profit Volume Ratio• Introduction of cost• Volume Profit analysis, Problems on Break Even Analysis
3	Marginal Costing as a Tool for Decision Making (Theory & Examples) <ul style="list-style-type: none">• Make or Buy Decision,• Change in product Mix• Pricing Decisions• Exploring a New Market• Shut-down Decisions
4	Ratio Analysis: <ul style="list-style-type: none">• Meaning of Ratio Analysis, Advantages and Limitations of Ratio Analysis• Types of Ratios.• Simple Problems on Current Ratio, Quick Ratio, Average Collection/Payment Period, Stock Velocity, Debt-Equity Ratio, Proprietary Ratio, Gross Profit Ratio, Net Profit Ratio, Operating Ratio.



Topics for Assignments:

1. Comparison of between Management Accounting, Financial Accounting and Cost Accounting
2. Utilize break-even analysis for cost-volume-profit assessments and decision-making
3. Assess organizational financial health using ratio analysis.

Recommended Text books and suggested Reference books:

- Cost & Management Accounting by Sudhir Prakashan (T.Y.B.Com)
- Cost Accounting by T. J. Rana
- Khan M.Y. and Jain P.K.: Management Accounting: Tata Mc-graw-Hill Publishing Co. Ltd., New Delhi.
- Kishore Ravi M. : Cost & Management Accounting, Tax Mann's Publications (P) Ltd. New Delhi
- Dr.S.N.Maheswari, Management Accounting, Vikas Publishing House Pvt. Ltd
- Advanced Cost & management Accounting by Saxena and Vashshisht





K.S.K.V. Kachchh University
BACHELOR OF BUSINESS ADMINISTRATION
Semester-V
With Effect From Academic Year 2025-26
DSC-M 501 B: Retailing I

Objective: The objective of this course is to provide students with a comprehensive understanding of the fundamental concepts, principles, and practices of retail management. It aims to introduce the structure, functions, and types of retail organizations. By the end of the course, students will be able to critically analyze retail operations and contribute effectively to the success of retail businesses.

Course Contents:

Module No.	Modules/Sub Modules
1	Introduction to Retailing <ul style="list-style-type: none">• Definition and scope of retailing• Evolution and trends in the retail industry• Functions of Retailing• Objectives of Retailing• Retailing environment and its impact on business operations
2	Retail Development <ul style="list-style-type: none">• Theories of Retail Development – Environmental Theory, Cyclical Theory, Conflict Theory• Retail Store Formats: Types of Retailing: Classification based on types of Ownership; Merchandise stored; Channel used; Strategy• Customer Service in retail; Multi channel Retailing
3	Retail Buying / Shopping Behaviour <ul style="list-style-type: none">• Buying / Shopping behaviour in retailing context• Factors influencing Retail Shopping Behaviour• Socio-economic and Cultural background• The Stages of Family Life-Cycle
4	Retail Store Location and Strategy <ul style="list-style-type: none">• Retail store Location and Choice Convenience; Geo-demographic Segmentation of Retail.• Retail Strategy Concept of Retail Mix.• Growth Strategy for Retailers• Retail Franchisors



Topics for Assignments:

1. Evolution of modern retailing
2. Retail store formats.
3. Retail buying behaviour
4. Various retail franchisors.

Suggested Topics for Seminar:

1. Retailing environment and its impact of business environment.
2. Objectives and functions of retailing management.
3. Socioeconomic and cultural background of Retailing
4. Feasibility of new retail store location..

Recommended Text Books& Suggested reference Books:

1. Retailing Management, Michel Levy and Barton A. Weitz 5th Edition. Taha-Mcgraw-Hill Publication..
2. Managing Retailing, Piyush Kumar Sinha and Dwarika Prasad Uniyal, Oxford University Press.
3. Retailing Environment and Operations, Andrew J. Newman and Peter Cullen, Indian Edition, Thomson.
4. Retail Management, Arif Sheikh and Kaneez Fatima, Himalaya Publishing House





K.S.K.V. Kachchh University
BACHELOR OF BUSINESS ADMINISTRATION
Semester-V
With Effect From Academic Year 2025-26
DSCM 501C- Security Analysis & Portfolio Management-1

Objective: The objective of is to equip students with a comprehensive understanding of both the theoretical and practical aspects of the capital market. It aims to develop essential skills required for analysing securities, constructing and revising investment portfolios, evaluating their performance, and providing sound investment advice. By integrating core concepts with real-world applications, the subject prepares students to make informed financial decisions and effectively manage investments in dynamic market conditions.

Course Contents:

Module No.	Modules/Sub Modules
1	Understanding the basics of the investment world <ul style="list-style-type: none">• Concept of investment.• Investment avenues: Equity, debt, mutual funds, derivatives, real estate, etc.• Features of various financial instruments.• Risk and return – types of risk, risk-return trade-off.• Investment process and objectives.
2	Security Analysis – Fundamental Analysis <ul style="list-style-type: none">• EIC framework - economic analysis, industry analysis, company analysis.• Sources of information.• Trouble shots of financial statements.
3	Security Analysis – Technical Analysis <ul style="list-style-type: none">• Assumptions of technical analysis.• Price charts: line, bar, and candlestick.• Trends, support and resistance levels.• Market efficiency and behavioural aspects.
4	Valuation of Securities <ul style="list-style-type: none">• Valuation of equity shares.• Valuation of debentures.• Investment in bonds, types of bonds, Investment process in bonds – (practical and theory).

Topics for Assignments:

1. Analyse and compare traditional and modern investment options available to Indian investors.
2. Choose a company and apply at least two valuation models for comparison.
3. A detailed report on SEBI's role, regulations, and recent actions regarding capital market safety.



4. Use real stock data to analyse trends, chart patterns.

Suggested Topics for Seminar:

1. The Role of Fundamental and Technical Analysis in Investment Decisions.
2. Behavioural Finance: How Emotions Influence Investment Choices.
3. How to Read and Interpret a Stock Market Chart.
4. Stock Market Indicators and Their Relevance to Investors.

Recommended Text Books & Suggested reference Books:

Sr. No.	Author	Name of the book	Publisher	Year of publication
1.	Reilly / Brown,	Investment Analysis and Behaviour	TMH	Latest Edition
2.	ZviBodie, Alex Kane,Alan Marcus andPitabasMohanty	Investments	Tata McGrawHill	Latest Edition
3.	Prasanna Chandra	Investment Analysis And Portfolio Management	Tata McGrawHill	Latest Edition
4.	Fischer and Jordon,	Security analysis and Portfolio Management	Pearson	Latest Edition
5.	Gordon Alexander, William Sharpe and Jeffery Bailey	Fundamental of Investments	Pearson	Latest Edition
6.	P. Pandian	Security analysis and Portfolio Management	Vikas Publishing House	Latest Edition
7.	S. Kevin	Security Analysis and Portfolio Management	PHI Learning Pvt. Ltd. (Prentice-Hall of India)	Latest Edition





K.S.K.V. Kachchh University
BACHELOR OF BUSINESS ADMINISTRATION

Semester-V

With Effect From Academic Year 2025-26

DSC-M- 501 D Compensation Management-1

Objective: To provide insights in to strategic choices in managing compensation.

There have been several innovations in the field of Compensation. The courses will emphasis on this compensation model.

Course Contents:

Module No.	Modules/Sub Modules
1	An Overview of Reward Management <ul style="list-style-type: none">• The Reward System• Total Reward, Strategic Reward• International Reward
2	Performance Management and Reward <ul style="list-style-type: none">• Engagement and Reward• Financial and Non-financial Reward• Contingent Pay Scheme• Bonus Scheme, Team Pay• Rewarding for Business Performance• Recognition scheme
3	Valuing and Grading Jobs <ul style="list-style-type: none">• Pay levels• Job Evaluation Schemes• Equal Pay• Market Rate Analysis• Grade and Pay Structures
4	Rewarding Special Groups <ul style="list-style-type: none">• Rewarding Directors• Senior Executives• Sales• Services staff• Knowledge workers• Manual workers Employee Benefit and Pension Scheme <ul style="list-style-type: none">• Employee Benefits• Flexible Benefits• Pension Scheme



Topics for Assignments:

1. Study pay structure of at least 3 companies from 3 different industries.
2. Select a company and prepare job evaluation system for that company.

Recommended Text Books & Suggested reference Books:

Sr. No.	Author	Name of the Book	Publisher	Year of Publication
1.	Michael Armstrong	Armstrong's Handbook of Reward Management Practices- Improving Performance Through Reward (For Modules 1,2 and 3)	Kogan Page	Latest Edition
2.	Dipak Kumar Bhattacharyya	Compensation Management	Oxford	Latest Edition
3.	Tapomoy Deb	Compensation Management- Text and Cases	Excel	Latest Edition
4.	Mousumi Bhattacharya, Nilanjan Sengupta	Compensation Management	Excel	Latest Edition





K.S.K.V. Kachchh University
BACHELOR OF BUSINESS ADMINISTRATION
Semester-V
With Effect From Academic Year 2025-26
DSC-M 502 A: Mercantile Law

Objective: Mercantile law / Commercial law governs the legal framework surrounding commercial transactions and business operations and encompasses various legal principles and statutes that regulate aspects like contracts, partnerships, companies, and more. It helps management students navigate the legal landscape of business and make informed decisions

Course Contents:

Module No.	Modules/Sub Modules
1	Special Contracts: <ul style="list-style-type: none">• Indemnity and Guarantee – Rights and Liabilities of Surety• Bailment and Pledge – Rights and Duties of Bailor / Bailee / Pawner and Pawnee.• Contract of Agency – Rights and Duties of the Agent – Scope of Agent's Authority
2	Law of Sales of Goods: <ul style="list-style-type: none">• Contract of Sale – Conditions and Warranties – Rights and Duties of Seller and Buyer – Rights of Unpaid seller. Law relating to Negotiable Instruments: <ul style="list-style-type: none">• Important Provisions regarding Cheque – bill of exchange and Promissory Note.
3	Evolution of Companies Act, 1956: <ul style="list-style-type: none">• Forms of Companies – Characteristics of Company• Advantages of incorporation –Formation of Company• Promotion – Incorporation – Registration – Inviting Subscriptions• Commencement of Business
4	Memorandum, Articles of Association and Prospectus <ul style="list-style-type: none">• Contents of Memorandum – Doctrine of ultra-vires – Contents of Articles of Association – Difference between AA and MA• Prospectus – Need and Issue – Contents – Exemptions from disclosure• Liability for misstatement –Criminal Liability for misrepresentation. Dividends, Bonus and Interest: <ul style="list-style-type: none">• Payment of dividends – Interim Dividends – Payment of Interest on Capital – Capitalisation of Profits.



Topics for Assignments:

1. Discuss the *rights and liabilities of the surety* with examples like **Punjab National Bank v. Vikram Cotton Mills**.
2. Illustrate duties and rights of *bailor, bailee, pawner, and pawnee* using cases like **Bank of India v. M/s. United Coir Works**.
3. Analyze provisions under the Sale of Goods Act. Use cases like **Union of India v. Mahadeolal Prabhu Dayal**.
4. Indian example: *Sahara Case* — misleading prospectus and SEBI's actions.

Recommended Text Books & Suggested Reference Books:

1. Kapoor N.D., Elements of Mercantile Law & Elements of Company Law, Latest Edition
2. S.S.Gulshan, Business Law, Excel Books, Latest edition
3. Singh Avtar, "Company Law", Eastern Book Co., Lucknow, Latest edition
4. Bagriyal A.K, "Company Law", Vikas Publishing House, New Delhi





K.S.K.V. Kachchh University
BACHELOR OF BUSINESS ADMINISTRATION

Semester-V

With Effect From Academic Year 2025-26

DSC-M 502 B: International Marketing-1

Objective: Several reasons have compelled companies to go international like saturated domestic market, possibility of higher profitability in international markets, opportunity in terms of huge potential, risk reduction, competition from overseas companies in local markets, etc. The purpose of this course is to educate students to meet international challenges and understand the fundamental principles/ theoretical framework associated with international activities.

Course Contents:

Module No.	Modules/Sub Modules
1	International Marketing: Nature Process and Benefits: Definition, Process of Internationalization, Benefits, Trade Theories
2	Marketing barriers-tariff and non-tariff barriers, Organisation and control for International Marketing
3	International Marketing and World Environment: Political Factors, legal Factors
4	Cultural Factors, Technological Factors, Regional Trade Areas (RTAs) and it's implication for International Marketers

The course will use the following pedagogical tools: Case Discussion and Projects/ Assignments/ Quizzes/ Class Participation

Recommended Text Books & Suggested reference Books:

1. Sak Onk visit John J. Shaw International marketing PHI Latest Edition
2. Philip R. Cateora, Graham, PrashantSalwan International Marketing McGraw Hill Latest Edition
3. Michael R. Czinkota, IikkaA..Ronkainen International marketing Cengage Latest Edition
4. Rakesh Mohan Joshi International Marketing Management Oxford Latest Edition
5. Justin Paul, RamneekKapoor International Marketing Tata McGraw Hill Latest Edition
6. Warren J. Keegan, Naval K. Bhargava Global Marketing Management Pearson Latest Edition





K.S.K.V. Kachchh University
BACHELOR OF BUSINESS ADMINISTRATION
Semester-V
With Effect From Academic Year 2025-26
DSCM 502 C- International Finance-1

Objective: To familiarize students with the fundamental concepts of International Finance, including global financial systems and exchange rate mechanisms. The course aims to equip students with essential tools, techniques, and strategies required for effective international financial decision-making.

Course Contents:

Module No.	Modules/Sub Modules
1	Introduction to International Finance <ul style="list-style-type: none">• Nature and scope of international finance.• Globalization and its impact on financial decision-making.• Differences between domestic and international finance.• Balance of Payments• Role of international financial institutions: IMF & World Bank.
2	Foreign Exchange Markets and Parity Concepts <ul style="list-style-type: none">• The Market for Foreign Exchange.• International Parity Relationship and Forecasting.• Foreign Exchange Rate-Fixed vs floating exchange rate systems.
3	Forward Exchange Mechanism and Contracts <ul style="list-style-type: none">• Introduction to Forward Exchange Arithmetic.• Meaning and purpose of Forward Exchange Contracts.• Forward Exchange Rates based on cross rates.• Interbank deals and their significance in forward contracts
4	Execution and Management of Forward Contracts <ul style="list-style-type: none">• Process of executing a forward exchange contract.• Settlement of forward contracts.• Cancellation of forward contracts.• Extension of forward contract.



Topics for Assignments:

1. Role of IMF and World Bank in International Financial Stability.
2. Step-by-Step Process of Booking, Executing, and Cancelling a Forward Contract.
3. Comparative Study of Exchange Rate Systems: Fixed vs Floating.
4. Mechanism and Calculation of Forward Exchange Rates with Example.

Suggested Topics for Seminar:

1. Understanding the Balance of Payments and Its Implications.
2. Real-Life Examples of Forward Contracts in Multinational Companies.
3. Role of RBI in Forward Market Operations in India.
4. Forward Contracts in the Foreign Exchange Market: Concept and Practical Usage.

Recommended Text Books & Suggested Reference Books:

Sr. No.	Author	Name of the book	Publisher	Year of publication
1.	V.V.Sharan	International Financial Management	PHI EEE	Latest Edition
2.	Eun&Resnick	International Financial Management	Tata McGraw Hill	Latest Edition
3.	Alan Shapiro	Multinational Financial Management	John Wiley Publication	Latest Edition
4.	C. Jeevanandan	Foreign Exchange & Risk Management	Sultan Chand	Latest Edition
5.	Siddieh	International Financial Management	PHI	Latest Edition
6.	P. G. Apte	International Financial Management	PHI	Latest Edition
7.	O.P. Agrawal	International Financial Management	Himalaya	Latest Edition





K.S.K.V. Kachchh University
BACHELOR OF BUSINESS ADMINISTRATION
Semester-V

With Effect From Academic Year 2025-26

DSC-M 502 D -International Human Resource Management-1

Objective: This course presents detailed coverage of the issues related to International Human Resource Management. This course is designed for the students who would be specializing in Human Resource Management.

Course Contents:

Module No.	Modules/Sub Modules
1	International HRM <ul style="list-style-type: none">• Defining international HRM• Difference between domestic and International HRM• The enduring context of IHRM• The path to global status• Control Mechanisms• Mode of operation• Approaches to staffing• Transferring staff for International business activities
2	<ul style="list-style-type: none">• The role of an expatriates• The role of non-expatriates• The role of the corporate HR functions Recruiting and selecting staff for International assignments- <ul style="list-style-type: none">• Introduction• Issues in staff selection• Factors moderating performance• selection criteria• Dual career couples
3	Training and Development: <ul style="list-style-type: none">• The role of expatriate training• components of effective pre-departure training• developing staff through international assignments Compensation: <ul style="list-style-type: none">• Objectives of International compensation• Key components of an international compensation program• Approaches to International compensation• Patterns in complexity



4	Re-entry and Career issues: <ul style="list-style-type: none"> • Introduction • The repatriation process • Individual reactions to re-entry • Multinational responses • designing a repatriation program
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Topics for Assignments:

Student should study at least 4 to 5 Cases and/or pick up one of the above areas of study as applied in one Company.

Recommended Text Books & Suggested reference Books:

Sr. No.	Author	Name of the Book	Publisher	Year of Publication
1.	Peter Dowling and Denice Welch	International Human Resource Management	Cengage Learning	Latest Edition
2.	Tony Edwards	International Human Resource Management	Pearson Education	Latest Edition
3.	P. L. Rao	International Human Resource Management – Text and Cases	Excel Books	Latest Edition
4.	M.NRudrabasavaraj	Global Human Growth Model	Himalaya	Latest Edition
5.	P. SubbaRao	International Human Resource Management	Himalaya	Latest Edition
6.	Paul Evans, Vladimir Pucik, Paul Evans, and Vladimir Pucik	The Global Challenge: Frameworks for International Human Resource Management	McGraw Hill	2nd Edition





K.S.K.V. Kachchh University
BACHELOR OF BUSINESS ADMINISTRATION
Semester-V
With Effect From Academic Year 2025-26

DSC-M 503 A: Direct Tax

Objective: This subject is designed to provide a basic Awareness about Income Tax Act and Direct Tax apart from that Learning about income inflow and outflow of different income and good understanding about real life impacts of taxation on day to day life

Course Contents:

Module No.	Modules/Sub Modules
1	Introduction to Income Tax Act, 1961, Residential Status and Incidence of Tax Basic Concepts Direct Tax, Assessee, Person, Assessment year, Previous year, Gross Total Income, calculation of tax through slab system excluding the sums of marginal relief. Residential Status and Incidence of Tax (Only theory)
2	Income under the head Salaries and its Computation: Salary meaning, definition, important considerations regarding salary, taxability of allowances and taxability of Perquisites (only theory) Treatment of PF, Gratuity(only theory). Computation of Salaries taking into consideration all relevant provisions
3	Income under the head Income from House Property and its Computation (not more than 3 houses) Introduction, Deductions of income from House Property, Income from let out House Property, Income from self occupied House Property, Provisions Regarding Unrealized Rent of Current Financial Year Income under the head Profits and Gains of Business or Profession and its Computation: Introduction, Practical on arriving at business income through P & L a/c, Excluding Income and Expenditure a/c and Receipt and Payment a/c, Allowable Deductions, Depreciation of Current Financial Year(only theory)
4	Income under the head Capital Gains and its Computation (Only Simple Computations) Introduction , Meaning and Types of Capital Assets, Transfer of Capital Asset, Full value of Consideration, Expenditure on Transfer, Cost of acquisition and improvement, Exempted Capital Gains Income under the head Income from Other Sources and its Computation (Only Simple Computations) Income chargeable under the head "Income from other sources" Dividend Income, Income of Interest on Securities, Casual Income etc., Income from let out machinery, plant furniture, Deductions



Topics for Assignments:

1. "Exempted Incomes under Section 10 of the Income Tax Act"
2. "**Tax Planning vs Tax Avoidance vs Tax Evasion**"
3. "Income Tax Slabs and Rates for Individuals in India"
4. "Taxation of Salaried Employees: Exemptions and Deductions"
5. "Impact of Direct Taxes on Economic Development"

Suggested Topics for Seminar:

1. Provisions Related to Gifts under Income Tax Act"
2. "TDS on Salary: Computation and Procedure"
3. "Income from House Property: Taxability and Deductions"
4. "Rebate under Section 87A: Eligibility and Benefits"
5. "Difference between Old Tax Regime and New Tax Regime"

Recommended Text Books & Suggested Reference Books:

1. Taxation, T.J.Rana et.al.Sudhir Prakashan
2. Systematic approach to income tax & central sales tax by Girish Ahuja & Ravi Gupta
3. Student's Guide to Income Tax including Service Tax & VAT, Singhania and Singhania, Taxmann Publication





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BACHELOR OF BUSINESS ADMINISTRATION
Semester-V
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DSC-M 503 B: Rural Marketing-I

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

Course Contents:

Module No.	Modules/Sub Modules
1	Introduction to Rural Marketing Rural Marketing new Discipline, Concept and Scope, Nature of Rural market, Importance of Rural Marketing, Taxonomy of Rural market, Significance of rural market
2	Consumer Behaviour Challenges, Rural customer characteristics, Brand loyalty of Indian Rural customer, Buying Decision Process, factors affecting consumer behaviour.
3	Product Strategy Concept and significance, Scope, Product Mix Decision, product life cycle, stages of new product development process, developing market mix for rural markets
4	Pricing Strategy Concept, Pricing Objectives, Pricing Policy, pricing methods, factors affecting pricing decisions, distribution and promotion decision affecting rural marketing.

Suggested Topics for Seminar:

1. Factors affecting consumer behaviour in Rural Markets
2. Promotion decisions relating to Rural Markets

Basic Text & Reference Books:

- Marketing Management by Dr. C.B.Gupta and Dr. Rajan Nair Publication Sultan Chand & Sons, New Delhi
- Rural Marketing by C S G krishnamacharlyulu and Lalitha Ramkrishnan Publication ,Pearson Education Asia
- Marketing Management by Shrinivashan and Radhaswami Publication ,Sultan Chand & Sons, New Delhi.
- Rural Marketing by Sukhpal Singh, Vikas Publishing House.





K.S.K.V. Kachchh University
BACHELOR OF BUSINESS ADMINISTRATION

Semester-V

With Effect From Academic Year 2025-26

DSC-M 503 C : Banking and Insurance - 1

Objective: This course is designed to provide the students conceptual study about Banking and Insurance Sector. The Banking part will cover about products and services of Retail Banking and the Insurance part will cover about the products and services of Life Insurance. Various functions associated with banking and insurance activities. Practice and procedures relating to various banking and insurance business to develop an insight into management and marketing of banking and insurance services and technology.

Course Contents :

Module No.	Modules/ Sub Modules
1	Introduction to Indian Banking System <ul style="list-style-type: none">• History of Banking in India• Main Functions of RBI Retail Banking <ul style="list-style-type: none">• Different types of accounts;• Customer services in banks;• KYC norms and Anti-money laundering
2	Payment and Settlement System in Banks <ul style="list-style-type: none">• New Age Clearing• National Gateways• International Gateways Technology in Banks <ul style="list-style-type: none">• Recent Trends and Innovation in Technology
3	History and development of Insurance <ul style="list-style-type: none">• History of Insurance in India• Types of Insurance Companies in India• Legal aspects of Insurance and• Essentials of insurance contracts, Life Insurance <ul style="list-style-type: none">• Traditional products,• Market related products,• Annuities-pension plans• Types of Riders in insurance



4	<p>Claims management in life insurance</p> <ul style="list-style-type: none"> • Process and Mechanism of Claim management • Rules and regulation of Claim Management <p>Distribution channel and intermediaries</p> <ul style="list-style-type: none"> • Types of Distributers and Channel Partners • Marketing of Banking products and services • Marketing of Insurance services
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Recommended Text Books & Suggested reference Books:

Sr. No.	Author(s)	Name of the book	Publisher	Edition
1	VijayragavanIyengar	Introduction to Banking	Excel	Latest Edition
2	S. Arunajatesan and T.R. Vishwanathan,	Risk Management and Insurance	Macmillan	Latest Edition

Reference Books:

Sr. No.	Author(s)	Name of the book	Publisher	Edition
1	K C Shekhar and LekshmyShekhar,	Banking Theory and Practice	Vikas	Latest
2	D. Muraleedharan	Modern Banking	PHI	Latest
3	Neelam C Gulati,	Principles of Insurance Management	Excel	Latest
4	Excel	Risk Management and Insurance	Cengage Learning	Latest



	K.S.K.V. Kachchh University BACHELOR OF BUSINESS ADMINISTRATION Semester-V With Effect From Academic Year 2025-26
	DSC-M-503 D: Change Management and Organization Development-1

Objective: This subject is designed to develop the skills to diagnose organizational challenges, design and implement interventions, and cultivate a culture of continuous improvement and positive change.

Course Contents:

Module No.	Modules/Sub Modules
1	Organisational Change: <ul style="list-style-type: none"> • Introduction, Nature, Definition and Meaning of Organisational Change, Forces to change – Models Kurt Levin’s three step model and Action Research Model
2	Resistance to Change: <ul style="list-style-type: none"> • Resistance to change and forces for resistance to change, overcoming resistance to change.
3	OD Practitioner: <ul style="list-style-type: none"> • Role and Style of OD Practitioner • Skills of OD Practitioner
4	OD in context of liberalization. OD in Public Sector Cases: <ul style="list-style-type: none"> • OD activities in Maruti Udhog Ltd. • OD activities in Brooke Bond India Ltd. • OD at HMT

Teaching Methods:

1. Case Study and discussion
2. Projects / Assignments / Quizzes / Class participation etc.
3. Compulsory class presentation and live experience

Suggested Reference Books:

1. An experiential approach to organisation development by *Donald R. Brown and Don Harvey*
2. Organisation development: Behavioural Science Interventions for organisation by *Wendell French and Cecil Bell*
3. Organisation Development and Change by *Worley*





K.S.K.V. Kachchh University
BACHELOR OF BUSINESS ADMINISTRATION
Semester-V

With Effect From Academic Year 2025-26

MIC 501 A : Financial Management - 2

Objective: This subject is designed to equip student with the fundamental concepts, theories, and practical applications necessary for effective financial decision-making in both personal and professional contexts. Whether students are aiming to manage their own finances more effectively or seeking to understand financial principles for business management, this course will provide student with a solid foundation.

Course Contents:

Module No.	Modules/ Sub Modules
1	Cash Management <ul style="list-style-type: none">• Components of Cash inflow and Cash outflow• Motives for holding cash• Cash budget, Practical sums of Cash budget Sources of Finance <ul style="list-style-type: none">• Sources of Internal Finance• Sources of External Finance• Brief about Financial Institutions Providing Industrial Finance
2	Cost of capital <ul style="list-style-type: none">• Cost of capital – meaning, importance, types• Computation of cost of debt, cost of preference share, cost of equity• Weighted average cost of capital – Sums Capital structure <ul style="list-style-type: none">• Meaning and determination - Only theory no Sums
3	Leverage <ul style="list-style-type: none">• Meaning and computation of trading on equity - Sums• Meaning and computation of Operating leverage, Financial leverage and Combined leverage – Sums
4	Dividend Policy <ul style="list-style-type: none">• Various Models of Relevance and Irrelevance Approach towards Dividend theory• Gordon's Model of Dividend Policy – Sums• Walter's Model of Dividend Policy – Sums Financial Services <ul style="list-style-type: none">• Brief about Leasing, Hire Purchase and Venture Capital



Recommended Text Books & Suggested reference Books:

- Chandra, Prasanna, Financial Management, theory and Practice, Tata McGraw Hill Latest Edition
- IM Pandey Financial Management Vikas Publication Latest Edition
- Financial Management (latest Edition), MY Khan & P.K. Jain, Tata McGraw-Hill





K.S.K.V. Kachchh University
BACHELOR OF BUSINESS ADMINISTRATION
Semester-V

With Effect From Academic Year 2025-26

MIC 501 B: Management Accounting - I

Objective: This subject will be helpful for students to understand basics of management accounting its relationship with other branches of accounting and for optimum utilization of existing resources. Students will learn to assess costs, volume, and profits for decision-making and evaluating financial health using various ratios.

Course Contents:

Module No.	Modules/ Sub Modules
1	Basics of Management Accounting: <ul style="list-style-type: none">• Management Accounting: Meaning, nature and Scope of Management accounting,• Features of management accounting, Advantages and Limitations of management accounting, Functions of Management Accounting. Tools & techniques of management accounting.• Role of management accountant• Comparison between: Management Accounting and Financial. Accounting, Management Accounting and Cost Accounting.
2	Marginal Costing <ul style="list-style-type: none">• Concept of Marginal Costing, Scope and Characteristics of Marginal Costing, Assumptions and Limitations of Marginal Costing, Marginal Costing Vs absorption Costing, Contribution, Marginal Cost Equations, Margin of Safety, Angle of incidence. Profit Volume Ratio Introduction of cost• Volume Profit analysis, Problems on Break Even Analysis
3	Marginal Costing as a Tool for Decision Making (Theory & Examples) <ul style="list-style-type: none">• Make or Buy Decision• Change in product Mix• Pricing Decisions• Exploring a New Market• Shut-down Decisions
4	Ratio Analysis: <ul style="list-style-type: none">• Meaning of Ratio Analysis, Advantages and Limitations of Ratio Analysis• Types of Ratios.• Simple Problems on Current Ratio, Quick Ratio, Average Collection/Payment period, Stock Velocity, Debt-Equity Ratio, Proprietary Ratio, Gross Profit Ratio, Net Profit Ratio, Operating Ratio.



Topics for Assignments:

1. Comparison of between Management Accounting, Financial Accounting and Cost Accounting
2. Utilize break-even analysis for cost-volume-profit assessments and decision-making
3. Assess organizational financial health using ratio analysis.

Recommended Text books and suggested Reference books:

- Cost & Management Accounting by Sudhir Prakashan (T.Y.B.Com)
- Cost Accounting by T. J. Rana
- Khan M.Y. and Jain P.K.: Management Accounting: Tata Mc-graw-Hill Publishing Co. Ltd., New Delhi.
- Kishore Ravi M. : Cost & Management Accounting, Tax Mann's Publications (P) Ltd. New Delhi
- Dr.S.N.Maheswari, Management Accounting, Vikas Publishing House Pvt. Ltd
- Advanced Cost & management Accounting by Saxena and Vashshisht





K.S.K.V. Kachchh University
BACHELOR OF BUSINESS ADMINISTRATION
Semester-V
With Effect From Academic Year 2025-26
MIC 501 C : Mercantile Law

Objective: Mercantile law / commercial law governs the legal framework surrounding commercial transactions and business operations and encompasses various legal principles and statutes that regulate aspects like contracts, partnerships, companies, and more. It helps management students navigate the legal landscape of business and make informed decisions

Course Contents:

Module No.	Modules/Sub Modules
1	Special Contracts: <ul style="list-style-type: none">• Indemnity and Guarantee – Rights and Liabilities of Surety• Bailment and Pledge – Rights and Duties of Bailor / Bailee / Pawner and Pawnee.• Contract of Agency – Rights and Duties of the Agent – Scope of Agent's Authority
2	Law of Sales of Goods: <ul style="list-style-type: none">• Contract of Sale – Conditions and Warranties – Rights and Duties of Seller and Buyer – Rights of Unpaid seller. Law relating to Negotiable Instruments: <ul style="list-style-type: none">• Important Provisions regarding Cheque – bill of exchange and Promissory Note.
3	Evolution of Companies Act, 1956: <ul style="list-style-type: none">• Forms of Companies – Characteristics of Company• Advantages of incorporation –Formation of Company• Promotion – Incorporation – Registration – Inviting Subscriptions• Commencement of Business
4	Memorandum, Articles of Association and Prospectus <ul style="list-style-type: none">• Contents of Memorandum – Doctrine of ultra-vires – Contents of Articles of Association – Difference between AA and MA• Prospectus – Need and Issue – Contents – Exemptions from disclosure• Liability for misstatement –Criminal Liability for misrepresentation. Dividends, Bonus and Interest: <ul style="list-style-type: none">• Payment of dividends – Interim Dividends – Payment of Interest on Capital – Capitalisation of Profits.



Topics for Assignments:

1. Discuss the *rights and liabilities of the surety* with examples like **Punjab National Bank v. Vikram Cotton Mills**.
2. Illustrate duties and rights of *bailor, bailee, pawner, and pawnee* using cases like **Bank of India v. M/s. United Coir Works**.
3. Analyze provisions under the Sale of Goods Act. Use cases like **Union of India v. Mahadeolal Prabhu Dayal**.
4. Indian example: *Sahara Case* — misleading prospectus and SEBI's actions.

Recommended Text Books & Suggested reference Books:

1. Kapoor N.D., Elements of Mercantile Law & Elements of Company Law, Latest Edition
2. S.S.Gulshan, Business Law, Excel Books, Latest edition
3. Singh Avtar, "Company Law", Eastern Book Co., Lucknow, Latest edition
4. Bagriyal A.K, "Company Law", Vikas Publishing House, New Delhi





K.S.K.V. Kachchh University
BACHELOR OF BUSINESS ADMINISTRATION

Semester-V

With Effect From Academic Year 2025-26

MIC 501 D: Direct Tax

Objective: This subject is designed to provide a basic Awareness about Income Tax Act and Direct Tax apart from that Learning about income inflow and outflow of different income and good understanding about real life impacts of taxation on day to day life

Course Contents:

Module No.	Modules/Sub Modules
1	Introduction to Income Tax Act, 1961, Residential Status and Incidence of Tax Basic Concepts Direct Tax, Assessee, Person, Assessment year, Previous year, Gross Total Income, calculation of tax through slab system excluding the sums of marginal relief. Residential Status and Incidence of Tax (Only theory)
2	Income under the head Salaries and its Computation: Salary meaning, definition, important considerations regarding salary, taxability of allowances and taxability of Perquisites (only theory) Treatment of PF, Gratuity(only theory). Computation of Salaries taking into consideration all relevant provisions
3	Income under the head Income from House Property and its Computation (not more than 3 houses) Introduction, Deductions of income from House Property, Income from let out House Property, Income from self occupied House Property, Provisions Regarding Unrealized Rent of Current Financial Year Income under the head Profits and Gains of Business or Profession and its Computation: Introduction, Practical on arriving at business income through P & L a/c, Excluding Income and Expenditure a/c and Receipt and Payment a/c, Allowable Deductions, Depreciation of Current Financial Year(only theory)
4	Income under the head Capital Gains and its Computation (Only Simple Computations) Introduction, Meaning and Types of Capital Assets, Transfer of Capital Asset, Full value of Consideration, Expenditure on Transfer, Cost of acquisition and improvement, Exempted Capital Gains Income under the head Income from Other Sources and its Computation (Only Simple Computations) Income chargeable under the head "Income from other sources" Dividend Income, Income of Interest on Securities, Casual Income etc., Income from let out machinery, plant furniture, Deductions



Topics for Assignments:

1. "Exempted Incomes under Section 10 of the Income Tax Act"
2. "Tax Planning vs Tax Avoidance vs Tax Evasion"
3. "Income Tax Slabs and Rates for Individuals in India"
4. "Taxation of Salaried Employees: Exemptions and Deductions"
5. "Impact of Direct Taxes on Economic Development"

Suggested Topics for Seminar:

1. Provisions Related to Gifts under Income Tax Act"
2. "TDS on Salary: Computation and Procedure"
3. "Income from House Property: Taxability and Deductions"
4. "Rebate under Section 87A: Eligibility and Benefits"
5. "Difference between Old Tax Regime and New Tax Regime"

Recommended Text Books & Suggested Reference Books:

1. Taxation, T.J.Rana et.al.Sudhir Prakashan
2. Systematic approach to income tax& central sales tax by Girish Ahuja & Ravi Gupta
3. Student's Guide to Income Tax including Service Tax & VAT, Singhanian and Singhanian, Taxmann Publication





K.S.K.V. Kachchh University
BACHELOR OF BUSINESS ADMINISTRATION
Semester-V

With Effect From Academic Year 2025-26

MIC 502 A: Business Environment - II

Objective: The objective of the course is to bring about understanding of International and Natural Environment influencing business and industry and to acquaint the students with emerging trends in business environment.

Course Contents:

Module No.	Modules/Sub Modules
1	International Business Environment <ul style="list-style-type: none">• International Business: An Overview, Types of International Business• Balance of Payments and Macroeconomic Management• Theories and Institutions: Trade and Investment• Government Influence on Trade and Investment
2	International Business Environment <ul style="list-style-type: none">• EXIM Policy, Foreign Exchange Management Act (FEMA)• Bilateral and Commodity Agreements, Tariff and non-tariff barriers• WTO, Regional Blocks, EPZs, EOUs, TPs, SEZs (Focus on Kachchh)
3	Natural Environment <ul style="list-style-type: none">• Economic Development and Pollution, Increased Pollution Levels, Changing role of Government, Regulations and its impact on business & industry (Focus on India / Gujarat / Kachchh)
4	Natural Environment <ul style="list-style-type: none">• Green Marketing,• Environmental Technology, Ecological implications of technology, Sustainable Development

Topics for Assignments:

1. Analyze how Exim policies impact businesses like Reliance Industries, Tata Group, or SMEs in Gujarat.
2. Select any 3 companies (e.g., ITC, Tata Motors, Infosys) using green marketing strategies. Evaluate the success and challenges faced.
3. Analyse how Special Economic Zones (SEZs) have contributed to economic growth in Kachchh, Gujarat.



Recommended Text Books & Suggested reference Books:

1. Paul, Justine, Business Environment: Text & Cases, Tata McGraw-Hill Publishing Company, New Delhi., Latest edition
2. Cherunilam, Francis, Business Environment: Text & Cases, Himalaya Publishing House, Mumbai., Latest edition
3. Shaikh Saleem, Business Environment, Pearson, Latest edition
4. Vivek Mittal, Business Environment, Excel Books, Latest edition





K.S.K.V. Kachchh University
BACHELOR OF BUSINESS ADMINISTRATION
Semester-V
With Effect From Academic Year 2025-26
MIC 502 B – Advertising

Objective: This course prepares students for the fast-evolving world of advertising by combining traditional concepts with emerging trends like digital advertising, AI, influencer marketing, data analytics, and sustainability branding. Students will develop strategic, creative, and analytical skills required for modern brand communication across platforms, focusing on future trends and market needs.

Course Contents:

Module No.	Modules/Sub Modules
1	Evolution of Advertising in the Digital Era: <ul style="list-style-type: none">• Traditional Advertising vs. Modern Advertising• Role of Advertising in the Digital and Omnichannel World• Integrated Marketing Communications (IMC) and Cross-Media Synergy• Global Advertising Trends: Personalization, Automation, Omnichannel Presence• Role of Big Data and Analytics in Advertising
2	Creative Strategy in the Age of Content and Storytelling: <ul style="list-style-type: none">• Understanding Consumer Insights in the Digital Age• Branded Content, Native Advertising, and Storytelling Techniques• Influencer and Affiliate Marketing: Strategy and Execution• Crafting Campaigns for Multi screen Environments (Mobile, Desktop, OTT, Smart Devices)• User-Generated Content (UGC) and Community Building for Brands
3	Digital Media Planning and Programmatic Advertising: <ul style="list-style-type: none">• Understanding Paid, Owned, and Earned Media (POEM Framework)• Media Planning for New-Age Platforms: Instagram, YouTube, LinkedIn Podcasts• Real-Time Bidding (RTB), Programmatic Buying, and Ad Exchanges• Search Engine Marketing (SEM) and Search Engine Optimization (SEO)• Basics of Introduction to AI, Chatbots, and Automation in Advertising
4	Ethics, Sustainability, and Future of Advertising: <ul style="list-style-type: none">• Regulatory Frameworks: ASCI (India), GDPR (Europe), FTC Guidelines (USA), Ethics in Data Privacy, Targeting, and Digital Advertising• Sustainable Advertising: Green Messaging, CSR and Purpose-Driven Campaigns



- | | |
|--|--|
| | <ul style="list-style-type: none">• Augmented Reality (AR), Virtual Reality (VR) in Advertising Metaverse and Web 3.0: Future of Advertising Ecosystem |
|--|--|

Topics for Assignments:

1. Analyze three innovative ad campaigns based on technology integration.
2. Design a content-based digital storytelling campaign for a new product launch.
3. Simulate a Google AdWords (Google Ads) and Facebook Ads Manager campaign setup.
4. Develop a sustainable advertising proposal for an eco-friendly brand using AR/VR/Metaverse.
5. Debate/Essay: Ethics in Data-Driven Advertising (with case studies).

Suggested Topics for Seminar:

1. Trends and challenges in programmatic and influencer advertising.
2. Future of storytelling in advertising across OTT platforms.
3. Sustainable branding strategies by global brands.
4. Role of AI and Chatbots in reshaping customer engagement in advertising.

Recommended Text Books & Suggested reference Books:

1. Jethwaney, J. (2020) – *Advertising in the Digital Age*, Oxford University Press India.
2. Gupta, Ruchi (2021) – *Digital Advertising*, S. Chand Publishing.
3. Sengupta, Subroto – *Brand Positioning: Strategies for Competitive Advantage*, Tata McGraw Hill.
4. Ryan, Damian (2019) – *Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation*, Kogan Page.
5. Kotler, Philip, Kartajaya, Hermawan & Setiawan, Iwan (2021) – *Marketing 5.0: Technology for Humanity*, Wiley.
6. Belch, George & Belch, Michael – *Advertising and Promotion: An IMC Perspective*, McGraw Hill Education.





K.S.K.V. Kachchh University
BACHELOR OF BUSINESS ADMINISTRATION

Semester-V

With Effect From Academic Year 2025-26

MIC 502 C – New Venture Planning

Objective: This course aims to equip students with the skills and knowledge needed to conceptualize, develop, and launch new business ventures. It covers the entrepreneurial mindset, opportunity identification, business model development, funding strategies, legal aspects, and scaling techniques. Students will gain hands-on experience in creating business plans, pitching to investors, and applying modern entrepreneurial tools and frameworks suited for dynamic global and Indian markets.

Course Contents:

Module No.	Modules/Sub Modules
1	Entrepreneurship and Opportunity Identification: <ul style="list-style-type: none">• Concept of Entrepreneurship: Evolution, Types, and Role in Economy Entrepreneurial Mindset and Competencies• Ideation Techniques: Design Thinking, Brainstorming, SCAMPER Model• Opportunity Recognition and Evaluation Industry and Market Research Basics• Innovation, Disruption, and Startup Ecosystems (Global and Indian)
2	Business Model and Business Plan Development: <ul style="list-style-type: none">• Business Model Canvas (BMC): Elements and Practical Application Lean Startup Methodology: Build-Measure-Learn Loop• Value Proposition Design: Creating Customer-Centric Offerings Basics of Business Planning: Vision, Mission, Objectives, SWOT Analysis• Components of a Detailed Business Plan: Executive Summary, Market Analysis, Marketing Strategy, Operations Plan, Financial Projections
3	Funding, Legal, and Compliance Framework: <ul style="list-style-type: none">• Sources of Finance: Bootstrapping, Angel Investment, Venture Capital, Crowdfunding, Government Schemes (Startup India, Stand-up India)



	<ul style="list-style-type: none"> • Term Sheets and Investment Deal Structures • Essentials of Startup Registration: Private Limited Company, LLP, Sole Proprietorship • Legal and Regulatory Compliance: GST, IP Rights (Patents, Trademarks), Labour Laws • Social Entrepreneurship and Impact Ventures
4	<p>Launching, Managing, and Scaling the Venture:</p> <ul style="list-style-type: none"> • Building a Minimum Viable Product (MVP) and Early Customer Validation Go-to-Market (GTM) Strategy and Growth Hacking Techniques • Branding and Digital Presence for Startups (Social Media, SEO, Content Marketing) • Entrepreneurial Leadership and Team Building • Managing Failures, Pivoting, and Resilience Building <p>Scaling Up: Expanding into New Markets, Franchising, Globalization</p>

Topics for Assignments:

1. Opportunity Analysis Report on a New Market Trend.
2. Full Business Model Canvas Development for a New Idea.
3. Draft a Startup Business Plan Document.
4. Simulate an Investor Pitch Presentation (Demo Day Simulation).
5. Startup Registration and Legal Compliance Checklist Assignment.
6. Create a Digital Launch Strategy (Website/Social Media Demo Pages)

Suggested Topics for Seminar:

1. Role of Startup Ecosystems in Entrepreneurial Success (with focus on Indian context).
2. Crowdfunding vs. Venture Capital: Emerging Trends and Case Studies.
3. Social Entrepreneurship and Impact Ventures in India.
4. Strategies for Scaling a Startup: Domestic and International Expansion.

Recommended Text Books & Suggested reference Books:


1. Sangeeta Sharma, Anil S. Kumar (2020) – *Entrepreneurial Development*, Wiley India.
2. Taneja, Satish & Gupta, S. L. (2017) – *Entrepreneurship Development: New Venture Creation*, Galgotia Publishing Company.
3. Hisrich, Robert D., Manimala, Mathew J., Peters, Michael P., Shepherd, Dean A. (Indian Adaptation) – *Entrepreneurship*, McGraw Hill Education.
4. Osterwalder, Alexander & Pigneur, Yves (2010) – *Business Model Generation*, Wiley.
5. Blank, Steve & Dorf, Bob (2012) – *The Startup Owner's Manual: The Step-by-Step*



Guide for Building a Great Company, Wiley.

6. Byrnes, Nan Langowitz (2022) – *Launching New Ventures: An Entrepreneurial Approach*, McGraw Hill Education.
7. Eric Ries (2011) – *The Lean Startup: How Today's Entrepreneurs Use Continuous Innovation to Create Radically Successful Businesses*, Crown Publishing.



	K.S.K.V. Kachchh University BACHELOR OF BUSINESS ADMINISTRATION Semester - V With Effect From Academic Year 2025-26
	MIC-502 D: Diversity and Inclusion

Objective: This subject aims to foster understanding of diversity and inclusion principles, develop critical thinking skills and promote inclusive practices in the workplace

Course Contents:

Module No.	Modules/Sub Modules
1	Basics of Diversity <ul style="list-style-type: none"> • Meaning and importance of diversity • Types of diversity: cultural, religious, generational, regional, ability-based and gender diversity • Benefits of diverse societies and campuses
2	The Idea of Inclusion <ul style="list-style-type: none"> • What is inclusion • Difference between integration and true inclusion • Recognizing exclusionary behaviours (in classroom, work place and society) • Simple action that promote inclusion
3	Inclusive Practices in Daily Life <ul style="list-style-type: none"> • Understanding multiple identities (Race, Gender, religion, caste, class) • Bias and stereotypes: How they form and how to challenge them • Events and celebration that reflect diversity • The role of students and youth in driving inclusion
4	Modern challenges and the future of inclusion <ul style="list-style-type: none"> • Globalization and growing diversity • Inclusive leadership for the future • Building personal action plans for inclusion

Topics for Assignments:

1. Self reflection essay
2. Campus diversity walk
3. Present a case study of a successful inclusion initiative (school, company, NGO).



Suggested Topics for Seminar:

- Case studies whichever are relevant
- You are a part of an event committee criticised for not being inclusive how would you address it.

Recommended Text Books & Suggested reference Books:

1. Everyday Bias : identifying and navigating unconscious judgements – Howard J. Ross
2. Blindspot: Hidden Biases of Good people- Mahzarin R. Banaji & Anthony G Greenwald
3. Inclusion: Diversity, the new workplace and the will the change- Jennifer Brown
4. The Inclusion Nudges Guidebook _ Tinna Nielsen and Lisa Kepinski
5. Government reports on diversity policies(India) and UNESCO diversity reports (for updated case studies)





K.S.K.V. Kachchh University
BACHELOR OF BUSINESS ADMINISTRATION
Semester-V
With Effect From Academic Year 2025-26

SEC 501 A: Introduction to Research Methodology

Objectives:

- To provide a foundation in research methods relevant to business studies.
- To have familiarity of research process and research problem.
- To enable students to design, conduct, and analyze research projects effectively.

Course Contents:

Module No.	Modules/Sub Modules
1	Introduction to Research <ul style="list-style-type: none">• Meaning, Objectives, and Significance of Research• Characteristics of Good Research• Types of Research: Basic vs. Applied, Qualitative vs. Quantitative, Exploratory, Descriptive, Causal• Research Process Overview• Ethics in Research
2	Research Problem and Design <ul style="list-style-type: none">• Defining and Identifying a Research Problem• Hypothesis: Meaning, Types, Formulation• Primary Data: Surveys, Interviews, Observations, Focus Groups• Secondary Data: Sources and Evaluation• Sampling Design: Probability and Non-probability Sampling Techniques

Recommended Text Books & Suggested reference Books:

1. C.R. Kothari & Gaurav Garg – Research Methodology: Methods and Techniques, fourth multi colour edition, New age international publishers.
2. H.R.Ramanath, Research Methodology and Operations Research, Himalaya Publishing House.
3. R.Panneerselvam, Research Methodology, PHI learning pvt ltd.





K.S.K.V. Kachchh University
BACHELOR OF BUSINESS ADMINISTRATION
Semester-V
With Effect From Academic Year 2025-26

SEC 501 B: Introduction to Goods & Service Taxes (GST)

Objective: The course aims to help learners to acquire basic knowledge and familiarity about GST.

Course Contents:

Module no.	Modules/Sub Modules
1	Introduction Goods and Service Taxes <ul style="list-style-type: none">• Introduction of GST in India• Right to impose indirect tax by Centre (Union)/State and Union Territory Governments before and after 101st Amendment of the Constitution of India;• Concept of GST, Deficiencies in Value added taxation system & Cascading effect• Genesis of GST in India, Benefits of GST• Taxes subsumed in GST, Goods outside GST• GST Models : Single GST & Dual GST• Types of GST : CGST/SGST/UTGST/IGST• Article 269A & Article 246A• Levy and Collection of GST
2	GST – Terms & Meaning only <ul style="list-style-type: none">• Consideration, Supply ,Turnover, Aggregate supply, Mixed supply, Composite supply, Place of supply, time of supply, Value of supply Input tax credit, GSTN• GSTIN, E-Commerce

Recommended Text Books & Suggested reference Books:

- S.K. Shukla : GST in India
- Taxman : Goods and Service Tax Digital Marketing Strategy: An Integrated Approach to Bare Act
- Web reference:
<https://resource.cdn.icai.org/82181bos66222-cp1.pdf>

Note: Learners are advised to use latest edition of text/reference books





K.S.K.V. Kachchh University
BACHELOR OF BUSINESS ADMINISTRATION

Semester-VI

With Effect From Academic Year 2025-26

DSC-M 601 A: Management Accounting - 2

Objective: This subject will be useful for students to acquire essential skills in financial analysis and planning. The standard costing, budget and budgetary control techniques will enable students to compute variances related to material and labour, analyze costs, improve efficiency, and manage resources effectively and also to prepare budgets and identify areas in need of control.

Course Contents:

Module No.	Modules/Sub Modules
1	Financial Statement Analysis <ul style="list-style-type: none">• Meaning and concept of financial analysis• Types of financial analysis• Methods of financial analysis• Problems on comparative statements – common size statements.
2	Standard Costing (Theory & Examples) <ul style="list-style-type: none">• Meaning, Definition and need of Standard Costing• Steps involved in Standard Costing• Standard Cost Vs Estimated cost• Establishing a system of Standard Costing• Variance Analysis, Classification of Variances, Introduction of direct material Variances and direct labor Variances.
3	Budget <ul style="list-style-type: none">• Meaning and Definition of Budget• Characteristics of Budget• Types of Budgets• Problems on Cash budget (Accounting standard 3)• Difference between Budgets and Forecasts, Planning Process and Budgetary Process, Stages in Budget Process, Various Types of Budgets, Zero Based Budgeting, Activity Based Budgeting, Fixed and Flexible Budgets (With examples), Master Budget (Meaning only)
4	Budgetary Control: <ul style="list-style-type: none">• Meaning and Definition of Budgetary Control.• Objectives of Budgetary Control



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| <ul style="list-style-type: none">• Budgetary Control and its use as a management tool• Advantages and Limitations of Budgetary Control• Problems on Flexible Budget. |
|---|

Topics for Assignments:

1. Comparing and analyzing financial statements in vertical and horizontal manner
2. Proficiency in solving problems related to standard costing and budgeting to compare and control costs and decision-making in diverse business scenarios
3. Cash flow statement examples with application of accounting standards 3

Recommended Text books and suggested Reference books:

1. Cost & Management Accounting by Sudhir Prakashan (T.Y.B.Com)
2. Cost Accounting by T. J. Rana
3. Khan M.Y. and Jain P.K.: Management Accounting: Tata Mc-graw-Hill Publishing Co. Ltd., New Delhi.
4. Kishore Ravi M. : Cost & Management Accounting, Tax Mann's Publications (P) Ltd. New Delhi
5. Dr.S.N.Maheswari, Management Accounting, Vikas Publishing House Pvt. Ltd
Advanced Cost & management Accounting by Saxena and Vashshisht





K.S.K.V. Kachchh University
BACHELOR OF BUSINESS ADMINISTRATION
Semester-VI
With Effect From Academic Year 2025-26
DSC-M 601 B: Retailing-2

Objective: This subject is designed to provide a basic understanding of the subject of retailing management to the students. Which are retail pricing strategies? How is site selection being done for a retail store? Students should know at the end consumer buying behaviour in retailing context and other supporting functions like SCM, Technology in retail.

Course Contents:

Module No.	Modules/Sub Modules
1	Retail Purchasing and Pricing <ul style="list-style-type: none">• Purchase Management:<ul style="list-style-type: none">Merchandise purchasingOpen-to-buy planningAnalyzing merchandise performance• Pricing Strategies:<ul style="list-style-type: none">Everyday pricingCompetitive-based pricingPrice skimmingMarket-oriented pricingMarginal cost pricing• Retail Price Strategies:<ul style="list-style-type: none">Mark-up pricingVendor pricingCompetitive pricing
2	Site Selection <ul style="list-style-type: none">• Factors affecting the Demand for a Region or Trade Area• Factors affecting the attractiveness of sites.• Estimating demand for a new location• Various criterion for selecting site of a retail store.
3	Customer Buying Behavior <ul style="list-style-type: none">• Types of Buying Decisions• The buying process• Social factors influencing buying decisions• Market Segmentation• CRM with reference to retail



4	<p>Other support functions.</p> <ul style="list-style-type: none"> • Challenges of HR in retail Business. • Nurturing and retaining right people • Supply Chain Management • Technology in Retailing • EPOS, EFT, E-Commerce and Virtual Shopping.
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Topic for Assignments:

1. Various pricing strategies for retail business
2. The buying process for retailing.
3. How will you nurture and retain right people in retail business?
4. Importance of Supply chain management in retail.

Suggested Topics for Seminar:

1. Retail pricing strategies and its importance of Retail Business.
2. Importance of CRM in the field of retail..
3. Technology and retail :how do this are in relation?
4. Role of e-commerce in retail.

Recommended Text Books & Suggested reference Books:

1. Retailing Management, Michel Levy and Barton A. Weitz 5th Edition.Taha-Mcgraw- Hill Publication.
2. Managing Retailing, Piyush Kumar Sinha and Dwarika Prasad Uniyal, Oxford University Press.
3. Retailing Environment and Operations, Andrew J. Newman and Peter Cullen, Indian Edition, Thomson.
4. Retail Management, Arif Sheikh and Kancez Fatima,Himalaya Publishing House





K.S.K.V. Kachchh University
BACHELOR OF BUSINESS ADMINISTRATION
Semester-VI
With Effect From Academic Year 2025-26

DSCM 601C- Security Analysis & Portfolio Management-2

Objective: The objective of is to equip students with a comprehensive understanding of both the theoretical and practical aspects of the capital market. It aims to develop essential skills required for analysing securities, constructing and revising investment portfolios, evaluating their performance, and providing sound investment advice. By integrating core concepts with real-world applications, the subject prepares students to make informed financial decisions and effectively manage investments in dynamic market conditions.

Course Contents:

Module No.	Modules/Sub Modules
1	Portfolio Theory and Construction <ul style="list-style-type: none">• Portfolio management process.• selection and construction of optimal portfolios(theory).• Asset allocation strategies.• Modern Portfolio Theory (MPT): Markowitz model.
2	Capital Market Theories <ul style="list-style-type: none">• Capital Asset Pricing Model (CAPM).• Assumptions, implications, and limitations.• Arbitrage Pricing Theory (APT).• Multifactor model- Practical and theory.
3	Portfolio Management Strategies <ul style="list-style-type: none">• Passive vs. active portfolio strategies.• Portfolio revision: formula plans and techniques.• Introduction to Performance Attribution.
4	The Role of Investment Advisors and Current Market Trends <ul style="list-style-type: none">• Role of investment advisor and ethics.• Regulatory framework: SEBI and related bodies.• Mutual funds, E'TFs, SIPs – structure and benefits.



Topics for Assignments:

1. Portfolio Construction for a Hypothetical Investor.
2. Application of CAPM on Indian Stocks.
3. Mutual Fund Scheme Performance Analysis.
4. Role of SEBI in Investor Protection

Suggested Topics for Seminar:

1. Capital Asset Pricing Model (CAPM) – Theory vs Reality
2. Global Trends in Portfolio Management: Lessons for Indian Investors
3. Innovations in Investment Management.
4. Risk and Return Trade-off: A Practical View from Investor's Lens

Recommended Text Books & Suggested reference Books:

Sr. No.	Author	Name of the book	Publisher	Year of publication
1.	Reilly / Brown,	Investment Analysis and Behaviour	TMH	Latest Edition
2.	ZviBodie, Alex Kane, Alan Marcus and Pitabas Mohanty	Investments	Tata McGraw Hill	Latest Edition
3.	Prasanna Chandra	Investment Analysis And Portfolio Management	Tata McGraw Hill	Latest Edition
4.	Fischer and Jordon,	Security analysis and Portfolio Management	Pearson	Latest Edition
5.	Gordon Alexander, William Sharpe and Jeffery Bailey	Fundamental of Investments	Pearson	Latest Edition
6.	P. Pandian	Security analysis and Portfolio Management	Vikas Publishing House	Latest Edition
7.	S. Kevin	Security Analysis and Portfolio Management	PHI Learning Pvt. Ltd. (Prentice-Hall of India)	Latest Edition





K.S.K.V. Kachchh University
BACHELOR OF BUSINESS ADMINISTRATION
Semester-VI

With Effect From Academic Year 2025-26

DSC-M 601 D - Compensation Management-2

Objective: provides major Compensation issues in the context of current theory, research and practice. The practices illustrate new development and as well as established approaches to compensation decision.

Course Contents:

Module No.	Modules/Sub Modules
1	The Practice of Reward Management <ul style="list-style-type: none">• Developing Reward System• Managing Reward System• Evaluating Reward System• Responsibility for Reward
2	<ul style="list-style-type: none">• Payment of Wages Act, 1936• Minimum Wages Act, 1948• Payment of Gratuity Act, 1972• Payment of Bonus Act, 1965• Equal Remuneration Act, 1976
3	<ul style="list-style-type: none">• Income tax act provisions with respect to salaried persons• Employees' State Insurance Act, 1948• Employees' P F & Misc Provisions Act, 1952.
4	<ul style="list-style-type: none">• Workmen's Compensation Act, 1923• Maternity Benefits Act, 1981• Unorganized Sector Workers' Social, Security Act, 2008• Social Security Act• Mediclaim Policies and their salient features.



Topics for Assignments:

1. Understand reward system of selected firm and prepare presentation.
2. Visit a company and understand how various laws implemented in that company.

Recommended Text Books & Suggested reference Books:

Sr. No.	Author	Name of the Book	Publisher	Year of Publication
1.	Michael Armstrong	Armstrong's Handbook of Reward Management Practices- Improving Performance Through Reward (For Modules 1,2 and 3)	Kogan Page	Latest Edition
2.	Dipak Kumar Bhattacharyya	Compensation Management	Oxford	Latest Edition
3.	Tapomoy Deb	Compensation Management- Text and Cases	Excel	Latest Edition
4.	Mousumi Bhattacharya, Nilanjan Sengupta	Compensation Management	Excel	Latest Edition





K.S.K.V. Kachchh University
BACHELOR OF BUSINESS ADMINISTRATION
Semester-VI

With Effect From Academic Year 2025-26

DSC-M 602 A: Strategic Management

Objective: This subject is designed to provide a basic understanding of the subject of Strategic Management to the students. External factors affects business unit to a great extent. Managers have to make changes in the respective policies to commensurate such changes. It is important to incorporate separate strategies to bring organization in right direction in the context of its strategic intent.

Course Contents:

Module No.	Modules/Sub Modules
1	Introduction to Strategic Management <ul style="list-style-type: none">• Meaning of strategy, strategic management (Process of S.M)• Importance of Strategic Management• Levels of Strategy and their characteristics Vision & Mission <ul style="list-style-type: none">• Vision : Nature (elements), definition and benefits• Mission : Definition, characteristics of mission statement• Difference between vision and mission
2	External Environment Analysis <ul style="list-style-type: none">• Concept of Environment• SWOT• PESTEL• Five Forces Model• Approaches to Environmental Scanning• Sources used for Environmental Scanning• Techniques of Environmental Scanning
3	Internal Analysis <ul style="list-style-type: none">• Resources, Capabilities, Competencies, Core Competencies• Competitive Advantage• Why are resources important?• Value chain(Organization and Industry)• Ansoff Model• BCG Model
4	Strategy Formulation <ul style="list-style-type: none">• Five Generic Strategies (Cost leadership, Differentiation, Combined, Focus, Best cost provider)• Interrelationship between Formulation and Implementation• Integration: Forward and Backward• Diversification: Horizontal, Conglomerate, Concentric



Topics for Assignments:

- 1) Understand the strategic process of any firm and prepare a presentation
- 2) Plan a visit to any firm/company and study the overall strategic management process

Basic Text & Reference Books:

- Strategic Management & Business Policy by Azhar Kazmi, 3rd Edition Mc Graw Hill Publication Pvt Ltd.
- Business Policy & Strategic Management by P. Subba Rao, GTU, Himalaya Publication.
- Crafting and Executing Strategy by Thomson, , Gamble, Strickland, & Jain, 18th Edition Tata McGraw Hill Education Pvt. Ltd.
- Strategic management By: Pierce & Robinson, Tata McGraw Hill Education Pvt. Ltd.
- Competitive Advantage by Michael Porter, Free Press Publication, USA





K.S.K.V. Kachchh University
BACHELOR OF BUSINESS ADMINISTRATION
Semester-VI
With Effect From Academic Year 2025-26
DSC-M 602 B: International Marketing-2

Objective: Several reasons have compelled companies to go international like saturated domestic market, possibility of higher profitability in international markets, opportunity in terms of huge potential, risk reduction, competition from overseas companies in local markets, etc. The purpose of this course is to educate students to meet international challenges and understand the fundamental principles/ theoretical framework associated with international activities.

Course Contents:

Module No.	Modules/Sub Modules
1	Research in International Marketing: Consumer Behavior, Psychological and Social aspects, Marketing Research and Information System, Market Entry Strategies
2	International Marketing Mix Decisions: Product Strategies, Branding and Packaging Decisions, Pricing strategies, Sales Promotion and Advertising Strategies
3	Distribution and Logistics Documentation in International Trade, Financial Decisions in International Market: Sources of Finance, Financial Institution/Govt. Agencies-World Bank, IMF, WTO, ECGC, IFC etc
4	Currencies and Foreign Exchange Market, Exchange Rate System and its implications on international business and international marketing

The course will use the following pedagogical tools: Case Discussion and Projects/ Assignments/ Quizzes/ Class Participation

Recommended Text Books & Suggested reference Books:

1. SakOnkvisit John J. Shaw International marketing PHI Latest Editio
2. Philip R. Cateora, Graham, PrashantSalwan International Marketing McGraw Hill Latest Edition
3. Michael R. Czinkota, IikkaA..Ronkainen International marketing Cengage Latest Edition
4. Rakesh Mohan Joshi International Marketing Management Oxford Latest Edition
5. Justin Paul, RamneekKapoor International Marketing Tata McGraw Hill Latest Edition
6. Warren J. Keegan, Naval K. Bhargava Global Marketing Management Pearson Latest Edition





K.S.K.V. Kachchh University
BACHELOR OF BUSINESS ADMINISTRATION
Semester-VI
With Effect From Academic Year 2025-26

DSCM 602 C- International Finance-2

Objective: To familiarize students with the fundamental concepts of International Finance, including global financial systems and exchange rate mechanisms. The course aims to equip students with essential tools, techniques, and strategies required for effective international financial decision-making.

Course Contents:

Module No.	Modules/Sub Modules
1	International Financial Markets & Cash Management. <ul style="list-style-type: none">• International Banking and Money Market.• International Bond Market.• LIBOR, International Equity Markets, ADR, GDR, EURO• Multinational Cash Management.
2	International Portfolio and Investment Strategies. <ul style="list-style-type: none">• Concept of International Portfolio Management.• Benefits and risks of international diversification.• Foreign Direct Investment (FDI) – Meaning, motives, and methods.• Cross-Border Acquisitions.
3	Foreign Exchange Exposure and Its Management. <ul style="list-style-type: none">• Meaning and types of foreign exchange exposure.• Economic Exposure – Long-term impact and management techniques.• Transaction Exposure – Identification and hedging tools.• Translation Exposure – Accounting impact and management methods.
4	Foreign Trade Contracts & Procedures <ul style="list-style-type: none">• Commercial Terms-Incoterms Letters of Credit -Meaning and Mechanism.• Types of Letters of Credit, Operation of a Letters of Credit.• Export-Import Bank of India, Export Credit Insurance.



Topics for Assignments:

1. Analyse the differences in market structures, liquidity, and risk between developed and emerging market economies.
2. The Role of Exchange Rate Mechanisms in International Trade and Investment.
3. Portfolio Diversification: Benefits and Risks of International Portfolio Management.
4. Foreign Direct Investment (FDI) vs. Portfolio Investment: A Comparative Analysis.

Suggested Topics for Seminar:

1. Trends in International Portfolio Management: Strategies for Risk and Return.
2. The Role of International Financial Institutions in Global Markets.
3. Cross-Border Acquisitions: Benefits, Risks, and Legal Challenges.
4. Emerging Trends in Foreign Trade Contracts: The Role of Technology and Digital Platforms.

Recommended Text Books & Suggested reference Books:

Sr. No.	Author	Name of the book	Publisher	Year of publication
1.	V.V.Sharan	International Financial Management	PHI EEE	Latest Edition
2.	Eun&Resnick	International Financial Management	Tata McGraw Hill	Latest Edition
3.	Alan Shapiro	Multinational Financial Management	John Wiley Publication	Latest Edition
4.	C. Jeevanandan	Foreign Exchange & Risk Management	Sultan Chand	Latest Edition
5.	Siddieh	International Financial Management	PHI	Latest Edition
6.	P. G. Apte	International Financial Management	PHI	Latest Edition
7.	O.P. Agrawal	International Financial Management	Himalaya	Latest Edition





K.S.K.V. Kachchh University
BACHELOR OF BUSINESS ADMINISTRATION
Semester-VI

With Effect From Academic Year 2025-26

DSCM 602D- International Human Resource Management-2

Course Objective:

This course will help the students understand the dynamics of human resource management in the global context and manage human resource effectively.

Course Contents:

Module No.	Modules/Sub Modules
1	Global issues in HRM: <ul style="list-style-type: none">• HRM in the host country context• Introduction• Standardization and adaptation of work practices
2	<ul style="list-style-type: none">• Retaining, developing and retrenching staff• HR implications of language Standardization• Monitoring the HR practices of host country sub contactors
3	Industrial Relations: <ul style="list-style-type: none">• Introduction• Key issues in International Industrial relations• The response of trade unions to multinationals Regional integration: <ul style="list-style-type: none">• The European Union(EU)• The issues of social dumping• The impact of the digital economy
4	Performance Management: <ul style="list-style-type: none">• Introduction• Multinational performance management• Performance management of International employees• Performance appraisal of International employees• Performance of HCN employees



58

Topics for Assignments:

Students make and present a Presentation in the classroom on International HR / Recruitment Manager / Consultant in IT / Import / Export / Multinational business

Recommended Text Books & Suggested reference Books:

Sr. No.	Author	Name of the Book	Publisher	Year of Publication
1.	Peter Dowling and Denice Welch	International Human Resource Management	Cengage Learning	Latest Edition
2.	Tony Edwards	International Human Resource Management	Pearson Education	Latest Edition
3.	P. L. Rao	International Human Resource Management – Text and Cases	Excel Books	Latest Edition
4.	M.NRudrabasavaraj	Global Human Growth Model	Himalaya	Latest Edition
5.	P. SubbaRao	International Human Resource Management	Himalaya	Latest Edition
6.	Paul Evans, Vladimir Pucik, Paul Evans, and Vladimir Pucik	The Global Challenge: Frameworks for International Human Resource Management	McGraw Hill	2nd Edition





K.S.K.V. Kachchh University
BACHELOR OF BUSINESS ADMINISTRATION
Semester-VI
With Effect From Academic Year 2025-26
DSCM 603 A - Organisational Behaviour

Objective: This course will help the students understand the dynamics of Organisational Behaviour and have a better understanding of the concepts like Change Management, Leadership and Personality Development.

Course Contents:

Module No.	Modules/Sub Modules
1	Basic Understanding of the context of OB: <ul style="list-style-type: none">• What is Organisational Behaviour• Understanding OB Culture and changing it for effectiveness at workplace• Basic Theories of Leadership• Contemporary Issues in Leadership Practice
2	Understanding dynamics of Individual behaviour <ul style="list-style-type: none">• Understanding Personality, Values and Attitude and their impact on behaviour at work• Transactional Analysis• Understanding Motivation at work
3	Understanding dynamics of Group Behaviour <ul style="list-style-type: none">• Understanding the process of Perception: How we make sense of Our environment• Understanding Groups and Terms, Group Dynamics• Resistance to Change and Change Management
4	Understanding Organisational dynamics of behaviour <ul style="list-style-type: none">• Management Conflict• Stress and Negotiation• Understanding Decision Making• Understanding Power and Organisational Politics



Topics for Assignments:

1. Theories of Leadership
2. Understanding motivation at work
3. Understanding Power and Organisational Politics

Suggested Topics for Seminar:

1. Personality Development
2. Group Discussion
3. Stress Management
4. Transactional Analysis

Recommended Text Books & Suggested reference Books:

Sr. No.	Author(s)	Name of the book	Publisher	Edition
1	Robbins, Stephen P and Judge, T. A	Organisational Behaviour	Pearson.	15 th or Latest
2	Kaul, Vijay Kumar (2012).	Business Organisation and Management - Text and Cases	Pearson	2012 or latest





K.S.K.V. Kachchh University
BACHELOR OF BUSINESS ADMINISTRATION
Semester-VI

With Effect From Academic Year 2025-26

DSC-M 603 B: Rural Marketing-2

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

Course Contents:

Module No.	Modules/Sub Modules
1	Defining rural markets Rural marketing environment: Evolution of rural marketing in India. Rural environment: Demographic, Physical, political, Social, Cultural, Technological Rural Economic Structure: Farm Sector, Non-farm sector and rural industries.
2	Segmenting and targeting rural markets: <ul style="list-style-type: none">• Heterogeneity• Pre-requisites for effective segmentation• Degrees of segmentation• Bases for segmenting rural markets• Evaluation and selection of segments• Choosing a coverage strategy Positioning: <ul style="list-style-type: none">• Identifying, selecting, developing and communicating the positioning concept
3	Communication strategies for rural markets: <ul style="list-style-type: none">• Challenges• Developing effective rural communication• Sales promotion, events, experiences Distribution in rural markets: <ul style="list-style-type: none">• Channel dynamics and rural channel members• Rural retail environment• Channel Behaviour in rural areas
4	Rural Services: Telecommunication in rural areas Information and Communication Technology Financial Services: <ul style="list-style-type: none">• Banking



	<ul style="list-style-type: none"> • Microfinance and credit services • Insurance <p>Opportunities in rural markets:</p> <ul style="list-style-type: none"> • Social entrepreneurship • Food processing and manufacturing
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Topics for Assignments:

1. Effective rural communication
2. Social entrepreneurship
3. Rural retail environment

Basic Text & Reference Books:

- The Rural Marketing by Pradeep Kashyap, Pearson Publication Latest Edition
- Rural Marketing by Ravindranath V. Badi & Narayansa V. Badi, Himalaya Publication Latest Edition
- Rural Marketing – Text and Cases by C.S.G. Krishnamacharyulu & Lalitha Ramakrishnan, Pearson Publication Latest Edition
- Rural Marketing: Concepts and Practices by Balram Dogra, Karminder Ghuman, McGraw Hill Publication Latest Edition
- Rural marketing in India by K.S. Habeeb-Ur-Rahman, Himalaya Publication Latest Edition
- Introduction to Rural Marketing by R. Krishnamoorthy, Himalaya Publication Latest Edition





K.S.K.V. Kachchh University
BACHELOR OF BUSINESS ADMINISTRATION

Semester - VI

With Effect From Academic Year 2025-26

DSC-M 603 C : Banking and Insurance - 2

Objective: This course is designed to provide the students conceptual study about Banking and Insurance Sector. The Banking part will cover about products and services of Corporate and NRI Banking and the Insurance part will cover about the products and services of Non- Life Insurance. Various functions associated with banking and insurance activities. Practice and procedures relating to various banking and insurance business

Course Contents:

Module No.	Modules/ Sub Modules
1	Corporate Banking <ul style="list-style-type: none">• Term Loans• Working capital loans• Types of Letter of Credit (LC)• Bank Guarantee NRI Banking <ul style="list-style-type: none">• Different types of accounts;• Types of services for NRI Customers;
2	Management of NPA <ul style="list-style-type: none">• Categories of NPA• Precautionary Measures for NPA Regulatory Framework for Corporate Banking <ul style="list-style-type: none">• Banking Laws (Amendment) Bill – Main points only• Insolvency and Bankruptcy Code, 2016 – Main points only
3	Non-Life Insurance - I <ul style="list-style-type: none">• Meaning and Types of Marine Insurance• Meaning and Types of Fire Insurance• Meaning and Types of Health Insurance• Meaning and Types of Travel Insurance
4	Non-Life Insurance - II <ul style="list-style-type: none">• Meaning and Types of Product Liability Insurance• Meaning and Types of Professional Liability Insurance• Meaning and Types of Micro Insurance• Meaning and Types of Rural Insurance




Recommended Text Books & Suggested reference Books:

Sr. No.	Author(s)	Name of the book	Publisher	Edition
1	VijayragavanIyengar	Introduction to Banking	Excel	Latest Edition
2	S. Arunajatesan and T.R. Vishwanathan	Risk Management and Insurance	Macmillan	Latest Edition

Reference Books:

Sr. No.	Author(s)	Name of the book	Publisher	Edition
1	K C Shekhar and LekshmyShekhar,	Banking Theory and Practice	Vikas	Latest
2	D. Muraleedharan	Modern Banking	PHI	Latest
3	Neelam C Gulati,	Principles of Insurance Management	Excel	Latest
4	Excel	Risk Management and Insurance	Cengage Learning	Latest



	K.S.K.V. Kachchh University BACHELOR OF BUSINESS ADMINISTRATION Semester-VI With Effect From Academic Year 2025-26
	DSCM-603D: Change Management and Organisational Development-2

Objective: The main objective is to acquaint the students with the theoretical aspects of organisational change and development and to develop the skill of applying the knowledge acquired to the practical problems of the change mechanism in an organisation. It also aims of enabling them to take up research in the same field if necessary.

Course Contents:

Module No.	Modules/Sub Modules
1	Organisational Development: <ul style="list-style-type: none"> • Meaning and Objectives of Organisational Development, OD process Diagnostic Process: <ul style="list-style-type: none"> • Purpose of Diagnostic Models • Marvin Wizboard Six Box model and Leavitt's Model
2	OD Interventions: Purpose of OD Interventions: Types of OD Interventions: <ul style="list-style-type: none"> • Individual Interventions: Focus on personal development and skills, such as Transactional Analysis, Leadership training or conflict resolution.
3	Types of OD Interventions: <ul style="list-style-type: none"> • Group Interventions: Aim to improve team dynamics, collaboration, and communication, such as team-building workshops, Sensitivity training, or intergroup relations training. • Organizational Interventions: Focus on Culture change initiatives, strategic planning, or process redesign
4	Building Adaptive and High Impact organisation for a dynamic future <ul style="list-style-type: none"> • Work team development • High performing systems and learning organisations • OD for future



Teaching Methods:

1. Case Study and discussion
2. Projects / Assignments / Quizzes / Class participation etc.
3. Compulsory class presentation and live experience

Suggested Reference Books:

1. French Wendell L. 1998 : Organisational Development. Prentice Hill of India . New Delhi
2. Ramnarayan S., Rao TV and Singh Kuldeep, 1998 Organisational Development Interventions and Strategies – Response book, New Delhi
3. Laxmi Devi, 1998: Organisational Development- Anmol Publications Pvt Ltd.- New Delhi
4. French Wendell and Bell , 2001: Organisational Development- Prentice Hill of India Ltd. New Delhi
5. Wendell L French and Cecil H Bell., Veena Vohra 2006 -Organisation development: Behavioural Science Interventions for organisational improvement, Pearson Education Inc- New Delhi
6. Donald Brown and Don Harvey 2006: An experiential approach to organisation development Pearson Education Inc- New Delhi





K.S.K.V. Kachchh University
BACHELOR OF BUSINESS ADMINISTRATION

Semester-VI
With Effect From Academic Year 2025-26

MIC 601 A: Management of Financial Services

Objective: This subject is designed to provide a basic understanding of the subject of management of financial services to the students. By studying this subject the students will be familiarize with Indian financial systems and gain the knowledge of different non-banking financial services. Skills to run and manage different financial services as a manager/ Entrepreneur will be imparted.

Course Contents:

Module No.	Modules/Sub Modules
1	Main functions of Reserve bank of India, Structure of Banking and Non-banking companies, Functions of Commercial Banks, Types of Non-Banking Services, Types of Insurance services.
2	Meaning and types of Leasing and hire purchase, Differentiate between Leasing and Hire purchase. Merchant banking services : all services related to issue management
3	Meaning and Process of factoring and forfeiting, Meaning and Types of Bill discounting, Meaning and Types of Housing finance, Meaning and Types of Venture capital financing
4	Meaning and Types of Credit rating, Meaning of Stock Broking – Process of Stock Trading and Short Selling, Meaning and Types of Credit cards, Meaning and Types of Mutual fund services

Topics for Assignments:

1. Importance of Insurance in Financial Services
2. Role of Mutual Funds in Personal Financial Planning
3. An Overview of Retail Banking Services
4. Credit Cards vs Debit Cards: A Comparative Study
5. Importance of Customer Service in Financial Institutions

Suggested Topics for Seminar:

- 1 "Introduction to Financial Services Industry"
- 2 "Microfinance and its Role in Rural Development"
- 3 "Basics of Investment Services in India"



- 4 "Digital Payments and Financial Inclusion"
- 5 "Recent Trends in Financial Services"

Recommended Text Books & Suggested Reference Books:

1. M Y Khan Financial Services Tata McGraw Hill latest edition
2. V. A. Avdhani Financial Services in India Himalaya Latest Edition
3. Bharti V. Pathak The Indian Financial system – Market, Institutions and Services Pearson Latest Edition
4. Dr. R. Shanmugham, Financial Services Wiley Latest Edition
5. Anil Agashe Financial Services, Markets and Regulations Himalaya Latest Edition
6. Vasant Desai Financial Markets and financial services Himalaya Latest Edition
7. H R Machiraju, Indian Financial System Vikas Latest Edition





K.S.K.V. Kachchh University
BACHELOR OF BUSINESS ADMINISTRATION
Semester-VI

With Effect From Academic Year 2025-26

MIC 601 B: Management Accounting - 2

Objective: This subject will be useful for students to acquire essential skills in financial analysis and planning. The standard costing, budget and budgetary control techniques will enable students to compute variances related to material and labour, analyze costs, improve efficiency, and manage resources effectively and also to prepare budgets and identify areas in need of control.

Course Contents:

Module No.	Modules/Sub Modules
1	Financial Statement Analysis <ul style="list-style-type: none">• Meaning and concept of financial analysis• Types of financial analysis• Methods of financial analysis• Problems on comparative statements – common size statements.
2	Standard Costing (Theory & Examples) <ul style="list-style-type: none">• Meaning, Definition and need of Standard Costing• Steps involved in Standard Costing• Standard Cost Vs Estimated cost• Establishing a system of Standard Costing• Variance Analysis, Classification of Variances, Introduction of direct material Variances and direct labor Variances.
3	Budget <ul style="list-style-type: none">• Meaning and Definition of Budget• Characteristics of Budget• Types of Budgets• Problems on Cash budget(Accounting standard 3)• Difference between Budgets and Forecasts, Planning Process and Budgetary Process, Stages in Budget Process, Various Types of Budgets, Zero Based Budgeting, Activity Based Budgeting, Fixed and Flexible Budgets (With examples), Master Budget (Meaning only)
4	Budgetary Control: <ul style="list-style-type: none">• Meaning and Definition of Budgetary Control,• Objectives of Budgetary Control



	<ul style="list-style-type: none"> • Budgetary Control and its use as a management tool • Advantages and Limitations of Budgetary Control • Problems on Flexible Budget.
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Topics for Assignments:

1. Comparing and analyzing financial statements in vertical and horizontal manner
2. Proficiency in solving problems related to standard costing and budgeting to compare and control costs and decision-making in diverse business scenarios
3. Cash flow statement examples with application of accounting standards 3

Recommended Text books and suggested Reference books:

1. Cost & Management Accounting by Sudhir Prakashan (T.Y.B.Com)
2. Cost Accounting by T. J. Rana
3. Khan M.Y. and Jain P.K.: Management Accounting: Tata Mc-graw-Hill Publishing Co. Ltd., New Delhi.
4. Kishore Ravi M. : Cost & Management Accounting, Tax Mann's Publications (P) Ltd. New Delhi
5. Dr.S.N.Maheswari, Management Accounting, Vikas Publishing House Pvt. Ltd
Advanced Cost & management Accounting by Saxena and Vashshisht





K.S.K.V. Kachchh University
BACHELOR OF BUSINESS ADMINISTRATION
Semester-VI
With Effect From Academic Year 2025-26
MIC 601 C: Strategic Management

Objective: This subject is designed to provide a basic understanding of the subject of Strategic Management to the students. External factors affects business unit to a great extent. Managers have to make changes in the respective policies to commensurate such changes. It is important to incorporate separate strategies to bring organization in right direction in the context of its strategic intent.

Course Contents:

Module No.	Modules/Sub Modules
1	Introduction to Strategic Management <ul style="list-style-type: none">• Meaning of strategy, strategic management (Process of S.M)• Importance of Strategic Management• Levels of Strategy and their characteristics Vision & Mission <ul style="list-style-type: none">• Vision : Nature (elements), definition and benefits• Mission : Definition, characteristics of mission statement• Difference between vision and mission
2	External Environment Analysis <ul style="list-style-type: none">• Concept of Environment• SWOT• PESTEL• Five Forces Model• Approaches to Environmental Scanning• Sources used for Environmental Scanning• Techniques of Environmental Scanning
3	Internal Analysis <ul style="list-style-type: none">• Resources, Capabilities, Competencies, Core Competencies• Competitive Advantage• Why are resources important?• Value chain(Organization and Industry)• Ansoff Model• BCG Model
4	Strategy Formulation <ul style="list-style-type: none">• Five Generic Strategies (Cost leadership, Differentiation, Combined, Focus, Best cost provider)



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|--|--|
| | <ul style="list-style-type: none">• Interrelationship between Formulation and Implementation• Integration: Forward and Backward• Diversification: Horizontal, Conglomerate, Concentric |
|--|--|

Topics for Assignments:

- 1) Understand the strategic process of any firm and prepare a presentation
- 2) Plan a visit to any firm/company and study the overall strategic management process

Basic Text & Reference Books:

- Strategic Management & Business Policy by Azhar Kazmi, 3rd Edition Mc Graw Hill Publication Pvt Ltd.
- Business Policy & Strategic Management by P. Subba Rao, GTU, Himalaya Publication.
- Crafting and Executing Strategy by Thomson, , Gamble, Strickland, & Jain, 18th Edition Tata McGraw Hill Education Pvt. Ltd.
- Strategic management By: Pierce & Robinson, Tata McGraw Hill Education Pvt. Ltd.
- Competitive Advantage by Michael Porter, Free Press Publication, USA





K.S.K.V. Kachchh University
BACHELOR OF BUSINESS ADMINISTRATION
Semester - VI
With Effect From Academic Year 2025-26
MIC 601 D - Organisational Behaviour

Objective: This course will help the students understand the dynamics of Organisational Behaviour and have a better understanding of the concepts like Change Management, Leadership and Personality Development.

Course Contents:

Module No.	Modules/Sub Modules
1	Basic Understanding of the context of OB: <ul style="list-style-type: none">• What is Organisational Behaviour• Understanding OB Culture and changing it for effectiveness at workplace• Basic Theories of Leadership• Contemporary Issues in Leadership Practice
2	Understanding dynamics of Individual behaviour <ul style="list-style-type: none">• Understanding Personality, Values and Attitude and their impact on behaviour at work• Transactional Analysis• Understanding Motivation at work
3	Understanding dynamics of Group Behaviour <ul style="list-style-type: none">• Understanding the process of Perception: How we make sense of Our environment• Understanding Groups and Terms, Group Dynamics• Resistance to Change and Change Management
4	Understanding Organisational dynamics of behaviour <ul style="list-style-type: none">• Management Conflict• Stress and Negotiation• Understanding Decision Making• Understanding Power and Organisational Politics



Topics for Assignments:

1. Theories of Leadership
2. Understanding motivation at work
3. Understanding Power and Organisational Politics

Suggested Topics for Seminar:

1. Personality Development
2. Group Discussion
3. Stress Management
4. Transactional Analysis

Recommended Text Books & Suggested reference Books:

Sr. No.	Author(s)	Name of the book	Publisher	Edition
1	Robbins, Stephen P and Judge, T. A	Organisational Behaviour	Pearson.	15 th or Latest
2	Kaul, Vijay Kumar (2012).	Business Organisation and Management - Text and Cases	Pearson	2012 or latest





K.S.K.V. Kachchh University
BACHELOR OF BUSINESS ADMINISTRATION
Semester-VI
With Effect From Academic Year 2025-26
601 – Industrial Project

Objectives

- 1) Apply theoretical concepts to recognize, evaluate, and offer solutions for real-world issues.
- 2) Carry out thorough research using suitable methods and tools to collect and analyze data effectively.
- 3) Enhance abilities in writing and presenting research findings in a structured report.

Scheme of Evaluation

The scheme of evaluation for Industrial Project Report: A project will be submitted on or before 31st of March in the semester VI based on a 4-week Industrial training undergone between 2nd week of October to 3rd week of November. This report will be evaluated for 100 marks, out of which 70 marks will be based on report writing and 30 marks will be based on an oral presentation/ viva -voce. Minimum passing marks for Industrial Project Report will be 50.

General Instructions

- The Practical Studies curriculum will carry a total workload equivalent to 4 credits.
- Each student must independently prepare their own report, which will be reviewed and certified by the assigned faculty member.
- Students are required to prepare two copies of their Industrial Project Report: one to be submitted to the college and the other for personal reference.
- The draft report must follow these formatting guidelines:
 - The report should be typed in Times New Roman font, size 12 pt, with 1.5 line spacing on A4-size paper, and printed on both sides.
 - Title Page: Should include the full name of the student, semester number, roll/seat number, name of the business unit visited, and name of the academic institution.
 - Faculty Certification
 - Company Certification
 - Student's Declaration of Originality
 - Acknowledgement
 - Preface/Introduction



- Table of Contents with page numbers
 - Main Body of the Report
 - Conclusion and Recommendations
 - Bibliography (if applicable)
 - Appendix (if needed)
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- The report should focus strictly on practical aspects. Theoretical or textbook-based content should be minimized as much as possible.
 - A panel of examiners appointed by the University will evaluate the report. The student will also be required to undergo a Viva-Voce examination conducted by the same panel.

