



**Krantiguru Shyamji Krishna Verma**

**Kachchh University**

**Mundra Road, Bhuj - KACHCHH.**

**MASTER OF BUSINESS ADMINISTRATION**

(Semester I to VI)

**Five Years Integrated Course**

**New Course under CBCS**

**DEPARTMENT OF COMMERCE & MANAGEMENT**

**K.S.K.V. KACHCHH UNIVERSITY - BHUJ**

**KACHCHH - 370 001.**

**W.E.F. June 2016-17.**

## Ordinance & Regulations

### **O.MBA 01. Admission**

Admission to the program will be given on the merit of standard 12<sup>th</sup> General stream and Science Stream and Arts streams with at least one subject from economics or statistics Reservation will be as per the provisions of State Govt /UGC/ AICTE and endorsed by the KSKV Kachchh University, Department of Commerce & Management, Bhuj

### **O.MBA 02. Duration and span of the Course:**

The course will be of 5-academic year duration divided into ten semesters and for Specific Purpose The span of course will be of seven academic Years and in case the student is opting out after 3 years then the span would be of 5 years.

## M.B.A. (5 Years Integrated) Program Structure

M.B.A. (5 Years Integrated) Programme is divided into two parts as under. Each Part will consist of two Semesters.

First Year	Semester	Semester
Second Year	Semester – I	Semester – II
Third Year	Semester – III	Semester – IV
Fourth Year	Semester – V	Semester – VI
Fifth Year	Semester – VII	Semester – VIII
	Semester – IX	Semester – X

The schedule of papers prescribed for various semesters shall be as follows.

Papers			Marks		Total Marks	Contact Hrs/week	Credit
			External Ass.	Internal Ass.			
<b>Semester – I (w.e.f. June- 2016)</b>							
Paper 101	:	Business Management (Paper-I)	70	30	100	4	4
Paper 102	:	Foundation course in Economics (Paper-I)	70	30	100	4	4
Paper 103	:	Humanities (Paper-I)	70	30	100	4	4
Paper 104	:	Financial Accounting (Paper-I)	70	30	100	4	4
Paper 105	:	Business Mathematics (Paper-I)	70	30	100	4	4
Paper 106	:	Communication Skills (Paper-I)	70	30	100	4	4
Paper 107	:	Introduction to IT (Paper-I)	70	30	100	4	4
		<b>Total :</b>	<b>490</b>	<b>210</b>	<b>700</b>		<b>28</b>
<b>Semester II (w.e.f. Jan- 2017)</b>							
Paper 201	:	Business Management (Paper-II)	70	30	100	4	4
Paper 202	:	Foundation course in Economics (Paper-II)	70	30	100	4	4
Paper 203	:	Humanities (Paper-II)	70	30	100	4	4
Paper 204	:	Financial Accounting (Paper-II)	70	30	100	4	4
Paper 205	:	Business Mathematics (Paper-II)	70	30	100	4	4
Paper 206	:	Communication Skills (Paper-II)	70	30	100	4	4
Paper 207	:	Introduction to Information Technology (Paper-II)	70	30	100	4	4
		<b>Total :</b>	<b>490</b>	<b>210</b>	<b>700</b>		<b>28</b>

Papers			Marks		Total Marks	Contact Hrs/week	Credit
			External Ass.	Internal Ass.			
<b>Semester – III (w.e.f. June- 2017)</b>							
Paper 301	:	Business Management (Paper-III)	70	30	100	4	4
Paper 302	:	Micro Economics, Money and Banking (Paper – I)	70	30	100	4	4
Paper 303	:	Taxation (Paper-I)	70	30	100	4	4
Paper 304	:	Financial Accounting (Paper- III) (Financial and Cost Accounting)	70	30	100	4	4
Paper 305	:	E- commerce & E-Business	70	30	100	4	4
Paper 306	:	Communication Skills (Paper-III)	70	30	100	4	4
Paper 307	:	Mercantile Law (Paper-I)	70	30	100	4	4
		<b>Total :</b>	<b>490</b>	<b>210</b>	<b>700</b>		<b>28</b>

<b>Semester-IV</b>		<b>(w.e.f. Jan- 2018)</b>					
Paper 401	:	Business Management (Paper-IV)	70	30	100	4	4
Paper 402	:	Micro Economics, Money and Banking (Paper – II)	70	30	100	4	4
Paper 403	:	Taxation (Paper-II)	70	30	100	4	4
Paper 404	:	Financial Accounting (Paper- IV) (Financial and Cost Accounting)	70	30	100	4	4
Paper 405	:	ERP (Enterprise Resource Planning)	70	30	100	4	4
Paper 406	:	Communication Skills (Paper-IV)	70	30	100	4	4
Paper 407	:	Mercantile Law (Paper-II)	70	30	100	4	4
		<b>Total :</b>	<b>490</b>	<b>210</b>	<b>700</b>		<b>28</b>

Papers		Marks		Total Marks	Contact Hrs/week	Credit	
		External Ass.	Internal Ass.				
<b>Semester – V</b>		<b>(w.e.f. June- 2018)</b>					
Paper 501	:	Business Management (Paper-V)	70	30	100	4	4
Paper 502	:	Macro Economics and Public Finance (Paper – I)	70	30	100	4	4
Paper 503	:	Taxation (Paper-III)	70	30	100	4	4
Paper 504	:	Financial Accounting (Paper- V) (Cost Accounting)	70	30	100	4	4
Paper 505	:	Communication Skills (Paper-V)	70	30	100	4	4
Paper 506	:	Quantitative Techniques (Paper-I)	70	30	100	4	4
Paper 507	:	Management of Financial Services	70	30	100	4	4
		<b>Total :</b>	<b>490</b>	<b>210</b>	<b>700</b>		<b>28</b>

<b>Semester – VI</b>		<b>(w.e.f. Jan 2019)</b>					
Paper 601	:	Business Management (Paper-VI)	70	30	100	4	4
Paper 602	:	Macro Economics and Public Finance (Paper – II)	70	30	100	4	4
Paper 603	:	Taxation (Paper-IV)	70	30	100	4	4
Paper 604	:	Financial Accounting (Paper- VI) (Management Accounting)	70	30	100	4	4
Paper 605	:	Communication Skills (Paper-VI)	70	30	100	4	4
Paper 606	:	Quantitative Techniques (Paper-II)	70	30	100	4	4
Paper 607	:	Industrial Project Report	100	--	100	4	4
		<b>Total :</b>	<b>520</b>	<b>180</b>	<b>700</b>		<b>28</b>

**The scheme of evaluation for Industrial Project Report:**

A project will be submitted on or before 31<sup>st</sup> of March in the semester VI based on a 4-week Industrial training undergone between 2<sup>nd</sup> week of October to 3<sup>rd</sup> week of November. This report will be evaluated for 100 marks, out of the 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. The Board of Examiners duly appointed by the university will do evaluation.

**Fourth Year****Semester-VII: (w.e.f. June 2016)**

Sr. No.	Course No.	Course Title	Credit	Int. Marks	Project work	Ext. Marks	Minimum Passing Marks	Period Per Week	Total Marks
1	CC701	Accounting for Managers (AFM)	4	30	50	70	75	4	150
2	CC702	Economics for Managers (EFM)	4	30	50	70	75	4	150
3	CC703	Managerial Communication (MC)	4	30	50	70	75	4	150
4	CC704	Organizational Behaviour (OB)	4	30	50	70	75	4	150
5	CC705	Principles of Management (POM)	4	30	50	70	75	4	150
6	CC706	Quantitative Analysis (QA)	4	30	50	70	75	4	150
7	CC707	Management Information Systems (MIS)	4	30	50	70	75	4	150
Total :			28	210	350	490			1050

**Semester-VIII: (w.e.f Jan 2017)**

Sr. No.	Course No.	Course Title	Credit	Int. Marks	Project work	Ext. Marks	Minimum Passing Marks	Period Per Week	Total Marks
1	CC801	Cost and Management Accounting (CMA)	4	30	50	70	75	4	150
2	CC802	Environment for Business (EFB)	4	30	50	70	75	4	150
3	CC803	Financial Management (FM)	4	30	50	70	75	4	150
4	CC804	Human Resource Management (HRM)	4	30	50	70	75	4	150
5	CC805	Marketing Management (MM)	4	30	50	70	75	4	150
6	CC806	Production and Operations Management (POM)	4	30	50	70	75	4	150
7	CC807	Research Methodology and Operations Research(RM&OR)	4	30	50	70	75	4	150
Total :			28	210	350	490			1050

**MBA 03. Detailed Syllabus: (Sheets Attached)**

#### **MBA 04. Scheme of promotion & Span of Programme:**

- (i) The span period of the programme is seven years from the date of registration in the Programme.
- (ii) The minimum marks for passing the examination for each semester shall be 50% in each paper and 50% in aggregate for all the courses of the semester.
- (iii) In case a student is declared failed at an examination, he/she may reappear at the next examination conducted by the University as an ex-student. He/She may claim exemption in the papers in which he/she has secured 50% or more marks.
- (iv) To be eligible for promotion to the fifth year of the programme, a student must clear successfully at least 10 papers out of the 14 papers offered during fourth year of the programme.
- (v) A student to be eligible for award of degree has to clear all the papers offered during five year programme within the span period.

#### **Regulation (1) MBA 01: Award of Class**

1. The students would be awarded “Class” on the basis of the following marks scored in the respective exam and in total.
  - (a) The class would be awarded on the basis of marks scored in **External Assessment** only.
  - (b) In total marks would be included from both the internal as well as external assessment.
  - (c) If the student will be failed in any subject in any semester those students will reappear for those subject and marks of same will be carried forward to the respective exam as well as final results and that marks will be consider for awarding class to the students.

Class	Minimum Marks to be Scored in External Assessment	Minimum Total Marks required from Internal & External Assessment
Distinction	70% & above	70% & above
First	60% & above but below 70%	60% & above but below 70%
Second	50% & above but below 60%	50% & above but below 60%

2. The Merit Rank would be awarded on the basis of **performance in the external assessment of all the semesters only.**
3. Those students who cleared all the papers at the **First Attempt** would only be considered for Merit Ranks & Awards.

#### **Regulation (2) Re-examination**

- (i) A regular student who fails to attain minimum passing marks will be allowed to re-appear in any paper in any semester. However, the total number of attempts for a paper shall not exceed four for the last 2 years during the span period of the programme.
- (ii) As regards the ex-students (who could not qualify the MBA programme in last two years), they will be allowed to re-appear in papers only in the semester end examination subject to total number of attempts for a paper not exceeding four during the span period of the programme.

#### **Regulation (3) Evaluation**

The examination and evaluation for the MBA Programme Students will done by the faculty of the department and other academicians invited as examiners from time to time appointed by the University.

### **03 (i) Evaluation Criteria:**

A student failing in the internal examination (test) arranged by the department should appear only for the internal examination and a student failing only in the University examination should appear only for the University examination. Marks obtained by the student will be carried forward to the University Examination Except Comprehensive Project and Summer Training, all other courses will have 30% internal evaluation consisting of 20% mid semester exams and 10% viva voce, 50% project work and 70% term-end evaluation. Individual passing criteria in all the three components would be 45% and collectively it would be 50% i.e 75 out of 150. Overall in the entire semester the student should get 50% of the total marks. Each paper will carry 100 marks of which minimum of 30% of marks should be for internal assessment and remaining percentage of marks will be for written examination. The duration of written examination for each paper shall be three hours

### **03 (ii) Internal Evaluation:**

During Course (Continuous) assessment shall be based on factors such as: Participation in seminars, case discussions and group work activities, class tests, quizzes, individual and group oral presentations. Submission of written assignments, term papers and viva-voce. Classroom participation and attendance The weight-age given to each of these factors shall be decided and announced at the beginning of the semester by individual faculty member responsible for the paper.

### **03 (iii) The scheme of evaluation of project studies:**

- (a) For summer Training, a project report based on the summer training will have to be submitted on a specified date and the same will be evaluated by a board of examiners. This report will be evaluated for 200 marks out of that 100 marks will be based on report writing and 100 marks will be based on an oral presentation/ viva -voce. The board of examiners duly appointed by the university will do evaluation.
- (b) Comprehensive project will be commenced in fourth semester for duration of two months. Report shall be submitted at the end of semester. The paper is equivalent to Two papers (200 marks). The written part of the project shall account for 100 marks and the viva- voce shall account for 100 marks. The Board of Examiners duly appointed by the university will do evaluation



## Syllabus for MBA Programme effective from the Academic Year 2016-17.

### MBA Program Structure

The course curriculum and syllabus for MBA of K.S.K.V. Kachchh University is devised considering the norms of AICTE/ UGC. While preparing the syllabus, the syllabi of different national level universities/institutions have been taken into account. Thus syllabus has endeavored to strike a balance between theory and practice and classic and contemporary concepts.

The MBA programme of K.S.K.V. Kachchh University will be conducted on a semester basis with four semesters spread over two academic years. The duration of each semester will be around 15 weeks. In each semester there are seven courses/subjects. In the first year all 14 courses are compulsory. In the second year there will be three types of courses, namely, compulsory, electives and sectorial specialization. The MBA programme will have four electives, namely, Marketing, Finance, Human Resource and Information Systems. A student can choose any one of the four electives. There will be five sectorial specialization areas, namely, Retail, Pharmaceutical and Healthcare, Rural and Cooperatives, Public Systems and Policy, and Banking and Insurance. A candidate has to opt for one of the sectorial areas. In each semester of the second year there will be three compulsory courses, three electives and one sectorial course, thus making a total of six compulsory courses, six elective courses and two sectorial courses in the second year. Once a student opts for a particular elective and sectorial course in semester III, he/she will continue the same in semester IV.

The concerned institution conducting the programme can either offer all the electives and sectorial options or the minimum requirement of two.

No exemption in any subject/course is allowed even if the student had studied similar or the same subject in any other programme.

Each course is divided into four modules. The University examinations will have four questions of 17,17,18,18 marks from each module, with internal options. The evaluation will be governed by the Kachchh University rules/regulations. The details of all the first year and second year courses are listed below:

### Fourth Year

#### Semester-VII:

Sr. No.	Course Code	Course/ Subject Title	Credits
1.	CC701	Accounting for Managers (AFM)	4
2.	CC702	Economics for Managers (EFM)	4
3.	CC703	Managerial Communication (MC)	4
4.	CC704	Organizational Behaviour (OB)	4
5.	CC705	Principles of Management (POM)	4
6.	CC706	Quantitative Analysis (QA)	4
7.	CC707	Management Information Systems (MIS)	4
<b>60 Sessions of 60 Minutes per Course</b>			<b>Total 28</b>

**Semester-VIII:**

Sr. No.	Course Code	Course/ Subject Title	Credits
1.	CC801	Cost and Management Accounting (CMA)	4
2.	CC802	Environment for Business (EFB)	4
3.	CC803	Financial Management (FM)	4
4.	CC804	Human Resource Management (HRM)	4
5.	CC805	Marketing Management (MM)	4
6.	CC806	Production and Operations Management (POM)	4
7.	CC807	Research Methodology and Operations Research(RM&OR)	4
60 Sessions of 60 Minutes per Course			<b>Total 28</b>

**Fifth Year****Semester - IX**

In the Second year of the MBA Programme, the students will have to choose a functional area and a sectoral area, in addition to the core subjects. The choice made by the students pertaining to the functional area and the sectoral area in Semester-III shall remain unchanged in Semester-IV and the students will have no option to change the same in **Semester-IV**.

**Compulsory Courses :**

Sr. No.	Course Code	Course/Subject Title	Credits
1.	CC901	Strategic Management (SM)	4
2.	CC902	Legal Aspects of Business (LAB)	4
3.	CC903	New Enterprise and Innovation Management (NE&IM)	4
60 Sessions of 60 Minutes per Course			<b>Total 12</b>

**Functional Areas:****I Marketing**

Sr. No.	Course Code	Course/ Subject Title	Credits
			4
1.	MM901	Consumer Behaviour and Marketing Research (CB&MR)	4
2.	MM902	Integrated Marketing Communication (IMC)	4
3.	MM903	Sales and Distribution Management (SDM)	4
60 Sessions of 60 Minutes per Course			<b>Total 12</b>

**II Finance**

Sr. No.	Course Code	Course/ Subject Title	Credits
			4
1.	FM901	Corporate Taxation & Financial Planning (CT&FP)	4
2.	FM902	Management of Financial Services (MFS)	4
3.	FM903	Security Analysis and Portfolio Management (SAPM)	4
60 Sessions of 60 Minutes per Course			<b>Total 12</b>

### III Human Resource

SrNo.	Course Code	Course/ Subject Title	Credits
1.	HR901	Change Management and Organizational Development (CM&OD)	4
2.	HR902	Compensation Management (CM)	4
3.	HR903	Management of Industrial Relations and Labour Legislations (MIR&LL)	4

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**60 Sessions of 60 Minutes per Course** **Total** **12**

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### IV Information System

Sr. No.	Course Code	Course/Subject Title	Credits
1.	IS901	Database Management (DM)	4
2.	IS902	System Analysis and Design (SA&D)	4
3.	IS903	Technology and Business (T&B)	4

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**60 Sessions of 60 Minutes per Course** **Total** **12**

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#### Sectoral Area:

60 Sessions of 60 Minutes per Course and having a credit of three. (each student will opt for any one of the sectorial areas). The choice of sector is independent of the functional elective.

#### I Retailing Sector

1. SRM901

#### II Pharmaceutical and Healthcare Sector

1. SPH901

#### III Rural and Cooperative Sector

1. SRC901

#### IV Public Systems and Policy

1. SPS901

#### V Banking and Insurance

1. SBI901

### Semester – X

#### Compulsory Courses:

Sr. No.	Course Code	Course/Subject Title	Credits
1.	CC1001	Comprehensive Project (CP)	4
2.	CC1002	International Business (IB)	4
3.	CC1003	Management Control System (MCS)	4

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**60 Sessions of 60 Minutes per Course** **Total** **12**

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#### Functional Areas:

#### I Marketing

Sr. No.	Course Code	Course/Subject Title	Credits
1.	MM1001	Product and Brand Management (PBM)	4
2.	MM1002	Services and Relationship Marketing (SRM)	4
3.	MM1003	International Marketing (IM)	4

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**60 Sessions of 60 Minutes per Course** **Total** **12**

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**II Finance**

Sr. No.	Course Code	Course/Subject Title	Credits
1.	FM1001	Corporate Restructuring (CR)	4
2.	FM1002	Risk Management (RM)	4
3.	FM1003	International Finance (IF)	4
<b>60 Sessions of 60 Minutes per Course</b>			<b>Total 12</b>

**III Human Resource**

Sr. No.	Course Code	Course/Subject Title	Credits
1.	HR1001	Human Resource Development (HRD)	4
2.	HR1002	Strategic Human Resource Mgmt (SHRM)	4
3.	HR1003	International Human Resource Mgmt (IHRM)	4
<b>60 Sessions of 60 Minutes per Course</b>			<b>Total 12</b>

**IV Information System**

Sr. No.	Course Code	Course/Subject Title	Credits
1.	IS1001	Business Process Reengineering (BPR)	4
2.	IS1002	Information Systems Audit and Control (ISA&C)	4
3.	IS1003	Strategic Information Technology Management (SITM)	4
<b>60 Sessions of 60 Minutes per Course</b>			<b>Total 12</b>

**Sectoral Area:**

60 Sessions of 60 Minutes per Course (each student will opt for *any one* of the sectorial areas)  
The choice of sector is independent of the functional elective.

**I Retailing Sector**

1. SRM1001

**II Pharmaceutical and Healthcare Sector**

1. SPH1001

**III Rural and Cooperative Sector**

1. SRC1001

**IV Public Systems and Policy**

1. SPS1001

**V Banking and Insurance**

1. SBI1001



**K.S.K.V. Kachchh University**  
**Department of Commerce and Management**  
**M.B.A. (5 years Integrated) Semester-I**

**101: Business Management (Paper – I)**

1. **Objective:** The main objective of this subject is to provide the basic understanding about management, its scope and importance. This will help in understanding the evolution of management, its concepts and components. All this blended with a practical touch will lay a foundation of management in the minds of the students.
2. **Key features:** History and evolution of management till its present form in a nut shell and by interesting method, group study and team building by management games.
3. **Course duration:** 60 sessions, 4 sessions a week
4. **Evaluation:**

**Evaluation pattern**

End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

5. **Course Contents:**

Module No.	Modules/ Sub Modules	Session	Percentage
<b>1</b>	<b>Introduction and Evolution:</b> Definition, meaning and significance of management, Management science/art/profession, Management and administration, Contribution of Taylor, Fayol Hawthorne experiments, Social system approach, Levels of management	<b>15</b>	<b>25%</b>
<b>2</b>	<b>Formation of a Company and its Forms :</b> Introduction to forms of business organization, Meaning, features, merits and demerits of Sole Proprietorship, Hindu Undivided Family, Partnership, Co-operative Society, Public company, Private company and types of partnership, Formation of a company, Memorandum of Association and Article of Association	<b>15</b>	<b>25%</b>
<b>3</b>	<b>Managers and Environment :</b> Introduction and Concept of environment, Environmental factors: Economic, Political – legal, Technological and Socio cultural environment, Competitive, Impact of environment, Changing Indian business environment and Challenges before Indian managers. Basic concepts of Planning, organizing, Staffing, Directing, Coordinating, Reporting, Budgeting	<b>15</b>	<b>25%</b>
<b>4</b>	<b>Social and Ethical issues in Management :</b> Introduction and Social responsibility of Managers, Necessity of Social responsibility in Business, Execution of social responsibility, Measuring social responsibility, Social Audit, Concept of Ethics and its difference with Social responsibility, need for ethics in management, Concept of values and its characteristics, Types of values, Factors in value formation, Corporate governance	<b>15</b>	<b>25%</b>

6. **Teaching methodology:** Nothing is immortal except change, and this also holds true for the education style. Efforts should be made by the respective faculty to make the class live by creating an environment of healthy discussion and there should be a multilogue rather than a monologue with the ultimate objective of making with the ultimate objective of making learning a fun activity.

7. **Recommended Text Books & Suggested reference Books:**

- Principles and Practice of Management by L.M. Prasad
- Principles of Management by Tripathi & Reddy
- Business Organization and management by C.B Gupta
- Management Text and Cases by Saturaju and Parthasarthy

8. **Session Plan :**

Session	Topics
1	Definition, meaning and features of management
2	Objectives and significance
3	Management as science/art/profession
4	Management and administration
5	Effective management
6	Contribution of Taylor
7	Contribution of Henry Fayol
8	Hawthorne experiments
9	Social system approach
10-15	Levels of management, their roles and skills required at each levels
16	Introduction to forms of business organization
17-18	Meaning, features, merits and demerits of Sole Proprietorship and Hindu Undivided Family
19-20	Meaning, features, merits and demerits of Partnership firm and types of partnership
21-22	Meaning, features, merits and demerits of Co-operative Society and its types
23	Difference between Public company and Private company
24-25	Formation of a company
26-30	Memorandum of Association and Article of Association
31-33	Introduction and Concept of environment
34-35	Environmental factors: Economic environment
36-38	Economic environment
39-40	Political – legal environment
41	Technological and Socio cultural environment
42	Competitive environment
43	Impact of environment
44	Changing Indian business environment and Challenges before Indian managers
45	Basic concepts of POSDCORB
46	Introduction and Social responsibility of Managers
47-48	Necessity of Social responsibility in Business
49	Execution of social responsibility
50-51	Measuring social responsibility
52	Social Audit
53-54	Concept of Ethics and its difference with Social responsibility
55-56	Why there is a need for ethics in management
57	Concept of values and its characteristics
58	Types of values and its difference from attitudes
59	Factors in value formation
60	Corporate governance

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

### Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)





**K.S.K.V. Kachchh University**  
**Department of Commerce and Management**  
**M.B.A. (5 years Integrated) Semester-I**

**102 : FOUNDATION COURSE IN ECONOMICS**  
**(Paper – I)**

1. **Objective:** The main objective of this subject is to provide the basic understanding of economic concepts
2. **Key features:** History and evolution of economics till its present form in a nutshell. Demand and supply in market and the theories of population
3. **Course duration:** 60 sessions, 4 sessions a week.
4. **Evaluation :**

**Evaluation pattern**

End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

**5. Course Contents :**

Module No.	Modules/ Sub Modules	Session	Percentage
1	<b>Introduction to Economics :</b> Definition, meaning nature and scope of economics. Wealth, Welfare and Scarcity approach to economics. <b>Basic Concepts :</b> Economic activity, non-economic activity, money, wealth, capital, circular flow.	15	25%
2	<b>Demand :</b> Meaning, determinants, law of demand – exceptions to the law, contraction, extension, increase and decrease in demand. Law of utility based on demand. Diminishing marginal utility, consumer surplus. Elasticity of demand – meaning – types – factors affecting	15	25%
3	<b>Supply :</b> Meaning, Determinants, difference between stock and supply, law of supply – market price determination.	15	25%
4	<b>Market Structure :</b> Meaning and characteristics of perfect competition, monopoly, oligopoly, monopolistic competition. <b>Development :</b> Meaning and characteristics of underdevelopment, meaning of economic growth and factors determining economic growth & development. <b>Population :</b> Theories of population – Malthusian, Optimum and Theory of Demographic Transition.	15	25%

**6. Teaching methodology:** Lectures, Discussions, Tutorials, Projects, and Assignments

**7. Recommended Text Books & Suggested reference Books:**

- H. L. Ahuja
- Elementary Economics – K.K. Dewett
- Economics – J.S. Sloman



**9. Session Plan :**

Session	Topics
1-4	Definition, meaning and features of economics
5-6	Wealth approach to economics
7-8	Welfare approach
9-10	Scarcity approach
11-12	Scope of economics
13-14	Economic and non-economic activity
15	Circular flow
16	Meaning of demand
17	Determinants
18-20	Law of Demand
21	Law of utility
22	Diminishing marginal utility
23	Consumer surplus
24-25	Elasticity of demand
26-27	Factor affecting
28-30	Type of elasticity
31-32	Meaning of supply
33-34	Determinants
35-36	Stock and supply
37-40	Law of Supply
41-45	Market Price Determination
46	Meaning of market
47-48	Perfect competition
49	Monopoly
50	Oligopoly
51	Monopolistic competition
52	Meaning of development
53-54	Under development
55	Economic growth – Meaning, Factor affecting
56	Population
57	Malthus Theory
58	Malthus Theory
59	Optimum Theory
60	Demographic Transition

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

### Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)



**K.S.K.V. Kachchh University**  
**Department of Commerce and Management**  
**M.B.A. (5 years Integrated) Semester-I**

**103 : Humanities (Paper – I)**

1. **Objective:** This course is designed at inculcating the knowledge to understand the interrelationship that exists and operates between the Science of Management and Fundamentals of Social Science.
2. **Key features:** It throws light on the interdependence of different Social Sciences and its influence on decision making process.
3. **Course duration:** 60 sessions, 4 sessions a week.
4. **Evaluation:**

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

5. **Course Contents:**

Module No.	Modules/ Sub Modules	Session	Percentage
1	<b>Psychology</b> Definition, Meaning, its relationship with sociology, economics and management Personality - Definition, Meaning, Types, Measurement	15	25%
2	<b>Psychology</b> Memory, Problem Solving, Creative thinking, Self-Expression, Emotion & Health	15	25%
3	<b>Sociology</b> Sociology- Definitions, Meaning, Characteristics, subject matter & nature	15	25%
4	<b>Sociology Concepts</b> <ul style="list-style-type: none"> <li>• Social groups</li> <li>• Social Institutions</li> <li>• Social Change</li> </ul> <b>Rural and Urban Society</b> - Characteristics of and Differences	15	25%

6. **Teaching methodology:** Lectures, Discussion, Assignments, and Presentation

7. **Recommended Text Books cum Reference Books:**

- Psychology & life, 7e by Richard Gerria & Phillip Zimbado
- Educational Psychology by Hans Raj Bhatia
- General Sociology by K.E. Verghese

**8. Session Plan:**

Session	Topics
1-15	Psychology -Definition, Meaning, its relationship with sociology, economics and management Personality - Definition, Meaning, Types, Measurement
16-30	Memory, Problem Solving, Creative thinking, Self-Expression, Emotion & Health
31-45	Sociology- Definitions, Meaning, Characteristics, subject matter & nature
46-60	Sociology Concepts <ul style="list-style-type: none"><li>• Social groups</li><li>• Social Institutions</li><li>• Social Change</li></ul> Rural and Urban Society - Characteristics of and Differences

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

### Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)



**K.S.K.V. Kachchh University**  
**Department of Commerce and Management**  
**M.B.A. (5 years Integrated) Semester-I**

**104 : Financial Accounting (Paper – I)**

- Objective:** The main objective of this subject is to provide the basics of accounting
- Key features:** Introduction of Accounting, the basic use of financial accounting in various areas.
- Course duration:** 60 sessions, 4 sessions a week.
- Evaluation :**

**Evaluation pattern**

End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

**5. Course Contents :**

Module No.	Modules/ Sub Modules	Session	Percentage
1	Introduction to Accounting, Accounting Concepts & Conventions., Underwriting Accounts, Investment Accounts	15	25%
2	Share Capital Transaction	15	25%
3	Joint Venture	15	25%
4	Consignment Account	15	25%

- Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments
- Recommended Text Books & Suggested reference Books:**

- Financial Accounting By Sudhir Prakashan (F.Y. B. com)
- Financial Accounting – A. Mukherjee, M. Hanif (TMH)
- Fundamentals of advanced accounting – R.S.N. Pillai, Bagavathi, S. Uma (S.Chand)
- Advanced Accounts – Vol I & II – M.C. Shukla, T.S. Grewal ( S. Chand)
- Advanced Accounting ( Person Education) – P.C. Tulsian.

**9. Session Plan:**

Session	Topics
1-2	Definition, meaning and features of Accounting (theory only)
3-6	Accounting Concepts and Convention (theory only)
5-9	Underwriting Accounts (discussing and solving practical problems)
9-15	Investment Accounts (discussing and solving practical problems)
16-30	Share Capital Transaction (discussing and solving practical problems)
31-45	Joint venture (discussing and solving practical problems)
45-60	Consignment Accounts (discussing and solving practical problems)

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

### Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)





**K.S.K.V. Kachchh University**  
**Department of Commerce and Management**  
**M.B.A. (5 years Integrated) Semester-I**

**105: Business Mathematics (Paper – I)**

1. **Objective:** To impart knowledge of basic mathematical and statistical tools for calculating and solving day to day business problems. The understanding of these tools is also required for learning advance statistical and operational research technique for managerial decision making.
2. **Key features:** Problems with business applications
3. **Course duration:** 60 sessions, 4 sessions a week.
4. **Evaluation :**

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

5. **Course Contents :**

Module No.	Modules/ Sub Modules	Session	Percentage
1	<p><b>Set Theory:</b>            Definition of a set, Elements of a set, Methods of describing a set, Types of sets: finite, infinite, singleton, empty or null or void set, equal sets, equivalent sets, subsets &amp; proper subset, power set, universal set.</p> <p>Operations on sets: Intersection, Union, Distributive laws of union &amp; intersection, Complement of a set, Symmetric Difference, Difference of two sets, De-morgan's law.</p> <p><b>Functions:</b>            Definition, Different types of functions, Domain &amp; Range, Linear, Quadratic &amp; Higher degree polynomials, Exponential &amp; Logarithmic functions,</p>	15	25%
2	<p><b>Co-ordinate Geometry:</b>            Equation of a straight line. Find the equation of a straight line with the following inputs.</p> <p style="margin-left: 40px;">1. One point &amp; slope            2. Two points</p>	15	25%



	<p>3. x - intercept &amp; y - intercept</p> <p>4. y - intercept &amp; slope.</p> <p>General equation of a straight line, perpendicular lines, parallel lines.</p>		
<b>3</b>	<p><b>Number System:</b></p> <p>Real &amp; Complex number system: The Natural numbers (N), addition, multiplication and order relations on N, the Integers (I), Prime numbers (P), modulo (m), Rational numbers (Q), properties of Q, Irrational number (Ri), Real numbers R, properties of R, modulus of real numbers, Imaginary numbers, Complex number: Definition, addition, multiplication, subtraction, division of complex numbers, putting complex number in a standard form, conjugate of a complex number, properties of moduli, cube root of unity, square root of a complex number.</p>	<b>15</b>	<b>25%</b>
<b>4</b>	<p><b>Business Statistics:</b></p> <p>Introduction to statistics, definitions, origin and growth, function of statistics, managerial applications, scope of statistics, misuse and limitations of statistics.</p> <p>Collection of data, introduction, primary and secondary data, methods of collection, designing of a questionnaire, sources of secondary data, census and sample.</p> <p>Presentation of data, types of classifications, rules of classification, construction of discrete and continuous frequency distributions, charting of data.</p> <p>Measures of central tendency, properties, arithmetic mean, geometric mean, harmonic mean, median, mode, quartiles, deciles and percentiles, merits and demerits of each of these measures of central tendency.</p>	<b>15</b>	<b>25%</b>

**6. Teaching methodology:** The methodology includes basic understanding and solving mathematical problems having business applications

**7. Recommended Text Books cum Reference Books:**

- Business mathematics by Sancheti and Kapoor
- Business mathematics by B S Shah Prakashan

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

### Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)



**K.S.K.V. Kachchh University**  
**Department of Commerce and Management**  
**M.B.A. (5 years Integrated) Semester-I**

**106: Communication Skills (Paper – I)**

1. **Objective:** The main objective of this subject is to develop communication skills and to create awareness of the correct usage of vocabulary and correct pronunciation.
2. **Key features:** Need and importance of communication, its various types and grammar and business letters.
3. **Course duration:** 60 sessions, 4 sessions a week.
4. **Evaluation :**

**Evaluation pattern**

End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

**5. Course Contents :**

Module No.	Modules/ Sub Modules	Session	Percentage
1	<b>Introduction to communication :</b> Definition, meaning and significance of communication, Process of communication, its nature and its need. Introduction to different types of communication.	15	25%
2	<b>Grammar and usage :</b> Noun.; Pronoun. ;Verb ; Articles.; Confusing words.	15	25%
3	<b>Business letters :</b> Letters of Enquiry; Replies to Enquiry; Quotation and Voluntary offers ; Placing of Orders <b>Comprehension :</b>	15	25%
4	<b>Text : Selections from English Prose</b> By P K Thaker, S D Desai, T J Purani; Chapter 1 to 5	15	25%

6. **Teaching methodology:** Lectures, Discussion, Tutorials, Projects, Assignments and Practical Application

**7. Recommended Text Books cum Reference Books:**

- Selections from English Prose By P K Thaker, S D Desai, T J Purani
- Business communications by Neeru Vashishth, Namita Rajput
- English Grammar and Composition by Wren and Martin

**8. Session Plan :**

Session	Topics
1-2	Definition, meaning of communication
3-4	Process of Communication
5-6	Barriers of Communication
7-8	Need of Communication
9	Nature of Communication
10	Importance of Communication
11-12	Type of Communication
13-15	Presentation on above
16-18	Noun
19-21	Pronoun
22-24	Verb
25-27	Articles
28-30	Confusing words
31-33	Letter of Enquiry
34-36	Reply of Enquiry
37-38	Quotation
39-40	Voluntary Offers
41-42	Placing of Order
43-45	Comprehension
46-48	Text Chapter-1
49-51	Text Chapter-2
52-54	Text Chapter-3
55-57	Text Chapter-4
58-60	Text Chapter-5

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

### Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)



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**Department of Commerce and Management**  
**M.B.A. (5 years Integrated) Semester-I**

**107: Introduction to Information Technology (Paper – I)**

- 1) **Objective :** To Provide an Understanding of Computers, Computer Operating System and an Application of Relevant Software in Managerial Decision-Making
- 2) **Key features:** Multimedia Session with Practical.
- 3) **Course duration:** 60 sessions, 4 sessions a week.
- 4) **Evaluation :**

**Evaluation pattern**

End Semester	70%
Mid-Semester	20%
Projects, Assignments, Quizzes, Class Participation	10%

**5) Course Contents :**

Module No.	Modules/ Sub Modules	Session	Percentage
<b>1</b>	<b>Introduction to Computers and Operating System ::</b> Characteristics of Computers; Input, Output, Storage units; CPU, Computer system, Binary number system, Binary to Decimal Conversion, Decimal to Binary Conversion, ASCII Code, Introduction to Disk Operating System, Microsoft Windows: Different versions of Windows, Basic Windows Elements, File management though Windows. Using Essential Accessories: Systems Tools-Disk Cleanup, Defragmenter, Entertainment, Games, Calculator, Imaging, Fax, Notepad, Paint and WordPad.	<b>15</b>	<b>25%</b>
<b>2</b>	<b>Computer Organization:</b> Central Processing Unit: Control Unit, Arithmetic Unit, Processor speed; Memory Organization: Main Memory, Capacity, RAM, ROM; Secondary Storage Devices: Magnetic Disks, Floppy and Hard Disks, Optical Disks, CD-ROM, Mass Storage devices. Input Devices: Keyboard, Mouse, Track ball, Joystick, Scanner, Output Devices: Monitors, Printers-Dot Matrix, Inkjet, Speech synthesizer, Computer Software: Relationship between Hardware and Software; System and Application Software.	<b>15</b>	<b>25%</b>
<b>3</b>	<b>Word Processing and Presentation Package::</b> Concepts: Saving, Closing, Opening and Exiting document, Selecting text, Editing text, Finding and Replacing text, Printing documents. Editing and proofing tools: Checking and correcting spelling, Handling Graphics, Creating Tables. <b>Word Processing:</b> Creating and Printing Merge documents, Character and Paragraph Formatting. Page Design and layout. <b>Presentation Package:</b> Working in Different Views, Working with Slides, Adding and Formatting Text, , Designing Slide Shows, Running and Controlling a Slide Show, Printing Presentations	<b>15</b>	<b>25%</b>
<b>4</b>	<b>Spreadsheet Package ::</b> Spreadsheet Concepts, Worksheet, Navigation Worksheet, Entering & Editing data into cells, Formulas & Operators, Range of cells, Moving-Copying-Transposing data, Absolute and Relative Cell Reference, Spell	<b>15</b>	<b>25%</b>

Checking, Insert-Delete-Hide-Show Rows & Columns, Change-Column Width & Row Height, Formatting Data, Protecting & Hiding data, Sorting Data, Searching & Replacing Data, Printing Worksheets. <b>Introduction to Internet, IT and Society ::</b> Computer Based Training, WWW Application, IT and Entertainment, Computer Application, E-Commerce, Mobile Commerce, Electronic Governance.		
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#### 6) Recommended Text Books & Suggested reference Books

- Rohit Khurana: IT Tools and Applications, Mc Millan Publication, New Delhi.
- R.K.Taxali: PC Software made simple for windows 98, Mc Millan Publication, New Delhi.
- Dienes, Sheila S: Microsoft Office, Professional for Windows 95, Instant Reference; BPB Publication, Delhi

#### 7) Session Plan :

Session	Topics
1-3	Introduction to Computers, Characteristics of Computers
4-7	Basic Windows Elements, Binary Number system
8-9	Introduction to Operating System, Versions of Windows
10-12	Systems Tools
13	Central Processing Unit
14-15	Memory Organization
16-17	Secondary Storage Devices
18-19	Input Devices
20-22	Output Device
23-24	Computer Software
25	Basic Concepts Of Word
26	Basic Concepts Of PowerPoint
27	Finding and Replacing text
28-29	Editing and proofing tools
30	Checking and correcting spelling, Handling Graphics, Creating Tables
31	Mail Merge Documents
32	Character and Paragraph Formatting. Page Design and layout
33	Presentation Package
34	Working with Slides
35	Designing Slide Shows
36	Running and Controlling a Slide Show, Printing Presentations
37-38	Spreadsheet Concepts
39	Worksheet, Navigation Worksheet
40-41	Entering & Editing data into cells, Formulas & Operators
42-43	Range of cells
44	Moving-Copying-Transposing data, Absolute and Relative Cell Reference
45	Spell Checking, Insert-Delete-Hide-Show Rows & Columns
46	Change-Column Width & Row Height, Formatting Data
47	Sorting Data, Searching & Replacing Data
48	Printing Worksheets.
49	Computer Based Training
50-51	WWW Application
52	IT and Entertainment
53-55	Computer Application
56-57	E-Commerce
58-59	Mobile Commerce
60	Electronic Governance



## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

### Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)





**K.S.K.V. Kachchh University**  
**Department of Commerce and Management**  
**M.B.A. (5 years Integrated) Semester-II**

**201 : Business Management (Paper – II)**

1. **Objective:** The main objective of this subject is to provide in detailed understanding of the main functions of management with its applications and also a brief overview on production and material management
2. **Key features:** Understanding of POSDCORB in an extremely exclusive interactive way.
3. **Course duration:** 60 sessions, 4 sessions a week
4. **Evaluation :**

**Evaluation pattern**

End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

5. **Course Contents :**

Module No.	Modules/ Sub Modules	Session	Percentage
<b>1</b>	<b>Planning</b> Concept of planning and its significance, steps in planning, planning premises, plans and planning, advantages and limitations, MBO, mission, vision and objectives, forecasting and decision making	<b>15</b>	<b>25%</b>
<b>2</b>	<b>Organizing</b> Organizing and organization, organization structure, chart, factors affecting organization structure, departmentation, authority, responsibility and accountability, centralization and decentralization, types of organizational structure	<b>15</b>	<b>25%</b>
<b>3</b>	<b>Staffing</b> Concept and importance, manpower planning, Job analysis, Job description, Job specification, Recruitment, selection, training and development, performance appraisal	<b>15</b>	<b>25%</b>
<b>4</b>	<b>Directing and Controlling</b> Importance of directing, motivation, Maslow's and Herzberg's theory of motivation, theory X, Y, Z, Leadership, styles and theories, Breakeven analysis, PERT-CPM, EOQ and Inventory control	<b>15</b>	<b>25%</b>

6. **Teaching methodology:** Nothing is immortal except change, and this also holds true for the education style. Efforts should be made by the respective faculty to make the class live by creating an environment of healthy discussion and there should be a multilogue rather than a monologue with the ultimate objective of making with the ultimate objective of making learning a fun activity.

7. **Recommended Text Books:**

- Principles and Practice of Management by L.M. Prasad

8. **Suggested reference Books:**

- Principles of Management by Tripathi & Reddy
- Business Organization and management by C.B Gupta
- Management Text and Cases by Saturaju and Parthasarthy

**9. Session Plan :**

Session	Topics
1	Definition and meaning of planning
2	Significance of planning
3	Steps in planning
4	Planning premises
5	Types of plans
6	Types of planning
7	Advantages and limitations
8	MBO by Peter Drucker
9	Mission, vision and objectives
10	Forecasting and its significance
11	Forecasting techniques
12-15	Decision making process
16	Organizing and organization and organization structure
17	Organizing and organization and organization structure
18	Factors affecting organization structure
19	Departmentation need and importance
20	Bases of Departmentation
21	Authority and responsibility concept and importance
22	Centralization and decentralization
23	Types of organization structure: Line, line & staff, functional, project and matrix
24-30	Concept and Importance of staffing
31	Manpower planning and process
32	Job analysis
33	Job description
34	Job specification
35	Recruitment and its sources
36	Selection process and selection tests
37	Training and development: comparison, role, methods
38	Training and development: comparison, role, methods
39	Performance appraisal: concept, importance and methods
40-45	Performance appraisal: types, need, basis
46	Concept and importance of directing
47	Meaning and importance of motivation
48	Maslow's motivation theory
49	Herzberg's hygiene theory
50	Theory X and Y
51	Theory Z
52	Meaning and importance of leadership
53	Leadership theories
54	Leadership theories
55	Leadership styles
56	Break even analysis sums
57	CPM
58	PERT
59	Inventory management and its importance
60	EOQ
60	Inventory control measures

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

### Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)



**K.S.K.V. Kachchh University**  
**Department of Commerce and Management**  
**M.B.A. (5 years Integrated) Semester-II**

**202 : FOUNDATION COURSE IN ECONOMICS (Paper – II)**

1. **Objective:** The main objective of this subject is to provide the basic understanding of macroeconomic concepts
2. **Key features:** National income, distribution theory, internal and international trade, economic systems and public finance.
3. **Course duration:** 60 sessions, 4 sessions a week.
4. **Evaluation :**

**Evaluation pattern**

End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

**5. Course Contents :**

Module No.	Modules/ Sub Modules	Session	Percentage
1	<b>National Income:</b> Concepts: GDP, NDP, GNP, NNP, Personal and Disposable income, approaches to estimate national income, limitations of estimation in India.	15	25%
2	<b>Distribution:</b> Marginal Productivity Theory of Distribution. Rent – Economic rent, Contract Rent, Quassi rent, Classical and Neo – Classical Theory of Rent. Wages – Concept, Nominal & Real Wage, Factors affecting Real Wage Interest – Meaning, Gross & Net Interest, Classical & Neo Classical and Liquidity Preference Theory of Interest. Profit – Concept, Gross & Net Risk & Uncertainty, Dynamic & Innovation Theory of Profit.	15	25%
3	<b>Money &amp; Banking:</b> Meaning, Major & Subsidiary functions of Money. Meaning of Banking, Functions of Commercial and Central Banks. <b>Trade Cycle:</b> Meaning Characteristics, Nature, Impact on Income, Employment, Investment, Output, Banking.	15	25%
4	<b>International Trade:</b> Meaning, Internal and International trade, Balance of trade and balance of payment, foreign exchange. <b>Economic System and Public Finance:</b> Definition, Characteristics of Capitalism, Socialism and Mixed Economy. Meaning, Difference Between public and Private Finance, Need for public finance.	15	25%

6. **Teaching methodology:** Lectures, Discussions, Practical Application, Projects, Assignments

7. **Recommended Text Books & Suggested reference Books:**

- H. L. Ahuja
- Elementary Economics – K.K. Dewett
- Economics – J.S. Sloman

8. **Session Plan :**

Session	Topics
1-2	GDP
3-4	NDP
5-6	GNP
7	NNP
8	Personal income
9	Disposable income
10-13	Approaches
14-15	Limitations
16-18	Marginal Productivity Theory
19-21	Rent
22-24	Wages
25-27	Interest
28-30	Profit
31	Meaning of money
32	Major functions of money
33	Subsidiary functions
34	Banking
35	Commercial banks
36	Central Bank
37-39	Trade cycle-meaning, characteristics
40	Nature
41	Impact on income
42	Impact on employment
43	Impact on investment
44	Impact on output
45	Impact on banking
46	International trade-meaning
47	Internal & International Trade
48-50	Balance of Trade & Payment
51	Foreign Exchange
52	Capitalism
53	Socialism
54	Mixed Economy
55-57	Public Finance
58-59	Private finance
60	Need for Public Finance

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

### Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)



**K.S.K.V. Kachchh University**  
**Department of Commerce and Management**  
**M.B.A. (5 years Integrated) Semester-II**

**203: Humanities (Paper – II)**

1. **Objective:** This course is designed at inculcating the knowledge to understand the interrelationship that exists and operates between the Science of Management and Fundamentals of Social Science.
2. **Key features:** It throws light on the interdependence of different Social Sciences and its influence on decision making process
3. **Course duration:** 60 sessions, 4 sessions a week.

4. **Evaluation :**

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

5. **Course Contents :**

Module No.	Modules/ Sub Modules	Session	Percentage
1	<b>Political Science</b> Meaning, Role and Significance <b>Constitution (as a concept)</b> Meaning, Features & Values, Fundamental rights, Directive Principles of state policy (short note)	15	25%
2	<b>Democracy as a Political System</b> Meaning, Types, Parliamentary, Presidential Characteristics, Difference, Merits & Demerits, Components of Democratic Organization Role and Functions of Legislatives, Executives and Judiciary	15	25%
3	<b>Non-Economic Environment of Business</b> Meaning of Culture, Business Environment, Internal and External Environment of Business	15	25%
4	<b>Business and Society</b> Meaning of Social Responsibility of Business, Changing concept of Business, Arguments in favor of and against business Social Responsibility, Business Ethics its importance and Social Audit	15	25%

5. **Teaching methodology:** Lectures, Discussion, Assignments, and Presentation

6. **Recommended Text Books cum Reference Books:**

- Business Environment by Francis Cherunilam,
- Business Environment by Vivek Mittal
- Constitutional Law of India by Dr. J.N. Pandey.
- Government & politics of India by Ramesh Thakur



## 7. Session Plan :

Session	Topics
1-15	<b>Political Science</b> Meaning, Role and Significance <b>Constitution (as a concept)</b> Meaning, Features & Values, Fundamental rights, Directive Principles of state policy (short note)
16-30	<b>Democracy as a Political System</b> Meaning, Types, Parliamentary, Presidential Characteristics, Difference, Merits & Demerits, Components of Democratic Organization Role and Functions of Legislatives, Executives and Judiciary
31-45	<b>Non-Economic Environment of Business</b> Meaning of Culture, Business Environment, Internal and External Environment of Business
46-60	<b>Business and Society</b> Meaning of Social Responsibility of Business, Changing concept of Business, Arguments in favor of and against business Social Responsibility, Business Ethics its importance and Social Audit



## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

### Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)



**K.S.K.V. Kachchh University**  
**Department of Commerce and Management**  
**M.B.A. (5 years Integrated) Semester-II**

**204 : Financial Accounting (Paper – II)**

1. **Objective:** The main objective of this subject is to provide the basics of accounting standards and new areas of accounting. Accounting treatment at formation and dissolution of firms
2. **Key features:** Indian and International accounting standards. Issue of shares and debentures, firms- dissolution, conversion or sale
3. **Course duration:** 60 sessions, 4 sessions a week.
4. **Evaluation:**

**Evaluation pattern**

End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

**5. Course Contents :**

Module	Modules/ Sub Modules	Session	Percentage
<b>1</b>	Overview of Accounting Standards, Branches of Accounting – Cost Accounting, Financial Accounting and Management Accounting, definitions (only theory) Branch Accounting	<b>15</b>	<b>25%</b>
<b>2</b>	Dissolution of firms – 1 ; Dissolution of firms – 2 (Garner v/s. Murray);	<b>15</b>	<b>25%</b>
<b>3</b>	Piecemeal distribution of cash among partners; Profit prior to incorporation of company	<b>15</b>	<b>25%</b>
<b>4</b>	Single entry, use of computers in accounting (only theory)	<b>15</b>	<b>25%</b>

**6. Teaching methodology:** Lectures, Discussion, Assignments, and Presentation

**7. Recommended Text Books & Suggested reference Books:**

- Financial Accounting By Sudhir Prakashan (F.Y. B. com)
- Financial Accounting – A. Mukherjee, M. Hanif (TMH)
- Fundamentals of advanced accounting – R.S.N. Pillai, Bagavathi, S. Uma (S.Chand)
- Advanced Accounts – Vol I & II – M.C. Shukla, T.S. Grewal ( S. Chand)
- Advanced Accounting ( Person Education) – P.C. Tulsian.

**8. Session Plan :**

Session	Topics
1-2	Overview of Accounting Standards, definitions of Branches of accounting Cost Accounting, Financial Accounting and Management Accounting – theory only
3-15	Branch Accounting (discussing and solving practical problems)
15-21	Dissolution of firms 1(discussing and solving practical problems)
22-30	Dissolution of firms 2 – Garner Vs Murray (discussing and solving practical problems)
31-37	Piecemeal distribution of Cash among partners (discussing and solving practical problems)
38-45	Profit prior to incorporation of company (discussing and solving practical problems)
46-57	Single entry (discussing and solving practical problems)
58-60	Use of computers in accounting (theory only)

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

### Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)



**K.S.K.V. Kachchh University**  
**Department of Commerce and Management**  
**M.B.A. (5 years Integrated) Semester-II**

**205: Business Mathematics(Paper – II)**

1. **Objective:** To impart knowledge of basic mathematical and statistical tools for calculating and solving day to day business problems. The understanding of these tools is also required for learning advance statistical and operational research technique for managerial decision making.
2. **Key features:** Problems with business applications
3. **Course duration:** 60 sessions, 4 sessions a week.
4. **Evaluation:**

**Evaluation pattern**

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

**5. Course Contents :**

Module No.	Modules/ Sub Modules	Session	Percentage
<b>1</b>	<b>Business Statistics:</b> Measures of dispersion, properties, absolute and relative measure, range, quartile deviation, mean deviation, standard deviation, co-efficient of variation, merits and demerits of measures of dispersion, skewness, kurtosis, types of kurtosis, moments up to nth order, examples and exercise for $n = 4$ , raw and central moment and their relationship, measures from moments.	<b>15</b>	<b>25%</b>
<b>2</b>	<b>Business Statistics:</b> Index numbers, introduction, uses of index numbers, classification of index numbers, problems in the construction of index numbers, methods of constructing index numbers, un-weighted index numbers, quantity or volume index numbers, value index numbers, tests of adequacy of index number formulae, the chain index numbers, steps in constructing a chain index, base shifting, splicing and deflating index numbers, consumer price index number, index number of industrial production.	<b>15</b>	<b>25%</b>

3	<p><b>Limits and Continuity:</b> Definition and concepts, methods of evaluating limits, some important limits, Continuity of a function and continuity in an interval.</p> <p><b>Differential Calculus:</b> Definition, derivative from 1st principle (by definition), derivative of one variable, derivative of power function, rules for differentiating functions (addition, subtraction, product and quotient), derivative of an algebraic function, trigonometric function (not inverse function), exponential function &amp; logarithmic function, composite functions - the chain rule, higher derivatives, business applications.</p>	15	25%
4	<p><b>Vectors, Matrices and Determinants:</b> Concept of a row vector and a column vector, different types of matrices, operations on matrices, determinants of order 2 and 3, Cramer's rule, properties of determinants, inverse of a matrix, elementary transformations, solution of simultaneous equations in two and three unknowns by matrix method, Business Applications to Matrices.</p>	15	25%

5. **Teaching methodology:** The methodology includes basic understanding and solving mathematical problems having business applications

6. **Recommended Text Books cum Reference Books:**

- Business mathematics by Sancheti and Kapoor
- Business mathematics by B S Shah Prakashan

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

### Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)





**K.S.K.V. Kachchh University**  
**Department of Commerce and Management**  
**M.B.A. (5 years Integrated) Semester-II**

**206: Communication Skills (Paper –II)**

1. **Objective:** The main objective of this subject is to develop communication skills and to create awareness of the correct usage of vocabulary and correct pronunciation
2. **Key features:** Need and importance of communication, its various types and grammar and business letters.
3. **Course duration:** 60 sessions, 4 sessions a week.
4. **Evaluation :**

**Evaluation pattern**

End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

5. **Course Contents :**

Module No.	Modules/ Sub Modules	Session	Percentage
1	Types of communication in depth, Medium of Communication:	15	25%
2	<b>Grammar and usage:</b> Adverb; Adjective; Preposition; Conjunction; Auxiliaries.	15	25%
3	<b>Business letters :</b> Execution of Order; Cancellation of Order; Letter of Complaints; Letter of Adjustments <b>Story Writing and Précis Writing</b>	15	25%
4	<b>Text : Selections from English Prose</b> By P K Thaker, S D Desai, T J Purani; Chapter 6 to 9	15	25%

6. **Teaching methodology:** Lectures, Discussions, Practical Application, Projects, Assignments

7. **Recommended Text Books cum Reference Books:**

- Selections from English Prose By P K Thaker, S D Desai, T J Purani
- Business communications by Neeru Vashishth, Namita Rajput
- English Grammar and Composition by Wren and Martin



**8. Session Plan :**

Session	Topics
1-8	Type of Communication
9-12	Medium of Communication
13-15	Presentation of Above
16-18	Adverb
19-21	Adjective
22-24	Preposition
25-27	Auxiliaries
28-30	Conjunction
31-33	Letter of Execution of Order
34-36	Cancellation of order
37-38	Letter of Complaint
39-40	Letter of Adjustments
41-43	Story Writing
44-45	Précis Writing
49-51	Text chapter – 6
52-54	Text chapter – 7
55-57	Text chapter – 8
58-60	Text chapter – 9

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

### Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)



**K.S.K.V. Kachchh University**  
**Department of Commerce and Management**  
**M.B.A. (5 years Integrated) Semester-II**

**207: Introduction to Information Technology (Paper – II)**  
**(COMPUTER FUNDAMENTALS AND PROGRAMMING IN C)**

1. **Objective:** To Provide an Understanding of Computers Languages.
2. **Key features:** Multimedia Session with Practical.
3. **Course duration:** 60 sessions, 4 sessions a week.
4. **Evaluation :**

**Evaluation pattern**

End Semester	70%
Mid-Semester	20%
Projects, Assignments, Quizzes, Class Participation	10%

**5.Course Contents**

Module No.	Modules/ Sub Modules	Session	Percentage
1	Types of Programming Languages, Introduction to C, Desirable Program Characteristics, Data representation ,Flow charts, Algorithms	15	25%
2	Overview of C, Constants, Variable & Data types, Operations & Expression, Managing Input & Output Operators	15	25%
3	Decision making & Branching, Decision making & Looping, Arrays	15	25%
4	Handling of character strings, User - Defined functions, Structures & Unions, Pointers File - management in C, Dynamic Memory Allocation, The preprocessors	15	25%

**6.Recommended Text Books:**

- Programming in C by Balaguruswami (Tata McGraw Hill-95)

## 7.Session Plan :

Session	Topics
1-3	Types of Programming Languages
4-5	Introduction to C
6-7	Desirable Program Characteristics
8-9	Data representation
10-12	Flow charts, Algorithms
13	Overview of C
14-17	Constants, Variable & Data types
18-20	Operations & Expression
21-24	Managing Input & Output Operators
25-28	Decision making & Branching
29-32	Decision making & Looping
33-36	Arrays
37-39	Handling of character strings
40-42	User - Defined functions
43-45	Structures & Unions
46-48	Pointers
49-54	File - management in C
55-58	Dynamic Memory Allocation & linked list
59-60	The Preprocessors

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

### Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)



**K.S.K.V. Kachchh University**  
**Department of Commerce and Management**  
**M.B.A. (5 years Integrated) Semester-III**

**301 :Business Management (Paper – III)**

**1 Objective:**

1. Help the student understand how the Businesses are managed with special context of Marketing and Finance
2. Help the student develop basic skills to deal with the ongoing Marketing and Financial practices

**2. Key features:** Basics of marketing management, Marketing demand, Basics of Financial management, Capital budgeting, capital structure

**3 Course duration:** 60 sessions, 4 sessions a week.

**4 Evaluation :**

**Evaluation pattern**

End Semester	70%
Mid-Semester	20%
Projects, Assignments, Quizzes, Class Participation	10%

**5 Course Contents**

Module	Modules/ Sub Modules	Session	Percentage
<b>1</b>	<b>Introduction to Marketing Management:</b> Meaning, Nature, Scope & Importance, The Marketing functions- The 4 Ps in Marketing, Different concepts in Marketing, Needs-wants-demands, Methods of demand forecasting – Survey of buyers intentions, sales force opinion method, expert opinion method, market test method, time series analysis, statistical demand analysis (Concepts only no examples)	<b>15</b>	<b>25%</b>
<b>2</b>	<b>Introduction to Financial management</b> Meaning of Finance, Scope of Financial management, Finance functions, Role of financial manager, Objectives of Financial management, Financial system	<b>15</b>	<b>25%</b>
<b>3</b>	<b>Capitalization and Capital Structure</b> Meaning, reasons and remedies of Over capitalisation & under capitalisation, Watered capitalisation, Cost & Earning theory of capitalization, Capital structure – Meaning and determination	<b>15</b>	<b>25%</b>
<b>4</b>	<b>Capital Budgeting</b> Meaning and significance, Types of project (Independent & Mutually exclusive) Availability of funds(Unlimited & capital rationing) Techniques of Capital Budgeting (Pay back method, average rate of return method, net-present value method, internal rate of return method, profitability index method, Only simples sums based on above techniques)	<b>15</b>	<b>25%</b>

**6 Recommended Text Books:**

- Marketing Management (13<sup>th</sup> Edition), Kotler, Keller, Koshy & Jha, Pearson Education
- Financial Management (5<sup>th</sup> Edition), M Y Khan & P.K. Jain, Tata McGraw-Hill

## 7 Session Plan :

Session	Topics
1	Marketing management – Meaning
2	Nature
3	Scope
4	Importance
5	The marketing functions
6	The 4 P's in marketing
7	Concepts in marketing – Production & product
8	Selling - Marketing concepts
9	Societal Concept
10	Holistic Concept
10	Marketing Demand – Meaning
11	Needs-Wants-Demands
11	Methods of demand forecasting
12	Survey of buyers intention
12	Sales force opinion method
13	Expert opinion method
13	Market test method
14	Time series analysis
14	Statistical demand Analysis
15	Practical studies on the above methods
16	Meaning of Finance & Finance Management
17	Scope of Financial Management
18-20	Finance Functions
21-22	Role of Financial Manager
23-24	Objectives of Financial Management
25-26	Financial System
27-28	Money Market
29	Instruments of Money Market
29	Capital Market
30	Primary Market
30	Secondary Market
31	Meaning of Capitalisation
31	Reasons & remedies of Over capitalization
32	Reasons & remedies of under capitalization
32	Watered capital
33	Cost Theory of capitalization
34	Earning Theory of Capitalization
35-40	Capital Structure – Meaning and theories, sums
41-45	Determination of Capital Structure
46	Meaning of capital budgeting
47-50	Significance
51	Type of projects
52	Availability of funds – Unlimited
53	Availability of funds – Capital rationing
54	Techniques of capital budgeting – Pay back method
55	Average rate of return
56	Net present value – theory
57	Net present value – Practical
58-59	Internal rate of return
60	Profitability index method



## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

### Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)



**K.S.K.V. Kachchh University**  
**Department of Commerce and Management**  
**M.B.A. (5 years Integrated) Semester-III**

**302 : Micro Economics, Money and Banking (Paper-I)**

1. **Objective:** The main objective of this course is to provide detailed understanding & knowledge of main functions of economics & their implementation
2. **Key features :** Detail discussion on utility analysis, Demand functions, theory of cost & production & of perfect competitive market
3. **Course duration:** 60 sessions, 4 sessions a week

**4. Evaluation :**

**Evaluation pattern**

End semester	70%
Mid semester	20%
Project, assignment, quizzes, class participation	10%

**5. Course contents :**

Module	Modules / Sub Modules	Session	Percentage
<b>1</b>	<b>Cardinal &amp; ordinal utility analysis</b> Concept of utility, law of diminishing marginal Utility, equi marginal utility, utility analysis of Demand, ordinal utility, indifference curve, the price line or budget line, equilibrium of consumer, analysis of consumer effect on consumer equilibrium	<b>15</b>	<b>25%</b>
<b>2</b>	<b>Demand &amp; Demand forecasting</b> Demand, law of demand, meaning & importance of demand forecasting, factors, types of demand forecasting, methods of demand forecasting, standards of sound method of demand forecasting	<b>15</b>	<b>25%</b>
<b>3</b>	<b>Theory of production function</b> Production function, short run & long period, the law of variable proportion, returns to factor, returns to scale <b>Theory of cost</b> Concepts of cost, Types of cost, cost curves, short & long run cost analysis, cost control & reduction, concept of break-even analysis	<b>15</b>	<b>25%</b>
<b>4</b>	<b>Perfect &amp; pure competition</b> Perfect & pure competitive market, price determination, significance of time element, concept of cost, industry demand & firm demand under perfect competition, equilibrium of firm, equilibrium of industry	<b>15</b>	<b>25%</b>

**6. Teaching methodology:** lectures, discussions, tutorials, projects & assignments

**7. Recommended text books & suggested reference books:**

1. Modern economics analysis by D.M.Mithani
2. Principles of economics by Sundram Vaishnav
3. Advance economics theory Ahuj

## 8. Session Plan

Session	Topics
1-2	Concept of utility
3-4	Law of diminishing marginal utility
5-7	Law of equi marginal utility
8	utility analysis of demand
9-10	Ordinal utility & indifference curve
11	Properties of indifference curve
12	Price line or budget line
13	equilibrium of consumer
14-15	Income effect, substitute effect, price effect
16-17	Meaning & law of demand
18-19	meaning & importance of demand forecasting
20-22	Factors affecting demand forecasting
23-24	Types of demand forecasting
25-27	Methods of demand forecasting
28	standards of sound method of demand forecasting
29-30	Demand forecasting of new product
31	Production function
32	Short run & long run period
33-34	The law of variable production
35	Technical statement of law of return to variable factors & explanation
36-37	Explanation of stages (increasing returns, diminishing returns)
38	The principle of returns to scale
39-40	Concept of cost
41	Cost in short run
42-43	Types of cost & their measurement
44	Behavior & relationship of various unit cost in short run
44	Characteristic of cost in long run
45	concept of break even analysis
46-47	Perfect & pure competitive market
48-50	price determination
51-52	significance of time element- short period price, market period price , long period price
53	Concept of profit
54-56	industry demand & firm demand under perfect competition
57-58	equilibrium of firm
59-60	equilibrium of industry

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

### Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)



**K.S.K.V. Kachchh University**  
**Department of Commerce and Management**  
**M.B.A. (5 years Integrated) Semester-III**

**303: Taxation (Paper I)**

- 1 **Objective:** The main objective of this course is to introduce basic aspects of income tax
- 2 **Key features:** Discussion on various heads of income such as income from salaries, house property, profit & gains of business profession

3 **Course duration:** 60 sessions, 4 sessions a week

4 **Evaluation:**

**Evaluation pattern**

End semester	70%
Mid semester	20%
Project, assignment, quizzes, class participation	10%

5. **Course contents:**

Module No.	Modules / Sub Modules	Session	Percentage
1	<b>Module 1(basic framework of taxation)</b> Scope of total income, direct, indirect taxes (VAT, Service tax, <b>advance topics such as goods &amp; service tax</b> ) method of taxing, various definition, exempted incomes, income tax authorities	15	25%
2	<b>Residential status</b> Concept of residential status, classification of assessee on the basis of residential status, residential status of other assessee, calculation of days & incidence of taxes, time & place of receipts of income, practice examples	15	25%
3	<b>Income under head 'salaries'</b> Salary basic, bonus, commission, gratuity, pension, employer's contribution to recognized provident fund & interest thereon, different types of PF, allowances, perquisites, sec 16 deductions from salary,	15	25%
4	<b>Income under head house property</b> Introduction, computation of taxable from house property (self-occupied, let out), deduction allowed under this head, co-owners examples are not required	15	25%

6. **Teaching methodology:** lectures, discussions, tutorials, projects & assignments

7. **Recommended text books & suggested reference books:**

- S.y.B.com Taxation by sudhir prakashan
- Systematic approach to income tax& central sales tax by Girish Ahuja & Ravi Gupta
- Practical approach to income tax& central sales tax by Girish Ahuja & Ravi Gupta

## 9. Session Plan

Session	Topics
1-2	Introduction to income tax
3-4	Total income sec 2(45)
5-6	Method of taxing
7-8	Various definition – concepts
9-10	Exempted incomes
11-12	Income tax authorities
13-15	indirect taxes
16	Concepts of residential status
17-18	Classification of individual assessee on the basis of residential status
19-21	Practical examples on calculation of days
12-24	incidence of taxes of individual assessee
25	Time & place of receipt of income
26-28	Residential status of HUF, firms, & other association of person, companies & every other person
29-30	Practical problems
31-32	Basic concepts of salary (bonus, commission)
33	Gratuity, pension
34-35	Allowances DA, HRA, CCA, EA, hostel & education allowances, other special allowances
36-40	Perquisites (exempted for all type of employees, taxable for all, taxable to only specified employees)
41	Valuation of perquisites (Rent free accommodation furnished unfurnished, all other taxable perquisites)
42	Profit in lieu of salary
42	Provided fund
43	Deduction from salary under sec 80 C
43	Deduction from salary under sec 16
44-45	Practical examples
46	Introduction
47	Certain income from house property
48-49	Meaning & determination of annual value of annual value
50-51	Annual value of self-occupied property
52-53	Deduction allowed
54-55	Income from housed property exempt from tax
56-60	Practical example



## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

### Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)





**K.S.K.V. Kachchh University**  
**Department of Commerce and Management**  
**M.B.A. (5 years Integrated) Semester-III**

**304: Financial and Cost Accounting (Paper – I)**

1. **Objective:** To give understanding of about advanced topics of Financial accounting and introduction to basics of Cost accounting
2. **Key features:** Basic introduction of Cost Accounting and the advance use of financial accounting in various areas.
3. **Course duration:** 60 sessions, 4 sessions a week.
4. **Evaluation:**

**Evaluation pattern**

End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

**5. Course Contents:**

Module No.	Modules/ Sub Modules	Session	Percentage
<b>1</b>	<p><b>Company Final Accounts (Vertical Form)</b>            Introduction, Summary of Legal requirements relating to final accounts, Preparation of Profit and Loss A/c, Profit and Loss Appropriation A/c, Requirement as to Profit and Loss A/c, The form of Balance Sheet as per schedule VI with notes, Balance Sheet in vertical form, General Instruction of preparing Balance Sheet, Special points explanation like Dividend, Provision for Taxation, Practical problems to be discussed and solved</p>	<b>15</b>	<b>25%</b>
<b>2</b>	<p><b>Alteration of Share Capital including bonus issue and redemption of preference share</b>  <b>Alteration of Share Capital -1</b>            Introduction, Methods of Altering Share, Increase in Share Capital, Alteration in the form of Capital, Reduction of Share Capital, Increase in Share Capita, Alteration in the form of Capital : A) Consolidation of shares B) Sub-division of Shares Capital : C) Conversion of Shares into Stock or Stock into shares, Solving Practical Problems.  <b>Alteration of Share Capital -2</b>            Introduction, Provisions regarding issue of Right Shares, Procedure, Bonus Shares, Reasons for issue of Bonus Share, Sources of Bonus Share, Accounting entries for issue of Bonus Shares, SEBI'S guidelines on issue of Bonus Share, Solving Practical Problems.  <b>Alteration of Share Capital -3</b>            Introduction, Provisions of Companies Act, Accounting entries for redemption of Shares, Solving Practical Problems.</p>	<b>15</b>	<b>25%</b>

3	<p><b>Capital Reduction</b> Introduction, What is Capital Reduction, Reasons for Reducing Capital, Provisions of Companies Act, Methods of Reducing Share Capital, Accounting entries for reducing share Capital, Solving Practical Problems</p> <p><b>Cost Accounts</b> Introduction to Cost Accountancy, Nature, Concepts, Cost Accounting Vs. Financial Accounting, Cost Classification, Essential of an Ideal Costing System, Methods of Costing, Costing Technique</p> <p><b>Unit Costing</b> Introduction, Cost-Sheet, Elements of Cost, Classification of a Cost-Sheet, Work in Progress, Tender Price, Joint Expenses, Solving Practical Problems</p>	15	25%
4	<p><b>Material Account</b> Introduction, Definition and types of Materials, Material Control, Importance and Objective of Material Control, Purchase of Material, Receipts and inspection of goods, Difference between Bin Card and Store Ledger, Inventory Valuation or Stock – taking : a) Periodic and Perpetual Inventory; Economic Ordering Quantity, ABC System of Stores Control, Methods of Valuation of Stock, Solving Practical Problems</p> <p><b>Direct Labour</b> Introduction, Direct and Indirect Labour, Time Recording and Time Keeping, Time Book Keeping Cards, Principles of determining wage rate, Wage Systems, essentials of good wage system, various wage systems, Some special problems regarding Idle Time, Over Time, etc. Solving Practical Problems</p>	15	25%

6. **Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments.

7. **Recommended Text Books & Suggested reference Books:**

- Financial Accounting By Sudhir Prakashan (F.Y. B. com)
- Financial Accounting – A. Mukherjee, M. Hanif (TMH)
- Fundamentals of advanced accounting – R.S.N. Pillai, Bagavathi, S. Uma (S.Chand)
- Advanced Accounts – Vol I & II – M.C. Shukla, T.S. Grewal ( S. Chand)
- Advanced Accounting ( Person Education) – P.C. Tulsian.
- Company Accounts – R.L.Gupta, M.Radhaswamy (Sultan Chand)
- Cost Accounting – M.C.Shukla, T.S.Grewal, M.P.Gupta (Text & Problems) (S.Chand)
- Cost & Management Accounting – M.N.Arora (Vikas)
- Corporate Accounting – S.N.Maheshwari, S.K. Maheshwari (Vikas)

**9. Session Plan :**

Session	Topics
<b>1-2</b>	Introduction, Summary of Legal requirements relating to final accounts, Preparation of Profit and Loss A/c, Profit and Loss Appropriation A/c, Requirement as to Profit and Loss A/c, The form of Balance Sheet as per schedule VI with notes, Balance Sheet in vertical form, General Instruction of preparing Balance Sheet, Special points explanation like Dividend, Provision for Taxation
<b>3-15</b>	Company Final Accounts (discussing and solving practical problems)
<b>16-18</b>	<b>Alteration of Share Capital -1</b> Introduction, Methods of Altering Share, Increase in Share Capital, Alteration in the form of Capital, Reduction of Share Capital, Increase in Share Capital, Alteration in the form of Capital : A) Consolidation of shares B) Sub-division of Shares Capital : C) Conversion of Shares into Stock or Stock into shares, Solving Practical Problems.
<b>19-23</b>	<b>Alteration of Share Capital -2</b> Introduction, Provisions regarding issue of Right Shares, Procedure, Bonus Shares, Reasons for issue of Bonus Share, Sources of Bonus Share, Accounting entries for issue of Bonus Shares, SEBI'S guidelines on issue of Bonus Share, Solving Practical Problems.
<b>24</b>	<b>Alteration of Share Capital -3</b> Introduction, Provisions of Companies Act, Accounting entries for redemption of Shares,
<b>25-30</b>	Solving practical problems on Alteration of Share Capital including bonus issue and redemption of preference share
<b>31-32</b>	<b>Capital Reduction</b> Introduction, What is Capital Reduction, Reasons for Reducing Capital, Provisions of Companies Act, Methods of Reducing Share Capital, Accounting entries for reducing share Capital
<b>33-37</b>	Solving Practical Problems on Capital Reduction
<b>38-39</b>	<b>Cost Accounts</b> Introduction to Cost Accountancy, Nature, Concepts, Cost Accounting Vs. Financial Accounting, Cost Classification, Essential of an Ideal Costing System, Methods of Costing, Costing Technique
<b>40</b>	<b>Unit Costing</b> Introduction, Cost-Sheet, Elements of Cost, Classification of a Cost-Sheet, Work in Progress, Tender Price, Joint Expenses
<b>41-45</b>	Solving Practical Problems on Unit Costing
<b>46-47</b>	<b>Material Account</b> Introduction, Definition and types of Materials, Material Control, Importance and Objective of Material Control, Purchase of Material, Receipts and inspection of goods, Difference between Bin Card and Store Ledger, Inventory Valuation or Stock – taking : a) Periodic and Perpetual Inventory; Economic Ordering Quantity, ABC System of Stores Control, Methods of Valuation of Stock
<b>48-53</b>	Solving Practical Problems on Material Account
<b>54-55</b>	<b>Direct Labour</b> Introduction, Direct and Indirect Labour, Time Recording and Time Keeping, Time Book Keeping Cards, Principles of determining wage rate, Wage Systems, essentials of good wage system, various wage systems, Some special problems regarding Idle Time, Over Time, etc.
<b>56-60</b>	Solving Practical Problems on Direct Labour

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

### Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)



**K.S.K.V. Kachchh University**  
**Department of Commerce and Management**  
**M.B.A. (5 years Integrated) Semester-III**

**305: E-Commerce & E-Business**

**1. Course Objective:**

- A) To prepare students competent enough to take up to employment and self-employment opportunities in E-Commerce and M-Commerce fields.
- B) To provide adequate knowledge and understanding about E-Com practices to the students.
- C) To provide adequate exposure for the students to environment and operations in the field of E-Commerce.
- D) To inculcate amongst the students training and practical approach by exposing them to modern technology in Commercial Operations.

**2. Teaching Methods:**

- To gain an understanding of the theories and concepts underlying e-commerce
- To apply e-commerce theory and concepts to what e-marketers are doing in "the real world"
- To improve familiarity with current challenges and issues in e-commerce

**3. Course Duration:** The course duration is of 60 sessions of 60 minutes each

**4. Evaluation Pattern**

- |   |     |
|---|-----|
| • End semester examination                  | 70% |
| • Mid-Semester examination                  | 20% |
| • Assignments, quizzes, class participation | 10% |

**5. Course Content:**

Module No	Module Content	No of Session	Percentage
1	<p><b>Introduction to E-Commerce &amp; Technology Infrastructure:</b>            Business models, Revenue models and business processes, Opportunities- nature of ecommerce, Internet protocols, Internet2 and semantic web.</p> <p><b>E-Commerce to E-Business and Spotting Business Trends:</b>            Flexible business design, Definition of value, E-Business Communities, Customization and integration, E-Business.</p> <p><b>Architecture:</b>            Business engineering customer relationship management.</p> <p><b>Digitizing the Business and Thinking E-Business Design:</b>            E-channel pattern, E-portal pattern, E-market maker pattern, Self-diagnosis.</p>	15	25%
2	<p><b>Building the E-Business Backbone:</b>            ERP , SCM</p> <p><b>Business Process Model:</b>            Customer centric business, Pre order, Point of order and post order customer support.</p> <p><b>Environment of E-Commerce:</b>  <b>Legal, Ethical and Tax Issues</b>            Legal environment, Use and protection, Online crime, Terrorism and warfare, Ethical issue.</p> <p><b>Selling on the Web, Revenue Models and Building a Web Presence:</b>            Revenue model, Revenue strategy issues, Usability.</p>	15	25%

<b>3</b>	<b>Marketing on the Web:</b> Web marketing strategy, Communication, Segmentation, Advertisement, E-mail marketing. <b>Business to Business Strategy from Electronic Data Interchange to E-Commerce:</b> Purchasing, Logistics and support activities, Electronic data interchange, EDI, on internet.	<b>15</b>	<b>25%</b>
<b>4</b>	<b>Online Auctions, Virtual Communities and Web Portals:</b> Auction overview, Online auctions, Virtual communities and web portals. <b>E-Commerce Software's and Payment Systems:</b> Web hosting alternatives, Basic and advance functions of e-commerce software's, Software for small, Mid-size and large businesses, Online payment basic, Payment cards, Electronic cash, Electronic wallets, Stored value cards, Internet technologies and banking.	<b>15</b>	<b>25%</b>

## 6. Reference Books:

1. E-Business Roadmap for Success, Dr. Ravi Kalakota Marcia Robinson Addison Wesley.
2. E-commerce, Schneider, Cengage Learning.
3. E-commerce and web marketing, Hansom and Kalyanam, Cengage Learning.
4. E-business and e-commerce management, Chaffey, Pearson Education.
5. Frontiers of e-commerce, Ravi Kalakota, Pearson.

## 7. Session Plan

Session No.	Topic
1-15	Business models, Revenue models and business processes, Opportunities- nature of ecommerce, Internet protocols, Internet2 and semantic web. Flexible business design, Definition of value, E-Business Communities, Customization and integration, E-Business. Business engineering customer relationship management. E-channel pattern, E-portal pattern, E-market maker pattern, Self-diagnosis.
16-30	ERP, SCM Customer centric business, Pre order, Point of order and post order customer support. Legal environment, Use and protection, Online crime, Terrorism and warfare, Ethical issue. Revenue model, Revenue strategy issues, Usability.
31-45	Web marketing strategy, Communication, Segmentation, Advertisement, E-mail marketing. Purchasing, Logistics and support activities, Electronic data interchange, EDI, on internet.
46-60	Auction overview, Online auctions, Virtual communities and web portals. Web hosting alternatives, Basic and advance functions of e-commerce software's, Software for small, Mid-size and large businesses, Online payment basic, Payment cards, Electronic cash, Electronic wallets, Stored value cards, Internet technologies and banking.



## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

### Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)





**K.S.K.V. Kachchh University**  
**Department of Commerce and Management**  
**M.B.A. (5 years Integrated) Semester-III**

**306: COMMUNICATION SKILLS (Paper-III)**

**1. Objective:**

1. Student will be conceptually clear of Grammar and its Usage in day to day Communication
2. Help the student develop basic Communication and Comprehension skills to be successful in the Business World.
3. Basic Business Correspondence

**2. Key features: Basics** of Grammar, Conversational and Communicative English,

**3. Course duration:** 60 sessions, 4 sessions a week.

**4. Evaluation :**

**Evaluation pattern**

End Semester	70%
Mid-Semester	20%
Projects, Assignments, Quizzes, Class Participation	10%

**5. Course Contents**

Module No.	Modules/ Sub Modules	Session	Percentage
<b>1</b>	<b>Grammar and Usage:</b> <b>1. Agreement of Subject and Verb</b> <ul style="list-style-type: none"> <li>• Rules and Exceptions</li> </ul> <b>2. Tenses</b> <ul style="list-style-type: none"> <li>• All three tenses (Past, Present and Future) and their conversion into (Simple, Continuous, Perfect, Perfect Continuous)</li> <li>• Usage of each type and their rules and exceptions</li> </ul>	<b>15</b>	<b>25%</b>
<b>2</b>	<b>1. Idioms</b> <ul style="list-style-type: none"> <li>• Meaning</li> <li>• Usage in Sentences to explain the Idiom</li> </ul> <b>2. Phrases</b> <ul style="list-style-type: none"> <li>• Meaning</li> <li>• Usage in Sentences to explain the Phrase</li> </ul> <b>3. Oral Communication</b> <ul style="list-style-type: none"> <li>• Introduction of Self at different situations – Formal and Informal gatherings -Viva by faculty</li> </ul>	<b>15</b>	<b>25%</b>
<b>3</b>	<b>Business Communication</b> <ul style="list-style-type: none"> <li>• <b>Resume Writing</b> – Skills</li> <li>• <b>Questionnaire</b> – Close ended and Open ended Questions as per the situation</li> </ul> <b>Business Correspondence</b> <ul style="list-style-type: none"> <li>• Insurance Claim Letters</li> <li>• Interview Call Letters</li> <li>• Letters of Appointment</li> </ul>	<b>15</b>	<b>25%</b>

<b>4</b>	<b>Interview and Interviewing Skills</b> <ul style="list-style-type: none"> <li>• Preparing for Interview</li> <li>• Pre and During Interview – Tips</li> <li>• Dressing for Interview – Males and Females</li> </ul>	<b>15</b>	25%
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**6. Recommended Text Books:**

1. English Grammar and Composition - Wren and Martin
2. Synergy – Communication in English and Study Skills – Orient Black Swan

**7. Session Plan:**

Session	Topics
1-2	Agreement of Subject and Verb - Rules and Exceptions
3 -4	Tenses - All three tenses (Past, Present and Future) – Introduction
5-6	Tenses - All three tenses (Past, Present and Future) – Use in Sentences
7-8	Present Tense - Conversion into (Simple, Simple Continuous, Perfect, Perfect Continuous)
9-10	Past Tense - Conversion into (Simple, Simple Continuous, Perfect, Perfect Continuous)
10-12	Future Tense - Conversion into (Simple, Simple Continuous, Perfect, Perfect Continuous)
13-15	Usage of each type of Tenses and their rules and exceptions
16-22	Idioms - Meaning and Usage in Sentences to explain the Idiom
23-25	Phrases - Meaning and Usage in Sentences
26-30	<b>Oral Communication</b> Introduction of Self at different situations – Formal and Informal gatherings - Viva to be taken by the faculty
31-34	<b>Business Communication - Resume Writing – Skills</b>
35 – 38	<b>Business Communication - Questionnaire – Close ended and Open Ended Questions as per the situation</b>
39 -45	<b>Business Correspondence</b> <ul style="list-style-type: none"> <li>• Insurance Claim Letters</li> <li>• Interview Call Letters</li> <li>• Letters of Appointment</li> </ul>
46- 55	<b>Interview and Interviewing Skills</b> <ul style="list-style-type: none"> <li>• Preparing for Interview</li> <li>• Pre and During Interview – Tips</li> <li>• Dressing for Interview – Males and Females</li> </ul>
56 – 60	General Oral Presentation and Mock Interviews

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

### Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)



**K.S.K.V. Kachchh University**  
**Department of Commerce and Management**  
**M.B.A. (5 years Integrated) Semester-III**

**307: MERCANTILE LAW (Paper-I)**

1. **Objective:** To create an understanding of business laws and its basic concepts.
2. **Key features:** Indian Contract Act 1872
3. **Course duration:** 60 sessions, 4 sessions a week.
4. **Evaluation:**

**Evaluation pattern**

End Semester Examination	70%
Mid-Semester Examination	20%
Projects, assignments, quizzes, class participation	10%

**5. Course Contents :**

Module No.	Modules/ Sub Modules	Session	Percentage
<b>1</b>	<p><b>(A) Introductory</b> Introduction, What is Law? Objects of Law, Sources of Mercantile Law.</p> <p><b>(B) Nature Of Contract</b> Objects of Law of Contract, The Indian Contract Act, 1872. Definition of Contract, Essential Elements of a Valid Contract, Classification of Contracts as Validity, Formation, Performance.</p> <p><b>(C) Offer</b> Definition of Offer, Legal rules as to Offer, Key words Advertisement, Newspaper Invitation, and Tender</p> <p><b>(D) Acceptance</b> Definition of Acceptance, Legal rules as to Acceptance</p>	<b>15</b>	<b>25%</b>
<b>2</b>	<p><b>(A) Consideration</b> Definition of Consideration, Legal Rules as to Consideration, Stranger to a Contract, Contract without consideration is void</p> <p><b>(B) Free Consent</b> Meaning of Consent and Free Consent, Coercion and Effect of Coercion, Undue Influence and Effect of Undue Influence, Difference between coercion and undue influence, Meaning of Misrepresentation and Fraud</p>	<b>15</b>	<b>25%</b>
<b>3</b>	<p><b>(A) Capacity to Contracts</b> Minors, Person of Unsound Mind, Other Persons</p> <p><b>(B) Performance of Contracts</b> Offer to Perform, Contracts which need not be performed, By whom must Contract be performed, Devolution of Joint</p>	<b>15</b>	<b>25%</b>

	Liabilities and Rights, Who can demand Performance? Time and Place of Performance, Reciprocal Promises, Time as the essence of Contract, Appropriation of Payments		
<b>4</b>	<p><b>(A) Discharge of Contract</b>  Meaning, Discharge by Performance, by agreement or Consent, by impossibility of Performance, by Supervening Impossibility, by Lapse of Time, By Operation of Law</p> <p><b>(B) Contingent and Quasi Contracts</b>  Meaning, Kinds of Quasi Contracts, Quantum Merit</p> <p><b>Remedies for Breach of Contract</b>  Rescission, Damages, Rules as to Damages, Liquidated Damages and Penalty, Specific Performance, Injunction, Rectification or Cancellation</p>	<b>15</b>	<b>25%</b>

### 6. Recommended Text Books:

Elements of Mercantile Law by N.D.Kapoor, published by Sultan Chand & Sons  
Business Law – S.S.Gulshan – Excel Books Publication

### 7. Session Plan:

Session	Topics
1	Introduction, What is Law? Objects of Law, Sources of Mercantile Law
2	Objects of Law of Contract, The Indian Contract Act, 1872.
3	Definition of Contract, Essential Elements of a Valid Contract,
4	Essential Elements of a Valid Contract
5	Discussing Cases related to the above topic
6	Classification of Contracts as Validity, Formation, Performance.
7	Definition of Offer, Legal rules as to Offer
8	Legal rules as to Offer
9-12	Key words Advertisement, Newspaper Invitation, and Tender, Discussing Cases related to the above topic
13-14	Definition of Acceptance, Legal rules as to Acceptance
15	Legal rules as to Acceptance
16	Discussing Cases related to the above topic
17	Definition of Consideration, Legal Rules as to Consideration
18	Legal Rules as to Consideration
19-20	Stranger to a Contract
21	Contract without consideration is void
22	Discussing Cases related to the above topic
23-24	Meaning of Consent and Free Consent, Coercion
25	Coercion and Effect of Coercion
26-28	Undue Influence and Effect of Undue Influence
29	Difference between coercion and undue influence, Meaning, Requirement and

	Consequences of Misrepresentation
30	Meaning, Elements and Consequences of Fraud
31	Discussing Cases related to the above topic
32	Minor Agreement
33	Agreement with Person of Unsound Mind,
34	Agreement with Other Persons
35	Discussing Cases related to the above topic
36	Offer to Perform, Contracts which need not be performed
37	By whom must Contract be performed
38	Devolution of Joint Liabilities and Rights
39	Who can demand Performance? Time and Place of Performance
40-42	Reciprocal Promises
43-44	Time as the essence of Contract
45	Appropriation of Payments
46	Discussing Cases related to the above topic
47	Meaning, Discharge by Performance
48	Discharge by agreement or Consent
49	Discharge by impossibility of Performance
49	Discharge by Supervening Impossibility
49	Discharge by Lapse of Time
49	Discharge by Operation of Law
50	Discussing Cases related to the above topic
51	Meaning of Quasi Contracts, Kinds of Quasi Contracts
52	Kinds of Quasi Contracts
53	Quantum Merit
53	Discussing Cases related to the above topic
54	Explanation of Rescission & Damages
54	Damages arising Naturally – Ordinary Damages
54	Damages in Contemplation of the Parties – Special Damages
55	Exemplary Damages, Nominal Damages, Damages for loss of Reputation
55	Damages for Inconvenience and Discomfort
56	Liquidated Damages and Penalty
57	Payment of Interest
57	Specific Performance
58	Injunction, Rectification or Cancellation
59	Discussing Cases related to the above topic
59-60	Discussion on Projects and Assignments

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

### Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)





**K.S.K.V. Kachchh University**  
**Department of Commerce and Management**  
**M.B.A. (5 years Integrated) Semester-IV**

**401 : Business Management (Paper – IV)**

**1. Objective:**

1. Help the student understand how the Businesses are managed with special context of Marketing and Finance
2. Help the student develop basic skills to deal with the ongoing Marketing and Financial practices

**2. Key features:** Market segmentation, Consumer behaviour, Product mix and branding, Cost of capital, Working capital management, Leverage

**3. Course duration:** 60 sessions, 4 sessions a week.

**4. Evaluation:**

**Evaluation pattern**

End Semester	70%
Mid-Semester	20%
Projects, Assignments, Quizzes, Class Participation	10%

**5. Course Contents**

Module No.	Modules/ Sub Modules	Session	Percentage
1	<b>Market Segmentation, Product mix and Branding:</b> Meaning, importance & different bases of market segmentation with reference to consumer product and industrial product. Consumer (buyer) behavior - A very brief idea about factors affecting consumer behavior, Product mix, product line, width, PLC, pricing methods, introduction to branding	15	25%
2	<b>Cost of capital</b> Cost of capital – meaning, importance, types, Computation of cost of debt, cost of preference share, cost of equity & weighted average cost of capital, Tradeoff between profitability and risk	15	25%
3	<b>Working capital management</b> Concepts & types of working capital, factors determining working capital requirements, calculation of operating cycles in days, estimation of working capital requirement	15	25%
4	<b>Leverage</b> Meaning and computation of trading on equity, Meaning and computation of Operating leverage, financial leverage and Combined leverage	15	25%

## 6. Recommended Text Books:

- Marketing Management (13<sup>th</sup> Edition), Kotler, Keller, Koshy & Jha, Pearson Education
- Financial Management (5<sup>th</sup> Edition), M Y Khan & P.K. Jain, Tata McGraw-Hill

## 7. Session Plan :

Session	Topics
1	Market Segmentation – Meaning
2	Importance
3-4	Different bases of market segmentation
5-8	Segmentation with reference to consumer products
9	Consumer behaviour – Meaning
10-12	Factors affecting consumer behavior
13	Product mix
14	Product line
15	Product width
15	Product life cycle
15	Pricing methods
15	Branding – meaning
16	Cost of capital – meaning
17-20	Importance
20-25	Types
25-28	Computation of Cost of debt
29	Cost of preference share
30	Cost of equity
31	Weighted average cost of capital
32-34	Practical sums of cost of capital
35-36	Trade off between profitability and risk
37	Working capital management – Concepts
38	Types of Working capital
39	Factors determining working capital requirement
40-42	Calculation of operating cycles in days
43-45	Estimation of working capital requirement
46-48	Practical sums of working capital
49	Trading on equity – Meaning
50-53	Computation of trading on equity
54	Leverage – Meaning
55-56	Computation of Operating leverage
57-58	Computation of Financial leverage
59-60	Computation of Combined leverage

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

### Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)



**K.S.K.V. Kachchh University**  
**Department of Commerce and Management**  
**M.B.A. (5 years Integrated) Semester-IV**

**402 : Micro Economics, Money and Banking (Paper-II)**

- 1. Objective:** The main objective of this course is to provide detailed understanding & knowledge of main functions of economics & their implementation
- 2. Key features :** Detail discussion on main markets forms such as monopoly, monopolistic & oligopoly. Money & banking & application of its concept
- 3. Course duration:** 60 sessions, 4 sessions a week
- 4. Evaluation :**

**Evaluation pattern**

End semester	70%
Mid semester	20%
Project, assignment, quizzes, class participation	10%

**5. Course contents :**

Module No	Modules / Sub Modules	Session	Percentage
<b>1</b>	<b>Monopoly</b> Absolute monopoly & relative monopoly, demand & revenue under monopoly, monopoly equilibrium, discriminating monopoly, dumping	<b>15</b>	<b>25%</b>
<b>2</b>	<b>Monopolistic competition</b> Monopolistic competition & its characteristics, price & output determination under monopolistic competition, selling cost, average selling cost, combine cost	<b>15</b>	<b>25%</b>
<b>3</b>	<b>Oligopoly</b> Meaning, features of oligopoly, price & output determination under oligopoly, collusive non collusive oligopoly, price war, price leadership & price rigidity	<b>15</b>	<b>25%</b>
<b>4</b>	<b>Money</b> Meaning, types, function, significance of money, supply of money, factors affecting supply of money, inflation – types, causes & control <b>Banking</b> Meaning of banking & types, commercial bank, credit creation-function of central bank with specific reference to RBI, credit control including instrument	<b>15</b>	<b>25%</b>

**6. Teaching methodology:** lectures, discussions, tutorials, projects & assignments

**7. Recommended text books & suggested reference books:**

1. Modern economics analysis by D.M.Mithani
2. Principles of economics by Sundram Vaishnav
3. Advance economics theory Ahuja

## 8. Session plan

Session	Topics
1-2	Monopoly - Absolute monopoly & relative monopoly
3-4	demand & revenue under monopoly
5-7	monopoly equilibrium
8-10	discriminating monopoly- forms of price discrimination, conditions, when price discrimination is profitable?
11-13	Dumping, conditions for it
14-15	Justification for price discrimination
16-17	Monopolistic competition & its characteristics
18-19	price & output determination under monopolistic competition,
20-21	short period equilibrium situation when profit
22	short period equilibrium situation when loss
23-24	Long period equilibrium situation
25-26	selling cost
27	Distinction between selling & production cost
28-29	Average selling cost with its curve
30	Concept of combine cost
31-32	Meaning, features of oligopoly
33-34	price & output determination under oligopoly
35	collusive non collusive oligopoly
36-37	price & output determination in perfect cartel
38	Meaning & characteristics of price leadership
39-40	Types of price leadership
41	Advantage & disadvantages of price leadership
42-43	Price war
44-45	Price rigidity & kinked demand curve
46	Meaning & characteristics of money
47	Types
48	Functions of money
49	significance of money
49-50	supply of money & factors affecting supply of money
51	Inflation
51-52	Types of inflation
53-54	Causes & control of inflation
55	Meaning of banking & types
56-57	Meaning of commercial bank & its functions
58	credit creation- function of central bank with specific reference to RBI
59	means of credit control of RBI
59	Bank rate
59-60	Open market policy, cash reserve ratio

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

### Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)



**K.S.K.V. Kachchh University**  
**Department of Commerce and Management**  
**M.B.A. (5 years Integrated) Semester-IV**

**403: Taxation (Paper II)**

- 1. Objective:** The main objective of this course is to introduce basic aspects of income tax
- 2. Key features:** Discussion on various heads of income such as income from profit or gains of business or profession, income under the head capital gain, income from other sources, VAT & advance concepts such as GST
- 3. Course duration:** 60 sessions, 4 sessions a week
- 4. Evaluation:**

**Evaluation pattern**

End semester	70%
Mid semester	20%
Project, assignment, quizzes, class participation	10%

**5. Course contents:**

Module No	Modules / Sub Modules	Session	Percentage
1	<b>Income under head “profit or gains of business or profession”</b> Meaning, income included under this head, deduction allowed, expenses disallowed, computation of admissible depreciation, computation of taxable income under this head	15	25%
2	<b>Income under head ‘capital gain’</b> Capital asset, long term & short term capital gain, exemption under 54, 54 B, 54 D, 54 EC, 54 ED, 54 F, 54 G, 54 GA, cost of indexation etc	15	25%
3	<b>Income from other sources</b> Income chargeable under this head, dividend income, interest on securities, - grossing up, casual income, computation of income & deduction allowed	15	25%
4	<b>Computation of total income of individual</b> Introduction, income of other person, concealed or unexplained income, set off carry forward losses, practical example	15	25%

**6. Teaching methodology:** lectures, discussions, tutorials, projects & assignments

**7. Recommended text books & suggested reference books:**

- S.y.B.com Taxation by sudhir prakashan
- Systematic approach to income tax & central sales tax by Girish Ahuja & Ravi Gupta
- Practical Approach to income tax & central sales tax by Girish Ahuja & Ravi Gupta



## 8. Session plan

Session	Topics
1	Meaning & introduction
2	Income included under this head
3	Important points regarding calculation under this head
4-6	Deduction allowed
7-8	General deduction
9-10	Expenses disallowed
11-15	Practical examples, calculation
16-17	Capital asset meaning & introduction
18	Meaning of capital gain
19	Transaction not transfers
20-21	Computation of capital gains & special provision
22-23	Important provision related with exemption
24-25	General exemption
26-30	Practical examples
31-33	Income chargeable under this head, dividend income
34-37	Interest on securities
38-40	Deduction allowed
41-42	Provision for casual income, amount not deductible
43-45	Practical examples of calculation of income
46-47	Introduction
48-50	income of other person includible
51-53	concealed or unexplained income
54-56	set off carry forward losses ,
57-60	Practical examples of calculation of income

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

### Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)



**K.S.K.V. Kachchh University**  
**Department of Commerce and Management**  
**M.B.A. (5 years Integrated) Semester-IV**

**404: Financial and Cost Accounting (Paper –II)**

1. **Objective:** To give understanding about advanced topics of Financial accounting and introduction to methods of Cost accounting
2. **Key features:** Introduction of different important methods of Cost Accounting and the advance use of financial accounting in various areas.
3. **Course duration:** 60 sessions, 4 sessions a week.
4. **Evaluation :**

**Evaluation pattern**

End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

**5. Course Contents :**

Module No.	Modules/ Sub Modules	Session	Percentage
<b>1</b>	<b>Accounts of Banking Companies (vertical form)</b> Introduction, functions of a bank, Important provisions of Banking Regulation Act, 1949, Main Characteristics of Bank's book keeping, Principal books of accounts, Nationalized banks and important provisions of law, income recognition, classification of bank advances for loss provisions and classification of investments, Forms of Profit and Loss Account and balance sheet, schedule of advances, interest on doubtful debts, transactions of loan, cash credit, overdraft and bad debts and bad debts reserve, Solving Practical Problems	<b>15</b>	<b>25%</b>
<b>2</b>	<b>Valuation of Goodwill</b> Introduction, definition of Goodwill, factors affecting value of goodwill, Methods of valuing goodwill: Arbitrary Assessment, Valuation based on turnover, Valuation on the basis of profit, valuation on the basis of simple profit, valuation on the basis of super profit, Solving Practical Problems  <b>Valuation of Shares</b> Introduction, need for valuation of shares, factors affecting valuation of shares, methods of valuation, yield valuation method, fair value, valuation of 'Right' in right shares, valuation of bonus shares, Solving Practical Problems	<b>15</b>	<b>25%</b>
<b>3</b>	<b>Amalgamation Accounts</b>	<b>15</b>	<b>25%</b>

	<p>Introduction, meaning of amalgamation, absorption and reconstruction; purpose of amalgamation, absorption and reconstruction, two methods of calculation of purchase consideration, Accounting entries, AS-14 of mergers and purchase, Solving Practical Problems</p> <p><b>Accounts of Overheads</b> Introduction, General Principles for overheads, Classification of overheads: Functional Classification, Elements wise classification, Behavior wise Classification, Importance of classification of cost into fixed and variable, segregation of semi variable overheads, Absorption or recovery of overheads, over absorption and under absorption of overhead, solving practical problems</p>		
4	<p><b>Job and Batch Costing</b> Introduction, meaning, characteristics, essentials, Job Cost Sheet, Accounting Records of Job Costing, Advantages and Limitations of Job Costing System, Batch Costing, Determining economic lot size in batch costing</p> <p><b>Contract Accounts</b> Introduction, Contract Accounts, Expenses of Contract, Contract ledger, Certified and Uncertified work and work in progress, Ascertainment of profit/loss in contract, Final Accounts of Contractor, types of contracts, Contract Accounts as per A-7, Solving Practical Problems</p> <p><b>Service/Operating Costing</b> Introduction, Meaning and Characteristics, Transport Costing, Solving Practical Problems</p>	15	25%

6. **Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments.

7. **Recommended Text Books & Suggested reference Books:**

- Financial Accounting by Sudhir Prakashan (F.Y. B. com)
- Cost Accounting & Auditing by Sudhir Prakashan (S.Y. B.com)
- Financial Accounting – A. Mukherjee, M. Hanif (TMH)
- Fundamentals of advanced accounting – R.S.N. Pillai, Bagavathi, S. Uma (S.Chand)
- Advanced Accounts – Vol I & II – M.C. Shukla, T.S. Grewal ( S. Chand)
- Advanced Accounting ( Person Education) – P.C. Tulsian.
- Company Accounts – R.L.Gupta, M.Radhaswamy (Sultan Chand)
- Cost Accounting – M.C.Shukla, T.S.Grewal, M.P.Gupta (Text & Problems) (S.Chand)
- Cost & Management Accounting – M.N.Arora (Vikas)
- Corporate Accounting – S.N.Maheshwari, S.K. Maheshwari (Vikas)

## 9. Session Plan :

Session	Topics
1-4	<b>Accounts of Banking Companies (vertical form)</b> Introduction, functions of a bank, Important provisions of Banking Regulation Act, 1949, Main Characteristics of Bank's book keeping, Principal books of accounts, Nationalized banks and important provisions of law, income recognition, classification of bank advances for loss provisions and classification of investments, Forms of Profit and Loss Account and balance sheet, schedule of advances, interest on doubtful debts, transactions of loan, cash credit, overdraft and bad debts and bad debts reserve
5-15	Accounts of Banking Companies (Discussing and solving practical problems)
16-23	<b>Valuation of Goodwill</b> Introduction, definition of Goodwill, factors affecting value of goodwill, Methods of valuing goodwill : Arbitrary Assessment, Valuation based on turnover, Valuation on the basis of profit, valuation on the basis of simple profit, valuation on the basis of super profit, Solving Practical Problems
24-30	<b>Valuation of Shares</b> Introduction, need for valuation of shares, factors affecting valuation of shares, methods of valuation, yield valuation method, fair value, valuation of 'Right' in right shares, valuation of bonus shares, Solving Practical Problems
31-32	<b>Amalgamation Accounts</b> Introduction, meaning of amalgamation, absorption and reconstruction; purpose of amalgamation, absorption and reconstruction, two methods of calculation of purchase consideration, Accounting entries, AS-14 of mergers and purchase
33-38	Solving Practical Problems on Amalgamation Accounts
39-40	<b>Accounts of Overheads</b> Introduction, General Principles for overheads, Classification of overheads: Functional Classification, Element wise classification, Behaviour wise Classification, Importance of classification of cost into fixed and variable, segregation of semi variable overheads, Absorption or recovery of overheads, over absorption and under absorption of overhead
41-45	Solving Practical Problems on Accounts of Overheads
46-48	<b>Job and Batch Costing</b> Introduction, meaning, characteristics, essentials, Job Cost Sheet, Accounting Records of Job Costing, Advantages and Limitations of Job Costing System, Batch Costing, Determining economic lot size in batch costing, Solving Practical Problems
49-50	<b>Contract Accounts</b> Introduction, Contract Accounts, Expenses of Contract, Contract ledger, Certified and Uncertified work and work in progress, Ascertainment of profit/loss in contract, Final Accounts of Contractor, types of contracts, Contract Accounts as per A-7
51-54	Solving Practical Problems on Contract Accounts
55	<b>Service/Operating Costing</b> Introduction, Meaning and Characteristics, Transport Costing, Hotel Costing
56-60	Solving Practical Problems on Service/Operating Costing

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

### Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)





**K.S.K.V. Kachchh University**  
**Department of Commerce and Management**  
**M.B.A. (5 years Integrated) Semester-IV**

**405: Enterprise Resource Planning (ERP)**

**1. Course Objective:**

- a. To introduce the student to the rationale for acquiring and implementing ERP systems, selection of ERP software, and integration of processes and transactions in the ERP system.
- b. To enable the student to understand the challenges associated with the successful
- c. Implementation of global Supply Chain ERP software with an emphasis on leadership and managerial implications/actions.
- d. To develop the student's organizational and analytical skills through the use of business cases studies, articles and working in teams.
- e. To learn principles of leading very large change initiatives by focusing on the rational and emotional aspects of organizational transformation. Enable the student to practice critical leadership thinking, tolerance of ambiguity, communication and interpersonal skills, creativity and general business instincts.

**2. Teaching Methods:**

- Case discussion
- Discussion on concepts and implementation issues on ERP, SCM and CRM
- Case discussion covering a cross section of gaining strategic advantage by applying BPR and ERP.
- Projects/ Assignments/ Quizzes/ Class participation etc
- Projects will require working in the organizations to study ERP Implementation (or different modules) in a group of 4-6 students. Groups are responsible for identifying the organization that they wish to study for ERP applications. Groups that do not identify an organization on their own will have an organization assigned to them.
- Compulsory class presentation with live experiences of ERP modules or BPR.

**3. Course Duration:** The course duration is of 60 sessions of 60 minutes each

**4. Course Content:**

Module No:	Module Content	No. of Session	Percentage
I	<b>ERP Introduction,</b> Benefits, Origin, Evolution and Structure: Conceptual Model of ERP, Scenario and Justification of ERP in India, Various Modules of ERP, Advantage of ERP.	15	25%
II	<b>Business Process Re-engineering,</b> Data ware Housing, Data Mining, Online Analytic Processing (OLAP), Product Life Cycle	15	25%
III	<b>*ERP Marketplace and Marketplace Dynamics:</b> Market Overview, Marketplace Dynamics, and The changing ERP Market. <b>*ERP- Functional Modules:</b> Introduction, Functional Modules of ERP Software, Integration of ERP, Supply chain and Customer Relationship Applications.	15	25%



IV	<b>ERP Implementation Basics,</b> ERP Implementation Life Cycle, Role of SDLC/SSAD, Object Oriented <b>Practical Module:</b> <b>ERP &amp; E-Commerce, Future Directives-</b> in ERP, ERP and Internet, Critical success and failure factors, Integrating ERP into organizational culture. Using ERP tool: either SAP or ORACLE format for a case study.	15	25%
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**Note:**

\*ERP marketplace, Introduction, SAP AG, Baan Company, Oracle Corporation, People Soft, JD Edwards World Solutions Company, System Software Associates, Inc. (SSA) QAD, A Comparative Assessment and Selection of ERP Packages and Modules.

\* ERP functional Modules, Introduction, Finance, Plant Maintenance, Quality Management, Materials Management, Human Resource Management

**5. Evaluation:**

A	Projects/ Assignments/ Quizzes/ Individual or group Presentation/ Class participation/ Case studies etc	Weightage 50 marks (Internal Assessment)
B	Mid-Semester Examination	Weightage 30 marks (Internal Assessment)
C	End –Semester Examination	Weightage 70 marks (External Assessment)

**6. Text Books:**

Sr. No.	Author	Name of the Book	Publisher	Edition
T1	Alexis Leon	ERP	Tata McGraw Hill	ISBN: 9780070656802
T2	David L. Olson	Managerial Issues of Enterprise Resource Planning Systems	Tata McGraw Hill	Latest Edition
T3	Jill O'Sullivan and Gene Caiola	Enterprise Resource Planning	Tata McGraw Hill	Latest Edition

**7. Reference Books:**

Sr. No.	Author	Name of the Book	Publisher	Edition
R1	S. Sadagopan	ERP-A Managerial Perspective	Tata McGraw Hill	Latest Edition
R2	F. Robert Jacobs and D. Clay Whybark	Why ERP? A primer on SAP Implementation	Tata McGraw Hill	Latest Edition
R3	Mahadeo Jaiswal, Ganesh Vanapalli	ERP	Macmillan India Ltd	Latest Edition
R4	Jyotindra Zaveri	Enterprise Resource Planning	Himalaya Publication	Latest Edition
R5	Mr. C.S.V. Murthy	Enterprise Resource Planning (ERP) text and Case Studies	Himalaya Publication	Latest Edition

**8. List of Journals/Periodicals/Magazines/Newspapers, etc.:**

Journals relating to ERP, ERP Software for SMEs, Tally ERP software, SAP etc may be used.

## 9. Session Plan:

Session no.	Topic
1-15	Introduction to ERP - Benefit, Evolution and Structure, Common Myths and Evolving realities, ERP related technologies.
	Conceptual Model of ERP, Scenario and Justification of ERP in India, Advantages
	Business Process Re-engineering – Introduction to BPR, Need of BPR, ERP and
16-30	Supply Chain Management, Relevance to Data Warehousing, Data Mining and OLAP, ERP Drivers, Decision support system.
	ERP Market, ERP implementation life cycle, Options of various paradigms
	Evaluation criterion for ERP product, ERP Life Cycle: Adoption decision, Acquisition, Implementation, Use & Maintenance, Evolution and Retirement
31-45	Framework for evaluating ERP acquisition, Analytical Hierarchy Processes (AHP), Applications of AHP in evaluating ERP
	Selection of Weights, Role of consultants, vendors and users in ERP
	Implementation approaches and methodology, ERP implementation strategies, ERP Customization
	Critical success and failure factors for implementation, Model for improving ERP effectiveness, ROI of ERP implementation, Hidden costs
46-60	ERP success inhibitors and accelerators, Management concern for ERP success, Strategic Grid: Useful guidelines for ERP Implementations.
	ERP and Internet, Critical Factors guiding selection and evaluation, Integrating ERP into organizational culture
	ERP & E-Commerce, Future Directives- in ERP, Technologies in ERP Systems and
	<b>Practical Module:</b> Case Studies Development and Analysis of ERP Implementations in focusing the various issues discussed in above units through Soft System approaches or

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

<b>Evaluation pattern</b>	
End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)



**K.S.K.V. Kachchh University**  
**Department of Commerce and Management**  
**M.B.A. (5 years Integrated) Semester-IV**

**406: COMMUNICATION SKILLS (Paper-IV)**

**1. Objective:**

1. Student will be conceptually clear of Grammar and its Usage in day to day Communication
2. Help the student develop basic Communication and Comprehension skills to be successful in the Business World.
3. Basic Business Correspondence

**2. Key features: Basics** of Grammar, Conversational and Communicative English,

**3. Course duration:** 60 sessions, 4 sessions a week.

**4. Evaluation :**

**Evaluation pattern**

End Semester	70%
Mid-Semester	20%
Projects, Assignments, Quizzes, Class Participation	10%

**5. Course Contents**

Module	Modules/ Sub Modules	Session	Percentage
<b>1</b>	<b>Grammar and Usage:</b> <b>1. Adjectives</b> – Types, Usage and rules and Exceptions <b>2. Adverbs</b> – Types and Usage <b>3. Participle, Gerund, Infinitives</b> – Types and Usage	<b>15</b>	<b>25%</b>
<b>2</b>	<b>1. Oral Communication</b> <ul style="list-style-type: none"> <li>• As part of Project Work Presentation – Covering current Issues National / International</li> </ul> <b>2. Business Communication</b> <ul style="list-style-type: none"> <li>• Notices, Agendas,</li> <li>• Report Writing – Business Reports</li> </ul>	<b>15</b>	<b>25%</b>
<b>3</b>	<b>Reading and Comprehension</b> <ul style="list-style-type: none"> <li>• Short Answers, Long Answers, Make Sentences</li> </ul>	<b>15</b>	<b>25%</b>
<b>4</b>	<b>Business Correspondence</b> <ul style="list-style-type: none"> <li>• Letters of Credit</li> <li>• Letters of Indent</li> <li>• Minutes of the Meeting</li> </ul> <b>Group Discussion Techniques</b> <ul style="list-style-type: none"> <li>• GD – Types</li> <li>• Do's and Don't</li> </ul>	<b>15</b>	<b>25%</b>

**6. Recommended Text Books:**

1. English Grammar and Composition - Wren and Martin
2. Synergy – Communication in English and Study Skills – Orient Black Swan

### 7. Session Plan :

Session	Topics
1-3	Adjectives – Types
4-7	Adjectives - Rules and Exceptions
8-10	<b>Adverbs</b> – Types and Usage
11-15	Participle, Gerund, Infinitives – Types and Usage
16- 22	<b>Oral Communication</b> As part of Project Work Presentation – Covering current Issus National / International
23-30	<b>Business Communication</b> - Notices, Agendas, Report Writing – Business Reports
31 – 45	<b>Reading and Comprehension</b> <ul style="list-style-type: none"><li>• Short Answers, Long Answers, Make Sentences</li></ul>
46 – 50	<b>Business Correspondence</b> <ul style="list-style-type: none"><li>• Letters of Credit</li><li>• Letters of Indent</li><li>• Minutes of the Meeting</li></ul>
51 – 54	<b>Group Discussion Techniques</b> <ul style="list-style-type: none"><li>• <b>GD – Types</b></li><li>• <b>Do’s and Don’t</b></li><li>• <b>Practice</b></li></ul>
55 – 60	Presentations of Communicative Skills to improve Personality of Student

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

### Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)



**K.S.K.V. Kachchh University**  
**Department of Commerce and Management**  
**M.B.A. (5 years Integrated) Semester-IV**

**407: MERCANTILE LAW (Paper-II)**

1. **Objective:** To create an understanding of business laws and its basic concepts .
2. **Key features:** Indian Contract Act 1872
3. **Course duration:** 60 sessions, 4 sessions a week.
4. **Evaluation:**

**Evaluation pattern**

End Semester Examination	70%
Mid-Semester Examination	20%
Projects, assignments, quizzes, class participation	10%

**5. Course Contents :**

Module No.	Modules/ Sub Modules	Session	Percentage
<b>1</b>	<p><b>(A) Formation of a Contract of Sale</b>            Meaning of Sale and Agreement to Sale, Essentials of a Contract of Sale, Differentiation between Sale and Agreement to Sale, Differentiation between Sale and Hire Purchase Agreement, Subject matter of a contract of sale, Classification of goods</p> <p><b>(B) Conditions and Warranties</b>            Meaning of Conditions and Warranties, Differentiation between Condition and Warranty, When Condition to be treated as Warranty, Implied Conditions, Implied Warranties, Meaning of Caveat Emptor and its Exceptions</p>	<b>15</b>	<b>25%</b>
<b>2</b>	<p><b>(A) Transfer of Property</b>            Introduction, 3 stages in Performance of Contract of Sale, F.A.S. Contracts, F.O.B. Contracts, Sale by Non Owners – Exceptions</p> <p><b>(B) Performance of Contract</b>            Meaning of Performance of Contract, Types of Delivery, Rights of Buyer, Duties of Buyer, Rights and Liabilities in case of Part delivery of wrong delivery</p>	<b>15</b>	<b>25%</b>
<b>3</b>	<p><b>Sale of Goods Act</b>            (A) Performance of Contract of Sale            (B) Remedial Measures            (C) Law of Agency            (D) Bailment and Pledge            (E) Indemnity and Pledge – Concepts</p>	<b>15</b>	<b>25%</b>
<b>4</b>	<p><b>The Indian Partnership Act – 1932</b>            (A) Rights and Liabilities of Partnership            (B) Registration and Dissolution of Firms</p>	<b>15</b>	<b>25%</b>



## 6. Recommended Text Books:

Elements of Mercantile Law by N.D.Kapoor, published by Sultan Chand & Sons  
Business Law – S.S.Gulshan – Excel Books Publication

## 7. Session Plan :

Session	Topics
1	<b>(A) Formation of a Contract of Sale</b> Meaning of Sale and Agreement to Sale Meaning, Essentials of a Contract of Sale
2	Differentiation between Sale and Agreement to Sale
3	Differentiation between Sale and Hire Purchase Agreement
4	Subject matter of a contract of sale, Classification of goods
5	Discussing Cases of the above topic
6-8	<b>(B) Conditions and Warranties</b> Meaning of Conditions and Warranties, Differentiation between Condition and Warranty
	Differentiation between Condition and Warranty, When Condition to be treated as Warranty
9-10	Implied Conditions
11-13	Implied Warranties
13-14	Caveat Emptor and its Exceptions
15	Discussing Cases of the above topic
16	<b>(A) Transfer of Property</b> Introduction, 3 stages in Performance of Contract of Sale
17	F.A.S. Contracts, F.O.B. Contracts
18	C.I.F. Contracts
19	Sale by Non Owners – Exceptions
20	Discussing Cases of the above topic
21-23	<b>(B) Performance of Contract</b> Meaning of Performance of Contract, Types of Delivery
24-24	Rights of Buyer
25-27	Duties of Buyer
28-30	Rights and Liabilities in case of Part delivery of wrong delivery
31	Discussing Cases of the above topic
32	Remedial Measures in Contract of Sale Rights of an unpaid seller
33	Rights of Lien, Right of stoppage in transit
34	Distinction between Rights of Lien & Right of stoppage in transit, Right of Resale, Right

	of Wrong Delivery
35	Right of an Unpaid Seller against buyer personally
36-37	Remedies of Seller for Breach of Contract of Sale
38	Auction Sales
39	Indemnity and Guarantee – Meaning of the Contract, Essential features
40	Indemnity and Guarantee – Distinction
41	Nature and Limit of Surety’s Liability
42	Continuing Guarantee
43	Rights of Surety
44	Bailment and Pledge – Meaning and Requisites
45	Duty of Bailer and Bailee
39	Rights of Bailer and Bailee
40	Pledge & Rights of finder of Goods
41	Diff – Bailment and Pledge
42-45	Rights of Pawnee and Pawnor
46	Law of Agency
47	Def – Agent – Principal, Essentials and Rules
48	Formation of agency by ratification
48	Requisites of valid ratification
48	Duty of an agent
48	Rights of an agent
49	Personal liability of an agent
50	Def & Essentials of Partnership
51	Law of Partnership and establishment of Law of Agency
52	Test of Partnership
53	Case when sharing Profit – Dissolution does not mean Part
54	Registration of Partnership
55	Effect of Non – Registration
56	Rights of Partner
57	Duty of Partner
58	Types of Partner
59	Dissolution – Def
60	Dissolution without Contract

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

### Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)



**K.S.K.V. Kachchh University**  
**Department of Commerce and Management**  
**M.B.A. (5 years Integrated) Semester-V**

**501: Business Management (Paper V)**

- 1 **Objective:** The objective of this course is to make the student understand organizations culture and development and an overview of marketing
- 2 **Key features:** Organizational behavior, culture, change, development
- 3 **Course duration:** 60 sessions, 4 sessions a week
- 4 **Evaluation:**

**Evaluation pattern**

End semester	70%
Mid semester	20%
Project, assignment, quizzes, class participation	10%

5. **Course contents:**

Module No	Modules / Sub Modules	Session	Percentage
1	<b><u>Organizational Behavior (OB) and Motivation</u></b> Introduction to OB, Motivation and type: Maslow's hierarchy of need, ERG Theory, Herzberg's two factor theory, Theory X and Y, Mclallend's need theory, Vroom's expectancy theory, Porter and Lawler Model	15	25%
2	<b><u>Leadership</u></b> Meaning and nature of leadership, Difference between Leadership and Management, Leadership styles, Theories, Personality theories: Great man theory, trait theory, Behavioral theory: Ohio state university studies, Michigan university studies, Contingency theories: Fiedler's model, Hersey's and Blanchard's, Neo classical styles: Charismatic, Transactional, Transformational, Visionary	15	25%
3	<b><u>Organization Culture, Change and Development</u></b> Meaning and forces of change: resistance to change, overcoming resistance, Lewin's three step model, action research, Organizational culture: meaning, strong v/s weak culture, creating and sustaining culture, maintaining culture through steps of socialization, Organizational development: meaning, techniques: Sensitivity training, survey feedback, process consultation, team building, intergroup development	15	25%
4	<b><u>Marketing Management</u></b> Market research: meaning, scope and process of market research, Distribution: channels of distribution and its selection. Marketing of services: meaning, difference between product and service, characteristics of service, 7ps of service marketing, problems faced by service industry, Advertising: functions and advantages of advertising, 5Ms of advertising: Mission, Money, Message, Media, Measurement	15	25%

6. **Teaching methodology:** lectures, discussions, tutorials, projects & assignments

## 7 Recommended text books & suggested reference books:

1. Marketing Management – 13E Kotler, Keller, Koshy and jha, Pearson Education
2. Organizational behavior By Uday Pareek, Oxford University Press

## 8 Session Plan:

Session	Topic
1-2	Introduction to OB
3	Motivation and type: Intrinsic and Extrinsic
4-5	Maslow's hierarchy of need
6- 7	Herzberg's two factor theory ,
8	Mclallend's need theory
9	Vroom's expectancy theory
10	ERG Theory
11	Theory X and Y
12	Porter and Lawler Model
13	Meaning and nature of leadership
14	Difference between Leadership and Management,
15	Leadership styles and Theories
16-17	Personality theories: Great man theory, trait theory
18-19	Behavioral theory: Ohio state university studies, Michigan university studies
20-21	Contingency theories: Fiedler's model, Hersey's and Blanchard's situational theory, Pa
22-24	Neo classical styles: Charismatic, Transactional, Transformational
25	Meaning and forces of change
26	Resistance to change
27	Overcoming resistance
28	Lewin's three step model
29	Action research
30	Organizational culture: Meaning
31	Strong v/s weak culture
32	Creating and sustaining culture
33	Maintaining culture through steps of socialization
34	Organizational development: Meaning
35-36	Techniques: Sensitivity training, survey feedback, process consultation, team building, intergroup development
37-38	Market research: Meaning
39-40	Scope and process of market research
41	Factors influencing physical distribution
42	Channels of distribution and its selection
43	Marketing of services: meaning
44-45	Difference between product and service , Characteristics of service
46-48	7ps of service marketing
49-50	Problems faced by service industry
51-52	Advertising: functions
53-55	Advantages of advertising
56-60	5Ms of advertising: Mission, Money, Message, Media, Measurement

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

### Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)



**K.S.K.V. Kachchh University**  
**Department of Commerce and Management**  
**M.B.A. (5 years Integrated) Semester-V**

**502 : MACRO ECONOMICS AND PUBLIC FINANCE**  
**(Paper – I)**

**1.Objective:** The main objective of this subject is to provide the basic understanding of major concepts related to macro economy.

**2.Key features:** Introduction to macroeconomics, national income, theories of income and employment are explained in detail.

**3.Course duration:** 60 sessions, 4 sessions a week.

**4.Evaluation :**

**Evaluation pattern**

End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

**5. Course Contents :**

Module No.	Modules/ Sub Modules	Session	Percentage
1	<b>Introduction to Macroeconomics:</b> Introduction to macro Economics, Meaning and Distinction between micro and macro Economics. Major macro-Economic issues. Importance of macroeconomics. <b>National Income:</b> Definitions, circular flow of National Income, Measurement of National Income, Difficulties of measurement special Difficulties of measurement in under developed countries.	15	25%
2	<b>Income and Employment:</b> Consumption function and Investment function. Theories of income and employment –classical theory of Employment- Say’s Law, Pigou’s Modification. Keynesian theory of Employment.	15	25%
3	<b>IS-LM Curve:</b> Derivation of the IS curve, Slope of IS curve, Shift in IS curve, Derivation of the LM curve, Slope of LM curve, Shift in LM curve, Equilibrium of IS-LM, Effects and criticisms of IS-LM.	15	25%
4	<b>Demand and Supply of Money :</b> Determinants for demand for and supply of money, components of money supply, RBI’s approach to money, High powdered money, Money supply under open and close economy.	15	25%

**6. Teaching methodology:** Lectures, Discussions, Tutorials, Projects, and Assignments



**7. Recommended Text Books & Suggested reference Books:**

- Elementary Economic Theory by K.K. Dewett and J.D.Verma, S.Chand & Company.
- Macroeconomics Theory and Policy by Vanita Agrawal, Pearson Publication.

**8. Session Plan:**

Session	Topics
1-2	Introduction to Macro Economics
3	Meaning and importance
4	Difference between micro and macro economics
5-7	Major economic issues
8	National Income-meaning
9	Circular flow
10	Circular flow of national income in closed economy
11	Circular flow of national income in open economy
12	Measurement of national income
13-14	Difficulties in measurement
15	Special difficulties in underdeveloped economies
16-17	Consumption function
18-19	Investment function
20-21	Meaning of income and employment
22-23	Classical theory of employment
24-25	Say's law
26-27	Pigo's modification
28-30	Keynesian theory of employment
31-34	IS curve-derivation ,slope, shift
35-38	LM curve-derivation, slope, shift
39-42	Equilibrium of IS-LM
43-45	Effects and criticisms
46-47	Demand for money
48-49	Supply of money
50-51	Determinants
52-53	Components of money supply
54-56	RBI's approach
57-58	High powdered money
59	Money supply under open economy
60	Money supply under closed economy

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

### Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)



**K.S.K.V. Kachchh University**  
**Department of Commerce and Management**  
**M.B.A. (5 years Integrated) Semester-V**

**503: Taxation (Paper III)**

- 1 **Objective:** The main objective of this course is detail study of the subject
- 2 **Key features:** Discussion on various topics such as clubbing, scope of total income, assessment of individuals & firms, deduction from GTI, rebate relief etc
- 3 **Course duration:** 60 sessions, 4 sessions a week
- 4 **Evaluation:**

**Evaluation pattern**

End semester	70%
Mid semester	20%
Project, assignment, quizzes, class participation	10%

**5.Course contents:**

Module No	Modules / Sub Modules	Session	Percentage
1	<p><b><u>Clubbing of Incomes:</u></b>            Sec 60 Transfer of income without transfer of assets, Section 61 Revocable transfer of assets, Sec 62 Transfer irrevocable for specified period, Section 63 Transfer and revocable transfer, Sec 64 Income of and individual to include income of spouse &amp; minor child etc, Sec 64(1)(ii) Remuneration of a spouse from a concern in which the other spouse has substantial interest, Sec 64(1)(iv) Income from assets transferred to the spouse, sec 64 (1)(vi) Income from assets transferred to son's wife, Sec 64(1)(vii) Income from assets transferred to any person for benefit of spouse of transferor, Sec 64(1)(viii) Income from assets transferred to any person for benefit of Son's wife, Sec 64(1A) Clubbing of income of minor child, Sec 64(2) Income from self-acquired Property converted into joint-family Property</p> <p><b><u>Set Off or Carry forward and Set off of Losses</u></b>            Sec 70 inter source adjustment, Sec 71 Set off of loss from one head against income from another, Sec 71 B Carry forward and set off of loss from house property, Sec 72 Carry forward and set off of business losses, Sec 73 Losses in Speculation business, Section 74 Losses under the head 'Capital Gains, Sec 74 A Carry forward and Set off of loss from activity race horses, Sec 80 Compulsory filing of loss return</p> <p><b><u>Agricultural Income Tax various definitions</u></b>            Definition &amp; exemption of agriculture income, partially</p>	15	25%

	agriculture & partially business income, Income from manufacture of Rubber, coffee, tea, computation of tax liability, various definition of IT		
2	<p><b><u>Deduction from total Income</u></b>  80C deduction in respect of life insurance premia, deferred annuity, PF etc 80CCC deduction in respect of contribution to certain pension funds, 80CCD deduction in respect of pension scheme of central government, 80D deduction of medical insurance premium, 80DD deduction in respect of maintenance including medical treatment of a dependent who is a person with disability, 80DDB deduction in respect of medical treatment etc, 80E deduction of in respect of interest paid on educational loan, 80G deduction in respect of donations , 80GG deduction in respect of rent paid,80QQB deduction in respect of royalty of authors of certain books, 80RRB deduction in respect of royalty on patents, 80U deduction in case of person with disability.{in Practical problems and theory.}</p> <p><b><u>Deduction from total Income</u></b>  80CCE limit on deduction u/s 80 C,80CCC,80CCD, 80GGAdeduction in respect of certain donations for scientific research for rural development etc, 80GGB deduction in respect of donation given by companies to political parties, 80GGC deduction in respect of donation given by any person to political parties, 80IA deduction in respect of profit &amp; gains from industrial undertakings or enterprise engaged in infrastructure development etc, 80IB deduction in respect of profit &amp; gains from industrial undertakings other than infrastructure development etc ,80IC deduction in respect of certain undertakings or enterprise in certain special capacity, 80JJA deduction from profit &amp; loss of undertakings of collecting &amp; processing bio degradable waste , 80JJAA deduction in respect of employment of new workmen, {in theory only.}</p>	15	25%
3	<p><b>Assessment of Individuals</b>  Computation of 5 heads of income, Deductions available to an individual assessee, Calculation of tax liability</p> <p><b>Rebate &amp; Relief</b>  Sec 89(i) Relief of Income tax for salaried employees { in theory only.}, Sec 86 relief in respect of share of profit form AOP &amp; BOI (in theory only)</p>	15	25%
4	<p><b>Assessment of firms:</b>  Position of firm under the Income Tax Act, Essential conditions to be satisfied by a firm to be assessed as a firm and to be eligible for deduction of interest, salary etc to the partners (sec 184), Deduction u/s 40 (b), Computation of Book Profit &amp; of total</p>	15	25%

	<p>income of the firm and rates of tax, Treatment of share of profit, interest and remuneration received by a partner from a firm.</p> <p><b>NOTE:-</b></p> <ul style="list-style-type: none"> <li>• In the practical problems rates of depreciation to be given</li> <li>• Interest payable and remuneration to a partner in representative capacity (<u>not included</u>).</li> </ul> <p>Carry forward and set off of losses in case of change in the constitution of firm (sec 78) and change in constitution of a firm (sec 187) (<u>not included</u>).</p>		
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6. **Teaching methodology:** lectures, discussions, tutorials, projects & assignments

## 6 Recommended text books & suggested reference books:

- S.y.B.com Taxation by sudhir prakasha Gupta
- Systematic approach to income tax& central sales tax by Girish Ahuja & Ravi Gupta
- Practical approach to income tax& central sales tax by Girish Ahuja & Ravi Gupta
  - Professional approach to direct taxes law & practices by Girish Ahuja & Ravi Gupta

## 8. Session plan

1	Section 60 to 63 [ Transfer of income without transfer of assets, Revocable transfer of assets, Transfer irrevocable for specified period, Transfer and revocable transfer ]
2	Section 64 & subsections: Income of and individual to include income of spouse & minor child etc, Remuneration of a spouse from a concern in which the other spouse has substantial interest, Income from assets transferred to the spouse, Income from assets transferred to son's wife
3	Income from assets transferred to any person for benefit of spouse of transferor, Income from assets transferred to any person for benefit of Son's wife, Clubbing of income of minor child
4-5	Income from self-acquired Property converted into joint- family Property & practical problems
6-7	Section 70: Set off of loss from one source against income from another source under the same head of income,
8-9	Section 71 Set off of loss from one head against income from another
10-11	Section 71 B Carry forward and set off of loss from house property Section 72 Carry forward and set off of business losses
12-13	Section 73 Losses in Speculation business Section 74 Losses under the head 'Capital Gains' Section 74 A Carry forward and Set off of loss from activity race horses Section 80 Compulsory filing of loss return.
14	Definition & exemption of agriculture income
15	Rule 7 Income which is partially agricultural & partially from business

15	Rule 7A Income from manufacture of Rubber, coffee, tea etc, computation of tax liability, definitions
16	Section : 80C
17	Section : 80CCC, 80CCD
18-20	Section : 80D, 80DD, 80DDB,
21	Sections: 80E, 80G, 80GG,
22	Section : 80QQB
23	Section : 80RRB,
24	80U note: Practical problems are expected
25	Sections : 80CCE, 80GGA
26	Sections 80GGB, 80GGC
27	Section : 80IA
28	Section: 80IB, 80IC
30	Section: 80JJA, 80JJAA,
31-33	Computation of 5 heads of income
34	Deductions available to an individual assessee
35-40	Calculation of tax liability
41-42	Sec 89(i) Relief of Income tax for salaried employees { in theory only. }
43-45	Sec 86 Relief in respect of share of profit from BOI & AOP {in theory only. }
46	Position of firm under the Income Tax Act.
47-48	Section 184
49	Deduction u/s 40 (b).
50-51	Computation of Book Profit.
52-55	Computation of total income of the firm and rates of tax.
56-57	Treatment of share of profit, interest and remuneration received by a partner from a firm
58-60	Practical problems

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

### Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)





**K.S.K.V. Kachchh University**  
**Department of Commerce and Management**  
**M.B.A. (5 years Integrated) Semester-V**

**504: Financial Accounting (Paper V)**  
**(Cost Accounting)**

1. **Objective:** To help student in understanding advanced topics of Cost Accounting
2. **Key features:** The advance use of Cost accounting in various areas
3. **Course duration:** 60 sessions, 4 sessions a week.
4. **Evaluation :**

**Evaluation pattern**

End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

**5. Course Contents :**

Module No.	Modules/ Sub Modules	Session	Percentage
<b>1</b>	<b>Process Costing I</b> Introduction, Procedure of Ascertaining Process Cost, difference between process costing and job costing, features of process costing, elements of cost of each process, process loss and wastage: Normal loss, Abnormal Loss, Normal gain, Abnormal gain, accounting of joint products, Accounting of by products, Inter Process Profit, discussing and solving practical problems	<b>15</b>	<b>25%</b>
<b>2</b>	<b>Process Costing II</b> Introduction, calculating equivalent production, Statement of evaluation, Opening work in progress: FIFO method, Average method, discussing and solving practical problems	<b>15</b>	<b>25%</b>
<b>3</b>	<b>Non Integral Accounts (Cost Control Accounts)</b> Introduction; Books of original entry: Cost journal, store inwards book, Stores issued book, Stores returned book, Materials transfer journal, Materials Abstract, Direct wages abstract, Oncost summaries, Job summaries; Ledger: Cost ledger, Stores ledger, Work in Progress ledger, Finished stock ledger Control Accounts, Accounting entries, discussing and	<b>15</b>	<b>25%</b>

	<p>solving practical problems</p> <p><b>Integrated Accounts</b></p> <p>Meaning, Advantages and Features of Integrated Accounts, Journals, discussing and solving practical problems</p>		
4	<p><b>Standard Costing I</b></p> <p>Introduction, definition, Characteristics of Standard Costing, Difference between Standard Cost and Estimated Cost, Advantages of Standard Costing, Limitations of Standard Costing, Setting standards for: direct materials, direct labour, variable overheads, fixed overheads; Types of Standards: basic, current, normal, estimated, historical, ideal; Standard costing and Budgetary Control; Variances: Material variances and Labour Variances, discussing and solving practical problems on material and labour variances</p> <p><b>Standard Costing II</b></p> <p>Introduction, Variable Overhead Variance, Fixed Overhead Variance, discussing and solving practical problems on variable overhead and fixed overhead variances</p>	15	25%

6. **Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments.

7. **Recommended Text Books & Suggested reference Books:**

- Cost and Management Accounting by Sudhir Prakashan (T.Y.Bcom)
- Cost Accounting – M.C.Shukla, T.S.Grewal, M.P.Gupta (Text & Problems) (S. Chand)
- Cost & Management Accounting – M.N.Arora (Vikas)
- Cost Accounting – Jawahar Lal (T,M.H.)
- Advanced Cost and Management Accounting – V.K. Saxena, C.D. Vashshisht (S. Chand)
- Cost Accounting – R.S.N. Pillai, V.Bagavathi

8. **Session Plan :**

Session	Topics
1-2	<p><b>Process Costing I</b></p> <p>Introduction, Procedure of Ascertaining Process Cost, difference between process costing and job costing, features of process costing, elements of cost of each process, process loss and wastage</p>
3-15	<p>Discussing and solving practical problems on Normal loss, Abnormal Loss, Normal gain, Abnormal gain, accounting of joint products, Accounting of by products and Inter</p>

	Process Profit
<b>16-17</b>	<b>Process Costing II</b> Introduction, Calculating equivalent production, Statement of evaluation, Opening work in progress: FIFO method, Average method
<b>18-30</b>	Discussing and solving practical problems on Process Costing II
<b>31-32</b>	<b>Non Integral Accounts (Cost Control Accounts)</b> Introduction; Books of original entry: Cost journal, Store inwards book, Stores issued book, Stores returned book, Materials transfer journal, Materials Abstract, Direct wages abstract, On cost summaries, Job summaries; Ledger: Cost ledger, Stores ledger, Work in Progress ledger, Finished stock ledger Control Accounts, Accounting entries
<b>33-38</b>	Discussing and solving practical problems on Non Integral Accounts
<b>39-40</b>	<b>Integrated Accounts</b> Meaning, Advantages and Features of Integrated Accounts, Journals
<b>41-45</b>	Discussing and solving practical problems on Integrated Accounts
<b>46-48</b>	<b>Standard Costing I</b> Introduction, definition, Characteristics of Standard Costing, Difference between Standard Cost and Estimated Cost, Advantages of Standard Costing, Limitations of Standard Costing, Setting standards for: direct materials, direct labour, variable overheads, fixed overheads; Types of Standards: basic, current, normal, estimated, historical, ideal; Standard costing and Budgetary Control; Variances: Material variances and Labour Variances
<b>49-53</b>	Discussing and solving practical problems on Material and Labour Variances
<b>54</b>	<b>Standard Costing II</b> Introduction, Variable Overhead Variance, Fixed Overhead Variance
<b>55-60</b>	Discussing and solving practical problems on Variable Overhead and Fixed Overhead Variance

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

### Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)



**K.S.K.V. Kachchh University**  
**Department of Commerce and Management**  
**M.B.A. (5 years Integrated) Semester-V**

**505 : Communication Skills (Paper V)**

- Objective:** The main objective of this course is to develop student skills of English - Speaking, Reading, Writing and Listening with focus on grammar, pronunciation and vocabulary.
- Key features:** Speaking, Reading, Writing, Listening, Phonetics and Business correspondence
- Course duration:** 60 sessions, 4 sessions a week
- Evaluation: Evaluation pattern**

End semester	70%
Mid semester	20%
Project, assignment, quizzes, class participation	10%
- Course contents:**

Module No	Modules / Sub Modules	Session	Percentage
1	<b><u>Grammar:</u></b> Verb patterns, Noun Patterns and full range of tenses	15	25%
2	<b><u>Business Correspondence</u></b> (A) Correspondence with Banks; (B) Correspondence with Public Authorities; (C) Job related Letters	15	25%
3	<b><u>Listening as a tool of communication</u></b> Importance, Process of Listening, Types, Barriers, Use of Audio Aids	15	25%
4	<b><u>Vocabulary Building</u></b> One word for, Synonyms and Antonyms; Word drill, Sentence Construction	15	25%

6. **Teaching methodology:** lectures, discussions, Use of Audio and Video, projects and assignment

7 **Recommended text books & suggested reference books:**

- (1) Student Learner's Dictionary (Oxford);
- (2) Business communication by V.K. Jain and Om Prakash Biyani.;
- (3) Wren and Martin

**8. Session plan:**

<b>Session</b>	<b>Topics</b>
<b>1-6</b>	Verb patterns – Types / Exceptions to rules and practice exercises
<b>7-10</b>	Noun Patterns - Types / Exceptions to rules and practice exercises
<b>11-15</b>	Full range of tenses - Types / Exceptions to rules and practice exercises
<b>16-18</b>	Correspondence with Banks
<b>19-25</b>	Correspondence with Public Authorities
<b>26-30</b>	Job related Letters – Covering letter, Acceptance letter, Resignation letter, Application for leave / Increment
<b>31 – 36</b>	Listening - Importance, Process of Listening, Types, Barriers, Use of Audio Aids
<b>37 – 45</b>	Listening – Practice from Audio Aids / Movies / News
<b>45 – 52</b>	Vocabulary Building - one word for and Synonyms and Antonyms
<b>52 – 60</b>	Word drill, Sentence Construction, Practice from Books and Business Magazines

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

### Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)





**K.S.K.V. Kachchh University**  
**Department of Commerce and Management**  
**M.B.A. (5 years Integrated) Semester-V**

**506: Quantitative Techniques-(Paper-I)**

**1. Objective:** To impart the basic art and science of gathering, analyzing and using data to identify and resolve managerial and decision making problems.

**2. Key features:** It enhance capability of students to solve problems related to various live cases which are prevailing in business using different concepts of quantitative techniques and research methods.

**3. Course Duration:** 60 Sessions, 4 sessions a week.

**4. Evaluation:**

**Evaluation Pattern**

End semester examination	70%
Mid-Semester examination	20%
Assignments, quizzes, class participation	10%

**5. Course Contents**

Module No.	Modules/ Sub Modules	Session	Percentage
<b>1</b>	Operations Research an overview of approach techniques and tools, Nature of Operations Research problem, Steps in Operations Research, Typical applications of Operations Research study, Limitations of Operations Research, Relationship between an Operations Research specialist and manager. Formulation of Linear Programming Problems. Solution of Linear Programming Problems by Graphical method. <u>Note:</u> O.R.-an overview of an approach techniques and tools, Relationship between an O.R. specialist and manger & typical application of O.R. study not to be asked in exam.	<b>15</b>	<b>25%</b>
<b>2</b>	Transportation Problem Meaning of Transportation Problem, North West Corner Method, Raw Minima Method, Column Minima Method, Lowest Cost Method, Test for Optimality, Unbalanced Transportation Problems..	<b>15</b>	<b>25%</b>
<b>3</b>	Assignment Problem Meaning of Assignment Problem, Steps involved in Hungarian Method, Maximization Problem in Assignment Simulation: Definition of Simulation and steps involved in it. Things to be noted before implementing Simulation, Physical and Interactive Simulation, Computer Simulation. Uses of Simulation in different	<b>15</b>	<b>25%</b>

	Areas, Advantages and disadvantages of Simulation		
4	Network Techniques: Meaning of Network Analysis and Steps in PERT planning process, Terminologies used in Network Techniques. CPM versus PERT. PERT and CPM diagram Sampling and Sampling distribution Different sampling schemes . Examples based on simple random, stratified and systematic sampling only	15	25%

### 6 Basic Textbooks (Latest Edition)

T1: Research Methodology and Operations Research by H.R.Ramanath-,Himalaya Publishing House.

T2: Business Research Methods (IX edition) by Donald R.Cooper and Pamela S.Schindler,Tata McGraw Hill Publishing Company Ltd.New Delhi.

### 7. Reference Books

1. Business Research Methods,Zikmund Willium (2003) Thompson Learning.
- 2, Business Research Methods, Bryman Alan (2006) Oxford University Press.
- 3 Research Methodology, Panneerselvam R.(2004) Prentice Hall of India.

### 8. Session Plan

Session	Topic
1-2	Definition and meaning of Operation Research
3-5	Features. Scope, Advantages and limitations of O.R.
6-8	Operations Research an overview of approach techniques and tools
9	Relationship between an Operations Research specialist and manager.
10-12	Formulation of Linear Programming Problems
13-15	Solution of Linear Programming Problems by Graphical method.
16-20	Meaning of Transportation Problem, North West Corner Method
21-23	Raw Minima Method,
24-25	Column Minima Method,
26	Least Cost Method
27-28	Unbalanced Transportation Problems.
29-30	Test for Optimality
31-34	Meaning of Assignment Problem, Steps involved in Hungarian Method.
35-37	Examples based on Assignment Problem.
38-39	Maximization Problem in Assignment.
40-41	Definition of Simulation and steps involved in it.
42-43	Things to be noted before implementing Simulation, Physical and Interactive Simulation, Computer Simulation
44-45	Uses of Simulation in different Areas, Advantages and disadvantages of Simulation
46-48	CPM versus PERT
49-51	PERT and CPM diagram
52-54	Sampling and Sampling distribution
55-56	Different sampling schemes
57-60	Examples based on simple random, stratified and systematic

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

### Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)



**K.S.K.V. Kachchh University**  
**Department of Commerce and Management**  
**M.B.A. (5 years Integrated) Semester-V**

**507 : Management of Financial Services**

**1. Course Objectives:**

The Financial Services include both the banking and non-banking services either based on fees or assets/funds. The content of this course is designed to provide basic understanding of the working of Indian financial systems and the management of non-banking financial services. The specific objectives of the course include:

- a. To familiarize the students with Indian financial systems.
- b. To equip the students with the theoretical and practical knowledge of different non-banking financial services.
- c. To develop the skills to run and manage different financial services as a manager/entrepreneur.

**2. Course Duration:**

The total hours for teaching this course will be 60 hours, which will be divided into 60 sessions of 60 minutes duration each.

**3. Course contents:**

The course will contain following modules:

Module	Modules / Sub-Modules	Sessions	Percentage
I	Introduction to Indian Financial system, Reserve bank and financial system, structure of banking and non-banking companies, Introduction to different markets : Capital market, Money market, Primary Market, Secondary Market	15	25%
II	Asset/Fund based financial services : Leasing, hire purchase, Merchant banking services : all services related to issue management	15	25%
III	Consumer credit, factoring and forfeiting, Bill discounting, Housing finance, Insurance services, venture capital financing.	15	25%
IV	Credit rating, Stock Broking – Short Selling, Credit cards, Mutual fund services	15	25%

**4. Teaching Methods:**

The following pedagogical tools shall be used for teaching the subject:

- Students can give weekly review of banking and insurance services which can be the part of internal assessment.
- A project on working of selected banking and insurance companies, their operation, performance of different schemes, etc. in different services could be done.

**5. Evaluation:** The evaluation of participants will be on continuous basis comprising of the following elements:

A	Projects/ Assignments/ Quizzes/ Class participation etc	Weightage 10% (Internal Assessment)
B	Mid-Semester examination	Weightage 20 % (Internal Assessment)
C	End –Semester Examination	Weightage 70% (External Assessment)

## 6. Text Books:

There are plenty of books available with good coverage of the syllabus. Apart from selecting a book from the list, students are also requested to refer financial dailies regularly. It is also advisable to watch business channels on T.V.

Sr. No.	Authors	Name of the Books	Publisher	Edition & Year of Publication
T1	M Y Khan	Financial Services	Tata McGraw Hill	Fifth edition,
T2	V. A. Avdhani	Financial Services in India	Himalaya	Latest Edition
T3	Bharti V. Pathak	The Indian Financial system – Market, Institutions and Services	Pearson	Latest Edition

## 7. Reference Books:

(Latest available editions should only be considered)

Sr. No.	Authors	Name of the Books	Publisher	Edition & Year of Publication
R1	Dr. R. Shanmugham,	Financial Services	Wiley	Latest Edition
R2	Justin Paul and Padmalatha Suresh,	Management of Banking and Financial Services	Pearson	Latest Edition
R3	Dr. S. Gurusamy,	Merchant Banking and Financial Services	Vijay Nicole Imprints Pvt. Ltd.	Latest Edition
R4	Anil Agashe	Financial Services, Markets and Regulations	Himalaya	Latest Edition
R5	Vasant Desai	Financial Markets and financial services	Himalaya	Latest Edition
R6	H R Machiraju,	Indian Financial System	Vikas	Latest Edition
R7	Clifford Gomez,	Financial Markets, Institutions and financial Services	PHI	Latest Edition

## 8. Lists of Journals/ Periodicals/ Magazines/ Newspapers:

Journal of Economic Times, Financial Report.

**NB:** The Instructor/s (Faculty Member/s) will be required to guide the students regarding suggested readings from Text(s) and references in items 6 and 7 mentioned above.

## 9. Session plan : Management of financial services

Session no.	Topic
1-15	Introduction to Indian Financial system, Reserve bank and financial system, structure of banking and non-banking companies, Introduction to different markets : Capital market, Money market, Primary Market, Secondary Market
16-30	Asset/Fund based financial services : Leasing, hire purchase, Merchant banking services : all services related to issue management
31-45	Consumer credit, factoring and forfeiting, Bill discounting, Housing finance, Insurance services, venture capital financing.
45-60	Credit rating, Stock Broking – Short Selling, Credit cards, Mutual fund services

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

### Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)





**K.S.K.V. Kachchh University**  
**Department of Commerce and Management**  
**M.B.A. (5 years Integrated) Semester-VI**

**601: Business Management (Paper VI)**

- 1 **Objective:** The objective of this course is to make the student understand organizations culture and development and an overview of marketing
- 2 **Key features:** Organizational behavior, culture, change, development
- 3 **Course duration:** 60 sessions, 4 sessions a week
- 4 **Evaluation:**

**Evaluation pattern**

End semester	70%
Mid semester	20%
Project, assignment, quizzes, class participation	10%

5. **Course contents:**

Module	Modules / Sub Modules	Session	Percentage
1	<b><u>Working Capital Management</u></b> Cash Management – Components of Cash inflow, Cash outflow, Motives for holding cash, Cash budget, Practical sums of Cash budget, Bills Receivables Management – Optimum credit policy, Credit policy variables, Practical sums of Receivables Management	15	25%
2	<b><u>Working Capital Management and Finance Management</u></b> Inventory Management – Types of Inventory, Cost of holding inventory, Techniques of Inventory Control, Practical sums of Inventory Management, Internal Sources of Finance, Policies relating to Dividends and Retained Earnings with their importance, Financial Institutions and their services	15	25%
3	<b><u>Introduction to HR</u></b> Def, Meaning and Importance of Personnel Management, HRM and HRD (Difference between HRM and HRD) Job Evaluation – Meaning, Elements in Job hierarchy Job Description and Job Specification <b><u>Industrial Dispute Act, 1947</u></b> Forms & Types of disputes, Causes of Industrial Dispute, Settlement of Industrial Disputes, Authorities under the Act Important definitions like (Industrial Dispute, Industry, Strike, Lock out, Lay off, Retrenchment, Workman, Wages, Settlement, etc.)	15	25%
4	<b><u>Organization Discipline</u></b> Meaning, Forms & Types of discipline <b><u>Grievance Redressal</u></b> - Sources of Grievances, Need for a grievance procedure, Grievance redressal Machinery <b><u>Employee Welfare and WPM</u></b> <b><u>Employee Welfare</u></b> - Need for welfare, Merits And Demerits Provisions of Factories Act, 1948 <b><u>Worker's Participation in Management</u></b> Introduction to the concept, Objectives and Scope Factors influencing workers participation	15	25%



6. **Teaching methodology:** lectures, discussions, tutorials, projects & assignments

7 **Recommended text books & suggested reference books:**

- Finance Management by I M Pandey

8 **Session Plan:**

Session	Topic
1-2	Cash Management – Components of Cash inflow, Cash outflow,
3	Motives for holding cash, Cash budget
4-6	Practical sums of Cash budget
7	Bills Receivables Management – Optimum credit policy,
8	Credit policy variables
9-12	Practical sums of Receivables Management
13	Inventory Management – Types of Inventory
14	Cost of holding inventory
15	Techniques of Inventory Control
16-19	Practical sums of Inventory Management
20	Internal Sources of Finance
21-22	Policies relating to Depreciation, Dividends and Retained Earnings with their importance
23-24	Financial Institutions and their services
25-26	Introduction to HR - Def, Meaning and Importance of Personnel Management, HRM and HRD
27-28	(Difference between HRM and HRD) Job Evaluation – Meaning, Elements in Job hierarchy
29-32	Job Analysis: Quantitative and Qualitative Techniques
33-36	Job Description, Job Specification, Job Evaluation - Techniques
37-40	Industrial Dispute Act, 1947 -Forms & Types of disputes, Causes of Industrial Dispute
41-44	Settlement of Industrial Disputes, Authorities under the Act
45-48	Important definitions like (Industrial Dispute, Industry, Strike, Lock out, Lay off, Retrenchment, Workman, Wages, Settlement, etc.)
49 – 54	<u>Employee Welfare</u> - Need for welfare, Merits And Demerits ,Provisions of Factories Act,1948 (Relating to Health, Safety and Welfare of Employees)
55 – 60	<u>Worker’s Participation in Management</u> Introduction to the concept, Purpose, Objectives and Scope Factors influencing workers participation Evolution of Workers’ Participation in Management in India

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

### Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)



**K.S.K.V. Kachchh University**  
**Department of Commerce and Management**  
**M.B.A. (5 years Integrated) Semester-VI**

**602 : MACRO ECONOMICS AND PUBLIC FINANCE**  
**(Paper – II)**

**1.Objective:** The main objective of this subject is to provide the basic understanding in the field of Public Finance.

**2.Key features:** To impart basic knowledge of Public Finance, Various Sources of revenue and expenditures, Public Debt.

**3.Course duration:** 60 sessions, 4 sessions a week.

**4.Evaluation :**

**Evaluation pattern**

End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

**5. Course Contents :**

Module No.	Modules/ Sub Modules	Session	Percentage
<b>1</b>	<b>Introduction to Public Finance:</b> Meaning and Scope of Public finance, Importance of Public Finance, Public finance V/S Private finance, Main objectives, the principle of Maximum social Advantage.	<b>15</b>	<b>25%</b>
<b>2</b>	<b>Taxation:</b> Sources of Revenue: Taxes, Classification of Taxes, Types of Taxes, Canons of Taxation, Characteristics of Good Tax system Characteristics of Tax Principles of equity, cost of theory, benefit principle, incidence of taxation, Effects of Taxation on production, consumption and Distribution.	<b>15</b>	<b>25%</b>
<b>3</b>	<b>Public Debt:</b> Classification of Public Debt, purpose of Public borrowing, Burden of internal and external debt, Redemption of Public Debt. <b>Public Expenditure :</b> Causes, Effects on distribution, Production, Income and Employment, Canons of Public expenditure, Role of public expenditure in developing economy.	<b>15</b>	<b>25%</b>
<b>4</b>	(a) Fiscal Policy -objectives of developing countries, Balanced V/s Unbalanced budget.(b) Federal Finance – Concept and Principles. (c) Welfare Economics – Definition, General Welfare, positive Economics and Welfare Economics, Impact of income distribution and Tax structure on Social Welfare.	<b>15</b>	<b>25%</b>

6. **Teaching methodology:** Lectures, Discussions, Tutorials, Projects, and Assignments

7. **Recommended Text Books & Suggested reference Books:**

- Elementary Economic Theory by K.K. Dewett and J.D.Verma, S.Chand & Company.
- Macroeconomics Theory and Policy by Vanita Agrawal, Pearson Publication.

8. **Session Plan :**

Session	Topics
1-4	Introduction to Public Finance Vs Private Finance
5-8	Meaning and importance of Public finance
9-11	Main objectives and scope
12-15	Principle of Maximum Social Advantage
16	Meaning of Taxes
17	Classification of taxes
18-19	Types of Taxes
20	Direct and Indirect taxes
21-24	Canons of Taxation
25	Characteristics of good tax system
26	Incidence of tax
27-30	Effects of tax on production, consumption and distribution
31	Meaning of public debt
31	Classification of public debt
32	Purpose of public borrowing
33-34	Burden of internal debt
35-36	Burden of external debt
37	Redemption of public debt
38	Concept of public expenditure
39-40	Causes
41	Effects on production and distribution
42	Effects on income and employment
43-44	Canons of public expenditure
45	Role of PE in developing economy
46-50	Fiscal policy
51-55	Federal finance
56-60	Welfare economics

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

<b>Evaluation pattern</b>	
End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)



**K.S.K.V. Kachchh University**  
**Department of Commerce and Management**  
**M.B.A. (5 years Integrated) Semester-VI**

**603: Taxation (Paper IV)**

1. **Objective:** The main objective of this course is detail study of the subject
2. **Key features:** Discussion on various topics such as assessment of firms & companies, return of income with the process of assessment, deduction of tax, advance payment of tax, refund etc
3. **Course duration:** 60 sessions, 4 sessions a week
4. **Evaluation :**

**Evaluation pattern**

End semester	70%
Mid semester	20%
Project, assignment, quizzes, class participation	10%

5. **Course contents :**

Module	Modules / Sub Modules	Session	Percentage
1	<p><b><u>Assessment of companies</u></b></p> <p>Company (as per sec 2(17)), A Company in which the public are substantially interested sec 2(18), Widely held company, Closely held company, Indian company sec 2(26), Domestic company sec 2 (22A). Foreign company sec 2(23A), Investment company, Residence of a company sec 6(3), Computation of total income, Carry forward and set off of losses in case of certain companies sec 79, Due date of filing return of income and rates of income tax, Provisions of Minimum Alternative Tax for certain companies (sec 115JB), Tax credit in respect of tax paid on deemed income under MAT provisions against tax liability in subsequent years. Sec 115 JAA, Profit &amp; loss account of company ( Proviso to sec 115JB(2) ), How to compute book profits, Unabsorbed depreciation or losses which can be carried forward [ section 115JB(3)], Provisions relating to tax on distributed profits of domestic companies [sec 155O], Time limit for deposit of additional income Tax, Tax on distributed profits not allowed as a deduction, Interest payable for non payment of tax by the domestic companies [sec 115P)], When companies deemed to be in default [sec 115Q)], Penalty under section 271C, Prosecution under section 276B,Exemption of dividend in the hands of shareholders [sec 10(34)],Tax on income distribution to unit holders by the specified company or a Mutual fund [sec 115R(2)], Time limit for deposit of additional income tax [sec 115R(3)], Income charged to tax not allowed as deduction [sec 115R(4)],_Interest payable for non payment of tax (sec 115S), When specified company or Mutual Fund shall be deemed to be assessee in default(sec 115T), Provision of section 115R shall not apply in respect of any income distributed in certain cases, Exemption of income in the hands of unit holders [sec 10(35)], Tax on the income received from venture capital companies / venture capital funds.(sec</p>	15	25%



	115U). <b>NOTE:-</b> <ul style="list-style-type: none"> <li>• Practical problems can be asked.</li> <li>• Computation of book profits not included – Theory only</li> </ul> Students are not expected to remember the section numbers.		
2	<b><u>Return of income and procedure for assessment</u></b> Meaning of return of income, Submission of return of income (sec 139 (1)).Due date of furnishing return of income, Belated return sec 139(4), Revised return sec 139(5), Particulars to be furnished along with return sec 139 (6) / 139(6A), Defective return sec 139(9), Permanent Account Number (sec 139A) Transactions where quoting of PAN is compulsory, Authorized signatories to the return of income sec 140, Self Assessment (sec 140A), Assessment by Income Tax Department, Inquiry before assessment (sec 142) section 143 (1), 143 (3), Best judgment Assessment u/s 144, Income Escaping Assessment u/s 147, Issue of notice sec 148, Time limit and sanction for issue of notice (sec 149/151), Time limit for completion of all assessments and reassessment sec 153. <b>NOTE:-</b> Theory only	15	25%
3	<b><u>Deduction of tax at source</u></b> Sections:-190 Deduction at source and advance payment, 191 Direct payment, 192 Deduction of tax from salary, 193 Deduction of tax from dividend,194A Interest other than interest on securities, 194B Winning from lottery, crossword, Puzzle, card game,194BB Winnings from horse races, 194EE Payments in respect of deposits under National saving schemes, 194F Payments on account of repurchase of units by mutual funds or Units Trust of India, 194H Commission or Brokerage. , 194I Rent, 194J Fees for Profession or technical services, 194K Income in respect of units, 194LA Payment of compensation on acquisition of certain immovable property, 199 Credit for tax deducted, 200 Duty of person deducting tax, 203A Tax deduction account number. <b>NOTE:-</b> Theory only	15	25%
4	<b><u>Advance Payment of Taxes</u></b> Liability for payment of advance tax sec 207,208, Steps for computation of amount of advance tax sec 209,Payment of advance tax, 210 (1), 210 (3) and 210 (4), Computation of tax by assessing officer (sec 209(1) (b) read with sec 209 (2) (a), Amendment of order for payment of advance tax (sec 210(4)), Assessee can submit his own estimate. Sec 210 (5) and (6) and Rule 39, Net agricultural income sec 209 (2), Installments of advance tax and due dates (sec 211), Payment of advance tax in case of capital gains / casual income. Assessee deemed to be in default (sec 225%). <b>NOTE:-</b> Practical problems are expected <b><u>Refund</u></b> When is refund to be claimed ?Who is entitled to refund (sec 237). (sec 238), Form for claiming refund and period within which claim for refund should be made, refund on appeal sec 240, Set off of refund against tax / demand outstanding sec 245	15	25%



**6. Teaching methodology:** lectures, discussions, tutorials, projects & assignments

**7. Recommended text books & suggested reference books:**

- S.y.B.com Taxation by sudhir prakashan
- Systematic approach to income tax& central sales tax by Girish Ahuja & Ravi Gupta
- Practical Approach to income tax& central sales tax by Girish Ahuja & Ravi Gupta
- Professional approach to direct taxes law & practices by Girish Ahuja & Ravi Gupta

**8. Session plan:**

Sessions	Topics
1	sec 2(17), 2 (18)
	Widely held company, Closely held company.
	2(26), 2 (22A),.
	2(23A), Investment company.
	Residence of a company sec 6(3).
2	Computation of total income.
3	Carry forward and set off of losses in case of certain companies sec 79.
4	Due date of filing return of income and rates of income tax.
5	Provisions of Minimum Alternative Tax for certain companies (sec 115JB), Tax credit in respect of tax paid on deemed income under MAT provisions against tax liability in subsequent years. Sec 115 JAA.
6	Profit & loss account of company ( Proviso to sec 115JB(2) ).
7	How to compute book profits.
8	Unabsorbed depreciation or losses which can be carried forward [ section 115JB(3)], Provisions relating to tax on distributed profits of domestic companies [sec 155O]
9	Time limit for deposit of additional income Tax.
10	Tax on distributed profits not allowed as a deduction.
11	Interest payable for non payment of tax by the domestic companies [sec 115P)], When companies deemed to be in default [sec 115Q)], penalty under section 271 C
	Prosecution under section 276B, Exemption of dividend in the hands of shareholders [sec 10(34)]
	Tax on income distribution to unit holders by the specified company or a Mutual fund [sec 115R(2)], Time limit for deposit of additional income tax [sec 115R(3)]
	Income charged to tax not allowed as deduction [sec 115R(4)]
12	Interest payable for non payment of tax (sec 115S).
13	When specified company or Mutual Fund shall be deemed to be assessee in default(sec 115T), Provision of section 115R shall not apply in respect of any income distributed in certain cases
14	Exemption of income in the hands of unit holders [sec 10(35)]
15	Tax on the income received from venture capital companies / venture capital funds.(sec 115U).
16	Meaning of return of income, sec 139 (1)
17	Due date of furnishing return of income, Return of fringe benefits.
18-19	Belated return sec 139(4), Revised return sec 139(5).

20	Permanent Account Number (sec 139A) Transactions where quoting of PAN is compulsory.
21-22	Authorized signatories to the return of income sec 140, Self Assessment (sec 140A).
23-27	Assessment by Income Tax Department Inquiry before assessment (sec 142), 143 (1), 143 (3), u/s 144, 147, 148,
28-29	Time limit and sanction for issue of notice (sec 149/151).
30	Time limit for completion of all assessments and reassessment sec 153.
31	190 Deduction at source and advance payment.
32	191 Direct payment.
33-34	192 Deduction of tax from salary.
35	193 Deduction of tax from dividend.
36	194A Interest other than interest on securities.
37-38	194B Winning from lottery, crossword, Puzzle, card game, 194BB Winnings from horse races, 194EE Payments in respect of deposits under National saving schemes
39	194F Payments on account of repurchase of units by mutual funds or Units Trust of India.
40	194H Commission or Brokerage, Rent
41	194J Fees for Profession or technical services.
42	194K Income in respect of units.
43	194LA Payment of compensation on acquisition of certain immovable property.
44	199 Credit for tax deducted.
45	200 Duty of person deducting tax.
45	203A Tax deduction account number.
46	Liability for payment of advance tax sec 207,208, Steps for computation of amount of advance tax sec 209.
47	Payment of advance tax.( By the assessee on his own accord u/s 210 (1), Payment of advance tax in pursuance of an order / amended order of assessing officer u/s 210 (3) and 210 (4).)
48	Computation of tax by assessing officer (sec 209(1) (b) read with sec 209 (2) (a).
49-50	Amendment of order for payment of advance tax (sec 210(4)).
51	Assessee can submit his own estimate. Sec 210 (5) and (6) and Rule 39.
52	Net agricultural income sec 209 (2), Installments of advance tax and due dates (sec 211).
53	Payment of advance tax in case of capital gains / casual income.
54	Assessee deemed to be in default (sec 218).
55	When is refund to be claimed ?, Who is entitled to refund (sec 237).
56	When can a person other than the assessee claim refund. (sec 238).
57-58	Form for claiming refund and period within which claim for refund should be made.
59-60	Refund on appeal etc (sec 240), Set off of refund against tax / demand outstanding sec 245

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

<b>Evaluation pattern</b>	
End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)



**K.S.K.V. Kachchh University**  
**Department of Commerce and Management**  
**M.B.A. (5 years Integrated) Semester-VI**

**604: Financial Accounting (Paper VI)**  
**(Management Accounting)**

1. **Objective:** To help students in understanding topics of Management accounting and appreciating its use at the time of decision making
2. **Key features:** Introduction of different important methods of Management Accounting and its use in various areas
3. **Course duration:** 60 sessions, 4 sessions a week.
4. **Evaluation :**

**Evaluation pattern**

End Semester	70%
Mid-Semester	20%
Projects, assignments, quizzes, class participation	10%

**5. Course Contents :**

Module	Modules/ Sub Modules	Session	Percentage
<b>1</b>	<b>Management Accounting (theory) – Nature and Scope</b> <b>Auditing (theory) – Introduction, Scope, Merits, Demerits and qualification of an auditor</b> <b>Reconciliation of Cost and Financial Accounts</b> Introduction, Reasons for disagreement in profits, Procedure of Reconciliation, Proforma of a Reconciliation Statement, discussing and solving practical problems <b>Marginal Costing and CVP Analysis</b> Introduction, Definition and Characteristics of Marginal Costing, Marginal Costing and Absorption Costing, Assumptions, Advantages and Limitations of Marginal Costing, Margin of Safety and P.V.Ratio, Break Even Chart – its utility and limitations, P.V. Chart, Discussing and Solving Practical Problems	<b>15</b>	<b>25%</b>
<b>2</b>	<b>Analysis and Interpretation of Financial Statements (theory)</b> Meaning, Characteristics, Limitations and Use of Financial Statements, Analysis of Financial Statements and its Methods <b>Ratio Analysis</b> Introduction, Accounting Ratios, Interpretation through Ratios, Advantages and Limitations of Ratio Analysis, Classification of Accounting Ratios: Traditional Classification and Functional Classification; Profitability Ratios, Liquidity Ratios, Leverage Ratios, Activity Ratios, discussing and solving practical problems on Ratio Analysis	<b>15</b>	<b>25%</b>
<b>3</b>	<b>Cash Flow Statement</b> Introduction, Cash Flow Statement, Sources of cash inflows and out flows, effect of noncash items on profit, difference between cash flow and fund flow statement, limitations of cash flow analysis, Accounting Standard 3, discussing and solving practical problems	<b>15</b>	<b>25%</b>

<b>4</b>	<b>Budgetary Control (theory)</b> Introduction, Definition and Characteristics of Budget, Meaning, Definition, Objects, Advantages and Limitations of Budgetary Control, Budget Period <b>Capital Budgeting</b> Introduction, Meaning and Importance of Capital Budgeting , Objective and Types of Capital Investment, Types of Projects, Capital Rationing, Techniques of evaluating capital investments Projects, Discussing and Solving Practical Problems	<b>15</b>	<b>25%</b>
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**6. Teaching methodology:** Lectures, Discussing and Solving Cases and Practical Problems, Projects and Assignments.

**7. Recommended Text Books & Suggested reference Books:**

- Management Accounting and Auditing by Sudhir Prakashan (T.Y.Bcom)
- Cost and Management Accounting by Sudhir Prakashan (T.Y.Bcom)
- Cost & Management Accounting – M.N.Arora (Vikas)
- Advanced Cost and Management Accounting – V.K. Saxena, C.D. Vashshisht (S. Chand)
- Management Accounting – J. M. Pandey (Vikas)

**8. Session Plan :**

Session	Topics
<b>1</b>	<b>Management Accounting</b> – Nature and Scope
<b>2-3</b>	<b>Auditing</b> – Introduction, Scope, Merits, Demerits and qualification of an auditor
<b>4</b>	<b>Reconciliation of Cost and Financial Accounts</b> - Introduction, Reasons for disagreement in profits, Procedure of Reconciliation, Proforma of a Reconciliation Statement
<b>5-8</b>	Discussing and solving practical problems on Reconciliation of Cost and Financial Accounts
<b>9-10</b>	<b>Marginal Costing and CVP Analysis</b> - Introduction, Definition and Characteristics of Marginal Costing, Marginal Costing and Absorption Costing, Assumptions, Advantages and Limitations of Marginal Costing, Margin of Safety and P.V.Ratio, Break Even Chart – its utility and limitations, P.V. Chart
<b>11-15</b>	Discussing and solving practical problems on Marginal Costing and CVP Analysis
<b>16-18</b>	<b>Analysis and Interpretation of Financial Statements (theory)</b> - Meaning, Characteristics, Limitations and Use of Financial Statements, Analysis of Financial Statements and its Methods
<b>19-20</b>	<b>Ratio Analysis</b> - Introduction, Accounting Ratios, Interpretation through Ratios, Advantages and Limitations of Ratio Analysis, Classification of Accounting Ratios: Traditional Classification and Functional Classification; Profitability Ratios, Liquidity Ratios, Leverage Ratios, Activity Ratios,
<b>21-30</b>	Discussing and solving practical problems on Ratio Analysis
<b>31-33</b>	<b>Cash Flow Statement</b> - Introduction, Cash Flow Statement, Sources of cash inflows and out flows, effect of noncash items on profit, difference between cash flow and fund flow statement, limitations of cash flow analysis, Accounting Standard 3
<b>34-45</b>	Discussing and solving practical problems on cash flow statement
<b>46-48</b>	<b>Budgetary Control (theory)</b> - Introduction, Definition and Characteristics of Budget, Meaning, Definition, Objects, Advantages and Limitations of Budgetary Control, Budget Period
<b>49-53</b>	<b>Capital Budgeting-</b> Introduction, Meaning and Importance of Capital Budgeting , Objective and Types of Capital Investment, Types of Projects, Capital Rationing, Techniques of evaluating capital investments Projects
<b>54-60</b>	Discussing and solving practical problems on Capital Budgeting

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

### Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)





**K.S.K.V. Kachchh University**  
**Department of Commerce and Management**  
**M.B.A. (5 years Integrated) Semester-VI**

**605 : Communication Skills (Paper VI)**

1. **Objective:** The main objective of this course is to develop student skills of English-Speaking, Reading, Writing and Listening with focus on grammar, pronunciation and vocabulary
2. **Key features:** Speaking, Reading, Writing, Listening, Business Etiquettes and Business correspondence
3. **Course duration:** 60 sessions, 4 sessions a week
4. **Evaluation:**

**Evaluation pattern**

End semester	70%	
Mid semester	20%	
Project, assignment, quizzes, class participation		10%

**5. Course contents:**

Module No	Modules / Sub Modules	Session	Percentage
<b>1</b>	<b>Business Letters</b> Letters of enquiry, Follow up letters, Letters of complaint Well structured faxes, e-mails., memos, Report writing	<b>15</b>	<b>25%</b>
<b>2</b>	<b>Business Etiquettes</b> Meaning, General Rules – ways of introducing How to handle telephone calls Rules of appropriate behavior at office parties - how to interact with foreign clients - Norms of behavior (Business to Business)	<b>15</b>	<b>25%</b>
<b>3</b>	<b>Grammar</b> <ul style="list-style-type: none"> <li>• Collocations</li> <li>• Vocabulary Building</li> <li>• Précis writing</li> </ul>	<b>15</b>	<b>25%</b>
<b>4</b>	<b>Presentation skills and Public Speaking</b> Introduction, content, Tips, Practice <b>Group Discussion</b> Introduction, content, Tips, Practice on current topics	<b>15</b>	<b>25%</b>

- 6. Teaching methodology:** lectures, discussions, Use of Audio and Video aids, projects and assignment



## 7 Recommended text books & suggested reference books:

- (1) Student Learner's Dictionary ( Oxford)
- (2) Business communication by V.K. Jain and Omprakash Biyani.
- (3) Wren and Martin

## 9. Session plan:

Session	Topics
1-4	Business Letters - Letters of enquiry, Follow up letters, Letters of complaint
5-8	Well structured faxes, e-mails.,
9-15	Memos, Report writing
16-18	Business Etiquettes – Meaning and General Rules of Corporate Etiquettes
19-25	Ways of introducing in Business Situations, How to handle telephone calls
26-30	Rules of appropriate behavior at office parties - how to interact with foreign clients - Norms of behavior (Business to Business)
31 – 39	Grammar – Collocations, Vocabulary Building, Précis writing – Practice
40 – 45	Vocabulary Building, Précis writing – Practice
46 – 49	Presentation skills - Introduction, content, Tips, Practice
50 – 52	Public Speaking - Introduction, content, Tips, Practice
53 – 55	Group Discussion - Introduction, content and Important current topics
56 – 58	Tips, Practice
59 - 60	Do's and Don'ts and Practice

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

<b>Evaluation pattern</b>	
End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)



**K.S.K.V. Kachchh University**  
**Department of Commerce and Management**  
**M.B.A. (5 years Integrated) Semester-VI**

**606: Quantitative Techniques -(Paper-II)**

**1. Objective:** To develop skills in structuring and analyzing business problems using quantitative techniques.

**2. Key features:** It enhance capability of students to solve business problems and apply various quantitative techniques to research and other study to reach to the managerial decision.

**3. Course Duration:** 60 Sessions, 4 sessions a week.

**4. Evaluation:**

**Evaluation Pattern**

End semester examination	70%
Mid-Semester examination	20%
Assignments, quizzes, class participation	10%

**5. Course Contents**

Module	Modules/ Sub Modules	Session	Percentage
<b>1</b>	Testing of Hypothesis, Null Hypothesis, Alternative Hypothesis, Large Sample Test: Test of significance of mean, Test of significance of difference between two means, Test of significance of difference between two standard deviations, Test of significance of proportion of successes, Test of significance of difference between two proportions.  Small Sample Tests: Difference between large sample tests, Degrees of freedom, Test of significance of a Mean of a small sample, Test of significance of difference of between means of two samples.	<b>15</b>	<b>25%</b>
<b>2</b>	Z-transformation relative examples. Chi square test. and relative examples Chi square test of independence Test. and concern examples. Testing Hypothesis about a Population Mean using the t statistic with examples. F- test and its explanation with the help of examples.	<b>15</b>	<b>25%</b>
<b>3</b>	Anova Tabe; One way and Two way Anova classification with cases from the book	<b>15</b>	<b>25%</b>

	What is Statistical Quality Control? Definition and Origin. Advantages of SQC. Variation in quality (i)Variations due to chance causes (ii)Variations due to assignable causes, Theory of runs. Uses of Statistical Quality Control, Control charts. X-bar, R, p, np and c chart		
4	Acceptance Sampling: Meaning of Acceptance Sampling, Advantages of Acceptance Sampling, Simple Sampling Plan, Acceptable Quality Level and Lot Tolerance Proportion Defective (AQL and LTPD), Producer's risk and Consumer's Risk, Operating Characteristic Curve (OC curve), Average Outgoing Quality (AOQ), Average Outgoing Quality Level (AOQL), Average Total Inspection (ATI).	15	25%

### 6 Basic Textbooks (Latest Edition)

T1:. Business Statistics, Fourth Edition by Ken Black, Wiley India Edition.

T2: Research Methodology and Operations Research by H.R.Ramanath-, Himalaya Publishing House.

### 7. Reference Books

(1) Quantitative Techniques in Management  
N.D.Vohra

(2) Statistics for management  
Levin & Rubin

(3) Comprehensive statistical methods  
P.N.Arora, Sumeet Arora, S.Arora

(4) Statistics for business & economics  
Anderson, Sweeney, Williams

(5) An introduction to statistical methods  
C.B.Gupta, Vijay Gupta

(6) Mathematics & Statistics For Management  
K.B.Akhilesh, S.Balasubrahmanyam

(7) An Introduction to Management Science: Quantitative Approach to Decision Making  
Anderson, Sweeney, Williams

### 8. Session Plan

Session	Topic
1-2	Testing of Hypothesis, Null Hypothesis and Alternative Hypothesis, System to Test Hypothesis
3-4	Large Sample Test : Test of significance of mean
5-6	Test of significance of difference between two means

7-8	Test of significance of difference between two standard deviations,
9-10	Test of significance of proportion of successes, Test of significance of difference between two proportions.
11-12	Small Sample Test : Difference between large sample tests, Degrees of freedom,
12-15	Test of significance of a Mean of a small sample, Test of significance of difference of between means of two samples.
16-19	Z-transformation explanation with examples.
20-22	Chi square test and its relative examples
23-24	Chi square test of independence Test with examples
25-27	Testing Hypothesis about a Population Mean using the t statistic
28-30	F- test and its explanation with the help of examples
31-33	Analysis of Variance One Way with relative cases form the book
34-36	Analysis of Variance Two Way with relative cases form the book
37-38	What is Statistical Quality Control? Definition and Origin. Advantages of SQC
39	Uses of Statistical Quality Control, Theory of runs.
40-41	Control charts: X-bar and R chart, c chart
42-43	P and np Chart
44-45	'C' Chart
46-48	Meaning of Acceptance Sampling, Advantages of Acceptance Sampling
49-52	Single Sampling Plan and Double Sampling Plan
53-54	Producer's Risk and Consumer's Risk
55-57	Acceptable Quality Level and Lot Tolerance Proportion Defective (AQL and LTPD)
58-60	Operating Characteristic Curve (OC curve), Characteristics of OC curve and examples related to that.

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

### Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)



**Krantiguru Shyamji Krishna Verma**

# **Kachchh University**

**Mundra Road, Bhuj - KACHCHH.**

## **MASTER OF BUSINESS ADMINISTRATION**

(4<sup>th</sup> Year - Semester VII& VIII)

**5 Years Integrated Course**

**New Course under CBCS**

**DEPARTMENT OF COMMERCE & MANAGEMENT**

**K.S.K.V. KACHCHH UNIVERSITY - BHUJ**

**KACHCHH - 370 001.**

**W.E.F. June 2016-17.**





**K.S.K.V. Kachchh University**  
**Department of Commerce and Management**  
**M.B.A. (5 years Integrated) 4<sup>th</sup> Year - Semester-VII**

**CC 701- Accounting for Managers (AFM)**

**1. Course Objective:**

The objective of the course is to acquaint the students with the language of Accounting and to develop in them the ability to evaluate and use accounting data as an aid to decision making. The main purpose is to assist the students in developing skills in problem solving and decision making in the financial area. Emphasis is laid on analysis and utilization of financial and accounting data for planning and control.

**2. Course Duration:** The course duration is of 60 sessions, 4 sessions a week.

**3. Course Contents:**

Module No.	Module Content	No. of Session	Weightage
I	<u>Fundamentals of Accounting</u> Basic understanding of accounting, Accounting Concepts, Conceptual framework of financial statements, Journal Entries and preparation of accounts and Trial Balance, Recognition of Income and Expenses, Provisions and Contingent Liabilities	15	25%
II	Accounting Standards and Applicability: Disclosure of Accounting Policies (AS-1), Valuation of Inventories (AS-2), Depreciation Accounting (AS-6), Income Recognition & Accrual Income (AS-9), Accounting of Fixed Assets (AS-10), Accounting for Investments (AS-13)	15	25%
III	Preparing and Understanding Financial Statements : Corporate Balance sheet, Profit and Loss Account	15	25%
IV	Financial Statement Analysis : fund flow analysis, horizontal, vertical, trend analysis and ratio analysis Contemporary issues: IFRS, Human Resource Accounting, Social Accounting, Environmental Accounting, and Responsibility Accounting	15	25%
V	Students should select a particular company and do financial analysis of the same and prepare a report and give a presentation		

**4. Teaching Method:**

The following pedagogical tools will be used to teach this course:

1. Lectures and Discussions
2. Assignments and Presentations
3. Case Analysis

## 5. Evaluation:

A	End-Semester Examination		Weightage (70 marks) (External Assessment)
B	I	Mid-Semester Examination (20 marks)	Weightage (30 marks) (Internal Assessment)
	II	Viva voce (10 marks)	
C	Projects/Assignments/Quiz/Class Participation, etc.		Weightage (50 marks) (Internal Assessment)

## 6. Basic Text Books:

1. Financial Accounting, R. Narayan Swami, PHI, 2011 Latest
2. Financial Accounting, V. Rajsekaran & R. Lalitha, Pearson Education, 2011 Latest
3. Financial Accounting for managers, T. P. Ghosh, Taxmann, 2011 Latest

Note: Wherever the standard books are not available for the topic appropriate print and online resources, journals and books published by different authors may be prescribed.

## 7. Reference Books:

1. Financial Accounting, Shankar Narayan, Cengage, 2011 Latest
2. Total Management by Ratios, Rushikesh Bhattacharya, Sage Publications, Latest
3. Financial Statement Analysis & Reporting, Mohan Rao, Taxmann, 2011 Latest
4. Financial Accounting for Management –: An Analytical Perspective, Ambrish Gupta, Pearson Education, 3rd Edition 2009.
5. Accounting for Management, S. K. Bhattacharya , John Dearden, Vikas Publishing House, Third revised Edition 2008.
6. Financial Accounting – A Managerial Emphasis, Ashok Bannerjee, Excel Books, Latest Edition.
7. Basic Accounting for Management, Paresh Shah, Oxford Higher Education, New Delhi 2008, Latest Edition
8. Accounting: Text and Case, Robert N Anthony, David F Hawkins, The McGraw- Hill, companies, 12<sup>th</sup> Edition.
9. A Text Book of Accounting for Management, S N Maheshwari, S, K Maheshwari, Vikas Publishing, New Delhi, Latest Edition
10. Financial Accounting for Management, Ramachandran Kakani, TATA McGraw Hill, 2011 Latest

**8. List of Journals/Periodicals/Magazines/Newspapers, etc.**

The Students will have to refer to past issues of the following journals in order to get relevant topic/ information pertaining to the subject.

1. The Chartered Accountant
2. The Management Accountant
3. The Chartered Secretary
4. Journal of Finance
5. Business India / Business Today / Business World
6. “Vikalpa” – Journal of Indian Institute of Management, Ahmedabad

**9. Session Plan:**

<b>Session</b>	<b>Topics to be covered</b>
1	Basic understanding of accounting
2-5	Accounting Concepts & Conventions
6-8	Conceptual framework of financial statements
6-14	Journal Entries and preparation of accounts up to Trial Balance (discussing and solving practical problems)
15	Recognition of Income and Expenses, Provisions and Contingent Liabilities
16	Accounting Standards and Applicability: Disclosure of Accounting Policies (AS- 1)
17-20	Valuation of Inventories (AS-2) (discussing and solving practical problems)
21-24	Depreciation Accounting (AS-6) (discussing and solving practical problems)
25-26	Income Recognition & Accrual Income (AS-9)
27-30	Accounting of Fixed Assets (AS-10), Accounting for Investments (AS-13),
31-45	Preparing and Understanding Financial Statements : Corporate Balance sheet, Profit and Loss Account - in vertical format with schedules (discussing and solving practical problems)
46-52	Funds Flow Analysis (discussing and solving practical problems)
38-43	Financial Statement Analysis : horizontal, vertical, and trend analysis (discussing and solving practical problems)
44-47	Ratio Analysis (discussing and solving practical problems)
48-60	Contemporary issues: IFRS, Human Resource Accounting, Social Accounting, Environmental Accounting, and Responsibility Accounting

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

<b>Evaluation pattern</b>	
End Semester examination	70%
Mid-Semester examination	20%
Viva Voce	10%
Projects/Assignments/Quiz/Class Participation etc	50%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)



**K.S.K.V. Kachchh University**  
**Department of Commerce and Management**  
**M.B.A. (5 years Integrated) 4<sup>th</sup> Year - Semester-VII**

**CC 702- Economics for Managers (EFM)**

**1. Course Objective:**

To impart knowledge, with respect to concepts, principles and practical applications of Economics, which govern the functioning of a firm/organization under different market conditions.; To enhance the understanding capabilities of students about micro and macro-economic principles and decision making by business and government.

**2. Course Duration:** The course duration is of 60 sessions, 4 sessions a week.

**3. Course Contents:**

Module No.	Module Content	No. of Session	Weightage
I	Ten principles of economics; The market forces of supply and demand; Elasticity and its applications; The costs and economics of production	15	25%
II	Firms in competitive markets: Monopoly; Oligopoly; Monopolistic competition	15	25%
III	Measuring a nation's income; Measuring the cost of living; Production and growth, Concepts of GDP, GNP, PPP, The monetary system, Money growth and inflation, Open-economy macroeconomics – Basic concepts	15	25%
IV	Aggregate demand and aggregate supply; The influence of monetary and fiscal policy on aggregate; demand; The short-run trade-off between inflation and Unemployment	15	25%
V	Case: Pricing, admission to a museum. (Module I) Case: The De Beers Diamond Monopoly (Module I) Case: Near empty restaurants and off-season miniature golf. (Module II); Case: OPEC and the World Oil Prices (Module II); Case: Advertising and the price of eyeglasses (Mod II) Case: International difficulties in GDP and Quality of life.(Module III); Case: Case study using IBM Analytics or any other alternate software. Price Leadership and Market Leadership Model. Basics of Game Theory and the relevance of the same in the real world scenario.		

**4. Teaching Method:**

- (a) Case discussion covering a cross section of decision situations.
- (b) Discussions on issues and techniques of Economics.
- (c) Projects/ Assignments/ Quizzes/ Class participation etc
- (d) Compulsory class presentation with live experiences of world economies

**5. Evaluation:**

A	End-Semester Examination		Weightage (70 marks) (External Assessment)
B	I	Mid-Semester Examination (20 marks)	Weightage (30 marks) (Internal Assessment)
	II	Viva voce (10 marks)	
C	Projects/Assignments/Quiz/Class Participation, etc.		Weightage (50 marks) (Internal Assessment)

**6. Basic Text Books:**

Sr. No.	Author	Name of the Book	Publisher	Year of Publication
T1	Dr D. M. Mithani	Managerial Economics: Theory & Applications	Himalaya	2010, Latest
T2	G. S. Gupta	Managerial Economics	Tata Mc Graw Hill	Latest Edition
T3	N Gregory Mankiw	Economics: Principles & Applications	Cengage Learning	Latest Edition

Note: Wherever the standard books are not available for the topic appropriate print and online resources, journals and books published by different authors may be prescribed.

**7. Reference Books:**

Sr. No.	Author	Name of the Book	Publisher	Year of Publication
R1	D. Salvatore	Managerial Economics in a Global Economy	Cengage	Latest Edition
R2	H.L Ahuja	Managerial economics	S Chand	Latest Edition
R3	Ravindra H. Dholakia and Ajay N. Oza	Microeconomics for Management Students	Oxford University Press	Latest Edition
R4	Pindyck & Rubinfeld	Microeconomics	Pearson	Latest Edition
R5	C. Rangaragan and B. H. Dholakia	Principles of Macroeconomics	The McGraw-Hill companies	Latest Edition
R6	G. S. Gupta, 3/e	Macroeconomics – Theory and Applications	Tata McGraw Hill	Latest Edition
R7	Samuelson and Nordhaus	Economics	Tata McGraw Hill	Latest Edition
R8	Atmanand	Managerial Economics	Excel Books	Latest Edition

R9	I C Dhingra (SCS)	Essentials of Managerial Economics	Educational	Latest Edition
R10	D Salvatore	Microeconomics: Theory and Applications	Oxford University Press	Latest Edition
R11	Lipsey and Chrystal	Economics	Oxford University Press	Latest Edition
R12	D. Salvatore	Managerial Economics- Principles and Worldwide Applications	Oxford University Press	Latest Edition
R13	Hirschey	Economics for Managers	Cengage Learning	Latest Edition
R14	Satya P. Das	Microeconomics for Business	Sage Text Books	Latest Edition
R15	Geetika, Piyali Ghosh, Purba Roy Choudhary	Managerial Economics	Tata Mcgraw hill	Latest Edition
R16	D. N. Dwivedi	Managerial Economics	Vikas	Latest Edition
R17	Christopher R. Thomes, S.Charles Maurice	Managerial Economics – Concepts and Applications	Tata McGraw Hill	8 / e, Latest Edition

#### 8. List of Journals/Periodicals/Magazines/Newspapers, etc.

1. Margin- The Journal of Applied Economic Research
2. South Asia Economic Journal
3. Global Business Review
4. Asian Journal of Management Cases
5. Global Journal of Emerging Market Economics
6. Economist, Economical and Political Weekly, Economic Times, Business Standard, etc

#### 9. Session Plan:

Session	Topics to be covered
1-2	Ten principles of economics
3-5	The market forces of supply and demand
6-8	Elasticity and its application
9-15	The costs of production
16	Firms in competitive markets
16-17	Monopoly
18-24	Oligopoly
25-30	Monopolistic competition
31-35	Measuring a nation's income
36-38	Measuring the cost of living
39-40	Production and growth
41-42	The monetary system, Money growth and inflation
44-45	Open-economy macroeconomics – Basic concepts
46-48	Aggregate demand and aggregate supply
49-54	The influence of monetary and fiscal policy on aggregate demand
55-60	The short-run trade-off between inflation and unemployment



## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

<b>Evaluation pattern</b>	
End Semester examination	70%
Mid-Semester examination	20%
Viva Voce	10%
Projects/Assignments/Quiz/Class Participation etc	50%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)



**K.S.K.V. Kachchh University**  
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**M.B.A. (5 years Integrated) 4<sup>th</sup> Year - Semester-VII**

**CC 703- Managerial Communication (MC)**

**1. Course Objective:**

To reinforce the importance of effective business communication for success in today's business environment. ; To enhance the communication skills required in different business contexts ; through various interactive activities. ; To acquaint the students with the basic concepts and techniques of communication, viz. Listening, Speaking, Reading & Writing skills (LSRW skills) those are useful in developing skills of communicating effectively.

**2. Course Duration:** The course duration is of 60 sessions, 4 sessions a week.

**3. Course Contents:**

Module No.	Module Content	No. of Session	Weightage
I	Effective Communication in Business: Importance and benefits of effective communication, Components of communication, Concepts and problems of Communications, Forms of Communication, Communication process, Role of Verbal & Non-verbal Symbols in Communication, Non verbal communication, Barriers to Effective Communication, Overcoming Communication Barriers, Seven C's of effective Communication.	15	25%
II	Strategies for successful listening and speaking skills Listening Skills: Definition, Types, Purposes for listening, Anatomy of poor listening, Features of a good Listener. Strategies for improving oral presentations, Ways of delivering oral message, Strategies for an effective oral delivery, Strategies for an effective nonverbal delivery, Strategies for removing stage fright.	15	25%
III	Strategies for successful interpersonal communication Dyadic Communication & self-perception, Interviewing, Telephoning skills, Effective e-mail management, Kinds of Meetings, Solving problems in meetings and groups, Planning the meeting, Procedures during meeting, Participant responsibilities in meetings	15	25%
IV	Forms of Communication in Written mode Planning steps for effective writing, Business Letters & Memos, Persuasive written messages, Job applications & resume, Writing Business Reports (Short & Long), Proposals, Practice for Writing	15	25%
V	Application of Module I to IV with written practice, oral presentations and interactive activities Writing business letters, reports, minutes of meetings presentations using various presenting styles, writing reports based on audio deliverances, activities to understand non-verbal cues, telephonic conversation and manners, demonstrating etiquette.		

**4. Teaching Method:**

(1) Interactive discussions; (2) Role Playing & brain-storming; (3) Audio-visual Material (Using CDs/ Clippings); (4) Assignments and Presentations

**5. Evaluation:**

A	End-Semester Examination		Weightage (70 marks) (External Assessment)
B	I	Mid-Semester Examination (20 marks)	Weightage (30 marks) (Internal Assessment)
	II	Viva voce (10 marks)	
C	Projects/Assignments/Quiz/Class Participation, etc.		Weightage (50 marks) (Internal Assessment)

**6. Basic Text Books:**

Sr. No.	Author	Name of the Book	Publisher	Year of Publication
T1	Lesikar	Business Communication	Tata McGraw-Hill Publishing	11 <sup>th</sup> , Latest Edition
T2	Lehman	B. Com (Business Communication)	Cengage	2011, Latest
T3	Meenakshi Raman & Prakash Singh	Business Communication	Oxford University Press	Latest Edition

Note: Wherever the standard books are not available for the topic appropriate print and online resources, journals and books published by different authors may be prescribed.

**7. Reference Books:**

Sr. No.	Author	Name of the Book	Publisher	Year of Publication
R1	Murphy, Hildebrandt & Thomas	Effective Business Communication	Tata McGraw-Hill Publishing	Latest Edition
R2	Rajeesh Vishwanathan	Business Communication	Himalaya	2010, Latest
R3	Mohan, Krishna and Banerji, Meera	Developing Communication Skills	Macmillian	Latest Edition
R4	Monipally	Business Communication Strategies	Tata McGraw-Hill	Latest Edition
R5	Chaturvedi, P. D. and Chaturvedi, Mukesh	Business Communication, Concepts, Cases and Applications	Pearson Education	Latest Edition
R6	Raman, Meenakshi and Sharma, Sangeeta	Technical Communication: Principles and Practice	Oxford University Press	Latest Edition
R7	Kaul, Asha	Business Communication	Prentice Hall of India	Latest Edition
R8	Koneru Arun	Professional Communication	Tata McGraw-Hill	Latest Edition
R9	Boone, Kurtz, & Block	Contemporary Business Communication	Wiley Publication	Latest Edition
R10	Thill, John & C. V. Bovee	Excellence in Business Communication	McGraw Hill	Latest Edition

R11	Raman, Meenakshi and Singh, Prakash	Business Communication	Oxford	Latest Edition
R12	Krizan, Merrier, Logan and Williams	Effective Business Communication	Thomson	Latest Edition
R13	Sen, Leena	Communication Skills	Prentice-Hall India	Latest Edition
R14	Courtland L Bovee, John V Thill, Mukesh Chaturvedi	Business Communication Today	Pearson Education	Latest Edition

### 8. List of Journals/Periodicals/Magazines/Newspapers, etc.

Bulletin of the Association for Business Communication, Business Communication Quarterly, Journal of Business Communication, Communication World, Strategic Communication Management, Journal of Business and Technical Communication; Thousand Oaks, Journal of Communication Management; London, Journal of Organizational Culture, Communication and Conflict; Cullowhee, Journalism and Mass Communication Quarterly; Columbia, Management Communication Quarterly : MCQ; Thousand Oaks, Strategic Communication Management; Chicago, Technical Communication Quarterly; St. Paul, Harvard Business Review, Journal of Creative Communications, Business India / Business Today / Business World, University News, Journal of Business Communication, Business Communications Quarterly.

### 9. Session Plan:

Session Nos.	Topics to be covered
1-2	Concepts of Communication : Definition, objectives, characteristics
3-5	Components of communication, Concepts and problems of Communications, Forms of Communication, Communication process
6-8	Role of Verbal & Non-verbal Symbols in Communication, Non verbal Communication
9-12	Barriers to Effective Communication, Overcoming Communication Barriers, the Seven C's of effective Communication.
13-15	Listening Skills: Definition, Types, Purposes for listening
16-17	Anatomy of poor listening, Features of a good Listener
18-20	Strategies for improving oral presentations, Ways of delivering oral message
21-23	Strategies for an effective oral delivery, Strategies for an effective nonverbal delivery, Strategies for removing stage fright.
24-27	Dyadic Communication & self-perception, Interviewing
28	Telephoning skills, Effective e-mail management
29-32	Kinds of Meetings, Solving problems in meetings and groups
33-35	Planning the meeting, Procedures during meeting, Participant responsibilities in meetings
36-38	Planning steps for effective writing
39-42	Business Letters & Memos
43-45	Persuasive written messages, Job applications & resume
46-47	Writing Business Reports (Short & Long), Proposals, Practice for Writing
48-50	Writing business letters, reports, minutes of mock meetings
51-53	Presentations using various presenting styles
54-57	Writing reports based on audio deliverances
58-60	Activities to understand non-verbal cues, telephonic conversation and manners, demonstrating etiquette , etc

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

<b>Evaluation pattern</b>	
End Semester examination	70%
Mid-Semester examination	20%
Viva Voce	10%
Projects/Assignments/Quiz/Class Participation etc	50%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)



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**CC 704 - Organizational Behavior (OB)**

**1. Course Objective:**

Help the student understand how the 'people' side of the organizations affects effectiveness through concepts; Develop the student's ability to observe, understand and analyze the behaviour within the organizational context ; Help the student develop basic skills to deal with the ongoing behavioral dynamics and contribute to organizational effectiveness.

**2. Course Duration:** The course duration is of 60 sessions, 4 sessions a week.

**3. Course Contents:**

Module No.	Module Content	No. of Session	Weightage
I	Basic Understanding of the context of OB: What is Organizational Behaviour; Concept of Culture, national culture, Understanding Organizational Culture and changing it for effectiveness, Basic Theories of Leadership, Contemporary Issues in Leadership Practice	15	25%
II	Understanding dynamics of Individual behavior: Understanding Personality, Values, Attitude and their impact on behaviour at work Transactional Analysis Understanding Motivation at work.	15	25%
III	Understanding dynamics of Group behavior Understanding the process of Perception: How we make sense of Our environment Understanding Groups and Teams, Group Dynamics Resistance to Change and Change Management	15	25%
IV	Understanding Organizational dynamics of behaviour: Managing Conflict; Stress and Negotiation, Understanding Decision-making, Understanding Power and Organizational Politics	15	25%
V	Small project on individual Role Model (famous Indian or International Leaders) Case studies on Leadership Styles Organizational study on Monetary and Non- Monetary Motivation given to their employees at all levels Making students understand Group Dynamics by assigning group & team building exercises.		

**4. Teaching Method:**

1. Discussions on concepts and issues of Organizational behaviour.
2. Case discussion covering a cross section of decision situations.
3. Projects/ Assignments/ Quizzes/ Class participation etc



**5. Evaluation:**

A	End-Semester Examination		Weightage (70 marks) (External Assessment)
B	I	Mid-Semester Examination (20 marks)	Weightage (30 marks) (Internal Assessment)
	II	Viva voce (10 marks)	
C	Projects/Assignments/Quiz/Class Participation, etc.		Weightage (50 marks) (Internal Assessment)

**6. Basic Text Books:**

Sr. No.	Author	Name of the Book	Publisher	Year of Publication
T1	Margi Parikh & Rajan Gupta	Organizational Behavior	McGraw-Hill	2010, Latest Edition
T2	K. Aswathappa	Organizational Behaviour	Himalaya Publishing House Pvt. Ltd.	Latest Edition
T3	Stephen Robbins	Organizational Behavior	Pearson Education	13 <sup>th</sup> or Latest Edition

Note: Wherever the standard books are not available for the topic appropriate print and online resources, journals and books published by different authors may be prescribed.

**7. Reference Books:**

Sr. No.	Author	Name of the Book	Publisher	Year of Publication
R1	Udai Pareek	Understanding Organizational Behavior	Oxford University Press	2nd Ed, Latest
R2	Fred Luthans	Organizational Behavior	McGraw-Hill	Latest Edition
R3	Gregory Moorhead & Ricky W. Griffin	Organizational Behaviour	Jaico Publication	Latest Edition
R4	Niraj Kumar	Organizational Behaviour	Himalaya Publishing House Pvt. Ltd.	Latest Edition
R5	PG Aquinas	Organizational Behaviour	Excel Books	Latest Edition
R6	Debra L. Nelson & James C. Quick	Organizational Behaviour	Cengage Learning	5 <sup>th</sup> Edition
R7	Mirza Saiyadain, J. S. Sodhi and Rama J. Joshi	Case in Organization Behaviour and HRM	Tata Mcgraw-Hill	Latest Edition
R8	Robert Kreitner and Angelo Kinicki	Organizational Behaviour	Tata Mcgraw-Hill	Latest Edition
R9	S. S. Khanka	Organizational Behaviour	Vikas Publishing	Latest Edition
R10	Kavita Singh	Organizational Behaviour	Pearson Edition	Latest Edition



8. **List of Journals/Periodicals/Magazines/Newspapers, etc.**  
Harvard Business Review, Decision, Vikalpa, etc.

9. **Session Plan**

Session	Topics to be covered
1-7	What is Organizational Behaviour: Meaning and definition of OB, Evolution of OB as a field of study and practice, basic model of OB, Indian organizational Setting, Understanding the national culture and the Indian setting: Meaning and definition of national culture, impact of national culture on behaviour within Organizations
8-10	Dimensions of national culture, cultural differences across nations, changes in the national culture, major features of national culture of India, Implications of national culture for OB, Leveraging cultural characteristics for greater effectiveness Changes occurring in the Context and their impact on Organizational Behaviour
11-15	Understanding Organizational Culture and changing it for effectiveness: Meaning, definition, importance of Organizational culture, links between organizational culture and formalization, national culture, how does culture start and is sustained, how employees learn culture, types of culture, levels of manifestation of culture, Advantages and limitations of strong and weak cultures, how subcultures develop, changing culture of organization, creating culture of empowerment, ethical conduct, innovation, learning, customer-responsiveness and spirituality.
16-17	Context of Organizational Behaviour: Major changes in the environment: Globalization, How can managers respond to those challenges and how knowledge of OB can help managers
18-21	Basic Theories of Leadership: meaning, definition and importance of leadership, evolution of leadership research, difference between managers and leaders, leadership skills. Trait theory of leadership, behavioural theories. Contemporary Issues in Leadership Practice: Concepts useful for leadership.
22-25	Understanding and distinguishing between the transactional, transformational and charismatic leadership, Leadership and Emotional Intelligence, Self leadership, team leadership.
26-30	Understanding Personality, Values, Attitude and their impact on behaviour at work: Meaning and definitions of personality, functions of personality, trait and fit theories of personality, determinants of personality, importance of personality at work. Meaning and importance of values, how a person develops values, types of values, the link between values and behaviour. Understanding Attitude at work and their impact on behaviour: Meaning of Attitudes, Functions and components of attitudes, important attitudes at work - job satisfaction, commitment, involvement and engagement, relationship between work attitudes and performance
31-36	Understanding Motivation at work: Understanding the concepts of Needs, Drive, and Motives. Meaning and definition, evolution of motivational theories, Maslow's,

	Herzberg's, McClelland's and Alderfer's theories, VIE theories, and Porter & Lawler's. Understanding the meaning and importance of Intrinsic and Extrinsic Motivation and motivators. Evaluation of motivational theories and basic understanding of their application in the work context. Meaning of work motivation. Understanding basic approaches to motivating performance at work.
37-41	Understanding Perception and Attribution: Meaning, definition and importance of Perception, perceptual process, sub-processes of perception, factors affecting perception, object and social perception. Process of Attribution: meaning, definition and importance of attribution, errors in perception and attribution, consequences of these errors and ways to reduce errors.
42-44	Understanding Interpersonal Communication and Transactions: Communication as an interpersonal process, meaning and importance of effective communication, Feedback and its importance in effective communication, skills of communication including listening, giving and receiving feedback, Johari Window as a tool for improving quality of communication. Transactional analysis as a theory of effective communication, Approaches to effective communication through Transactional Analysis.
45-50	Understanding Groups and Teams: Meaning, definitions and importance of groups and teams, difference between groups and teams, Formation of groups and models of group development, types of groups and teams, Factors affecting effectiveness of groups, advantages and limitations of working in groups, team roles and their importance, measures for improving effectiveness of groups and teams, Managing Conflict, Stress and Negotiation: Meaning and definition of conflict, changing view of conflict at work, levels of conflict, functional vs. dysfunctional conflict, process of conflict, approaches towards management of conflict.
51-54	Meaning and definition of stress, link between conflict and stress, sources of stress, distress vs. eustress, consequences of stress, measures individuals and organizations can adopt for eliminating or managing stress. Negotiation as an approach to conflict management, meaning, definition and importance of negotiation, concept of bargaining and exchange, types of bargain. Approaches towards effective negotiation.
55-56	Understanding Decision-making: Meaning and importance of decision-making, individual and group decision-making, rational and behavioural models of decision-making, bounded rationality, heuristics, biases and intuition, factors that affect decision-making process, measures to improve quality of decision-making in organizations
57-60	Understanding Power and Organizational Politics: Meaning of power, individual and organizational sources of power, role of dependency in power and influence, meaning of influence, meaning of political behaviour, nature of power, nature of politics, tactics of using power and politics, political behaviour and ethics.

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

<b>Evaluation pattern</b>	
End Semester examination	70%
Mid-Semester examination	20%
Viva Voce	10%
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Q-1(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)



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**CC 705- Principles of Management (POM)**

**1. Course Objective:**

This course presents a thorough and systematic coverage of management theory and practice. It focuses on the basic roles, skills and functions of management, with special attention to managerial responsibility for effective and efficient achievement of goals. The objective is to help the students understand the fundamental concepts and principles of management; the basic roles, skills, and functions of management. It is also intended to give an overview of the historical development, theoretical aspects and practice application of managerial process.

**2. Course Duration:** The course duration is of 60 sessions, 4 sessions a week.

**3. Course Contents:**

Module No.	Module Content	No. of Session	Weightage
I	Concepts of Management, Science or Art, Management and Administration, Management thoughts by Management Gurus, Functions of Management, Types of Business Organization, Business Ethics and Social Responsibility: Concept, Shift to Ethics, Tools of Ethics.	15	25%
II	Planning: Nature & Purpose, Steps involved in Planning, Objectives, Setting Objectives, Management by Objectives, Strategies, Policies & Planning Premises, Forecasting, Decision- making.	15	25%
III	Organizing : Nature and Purpose, Formal and Informal Organization, Organization Chart, Structure and Process Departmentation by difference strategies, Line and Staff authority – Benefits and Limitations – De-Centralization and Delegation of Authority – Staffing – Selection Process Techniques – HRD – Managerial Effectiveness.	15	25%
IV	Directing & Controlling: Scope, Human Factors, Creativity and Innovation, harmonizing objectives, system and process of Controlling, Requirements for effective control, The Budget as Control Technique, Information Technology in Controlling, Productivity, Problems and Management, Control of Overall, Performance, Direct and Preventive Control, Reporting, The Global Environment Globalization and Liberalization.	15	25%
V	Practical: Select an organization and study the planning, organizing, directing, staffing & controlling, etc., functions and prepare a short report or presentation and give public presentation in the class.		

**4. Teaching Method:**

Lectures and Discussions; 2. Role Playing ; 3.Assignments and Presentations

**5. Evaluation:**

A	End-Semester Examination		Weightage (70 marks) (External Assessment)
B	I	Mid-Semester Examination (20 marks)	Weightage (30 marks) (Internal Assessment)
	II	Viva voce (10 marks)	
C	Projects/Assignments/Quiz/Class Participation, etc.		Weightage (50 marks) (Internal Assessment)

**6. Basic Text Books:**

Sr. No.	Author	Name of the Book	Publisher	Year of Publication
T1	Tripathy PC And Reddy PN	Principles of Management	Tata McGraw-Hill	Latest edition
T2	Stoner, Freeman & Gilbert Jr – Management	Management	Prentice Hall of India	Latest edition
T3	Dr Neeru Vshishth	Principles of Management	Taxmann	2010, Latest edition
T4	Rao VSP	Management , Text & Cases	Excel Books	Latest edition

Note: Wherever the standard books are not available for the topic appropriate print and online resources, journals and books published by different authors may be prescribed.

**7. Reference Books:**

Sr. No.	Author	Name of the Book	Publisher	Year of Publication
R1	Weihrich Heinz & Koontez Harold	Management - A Global and Entrepreneurial Perspective	Mc Graw Hill	Latest edition
R2	Bateman	Management(SIE)	Tata McGraw-Hill Publishing Company, New delhi	Latest edition
R3	Decenzo david, Robbin Stephen	Personnel and Human Resources Management	Prentice hall of India	Latest edition
R4	Fraidoon Mazda	“Engineering Management”	Addison Wesley	Latest edition
R5	Hillier frederick S. and Hiller mark S	Introduction to Management science : A Modeling and case studies Approach with Spreadsheets	Tata McGraw-Hill	Latest edition
R6	JAF Stomer, Freeman R.E and Daniel R Gilbert	Organizational Behavior	Pearson Education	Latest edition

R7	Koontz	Principles of Management	Tata McGraw-Hill	Latest edition
R8	Massie , Joseph L.	Essentials of Management	Pearson Education	Latest edition
R9	Robbins & Coulter	Management	Prentice Hall of India	Latest edition
R10	Robbins S.P. And decenzo David A.	Fundamentals of Management : Essential Concepts and Applications	Pearson Education	Latest edition

### 8. List of Journals/Periodicals/Magazines/Newspapers, etc.

Harvard Business Review, Business India / Business Today / Business World, “Vikalpa” – Journal of Indian Institute of Management, Ahmedabad, SANKALPA: Journal of Management & Research, Effective Executive, etc.

### 9. Session Plan :

Session No.	Topics to be covered
1-4	Concepts of Management, Science or Art, Management and Administration
5-7	Management thoughts by Management Gurus
8-10	Functions of Management – Types of Business Organization
11-15	Business Ethics and Social Responsibility: Concept, Shift to Ethics, Tools of Ethics
16-19	Nature and Purpose, Steps involved in Planning
20-25	Objectives, Setting Objectives, Process of Managing by Objectives
26-30	Strategies, Policies & Planning Premises, Forecasting, Decision-making
31-34	Nature and Purpose, Formal and Informal Organization, Organization Chart
35-38	Structure and Process, Departmentation by different Strategies
39-40	Line and Staff Authority, Benefits and Limitations
41-42	De-Centralization and Delegation of Authority, Staffing
43	Selection Process, Techniques, HRD, Managerial Effectiveness
44-45	Scope, Human Factors, Creativity and Innovation, Harmonizing Objectives
46	System and Process of Controlling, Requirements for effective control
47-48	The Budget as Control Technique, Information Technology in Controlling
49-50	Productivity – Problems and Management – Control of overall performance – Direct and Preventive control – Reporting
50	The Global Environment – Globalization and Liberalization.
51-60	Practical: Select an organization and study the planning, organizing, directing, staffing & controlling, etc., and prepare a short report or presentation and give public presentation in the class.



## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

<b>Evaluation pattern</b>	
End Semester examination	70%
Mid-Semester examination	20%
Viva Voce	10%
Projects/Assignments/Quiz/Class Participation etc	50%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)





## K.S.K.V. Kachchh University

### Department of Commerce and Management M.B.A. (5 years Integrated) 4<sup>th</sup> Year - Semester-VII

### CC 706 - Management Information System (MIS)

**1. Course Objective:**

Understand the role of the information systems (IS) function in an organization, Develop an insight as to how information systems influence business strategy and; Develop the ability to contribute meaningfully towards information system selection.

**2. Course Duration:** The course duration is of 60 sessions, 4 sessions a week.

**3. Course Contents:**

Module No.	Module Content	No. of Session	Weightage
I	Organization and Information Systems, Changing Environment and its impact on Business - The IT/IS and its influence - The Organization: Structure, Managers and activities - Data, information and its attributes - The level of people and their information needs - Types of Decisions and information - Information System, categorization of information on the basis of nature and characteristics.	15	25%
II	Kinds of Information Systems: Transaction Processing System (TPS) – Office Automation System (OAS) – Management Information System (MIS) – Decision Support System (DSS) and Group Decision Support System (GDSS) – Expert System (ES) – Executive Support System (ESS)	15	25%
III	Telecommunication and Networks: Communication, Media, Modems & Channels - LAN, MAN & WAN – Network Topologies, Internet, Intranet and Extranet. Wireless technologies like Wi-Fi, Bluetooth.	15	25%
IV	Enterprise System: Enterprise Resources Planning (ERP)- Features, selection criteria, merits, issues and challenges in Implementation. Security and Ethical Challenges: Ethical responsibilities of Business Professionals – Business, technology. Computer crime – Hacking, cyber theft, unauthorized use at work. Piracy – software and intellectual property. Privacy – Issues and the Internet Privacy. Challenges – working condition, individuals. Health and Social Issues, Ergonomics and cyber terrorism.	15	25%
V	Practical Module: Obtain a bird's eye view of contemporary technologies and infrastructure required to implement an IS. IT infrastructure and platforms, managing data, networks and the internet, wireless networks. Understanding Information systems for Accounting, Finance, Production and manufacturing, Marketing and HRM functions in any organization.		

4. **Teaching Method:** The course will use the following pedagogical tools:
- Discussion on concepts and issues on Management Information Systems.
  - Case discussion covering a cross section of Information systems.
  - Projects/ Assignments/ Quizzes/ Class participation etc

5. **Evaluation:**

A	End-Semester Examination		Weightage (70 marks) (External Assessment)
B	I	Mid-Semester Examination (20 marks)	Weightage (30 marks) (Internal Assessment)
	II	Viva voce (10 marks)	
C	Projects/Assignments/Quiz/Class Participation, etc.		Weightage (50 marks) (Internal Assessment)

6. **Basic Text Books:**

Sr. No.	Author	Name of the Book	Publisher	Edition
T1	O'Brien J.	Management Information Systems – Managing Information Technology in the Business Enterprise	Tata McGraw Hill	Latest Edition
T2	Laudon, Kenneth C. and Laudon, Jane P	Management Information Systems: Managing the Digital Firm	Pearson Education	Latest Edition
T3	Stephen Haag, Maeve Cummings, Amy Philips	Management Information Systems: For the information age	Tata McGraw Hill	Latest Edition

Note: Wherever the standard books are not available for the topic appropriate print and online resources, journals and books published by different authors may be prescribed.

7. **Reference Books:**

Sr. No.	Author	Name of the Book	Publisher	Edition
R1	Jawadekar, W. S	Management Information Systems	Tata McGraw Hill	Latest Edition
R2	McLeod, Raymond and Schell, George P	Management Information Systems	Pearson Education	Latest Edition

8. List of Journals/Periodicals/Magazines/Newspapers, etc.

Computer Express, Digichip, PC World, Computer Shopper, Dataquest etc.

## 9. Session Plan:

Session	Topic
1-5	Organization and Information Systems, Changing Environment and its impact on Business - The IT/IS and its influence - The Organization: Structure, Managers and activities - Data, information and its attributes
6-10	The level of people and their information needs. Types of Decisions and information - Information System, categorization of information on the basis of nature and characteristics
11-13	Transaction Processing System (TPS) - Office Automation System (OAS) - Management Information System (MIS) -
14-17	Decision Support System (DSS) and Group Decision Support System (GDSS) – Expert System (ES) - Executive Support System (EIS or ESS),
18-20	Communication, Media, Modems & Channels - LAN, MAN & WAN
21-25	Network Topologies, Internet, Intranet and Extranet. Wireless technologies like Wi-Fi, Bluetooth
26-30	Enterprise Resources Planning (ERP)-Features, selection criteria, merits, issues and challenges in Implementation
31-33	Ethical responsibilities of Business Professionals – Business, technology.
34-35	Computer crime – Hacking, cyber theft, unauthorized use at work.
36-40	Piracy – software and intellectual property.
41-42	Privacy – Issues and the Internet Privacy.
43-47	Challenges – working condition, individuals. Health and Social Issues, Ergonomics and cyber terrorism
48-60	Practical Module : Telecommunications and Networks, Internet and New IT Infrastructure, Managing Hardware and Software Assets

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

<b>Evaluation pattern</b>	
End Semester examination	70%
Mid-Semester examination	20%
Viva Voce	10%
Projects/Assignments/Quiz/Class Participation etc	50%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)



**K.S.K.V. Kachchh University**  
**Department of Commerce and Management**  
**M.B.A. (5 years Integrated) 4<sup>th</sup> Year - Semester-VII**

**CC 707 - Quantitative Analysis - I (QA - I)**

**1. Course Objective:**

To impart the basic art and science of gathering, analyzing and using data to identify and resolve managerial and decision making problems. To develop skills in structuring and analyzing business problems using quantitative analysis. To develop aptitude and statistical thinking approach to business problems. To understand the effective use of computer software for resolution of statistical problems.

**2. Course Duration:** The course duration is of 60 sessions, 4 sessions a week.

**3. Course Contents:**

Module No.	Modules/ Sub modules	Sessions	Marks
I	Introduction to Statistics, Statistics in Business, Data Measurement, Charts and Graphs Descriptive Statistics, Measure of central tendency, measure of variability, for Group and ungrouped data, Measures of shape, measures of association and descriptive statistic on the computer. Introduction to probability, Structure of probability, Results of probability, Revision of probability: BAYES' RULE and examples Random variable and probability distribution, Discrete and Continuous distribution,	15	25%
II	Uniform distribution, Hyper-Geometric distribution, Binomial distribution, Poisson distribution and their relationship, Cases form the text book Continuous distribution, Uniform distribution, Normal distribution, Exponential distribution, Cases form the text book Sampling and Sampling distribution Statistical Inference: Estimation for Single Populations	15	25%
III	Hypothesis Testing for Single Populations-Mean, Proportion and Variance, Cases form the text book Statistical Inferences about Two Populations-Mean, Proportion and Variance, Cases from the text book Design of Experiments and Analysis of Variance ( Only one way) , Cases form the text book	15	25%
IV	Goodness-Of-Fit-Test, Cases form the text book Test of Independence, Cases form the text book Simple regression Analysis	15	25%

	, Time-Series Forecasting and Index Numbers Decision Analysis: Decision Making Under Certainty, Uncertainty, Risk, Revision of probabilities, Expected value from Sample Information. Cases from the text book. Review, Feedback and Integrated Examples and Cases		
V	Use of any software (EXCEL, Minitab, SPSS etc.) for exposure to the above concepts. Statistical Modeling using SPSS.		

#### 4. Teaching Methods:

The course will use the following pedagogical tools:  
Case discussion covering a cross section of decision situations.  
Discussions on issues and case studies  
Projects/ Assignments/ Quizzes/ Class participation etc

#### 5. Evaluation:

The evaluation of participants will be on continuous basis comprising of the following elements:

A	End-Semester Examination		Weightage (70 marks) (External Assessment)
B	I	Mid-Semester Examination (20 marks)	Weightage (30 marks) (Internal Assessment)
	II	Viva voce (10 marks)	
C	Projects/Assignments/Quiz/Class Participation, etc.		Weightage (50 marks) (Internal Assessment)

#### 6. Basic Textbooks (Latest Edition):

1. Business Statistics for Contemporary Decision Making by Ken Black (Fourth or later edition) Wiley Student Edition
2. Statistics for Management by Richard I. Levin and David S. Rubin (Pearson Education)
3. Statistics for Managers, D. P. Apte, Excel Books, Latest Edition

#### 7. Reference Books:

1. Statistics for Management, T N Srivastava and Shailaja Rego, TMH
2. Complete Business Statistics, Amir D Aczel and Jayavel Sounderpandian, TMH
3. Business Statistics by J. K. Sharma (2nd Edition or later edition) Pearson
4. Statistics for Managers by Levine, Stephen, Krehbiel and Berenson (Fourth or Later edition) Pearson Quantitative Techniques for Decision
5. Mathematics and Statistics for Management, K. B. Akhilesh & S. B. Balasubrahmanyam, Vikas Publishing.

#### 8. List of Journals/Periodicals/ Magazines/ Newspapers etc.

## 9. Session Plan:

### List of Journals/Periodicals/ Magazines/ Newspapers etc.

#### Session Plan:

Session no.	Topic
1-4	Introduction to Statistics, Statistics in Business, Data Measurement, Charts and Graphs
5-8	Descriptive Statistics, Measure of central tendency, measure of variability, for Group and ungrouped data, Measures of shape, measures of association and descriptive statistics on the computer.
9-13	Introduction to probability, Structure of probability, Results of probability, Revision of probability: BAYES' RULE and Examples
14-15	Random variable and probability distribution, Discrete and Continuous distribution,
16-20	Uniform distribution, Hyper-Geometric distribution, Binomial distribution, Poisson distribution and their relationship, Cases form the text book
21-23	Continuous distribution, Uniform distribution, Normal distribution, Exponential distribution, Cases form the text book
24-26	Sampling and Sampling distribution
27-30	Statistical Inference: Estimation for Single Populations
31-35	Hypothesis Testing for Single Populations- Mean, Proportion and Variance, Cases form the text book
36-40	Statistical Inferences about Two Populations- Mean, Proportion and Variance , Cases form the text book
41-45	Design of Experiments and Analysis of Variance ( Only one way) , Cases from the text book
46-47	Goodness-Of-Fit-Test, Cases form the text book
48-50	Test of Independence, Cases form the text book
51-52	Simple Regression Analysis , Cases form the text book
53-55	Time-Series Forecasting and Index Numbers
56-58	Decision Analysis: Decision Making Under Certainty, Uncertainty, Risk, Revision of probabilities, Expected value from Sample Information. Cases form the text book.
59-60	Review, Feedback and Integrated Examples and Cases

The Instructor/s (Faculty Member/s) will be required to guide the students regarding suggested readings from the Text(s) and references in items 6 and 7 mentioned above.



## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

<b>Evaluation pattern</b>	
End Semester examination	70%
Mid-Semester examination	20%
Viva Voce	10%
Projects/Assignments/Quiz/Class Participation etc	50%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)



## K.S.K.V. Kachchh University

### Department of Commerce and Management

#### M.B.A. (5 years Integrated) 4<sup>th</sup> Year - Semester-VIII

### CC 801- Cost & Management Accounting (CMA)

#### 1. Course Objective:

The course intends to equip students with the ability to apply cost concepts in managerial decision making. At the end of the course, they are expected to have learnt the methodology and techniques for application of cost and managerial accounting and information in the formation of policies and in the planning and control of the operations of the organization. The course covers the nature of managerial accounting, activity costing, marginal costing, standard costing etc.

2. **Course Duration:** The course duration is of 60 sessions, 4 sessions a week.

#### 3. Course Contents:

Module No.	Module Content	No. of Session	Weightage
I	Cost Concepts and Costing Methods: Overview of Cost Management Accounting, Various cost concepts, Direct expenses & Overheads, Unit Costing, tools and techniques, Job and Batch Costing, Activity Based Costing.	15	25%
II	Costing Methods: Operating Costing and Process Costing	15	25%
III	Management Applications: Marginal (variable) Costing and CVP Analysis, Decisions Involving Short-run Alternative choices and Pricing Decisions	15	25%
IV	Planning, Control and Decision Making: Budgeting & Budgetary Control Systems, Standard Costing and Variance Analysis, Cost Accounting Standards	15	25%
V	Practical Module: Students should select a listed/unlisted company and Perform cost analysis of that company, prepare a report and give the presentation in the class. Live cases cost accounting reports attached to annual reports should be analyzed.		

#### 4. Teaching Method:

The course will use the following pedagogical tools:

- Case discussions. (Appropriate cases may be used to teach all above modules)
- Discussion on issues and techniques
- Projects/Assignments/Quiz/Class Participation, etc.

#### 5. Evaluation:

A	End-Semester Examination	Weightage (70 marks) (External Assessment)
B	I   Mid-Semester Examination (20 marks)	Weightage (30 marks) (Internal Assessment)
	II   Viva voce (10 marks)	
C	Projects/Assignments/Quiz/Class Participation, etc.	Weightage (50 marks) (Internal Assessment)

## 6. Basic Text Books:

Sr. No.	Author	Name of the Book	Publisher	Edition
T1	Ravi Kishor	Cost Management Accounting	Taxmann	Latest Edition
T2	Paresh Shah	Management Accounting	Oxford University Press	Latest Edition
T3	V Rajshekhar & Lalitha	Cost Accounting	Pearson	Latest Edition

## 7. Reference Books:

Sr. No.	Author	Name of the Book	Publisher	Edition
R1	Hilton, Maher and	Cost Management : Strategies for Business	TMH	Latest Edition
R2	Khan and Jain	Management Accounting	TMH	Latest Edition
R3	Hansen & Mowen	Cost and Management Accounting and Control	Thomson Publishers	Latest Edition
R4	Bamber, Braun, Harrison	Managerial Accountancy	Person Education	Latest Edition
R5	M. N. Arora	A Textbook on Cost and Management Accounting	Vikas Publication	Latest Edition
R6	J. Madegowda	Management Accounting	Himalaya	Latest Edition
R7	Charles T Horngren, S M Datar and Others	Cost Accounting	Pearson	Latest Edition
R8	S K Bhattacharya and John Dearden	Costing for Management	Vikas	Latest Edition
R9	P C Tulsyani	Cost Accounting	S Chand	Latest Edition

8. List of Journals/Periodicals/Magazines/Newspapers, etc.: Indian Journal of Accounting, Cost and Accounts Journal

## 9. Session Plan:

Session	Topic
1-2	Overview of Cost and Management Accounting
3-4	Various cost concepts, Direct expenses & Overheads
5-9	Unit Costing (discussing and solving practical problems)
10	Tools and techniques of Costing and Job and Batch Costing
11-15	Activity Based Costing (discussing and solving practical problems)
16-18	Operating Costing (discussing and solving practical problems)
19-30	Process Costing (discussing and solving practical problems)
31-40	Marginal(variable) Costing and CVP Analysis (discussing and solving practical problems)
41-45	Decisions Involving Short Run Alternative choices and Pricing Decisions (discussing and solving practical problems of low levels)
46-50	Budgeting & Budgetary Control Systems
51-60	Standard Costing and Variance Analysis (discussing and solving practical problems)

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

<b>Evaluation pattern</b>	
End Semester examination	70%
Mid-Semester examination	20%
Viva Voce	10%
Projects/Assignments/Quiz/Class Participation etc	50%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)



**K.S.K.V. Kachchh University**  
**Department of Commerce and Management**  
**M.B.A. (5 years Integrated) 4<sup>th</sup> Year - Semester-VII**

**CC 802 - Environment for Business (EFB)**

### 1. Course Objectives:

The objective of the course is to bring about understanding of Social, Economic, Tehnological, International, Political-Legal and Natural Environment influencing business and industry and to acquaint the students with emerging trends in business environment.

### 2.Course Duration:

The course duration is of 60 sessions of 60 minutes each.

### 3.Course Contents:

Module No.	Modules/Sub-Modules	Session	Marks (20% of 70)
<b>I</b>	<b>Economic Environment</b> Concepts and significance of economic environment – at national and international level, Economic System: Lassiez faire, capitalism, socialism and mixed economy, National Income, Monetary and Fiscal Policy (finance commission), Industrial Policy, Latest five year plan, State Industrial Policy, Union Budget	<b>15</b>	<b>25%</b>
<b>II</b>	<b>Social Environment and Technological Environment</b> Concept and significance of social environment, Interdependence of business and society, Culture and organization, Technological Development and social Change, Social Responsibility of Business, Business Ethics, Management education in India, Population and Census, Consumer Rights, Consumerism and Business, Corporate Governance	<b>15</b>	<b>25%</b>
	Impact of technology on Organization, Process of Technological Adaptation and Development, Patents, Government Guidelines, Technology Assessment at government level, ISO Standards and Bureau of Indian Standards		

<b>III</b>	<b>International Business Environment</b> 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, EXIM Policy, Foreign Exchange Management Act (FEMA), Bilateral and Commodity Agreements, Tariff and non-tariff barriers, WTO, Regional Blocks, EPZs, EOUs, TPs and SEZs	<b>15</b>	<b>25%</b>
<b>IV</b>	<b>Natural Environment</b> Economic Development and Pollution, Increased Pollution Levels, Changing role of Government, Regulations and its impact on business & industry, Green Marketing, Environmental Technology, Ecological implications of technology, Sustainable Development	<b>15</b>	<b>25%</b>

#### 4. Teaching Methods:

The following pedagogical tools will be used to teach this course:

- (1) Lectures
- (2) Case Discussion and Presentations
- (3) Field Visits and Assignments

#### 5. Evaluation:

The students will be evaluated on a continuous basis and broadly follow the scheme given below:

A	End-Semester Examination		Weightage (70 marks) (External Assessment)
B	I	Mid-Semester Examination (20 marks)	Weightage (30 marks) (Internal Assessment)
	II	Viva voce (10 marks)	
C	Projects/Assignments/Quiz/Class Participation, etc.		Weightage (50 marks) (Internal Assessment)

#### 6. Basic Text Books:

- T1:** Paul, Justine, Business Environment: Text & Cases, 2<sup>nd</sup> edition or later edition, Tata McGraw-Hill Publishing Company, New Delhi.
- T2:** Cherunilam, Francis, Business Environment: Text & Cases, Himalaya Publishing House, Mumbai. Latest edition.
- T3:** Shaikh Saleem, Business Environment, Pearson, Latest edition.
- T4:** Vivek Mital, Business Environment, Excel Books Latest Edition



## 7. Reference Books:

1. Cherunilam Francis (2006), *International Business Environment*, Himalaya Publishing House, Mumbai
2. Mithani D.M. (2005), *International Economics*, Tata McGraw Hill.
3. Shaikh Saleem , *Business Environment*, Pearson, Latest edition.
4. Vivek Mital, *Business Environment*, Excel Books, Latest edition.
5. David Kreps, *Microeconomics for managers*, Norton, W. W. & Company, Inc. 2007
6. Bedi Suresh *Business Environment*, Excel Books 2005

## 8. List of Journals/Periodicals/ Magazines/ Newspapers:

Economic & Political Weekly, Intellectual Property Rights, Corporate Governance, Business India / Business World , Banking & Finance, Industrial Economist, Fortune, Global Business Review, Economic Survey, GOI, India Development Report (Latest Edition), World Development Report, RBI Annual Report, etc.

## 9. Session Plan:

Sessions	Topics
1	Concepts and significance of economic environment – at national and international level
2-3	Economic System: <i>Laissez faire</i> , capitalism, socialism and mixed economy,
5-6	National Income, Monetary and Fiscal Policy (finance commission)
7-9	Industrial Policy
10-11	Latest five year plan
12-15	State Industrial Policy, Union Budget
16-20	Concept and significance of social environment, Interdependence of business and society, Culture and Organization, Technological Development and social Change
21-24	Social responsibility of business, Business Ethics Population and Census, Management education in India
15-16	Population and Census, Consumer Rights, Consumerism and Business, Corporate Governance
17-20	Impact of technology on organization, Process of technological adaptation and development
21-26	Patents, Government guidelines, Technology assessment at government level
27-30	ISO standards and Bureau of Indian Standards
31-45	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, EXIM Policy, Foreign Exchange Management Act (FEMA), Bilateral and Commodity Agreements, Tariff and non-tariff barriers, WTO, Regional blocks, EPZs, EOUs, TPs and SEZs
46-60	Economic Development and Pollution, Increased Pollution Levels Changing role of Government, Regulations and its impact on business & industry Green Marketing, Environmental Technology, Ecological implications of technology

The Instructor/s (Faculty Member/s) will be required to guide the students regarding suggested readings from the Text(s) and references in items 6 and 7 mentioned above.



## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

<b>Evaluation pattern</b>	
End Semester examination	70%
Mid-Semester examination	20%
Viva Voce	10%
Projects/Assignments/Quiz/Class Participation etc	50%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)



**K.S.K.V. Kachchh University**  
**Department of Commerce and Management**  
**M.B.A. (5 years Integrated) 4<sup>th</sup> Year - Semester-VIII**

**CC 803 - Financial Management (FM)**

**1. Course Objective:**

The objective of this course is to equip the students with conceptual understanding of finance and its practical application. It is expected that the students possess a sound base in including financial analysis. Therefore, it would begin with the framework of financial management linking various functional subjects. Important decisions that come under corporate finance, namely, setting up of projects covering investment in fixed and current assets, raising funds and allocation of profits are taken within the framework of risk and return. Students are expected to learn these decision making skills with the help of few cases. The course also intends to make students gain the mechanical part of various decisions with the help of selected numerical problems available in various suggested text books.

**2. Course Duration:** The course duration is of 60 sessions, 4 sessions a week.

**3. Course Contents:**

Module No.	Module Content	No. of Session	Weightage
I	Understanding the Meaning of Financial Management, Financial System, Time value of Money, Basics of Risks and Returns, Concepts of time value, Compounding and Discounting, Annuities, Valuation of Bonds and Shares.	15	25%
II	Understanding Working Capital Management as a Decision to Create Value for Business: Principles of Working Capital Management, Various Approaches, Estimation of Working Capital, Management (PRACTICAL) Components of Working Capital; Cash, receivables, inventory and sources of working capital finance (THEORY)	15	25%
III	Managements of Understanding Investment Decision and Various Steps Involved: Nature of Investment Decision, Techniques of Investment Decisions(Capital Budgeting) Discounted and Non Discounted Techniques, Cost of Capital,	15	25%
IV	Understanding Financing Decisions and Various Sources of Finance: Meaning of Leverage, Theory of Capital Structure, Relevance and Irrelevance of Capital Structure, Arbitraging, Sources of Long Term and Short Term Finance; Shares, Debentures and Term loans, leasing and hire purchase and venture capital		
	Various Models of Relevance and Irrelevance Approaches Towards Dividend theory.	15	25%
V	Practical Module: Select a company and perform financial analysis, prepare a report and make presentation in the class		

- 4. Teaching Method:** The course will use the following pedagogical tools:
- Selected Cases Covering Major Financial Management Decisions.
  - Solving of selected numerical
  - Projects/Assignments/Quiz/Class Participation, etc.

**5. Evaluation:**

A	End-Semester Examination		Weightage (70 marks) (External Assessment)
B	I	Mid-Semester Examination (20 marks)	Weightage (30 marks) (Internal Assessment)
	II	Viva voce (10 marks)	
C	Projects/Assignments/Quiz/Class Participation, etc.		Weightage (50 marks) (Internal Assessment)

**6. Basic Text Books:**

Sr. No.	Author	Name of the book	Publisher	Edition
T1	Chandra, Prasanna	Financial Management, theory and Practice	Tata McGraw Hill	Latest Edition
T2	I M Pandey	Financial Management	Vikas Publication	Latest Edition
T3	Srivastava and Misra	Financial Management	Oxford University Press	Latest Edition

**7. Reference Books:**

Sr. No.	Author	Name of the book	Publisher	Edition
R1	P C Tulasiyani	Financial Management	S. Chand	Latest Edition
R2	R P Rastogi	Financial Management	Taxmann	Latest Edition
R3	Briham & Houston	Fundamentals of Financial Management	Sotuh-Western Thomson Business Information India (P) Ltd.	Latest Edition
R4	Brealey & Myers	Principles of Corporate Finance	Tata McGraw Hill	Latest Edition
R5	Reddy, Sudarshan	Financial Management – Principles and Practice	Himalaya Publication	Latest Edition
R6	Damodaran	Corporate Finance	Wiley	Latest Edition

R7	Chandra Bose	Financial Management	PHI	Latest Edition
R8	P. V. Kulakarni	Financial Management	Himalaya	Latest Edition
R9	Vyuptakesh Sharan	Foundations of Financial Management	Pearson	Latest Edition
R10	Ravi Kishore	Financial Management Problems and Solutions	Taxmann	Latest Edition
R11	Rajiv Srivastava and Anil Misra	Financial Management	Oxford	Latest Edition
R12	W R Laser	Financial Management	Cengage Publication	Latest Edition

**8. List of Journals/Periodicals/Magazines/Newspapers, etc.**

Chartered Financial Analyst, Journal of Financial Management, Economic Times, Business Standard, Financial Express, etc.

**9. Session Plan:**

1-15	Understanding the Meaning of Financial Management, Financial System, Time value of Money, Basics of Risks and Returns, Concepts of time value, Compounding and Discounting, Annuities, Valuation of Bonds and Shares.
16-30	Understanding Working Capital Management as a Decision to Create Value for Business: Principles of Working Capital Management, Various Approaches, Estimation of Working Capital , Management (PRACTICAL) Components of Working Capital; Cash, receivables, inventory and sources of working capital finance (THEORY)
31-45	Managements of Understanding Investment Decision and Various Steps Involved: Nature of Investment Decision, Techniques of Investment Decisions(Capital Budgeting) Discounted and Non Discounted Techniques ,Cost of Capital,
46-60	Understanding Financing Decisions and Various Sources of Finance: Meaning of Leverage, Theory of Capital Structure, Relevance and Irrelevance of Capital Structure, Arbitrating, Sources of Long Term and Short Term Finance; Shares, Debentures and Term loans, leasing and hire purchase and venture capital Various Models of Relevance and Irrelevance Approaches Towards Dividend theory.

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

<b>Evaluation pattern</b>	
End Semester examination	70%
Mid-Semester examination	20%
Viva Voce	10%
Projects/Assignments/Quiz/Class Participation etc	50%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)



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**CC 804 - Human Resources Management (HRM)**

**1. Course Objective:**

The objective of the course is to acquaint the students with Human Resources Management and to develop in them the ability to acquaint them in the corporate world. The main purpose is to assist the students in developing skills – soft and hard, and decision making in the organizations.

**2. Course Duration:** The course duration is of 60 sessions, 4 sessions a week.

**3. Course Contents:**

Module No.	Module Content	No. of Session	Weightage
I	Introduction to Human Resource Management , Job Analysis , HR Planning and Recruiting, Employees Testing and Selection, Interviewing Candidates , Training and development	15	25%
II	Performance Management and Appraisal, Establishing Strategic Pay Plans, Pay for Performance and Financial incentives.	15	25%
III	Industrial Relations – Definitions and Main Aspects, Trade Union Legislations, Methods of settling Industrial Disputes, Collective Bargaining, Legislations Concerning Settlement of Industrial Disputes, Factories Act.	15	25%
IV	Labor Management Cooperation/Workers' Participation in Management, Payment of Wage Legislation, Minimum Wage Legislation, The Strategic Role of Human Resources Management, Managing Global Human resources, International Labor Organization	15	25%
V	Practical Module: Applications of Module I to IV – Live Cases / Case Studies, Role Play, Team-based Games etc.		

**4 Teaching Method:**

The course will use the following pedagogical tools:

- a. Selected Cases Covering Major Financial Management Decisions.
- b. Solving of selected numerical
- c. Projects/Assignments/Quiz/Class Participation, etc.

**5. Evaluation:**

A	End-Semester Examination	Weightage (70 marks) (External Assessment)
B	I   Mid-Semester Examination (20 marks)	Weightage (30 marks) (Internal Assessment)
	II   Viva voce (10 marks)	
C	Projects/Assignments/Quiz/Class Participation, etc.	Weightage (50 marks) (Internal Assessment)

## 6. Basic Text Books:

Sr. No.	Author	Name of the book	Publisher	Edition
T1	Pravin Durai	Human Resource Management	Pearson	Latest Edition
T1	Gargy Dessler and Biju Varkkery	Human Resource Management	Pearson	Latest Edition
T1	P. Subba Rao	Essential of Human Resource Management and Industrial Relatives.	Himalaya	Latest Edition

## 7. Reference Books:

Sr. No.	Author	Name of the book	Publisher	Edition
R1	Sinha, Sinha and Shekhar	Industrial Relations, Trade unions and Labour Legislations	Pearson	Latest Edition
R2	V. S. P. Rao	Human Resource Management – text and cases	Excel Books	Latest Edition
R3	P. Jyothi and D. N. Venkatesh	Human Resource Management	Oxford University Press	Latest Edition
R4	C.B.MAMORIA & S. V Gankar	Human Resource Management	Himalaya Publishing House	Latest Edition
R5	K. Aswasthapa	Human Resource Management	Tata Mc Graw Hill	Latest Edition

## 8. List of Journals/Periodicals/Magazines/Newspapers, etc.

List of Journals/Periodicals/ Magazines/ Newspapers etc.: Human Capital, Indian Journal of Industrial Relations, HRM Review, Indian Journal of Training and Development.

## 9. Session Plan

Session	Topic
1-15	Introduction to Human Resource Management,
3	Job Analysis, HR Planning and Recruiting,
	Employees Testing and Selection, Interviewing Candidates,
	Training and development
16-30	Performance Management and Appraisal, Establishing Strategic Pay Plans
	Pay for Performance and Financial incentives
31-45	Industrial Relations – Definitions and Main Aspects
	Trade Union Legislations
	Methods of settling Industrial Disputes
	Trade Union Legislations
	Legislations Concerning Settlement of Industrial Disputes
	Factories Act
46-60	Labor Management Cooperation/Workers' Participation in Management
	Minimum Wage Legislation
	Payment of Wage Legislation
	The Strategic Role of Human Resources Management
	Managing Global Human resources
	International Labor Organization



## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

<b>Evaluation pattern</b>	
End Semester examination	70%
Mid-Semester examination	20%
Viva Voce	10%
Projects/Assignments/Quiz/Class Participation etc	50%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)



**K.S.K.V. Kachchh University**  
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**CC 805- Marketing Management (MM)**

**1. Course Objective:**

The objective of the course is to familiarize the students with the marketing concepts and practices and develop their analytical skills, conceptual abilities and substantive knowledge in the aforesaid field along with the practical exposure. It seeks to achieve the objective by helping the participants to undergo meaningful exercises in decision making in a variety of real life situations. This course is intended to be a foundation course for those who plan to do further work in marketing in the second year. It is also designed to serve as a terminal course for those not intending to specialize in marketing.

**2. Course Duration:** The course duration is of 60 sessions, 4 sessions a week.

**3. Course Contents:**

Module No.	Module Content	No. of Session	Weightage
I	Understanding Marketing management and Marketing Environment: nature and scope of marketing management; company orientation towards the market place; value chain and value delivery process; corporate strategic planning; business unit strategic planning; gathering market information (MKiS) and scanning the environment. Qualitative and quantitative research, Marketing research system & process. Demand measurement and forecasting	15	25%
II	Understanding consumer behavior & identifying market segments & dealing with competition , branding: creating customer value & satisfaction; factors influencing consumer behavior and buying process ; organizational buying ; segmenting , targeting , positioning ;dealing with competition; crafting the brand positioning; creating brand equity; branding decisions.	15	25%
III	Dealing with product – life cycle , new product development, classification , service as a product , pricing product ,global market: product life cycle ; new products – need , scope and importance & new product development process ,; product mix ,	15	25%

	product line , product-brand relationship ; basics of services marketing; pricing’ managing service quality; dealing with global market		
IV	Distribution & integrated marketing communication : designing and managing distribution channels ; multichannel marketing ; direct marketing & e-commerce ; managing retailing , wholesaling, mass communication - advertising and sales promotion; public Relations; managing personal communications; word of mouth and personal selling.	15	25%
V	Practical Exposure: Studying four P’s of various brands, Studying distribution strategies of various sectors and companies, studying segmentation, targeting and positioning strategies, creating a new product and testing the same, Studying the product life cycle of various products/brands with strategies adopted at various levels, identifying factors influencing buying decisions in consumer and business markets, studying the integrated marketing communication of various brands viz-a-viz their competitors, studying value chain and logistics of companies, studying global marketing strategies for global brands, etc.		

#### 4. Teaching Method:

The course will use the following pedagogical tools:

- a. Selected Cases Covering Major Financial Management Decisions.
- b. Solving of selected numerical
- c. Projects/Assignments/Quiz/Class Participation, etc.

#### 5. Evaluation:

A	End-Semester Examination		Weightage (70 marks) (External Assessment)
B	I	Mid-Semester Examination (20 marks)	Weightage (30 marks) (Internal Assessment)
	II	Viva voce (10 marks)	
C	Projects/Assignments/Quiz/Class Participation, etc.		Weightage (50 marks) (Internal Assessment)

#### 6. Basic Text Books:

Sr. No.	Author	Name of the book	Publisher	Edition
T1	“A South Asian Perspective” by	Marketing Management	Pearson	Latest Edition

	Kotler, Keller , Koshy and Jha			
T1	Stanton ,Etzel, Walker	Fundamental of Marketing	McGraw Hill Inc.	Latest Edition
T1	Ramaswami & Namakumari	Marketing Management Indian context.	Macmillan(India) Limited , New Delhi.	First Indian Print 2004(or later)

## 7. Reference Books:

Sr. No.	Author	Name of the Book	Publisher	Edition
R1	Kotler & Keller	Marketing Management	Pearson Education	Global edition (14e)
R2	Tapan panda	Marketing management	Excel Books	Latest edition
R3	Rajan Saxena	Marketing Strategies	Tata- McGraw Hill Publishing Company,	Latest edition
R4	Panwar J.S.	Marketing in the new Era	SAGE	Latest edition
R5	Khurana & Ravihandran	Strategic Marketing Management	Global Business Press , N. Delhi	Latest edition
R6	Mazumdar Ramanuj	Marketing Strategies	Allied Publishers Ltd. New Delhi	Latest edition
R7	Kaznil	Marketing Management	Excel Books	Latest edition
R8	Dhruv Grewal & Michael Levy	Marketing	Tata- McGraw Hill Publishing	Latest edition
R9	V.S. Ramaswamy &	Marketing Management	Macmillian	Latest edition
R10	H.H.Kaznil	Marketing Management –Text	Excel books	Latest edition
R11	Tapan K. Panda	Marketing Management -	Excel Books	Latest edition
R12	Joel R. Evans , Barry Berman	Marketing Management	Cengage Learning	Latest edition
R13	Atul nayak	Fundamentals of Marketing	Excel books	Latest edition
R14	K.Karunakaran	Marketing management – text	Himalaya	Latest edition
R15	Arunkumar, n.Meenakshi	Marketing Management	Vikas	Latest edition

## 8. List of Journals/Periodicals/Magazines/Newspapers, etc.:

Journal of Marketing (USA), Indian Journal of Marketing, Marketing Master Mind, Etc.,

## 9. Session Plan

Session	Topic
1-3	Nature, Scope, Importance and Core Concepts
4-5	Company Orientation towards the market place
6-8	Developing Marketing Strategies and Plans
9-10	Gathering Market Information(MKiS)
11-12	Scanning the Environment(Micro & Macro)
13-14	The nature, scope and process of marketing research
15-16	Developing a research plan
17-18	Demand measurement and forecasting
19	Creating customer value, customer satisfaction & loyalty
20-24	Factors influencing Consumer Behavior and Consumer Buying Process
25-26	Analyzing Business Market
27-30	Segmenting , Targeting , Positioning
31-34	Dealing with competition
35-36	Creating Brand Equity
37	Crafting the Brand Positioning
38-39	product life cycle & strategies for different PLC stages
40-41	Setting Product Strategy
42-43	Introducing New Market Offerings
44-45	Designing and Managing Services
46	Developing Pricing Strategies and Programs
47	Dealing with Global market
48-49	Designing and Managing Integrated Marketing Channels
50-51	Managing Retailing, Whole selling, and Logistics
52-53	Designing & managing integrated marketing communications
54-57	Managing Mass Communication: Advertising, Sales Promotions
58-60	Managing Personal Communications: Public Relations, Word of Mouth and Personal Selling

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

<b>Evaluation pattern</b>	
End Semester examination	70%
Mid-Semester examination	20%
Viva Voce	10%
Projects/Assignments/Quiz/Class Participation etc	50%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)



## K.S.K.V. Kachchh University

### Department of Commerce and Management

#### M.B.A. (5 years Integrated) 4<sup>th</sup> Year - Semester-VIII

### CC 806 - Production and Operations Management (POM)

**1. Course Objective:**

Understand the role of the operations management (OM) function in the functioning of an organization; Offer a broad survey of the concepts and tools used in operations management;

**2. Course Duration:** The course duration is of 60 sessions, 4 sessions a week.

**3. Course Contents:**

Module No.	Module Content	No. of Session	Weightage
I	Nature and Scope of Production and Operations Management; Types of Manufacturing Systems (production Processes), product design, Facility Location with examples; Facility Layouts; Layout Planning and Analysis;	15	25%
II	Understand the basis of inventory management decisions, the hierarchical approach to planning and various methods of inventory management. Capacity planning.	15	25%
III	Production Planning and Control, project management and operations scheduling (Gantt chart, CPM and PERT methods), Project crashing. Aggregate production planning, MRP	15	25%
IV	Quality management, JIT and Lean manufacturing systems, TQM and Six-sigma, ISO 9000 and other ISO series, Industrial Safety and safety management.	15	25%
V	Practical Module: Visit any industrial unit and understand the processes performed in the unit. Use the theoretical knowledge to understanding the operations. Prepare a report on how the above concepts used in selected industrial unit under the guidance of your subject teacher.		

**4. Teaching Method:**

The course will use the following pedagogical tools:

- a. Discussion on concepts and issues in Operations management.
- b. Case discussion covering a cross functional work of production with other functional areas in both manufacturing and service industry.
- c. Projects/Assignments/Quiz/Class Participation, etc.



**5. Evaluation:**

A	End-Semester Examination		Weightage (70 marks) (External Assessment)
B	I	Mid-Semester Examination (20 marks)	Weightage (30 marks) (Internal Assessment)
	II	Viva voce (10 marks)	
C	Projects/Assignments/Quiz/Class Participation, etc.		Weightage (50 marks) (Internal Assessment)

**6. Basic Text Books:**

Sr. No.	Author	Name of the book	Publisher	Edition
T1	Russell, Roberta S. and Taylor, Bernard W.	Operations Management Along the Supply Chain,	John Wiley and Sons (Wiley India)	Latest Edition
T2	Chase R. B., Jacobs, F. R., Aquilano, N. J. and Agarwal N. K	Operations Management for Competitive Advantage	Tata McGraw Hill	Latest Edition
T3	Kanishka Bedi	Production and Operations Management	Oxford University Press	Latest Edition

**7. Reference Books:**

Sr. No.	Author	Name of the Book	Publisher	Edition
R1	Kachru Upendra	Production and Operations Management	Excel Books.	Latest Edition
R2	K. Aswathappa and K. Shridhara Bhat	Production and Operations Management	Himalaya Publications	Latest Edition
R3	Heizer, Jay and Render, Barry	Operations Management	Pearson Education	8th edition
R4	S. A. Chunawala, Dr. Patel	Production and Operations Management	Himalaya Publications	Latest Edition
R5	Martin K. Starr	Production and Operation Management	Cenagage Learning	Latest Edition
R6	Evans / Collier	Operation Management	Cenagage Learning	Latest Edition
R7	Buffa, Elwood S. and Sarin, Rakesh K	Modern Production and Operations Management	John Wiley	8th edition

8. List of Journals/Periodicals/Magazines/Newspapers, etc.  
Productivity Journal, Indian Management, Business India, Supply Chain, etc.

**9. Session Plan:**

<b>Session</b>	<b>Topic</b>
1-3	Introduction to POM, Nature and Scope of Production and Operations Management, Production as transformation process, History of operations management, Production processes.
4-5	Make or Buy Decision (Outsourcing)
6-15	Facility Location with examples, Facility Layouts, Layout Planning and Analysis,
16-25	Understand the basis of inventory management decisions, the hierarchical approach to planning and various methods of inventory management, EOQ, MRP
26-30	Capacity planning.
31-35	Project management and operations scheduling (Gantt chart, CPM and PERT methods).
36-40	Project Crashing
41-45	Production Planning, MRP
46-55	Quality management, Kaizen, KANBAN, JIT and Lean manufacturing systems, TQM and Six-sigma, ISO 9000 and other ISO series
56-60	Industrial safety and safety management.

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

<b>Evaluation pattern</b>	
End Semester examination	70%
Mid-Semester examination	20%
Viva Voce	10%
Projects/Assignments/Quiz/Class Participation etc	50%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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:

-1(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)



## K.S.K.V. Kachchh University

### Department of Commerce and Management

#### M.B.A. (5 years Integrated) 4<sup>th</sup> Year - Semester-VIII

#### CC 807 - Research Methodology and Operations Research (RM & OR)

#### 1. Course Objective:

- To familiarize students with the types of business problems often faced by corporate entities and to help them develop insights about basic concepts of research designs and methodology aimed at solving business problems.
- To help students develop skills in structuring and analyzing various Operations Research (OR) problems for managerial decision making by using basic OR tools and techniques.
- To learn to implement various management science software packages.

#### 2. Course Duration:

The course is divided into five modules, out of which three modules are of Research Methodology and two modules of Operations Research. Each module has eight sessions of 75 minutes each.

#### 3. Course Content:

Module No.	Modules/ Sub modules	Sessions	Marks
I	Introduction to Business Research and Research Design Nature and scope of business research, information based decision making and source of knowledge. The research process; basic approaches and terminologies used in research. Defining research question and framing of hypotheses. Preparing a research plan, qualitative and quantitative research designs. Sources of secondary data. Feedback and review / case analysis.	15	25%
II	Measurement and Scaling, Data Source and Data Collection Field research; primary data collection from observations, surveys and experimentation. Measurement and scaling; commonly used scales in business research, reliability and validity of scales. Designing instrument for data collection; testing the instrument, data collection process. Sampling methods and procedures and sample size decisions. Feed back and review/ Case analysis.	15	25%
III	Data Analysis and Presentation Editing and coding of data, tabulation, graphic presentation of data, cross tabulation. Testing of hypotheses; type I and II errors, one tailed and two tailed tests of significance. simple linear regression and other Research report writing. Nature of OR problem, steps in OR problem, Solution of L.P.P. by Graphical Method and Solving through Computer Software like Excel Solver, etc. Formulation of LP problems Duality and its implications,	15	25%
IV	Transportation Models, Initial Basic Feasible Solution and Optimal Solution, Assignment Problem and Travelling Salesman Problem. Transshipment problem. Network techniques, Minimum Spanning Tree Problems, Shortest Route and Maximal Flow Technique. Introduction to simulation.	15	25%

V	Practical: Identifying the Problem, Preparing the Research Proposal, Designing the Instrument, Conducting Pilot Survey, Conducting the Final survey, Analyzing the Data using Software's like SPSS, Gretl, lementine, Minitab, IBM Analytics, etc., Preparing the Research Report.		
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#### 4. Teaching Methods:

The course will use the following pedagogical tools:

- Case discussion covering a cross section of decision situations.
- Discussions on issues and techniques of business research.
- Projects/ Assignments/ Quizzes/ Class participation etc

#### 5. Evaluation:

The evaluation of participants will be on continuous basis comprising of the following elements:

A	End-Semester Examination	Weightage (70 marks) (External Assessment)
B	I Mid-Semester Examination (20 marks)	Weightage (30 marks) (Internal Assessment)
	II Viva voce (10 marks)	
C	Projects/Assignments/Quiz/Class Participation, etc.	Weightage (50 marks) (Internal Assessment)

#### 6. Basic Textbooks (Latest Edition):

- T1 :** Business Research Methods (IX edition) by Donald R. Cooper and Pamela S.Schindler, Tata McGraw Hill Publishing Company Ltd., New Delhi.
- T2.** Operations Research – 8<sup>th</sup> Edition or Later edition, Hardy Taha , Pearson
- T3.** Quantitative Techniques in Management BY Vohra N. D, 3 Edition or higher edition – Tata McGraw Hill Publishing Company Ltd., New Delhi.
- T4 :** D. K. Bhattacharyya, Research Methodology, Excel Books 2<sup>nd</sup> Edition.

#### 7. Reference Books:

1. Business Research Methods, *Zikmund Willium* (2003) Thompson Learning
2. Business Research Methods, *Bryman Alan* (2006) Oxford University Press
3. Research Methods for Business, *Sekaran Uma* (4<sup>th</sup> edition) John Wiley & Sons
4. Research Methodology, *Panneerselvam R*, (2004) Prentice Hall of India
5. Business Research Methods, Alan Bryman, Emma Bell 2<sup>nd</sup> Edition, Oxford Press
6. Introduction to Management Science – a Modeling and Case studies approach with spreadsheets Fredrick S Hiller, Mark S Hiller,
7. Introduction to Operational Research by Hiller and Liebermann.
8. Operation Research by J. K. Sharma, 3<sup>rd</sup> Edition. MACMILLAN
9. Operation Research by G. Srinivasan, Prentice-Hall India
10. Quantitative Analysis for Management by Barry Render, Ralph M. Stair, Jr., Michael E. Hanna, Pearson

**8 List of Journals/Periodicals/ Magazines/ Newspapers etc. :** Opsearch, Operations Research Quarterly, Vikalpa, Decision, etc.

**Session Plan:****CC 207- Research Methodology and Operations Research (RM & OR)**

Sessions	Topic
1-6	Nature and scope of business research, information based decision making and source of knowledge. The research process; basic approaches and terminologies used in research.
7-10	Defining research question and framing of hypotheses. Preparing a research plan, qualitative and quantitative research designs.
11-15	Sources of Data, Methods of Collection of Data,
16-24	Field research; primary data collection from observations, surveys and experimentation. Measurement and scaling; commonly used scales in business research, reliability and validity of scales.
25-30	Designing instrument for data collection; testing the instrument, data collection process. Sampling methods and procedures and sample size decisions.
	Feed back and review/ Case analysis
31-35	Editing and coding of data, tabulation, graphic presentation of data, cross tabulation. Testing of hypotheses; type I and II errors, one tailed and two tailed tests of significance.
36-40	Simple linear regression and Research report writing.
41-45	Nature of OR problem, steps in OR problem, Solution of L.P.P. by Graphical Method and Solving through Computer Software like Excel Solver, etc.
46-50	Formulation of LP problems Duality and its implications.
51-54	Transportation Models, Initial Basic Feasible Solution and Optimal Solution, Assignment Problem and Travelling Salesman Problem.
55-60	Transshipment problem. Network techniques, Minimum Spanning Tree Problems, Shortest Route and Maximal Flow Technique. Introduction to simulation

The Instructor/s (Faculty Member/s) will be required to guide the students regarding suggested readings from the Text(s) and references in items 6 and 7 mentioned above.

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

<b>Evaluation pattern</b>	
End Semester examination	70%
Mid-Semester examination	20%
Viva Voce	10%
Projects/Assignments/Quiz/Class Participation etc	50%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)





**KrantiguruShyamji Krishna Verma**

**Kachchh University**

**Mundra Road, Bhuj - KACHCHH.**

**MASTER OF BUSINESS ADMINISTRATION**

**(5<sup>th</sup> Year - Semester IX & X)**

**5 Years Integrated Course**

**New Course under CBCS**

**DEPARTMENT OF COMMERCE & MANAGEMENT**

**K.S.K.V. KACHCHH UNIVERSITY - BHUJ**

**KACHCHH - 370 001.**

**W.E.F. June 2016-17.**

## Semester – IX

In the Second year of the MBA Programme, the students will have to choose a functional area and a sectoral area, in addition to the core subjects. The choice made by the students pertaining to the functional area and the sectoral area in Semester-III shall remain unchanged in Semester-IV and the students will have no option to change the same in Semester-IV.

### Compulsory Courses :

Sr.No.	Course Code	Course/Subject Title	Credits
1.	CC901	Strategic Management (SM)	4
2.	CC902	Legal Aspects of Business (LAB)	4
3.	CC903	New Enterprise and Innovation Management (NE&IM)	4
60 Sessions of 60 Minutes per Course			<b>Total 12</b>

### Functional Areas:

#### I Marketing

Sr.No.	Course Code	Course/Subject Title	Credits
1.	MM901	Consumer Behaviour and Marketing Research (CB&MR)	4
2.	MM902	Integrated Marketing Communication (IMC)	4
3.	MM903	Sales and Distribution Management (SDM)	4
60 Sessions of 60 Minutes per Course			<b>Total 12</b>

#### II Finance

Sr.No.	Course Code	Course/Subject Title	Credits
1.	FM901	Corporate Taxation & Financial Planning (CT&FP)	4
2.	FM902	Management of Financial Services (MFS)	4
3.	FM903	Security Analysis and Portfolio Management (SAPM)	4
60 Sessions of 60 Minutes per Course			<b>Total 12</b>

#### III Human Resource

Sr.No.	Course Code	Course/Subject Title	Credits
1.	HR901	Change Management and Organizational Development (CM&OD)	4
2.	HR902	Compensation Management (CM)	4
3.	HR903	Management of Industrial Relations and Labour Legislations (MIR&LL)	4
60 Sessions of 60 Minutes per Course			<b>Total 12</b>

### Sectoral Area:

60 sessions of 60 minutes per course and having accreditation of three. (each student will opt for any one of these sectoral areas). The choice of sector is independent of the functional elective.

#### I Retailing Sector

1. SRM901

#### II Banking and Insurance

1. SBI901

**Semester – X****Compulsory Courses :**

Sr.No.	CourseCode	Course/SubjectTitle	Credits
1.	CC1001	ComprehensiveProject(CP)	4
2.	CC1002	InternationalBusiness(IB)	4
3.	CC1003	ManagementControlSystem(MCS)	4
<b>60Sessionsof 60MinutesperCourse</b>			<b>Total 12</b>

**Functional Areas:****I Marketing**

Sr.No.	CourseCode	Course/SubjectTitle	Credits
1.	MM1001	InternationalMarketing(IM)	4
2.	MM1002	ProductandBrandManagement(PBM)	4
3.	MM1003	ServicesandRelationshipMarketing(SRM)	4
<b>60Sessionsof 60MinutesperCourse</b>			<b>Total 12</b>

**II Finance**

Sr.No.	CourseCode	Course/SubjectTitle	Credits
1.	FM1001	CorporateRestructuring(CR)	4
2.	FM1002	InternationalFinance(IF)	4
3.	FM1003	RiskManagement(RM)	4
<b>40Sessionsof 75MinutesperCourse</b>			<b>Total 12</b>

**III HumanResource**

Sr.No.	CourseCode	Course/SubjectTitle	Credits
1.	HR1001	HumanResourceDevelopment(HRD)	4
2.	HR1002	StrategicHumanResourceMgmt.(SHRM)	4
3.	HR1003	InternationalHumanResourceMgmt(IHRM)	4
<b>60Sessionsof 60MinutesperCourse</b>			<b>Total 12</b>

**SectoralArea:**

60sessionsof60minutespercourse(eachstudentwilloptfor*anyone*ofthesectorialareas)  
Thechoiceofsectorisindependentofthefunctionalelective.

**I RetailingSector**

1. SRM1001

**II Banking and Insurance**

1. SBI1001



**K.S.K.V. Kachchh University**  
**Department of Commerce and Management**  
**M.B.A. (5 years Integrated) 5<sup>th</sup> Year - Semester-IX**

**CC 901- Strategic Management (SM)**

**1. Course Objective:**

The content of this course is designed to provide an integrated view of the functional areas and to acquaint them with the strategic management process.

The subject would thus offer students the opportunity to exercise qualities of judgment and help them to develop a holistic perspective of the management of organizations. The specific objectives of this course are:

- To familiarize the learners with the concept of strategic management and understand the significance of managing the business strategically in the current business environment
- To familiarize the learners with the strategies at corporate, business and functional levels
- To understand and analyze the firm's external environment, the resources and thus carrying out SWOT analysis for strategy formulation
- To understand the process of strategy implementation and the challenges of managing a change.
- To understand strategic control system to monitor the strategy implementation process.

To get acquainted with various strategies adopted by firms to successfully compete with their rivals

**2. Course Duration:** The course duration is of 60 sessions, 4 sessions a week.

**3. Course Contents:**

Module No.	Module Content	No. of Session	Weightage
<b>I</b>	<p><b>Strategic Management:</b></p> <p>An Introduction Stakeholders in Business; The I/O Model and Resource-based Model of Above Average Return, Vision, Mission and Purpose; Business Model and Strategy Environmental Analysis: External and Industry Environmental Analysis using PEST and Porter's Five-Force Model, Understanding concepts such as Key Success Factors; Driving Forces, Strategic Group Mapping; Internal Analysis: Concept of Value Chain, SWOT Analysis; Resources, Capabilities and Competencies, Distinctive Competence and Core Competence of Organizations; Competitive Advantage and Sustainable Competitive Advantage.</p>	<b>15</b>	<b>25%</b>
<b>II</b>	<p><b>Strategy Formulation:</b></p>	<b>15</b>	<b>25%</b>

	Strategy formulation at Business and Corporate levels, Diversification, Strategic Alliance and Joint Ventures; Mergers & Acquisitions; International Business Strategies. Case: AXIS Bank: Banking on Technology and Market Segments for Competitive Space (T1)/ONGC's Growth Strategy (T2)/Maruti Udyog Ltd.: The Competition Ahead (T3)		
<b>III</b>	<b>Nuances of Strategy Implementation:</b> Operationalising the strategy, Functional Strategies and Policies, Institutionalizing the Strategy, Matching Structure and Strategy, Strategic Leadership and Organization Culture; Management of Change. Case: Manpower Australia: Using Strategy Maps and the Balanced Scorecard Effectively (T1) / Louis V. Gerstner Jr.: The Man who Turned IBM Around (T2)	<b>15</b>	<b>25%</b>
<b>IV</b>	<b>Strategic control:</b> Operations Control and Strategic Control; Measurement of Performance; Balanced Scorecard, Ethics, Corporate governance and Social Responsibilities. Case: Tata Steel: A Century of Corporate Social Responsibilities (T2) / Jack Welch and the General Electric Management System (R1)	<b>15</b>	<b>25%</b>
<b>V</b>	Practical Application with reference to strategic perspective: Study of ancient wisdom, Study of ancient Indian leaders like Chanakya, Chandra Gupta Maurya, Vikramaditya etc., Yesterday's leaders like Gandhiji, Sardar Vallabhbhai Patel, Shastri, Nehru etc., Current business Leaders namely Sir Ratan Tata, Birla's, Ambani's, Narayan Murthy, Nandan Nilekani, Rahul Bajaj, Vijay Mallya or any other leader of your choice as Strategic Leader.		

- 4. Teaching Method:** The course will use the following pedagogical tools:
- Discussion on concepts and issues in Operations management.
  - Case discussion covering a cross functional work of production with other functional areas in both manufacturing and service industry.
  - Projects/Assignments/Quiz/Class Participation, etc.

## 5. Evaluation:

A	End-Semester Examination		Weightage (70 marks) (External Assessment)
B	I	Mid-Semester Examination (20 marks)	Weightage (30 marks) (Internal Assessment)
	II	Viva voce (10 marks)	
C	Projects/Assignments/Quiz/Class Participation, etc.		Weightage (50 marks) (Internal Assessment)

## 6. Basic Text Books:

Sr. No.	Author	Name of the Book	Publisher	Year of Publication
T1	Arthur A. Thompson, A. J. Strickland, John E. Gamble and Arun K. Jain	Crafting and Executing Strategy: The Quest for Competitive Advantage – Concept and Cases**	Tata McGraw-Hill, New Delhi	Latest Edition
T2	Michael Hitt, Robert E. R. Duane Ireland	Management of Strategy: Concepts and Cases	Cengage Learning	Latest Edition
T3	Robert Grant	Contemporary Strategic Management	Wiley India Pvt. Ltd.	Latest Edition

Note: Wherever the standard books are not available for the topic appropriate print and online resources, journals and books published by different authors may be prescribed.

## 7. Reference Books:

Sr. No.	Author	Name of the Book	Publisher	Year of Publication
R1	J. A. Kulkarni	Case Studies in Management [Pearson Casebook Series]	Pearson Education	2011, Latest
	Asha Pachpande Sandeep Pachpande Sanjay Mohapatra	Case Studies in Strategic Management: A Practical Approach [Pearson Casebook Series]	Pearson Education	2011, Latest
R2	AzharKazmi	Strategic Management and Business Policy	Tata McGraw- Hill	Latest Edition
R3	Gerry Johnson, Kevan Scholes and Ricard Whittington	Exploring Corporate Strategy: Text and Cases	Pearson Education	Latest Edition
R4	Michael Porter	Competitive Advantage: Creating and Sustaining Superior Performance	Free Press	Latest Edition
R5	P. SubbaRao	Business Policy and Strategic Management	Himalaya Publishing House	Latest Edition
R6	Robert Grant	Contemporary Strategic Management: Case Studies	Wiley India Pvt. Ltd.	Latest Edition

## 8. List of Journals/Periodicals/Magazines/Newspapers, etc.

Harvard Business Review; Vikalpa – A Journal for Decision Makers; SANKALPA: Journal of Management & Research (ISBN: 2231 1904) ;Management Review ; Business Standard/Economic Times/Financial Times.

## 9. Session Plan:

Session Nos.	Topic
1-5	Strategic Management: An Introduction Stakeholders in Business; The I/O Model and Resource-based Model of Above Average Return, Vision, Mission and Purpose; Business Model and Strategy Environmental Analysis: External and Internal
6-8	Industry Environmental Analysis using PEST and Porter's Five-Force Model, Understanding concepts such as Key Success Factors; Driving Forces, Strategic Group Mapping; Internal Analysis: Concept of Value Chain, SWOT Analysis
9-15	Resources, Capabilities and Competencies, Distinctive Competence and Core Competence of Organizations; Competitive Advantage and Sustainable Competitive Advantage.
16-18	Strategy formulation at Business and Corporate levels, Diversification, Strategic Alliance and Joint Ventures
19-28	Mergers & Acquisitions; International Business Strategies
29-30	Case: AXIS Bank: Banking on Technology and Market Segments for Competitive Space (T1)/ONGC's Growth Strategy (T2)/Maruti Udyog Ltd.: The Competition Ahead (T3)
31-35	Operationalising the strategy, Functional Strategies and Policies, Institutionalizing the Strategy
36 -42	Matching Structure and Strategy, Strategic Leadership and Organization Culture; Management of Change.
43-45	Case: Manpower Australia: Using Strategy Map sand the Balanced Scorecard Effectively (T1) /Louis V. Gerstner Jr.: The Man who Turned IBM Around (T2)
46-49	Strategic control: Operations Control and Strategic Control; Measurement of Performance
50-55	Balanced Scorecard, Ethics, Corporate governance and Social Responsibilities
56-60	Case: Tata Steel: A Century of Corporate Social Responsibilities (T2) / Jack Welch and the General Electric Management System (R1)



## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

<b>Evaluation pattern</b>	
End Semester examination	70%
Mid-Semester examination	20%
Viva Voce	10%
Projects/Assignments/Quiz/Class Participation etc	50%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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:

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Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)



**K.S.K.V. Kachchh University**  
**Department of Commerce and Management**  
**M.B.A. (5 years Integrated) 5<sup>th</sup> Year - Semester-IX**

**CC 902- Legal Aspects of Business (LAB)**

**1. Course Objective:**

The objectives of the course are:

1. To sensitize the students and also help them appreciate the overall legal framework within which legal framework aspects relating to business activities are carried out.
2. To create awareness in respect of rules and regulations affecting various managerial functions.

**2. Course Duration:** The course duration is of 60 sessions, 4 sessions a week.

**3. Course Contents:**

Module No.	Module Content	No. of Session	Weightage
I	Indian Contract Act – 1872 General Principles of Contract Act-Introduction, Essentials of a valid contract, Agreement and contract, Types of contracts, Proposal and Acceptance, Capacity to contract, Free consent, performance and discharge of a contract, remedies on breach of a contract. Specific Contracts Sections 124 TO 238 (Bare act) e.g. Indemnity, guarantee, bailment, pledge, agency, etc Rights & Duties of the respective parties, applications in the business	15	25%
II	Companies act, 1956. Introduction, Types of Companies, Memorandum & Articles of Association, Prospectus, Meetings, Appointment and removal of directors, Membership of a company, Issue of Capital, Amalgamation and Reconstruction.	15	25%
III	Negotiable Instruments Act – 1881, Sales of Goods Act – 1930 & Consumer Protection act, 1986 Negotiable Instruments Act – 1881 – Instruments, Types of Negotiable instruments and their essential features, Parties to negotiable instruments, Discharge of parties from liabilities, Dishonor of Cheques due to insufficiency of funds. Sales of Goods Act – 1930 & Consumer Protection act, 1986 Sale of Goods act, 1930- Contract of sale and its features, conditions & warranties, Performance of contract, Rights of an unpaid seller, Breach of Contract Consumer Protection Act, 1986– Introduction, Consumer & consumer disputes, Consumer protection councils, various consumer disputes redressal agencies.	15	25%

IV	Intellectual Property Rights(IPRs) & Environmental Laws & Information Technology Act, 2000 (i)Intellectual Property Rights(IPRs) - Introduction, their major types like Patents,Trademarks, Copyrights, Industrial designs, etc.Important provisions. With respect to registration, renewal, revocation, remedies in case of infringement. (ii)Environmental Laws - Introduction, Major laws like Air pollution, Water pollution, Environment protection, Powers of Central & State Governments, various offences & penalties, Role of Judiciary, Environment Impact Assessment(EIA). (iii)Information Technology act, 2000 - Introduction, Digital Signature, Electronic Governance, cybercrimes and remedies. Electronic records, Controlling and certifying authority, cyber regulation appellate tribunals.	15	25%
V	Practical: Students should select real life cases from Government and/or Corporate world, study the same and make public presentation in the class.		

#### 4. Teaching Method:

The following pedagogical tools will be used to teach this course:

- Lectures
- Case Discussions and Role Playing
- Audio-visual Material (Using CDs/ Clippings)
- Assignments and Presentations

#### 5. Evaluation:

A	End-Semester Examination		Weightage (70 marks) (External Assessment)
B	I	Mid-Semester Examination (20 marks)	Weightage (30 marks) (Internal Assessment)
	II	Viva voce (10 marks)	
C	Projects/Assignments/Quiz/Class Participation, etc.		Weightage (50 marks) (Internal Assessment)

#### 6. Basic Text Books:

Sr. No.	Author	Name of the Book	Publisher	Year of Publication
T1	K. R. Bulchandani	Business Laws for Management	Himalaya	Latest Edition
T2	N. D. Kapoor	Mercantile Law	Sultan Chand & Sons	Latest Edition
T3	Prof Akhileshwar Pathak	Legal Aspects of Business	Tata McGraw Hill	Latest Edition

Note: Wherever the standard books are not available for the topic appropriate print and online resources, journals and books published by different authors may be prescribed.

## 7. Reference Books:

Sr. No.	Author	Name of the Book	Publisher	Year of Publication
R1	L Bently & B Sherman	Intellectual Property Law	Oxford	Latest Edition
R2	S S Gulshan	Company law	Excel	Latest Edition
R3	S S Gulshan	Business Law	Excel	Latest Edition
R4	Ramaswamy, B S	Contracts and their Management	Lexis Nexis	Latest Edition
R5	Kuchhal MC	Mercantile Laws	PHI	Latest Edition
R6	Ravindra Kumar	Legal Aspects of Business	Cengage	Latest Edition
R7	Prof.(Cmde) P K Goel	Business Law for Managers	Biztantra	Latest Edition
R8	Rohini Aggarwal	Mercantile and Commercial Laws	Taxman	Latest Edition

## 8. List of Journals/Periodicals/Magazines/Newspapers, etc.

It is requested that students are taught to understand and appreciate the applications of various business laws in various managerial functions. This may be ensured by asking them to study and prepare assignments on different business laws as applicable to their functions.

## 9. Session Plan:

Session Nos	Topics to be covered
1-15	General Principles of Contract Act-Introduction, Essentials of a valid contract, Agreement and contract, Types of contracts, Proposal and Acceptance, Capacity to contract, Free consent, Performance and discharge of a contract, Remedies on breach of a contract, Quasi Contracts, Indemnity & Guarantee, Bailment & Pledge, Contract of Agency
16-30	Introduction, Types of Companies, Memorandum & Articles of Association, Prospectus, Meetings, Appointment and removal of directors, Membership of a company, Issue of Capital, Amalgamation and Reconstruction
31-45	Negotiable Instruments Act – 1881 – Instruments, Types of Negotiable instruments and their essential features, Parties to negotiable instruments, Discharge of parties from liabilities, Dishonor of Cheques due to insufficiency of funds, Sale of Goods act, 1930-Contract of sale and its features, conditions & warranties, Performance of contract, Rights of an unpaid seller, Breach of Contract, Consumer Protection Act, 1986 – Introduction, Consumer & consumer disputes, Consumer protection councils, various consumer disputes redressal agencies.
46-60	Intellectual Property Rights (IPRs) - Introduction, their major types like Patents, Trademarks, Copyrights, Industrial designs, etc. Important provisions. With respect to registration, renewal, revocation, remedies in case of infringement. Environmental Laws - Introduction, Major laws like Air pollution, Water pollution, Environment protection, Powers of Central & State Governments, various offences & penalties, Role of Judiciary, Environment Impact Assessment (EIA). Information Technology act, 2000 - Introduction, Digital Signature, Electronic Governance, cyber crimes and remedies. Electronic records, Controlling and certifying authority, cyber regulation appellate tribunals.

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

<b>Evaluation pattern</b>	
End Semester examination	70%
Mid-Semester examination	20%
Viva Voce	10%
Projects/Assignments/Quiz/Class Participation etc	50%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)



**K.S.K.V. Kachchh University**  
**Department of Commerce and Management**  
**M.B.A. (5 years Integrated) 5<sup>th</sup> Year - Semester-IX**

**CC 903- New Enterprise and Innovation Management**  
**(NE&IM)**

**1. Course Objective:**

- Help students assess their entrepreneurial potential and develop the confidence to venture into challenging career of entrepreneurship.
- To create an urge among them to become entrepreneurial manager should they decide to take up a job as a manager in an organization.
- Prepare a bankable business plan which can be considered prerequisite of starting and obtaining finance particularly from venture finance, public issue, etc.
- Understand aspects of starting a new venture.
- To help them understand and appreciate challenging of starting and managing new ventures.
- Frame and develop start up strategies understand issues and problems pertaining to growth stage including delegation, formalization of system and HR issues.

**2. Course Duration:** The course duration is of 60 sessions, 4 sessions a week.

**3. Course Contents:**

Module No.	Module Content	No. of Session	Weightage
I	Entrepreneurship and enterprise: Concept, role in economic development., Entrepreneurial competencies: awareness, assessment and development. Simulation exercise on goal setting in entrepreneurship. Entrepreneurial and Entrepreneurial mind. Social Entrepreneurship	15	25%
II	Business Plan: Emerging Business Opportunities-sources and assessment. Business Plan: Concepts, Methods, analysis and interpretation, sources of external finance, short term as well as long term. Informal risk capital and venture capital. Financial statements, BEP, Ratio's and project appraisal criteria's, Feasibility studies – Financial, Technical, Environmental and Marketing.	15	25%
III	Start Up: Institutional support to start up and incentives for SSI. Statutory obligation in starting a unit (general like Income Tax, VAT, CST or GST, Service tax, excise and customs, labour laws, etc. Start up strategies. Dealing with outside agencies like consultant, contractors, etc. Keymarketing issue of new venture. Starting a franchising business. Starting an e-commerce venture. Buying a running business.	15	25%
IV	Managing growing venture: Growth, objective and strategy. Managing growth. Assessing resource from external sources,	15	25%



	for financing growth including public issue, merger, amalgamation, joint venture, collaboration and selling business. Innovation Management: Innovation management an introduction, organizational need for innovation and setups that facilitate innovations. Innovation and sustainability		
V	Practical: The student can perform one of the following or combination according to the instruction of the faculty in charge: Prepare a feasibility report/business plan and make presentation in the class. Prepare an assignment on at least three leading entrepreneurs Visit a franchisee and prepare a report and/or make presentation in the class		

**4. Teaching Method:**

- (a) Case analysis & discussion
- (b) Projects/ Assignments/ Quizzes/ Class participation etc
- (c) Compulsory class presentation with live experiences

**5. Evaluation:**

A	End-Semester Examination	Weightage (70 marks) (External Assessment)
B	I Mid-Semester Examination (20 marks)	Weightage (30 marks) (Internal Assessment)
	II Viva voce (10 marks)	
C	Projects/Assignments/Quiz/Class Participation, etc.	Weightage (50 marks) (Internal Assessment)

**6. Basic Text Books:**

Sr. No.	Author	Name of the Book	Publisher	Year of Publication
T1	Robert D. Hisrich, Michael P Peters and Dean A Sheperd	Entrepreneurship	Tata McGraw Hill	Latest Edition
T2	P C Jain	Handbook of New Entrepreneurs	Oxford University Press	Latest edition
T3	Paul Trot	Innovation Management and New Product Development	Pearson Education	Latest Edition

**7. Reference Books:**

Sr. No.	Author	Name of the Book	Publisher	Edition
R1	S Nagendra and V S Manjunath	Entrepreneurship and Management	Pearson Education	Latest Edition
R2	P Narayana Reddy	Entrepreneurship : Text and Cases	Cengage	Latest Edition
R3	T W Zimmerer and N M Scarborough	Essentials of Entrepreneurship and Small Business Management	Prentice Hall	Latest Edition
R4	W A Sahlman, H H Stevenson, M J	Entrepreneurial Ventures	Harvard Business School Press	Latest Edition



	Roberts and Amar Bhide			
R5	B M Patel	Project Management, Strategic Financial Planning Evaluation and Control	Vikas	Latest Edition
R6	Jack M Kalpan	Patters of Entrepreneurship	Wiley	Latest Edition
R7	Bruce R Barringer and R Duane Ireland	Entrepreneurship: Successful launching New Ventures	Pearson Education	Latest Edition
R8	Joe Tidd, John Bessant and Keith Pavitt	Managing Innovation	Wiley	Latest Edition
R9	Peter F Drucker	Innovation and Entrepreneurship	East-West News-papers	Latest Edition
R10	Timmons Spinelli	New Venture Creation Entrepreneurship for 21st Century	Tata McGraw Hill	Latest Edition
R11	Nandan	Fundamental of Entrepreneurship	PHI	Latest Edition
R12	R Gopal, PradipManjrekar	Entreperneurship and Innovation Management	Excel	Latest Edition

#### 8. List of Journals/Periodicals/Magazines/Newspapers, etc.

- Business Standard, The Economic Times, Financial Express, Business Magazines like Business Today, the Journal of Entrepreneurship, Entrepreneurship and Regional Development, Journal of Business Venturing, Small Enterprise Development, Entrepreneurship Theory and Practice .

#### 9. Session Plan:

Session	Topics to be covered
1-7	Entrepreneurship and enterprise: Concept, role in economic development. Entrepreneurial competencies: awareness, assessment and development.
8-15	Simulation exercise on goal setting in entrepreneurship. Entrepreneurial and Entrepreneurial mind. Social entrepreneurship opportunities.
16-20	Business Plan: Emerging Business Opportunities-sources and assessment.
21-25	Business Plan: Concepts, Methods, analysis and interpretation, sources of external
26-30	Informal risk capital and venture capital. Financial statements, BEP, Ratio's and
31-38	Start Up: Institutional support to start up and incentives for SSI. Statutory
39-45	Dealing with outside agencies like consultant, contractors, etc. Key marketing issue Starting a franchising business. Starting an e-commerce venture. Buying a running business.
46-60	Managing growing venture: Growth, objective and strategy. Managing growth. Assessing resource from external sources, for financing growth Innovation Management: Innovation management an introduction, organizational need for innovation and set up to facilitate innovation, innovation and sustainability

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

<b>Evaluation pattern</b>	
End Semester examination	70%
Mid-Semester examination	20%
Viva Voce	10%
Projects/Assignments/Quiz/Class Participation etc	50%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)



## K.S.K.V. Kachchh University

### Department of Commerce and Management M.B.A. (5 years Integrated) 5<sup>th</sup> Year - Semester-IX MM 901- Consumer Behaviour and Marketing Research(CB&MR)

- 1. Course Objective:** The objectives of the course are:
  - Familiarize the students with the behavioural aspects of consumers.
  - To understand the internal forces, external influences and processes that go on to affect consumer behaviour, the challenges generated for the marketers and the strategies which could be implemented.
- 2. Course Duration:** The course duration is of 60 sessions, 4 sessions a week.
- 3. Course Contents:**

Module No.	Module Content	No. of Session	Weightage
I	<b>Understanding the Consumer:</b> Emergence of buyers' markets and growing importance of consumer. Consumer motivation, personality traits, and consumer perceptions. Theories of consumer learning, consumer attitudes and effect of communication on consumer behaviour. Consumer Research.	15	25%
II	<b>Socio-cultural settings and Consumer Decision Making:</b> Family, reference group and social class influences on consumer decision making. Cultural, sub-cultural and cross cultural influences on consumer behaviour. Opinion leadership and diffusion of innovation.	15	25%
III	<b>The Nature and Scope of Marketing Research:</b> Marketing Information System and Marketing Research. Problem definition, research objectives and hypotheses. Identifying information need and data source, primary and secondary sources of data. Research designs-Cross sectional and focus group designs. Exploratory, descriptive, and causal research designs. Measurement and Scaling in Marketing research	15	25%
IV	<b>Data Collection and Testing of Hypotheses:</b> Probabilistic and non-probabilistic sampling procedures, sample size decisions. Designing the research instrument and data collection. Selecting statistical tests for nominal, ordinal and interval/ ratio data. General hypothesis testing procedure for parametric and nonparametric statistics. Measurement of Associations between two nominal, ordinal and interval data. One-way ANOVA, completely randomized design (CRD). <b>Multivariate Data Analysis:</b> Analysis of Variance-Randomized block design (RBD), Latin square design (LSD), and Factorial design (FD). Basic knowledge about. Preparing a Research Report.	15	25%
V	<b>Practical:</b> Select any topic on consumer behavior, perform a market survey and prepare the report and/or presentation in the class.		

#### 4. Teaching Method:

The course will use the following pedagogical tools:

- (a) Discussion on concepts and issues on Corporate Taxation.
- (b) Case discussion covering a cross section Corporate Taxation.
- (c) Projects/ Assignments/ Quizzes/ Class participation etc

#### 5. Evaluation:

A	End-Semester Examination		Weightage (70 marks) (External Assessment)
B	I	Mid-Semester Examination (20 marks)	Weightage (30 marks) (Internal Assessment)
	II	Viva voce (10 marks)	
C	Projects/Assignments/Quiz/Class Participation, etc.		Weightage (50 marks) (Internal Assessment)

#### 6. Basic Text Books:

Sr No	Author	Name of Book	Publisher	Year of Publication
T1	Schiffman, Kanuk and Ramesh Kumar	Consumer Behaviour	Pearson	Latest Edition
T2	Loudon and Della Bitta	Consumer Behaviour	Tata McGraw Hill	Latest Edition

#### 7. Reference Books:

Sr No	Author	Name of Book	Publisher	Year of Publication
S1	Blackwell and Engel	Consumer Behaviour	Cengage	Latest Edition
S2	Majumudar Ramanuj	Consumer Behaviour: Insights from Indian Market	PHI	Latest Edition
S3	Hoyer, MacInnis and Das gupta	Consumer Behaviour	Biztantra	Latest Edition
S4	Evans	Consumer Behaviour	Wiley	Latest Edition
S5	Lingquist Jay D	Consumer Behaviour	Cengage	Latest Edition
S6	Coakes, Steed and Dzidic	SPSS 13.0 for Windows	Wiley	Latest Edition

#### 8. List of Journals/Periodicals/Magazines/Newspapers, etc.

Journal of Consumer Research, Journal of Consumer Behaviour, Business Magazines

## 9. Session Plan:

Session no.	Topic
1	Understanding the consumer, Consumer research
2	Consumer Motivation: theories of motivation and consumer behaviour
3	Personality traits and consumer behavior
4	Consumer perception, how to change perceptions
5	Consumer learning and impact on behavior
6	Consumer attitude formation and changing attitudes
7	Communication and consumer behavior
8	Feedback and review of module-1 / Case analysis
9	Family and Reference group influence on consumer behavior
10	Social class influence on consumer behavior
11	Socialization and Influence of Culture on consumer behavior
12	Subcultures and consumer behavior
13	Cross cultural behaviour – an International perspective
14	Opinion leadership and diffusion of innovation
15	Consumer Decision Making-Levels of involvement and decision making
16	Feedback and review of module -2 / Case analysis.
17	Basic and Applied research, Marketing research and Information system-meaning and scope, recurring and non recurring marketing problems.
18	Overview of Marketing Research process. Problem definition, research objectives and framing of hypotheses.
19	Information need and sources of data-primary and secondary sources.
20	Research designs. Cross sectional and focus group designs
21	Exploratory, descriptive and causal designs.
22-23	Measurement and Scaling in Marketing research
24	Feedback and review of module -3/ Case analysis
25	Probabilistic and non-probabilistic sampling procedures. Sample size decision
26	Types of questionnaires and questionnaire designing
27 -28	Data collection
29-30	Testing of Hypotheses-Parametric tests of difference
31-32	Testing of Hypotheses-Non parametric tests of difference
33-34	Testing of Hypotheses-Tests of Association
35-36	One way ANOVA Completely randomized design
37-38	Feedback and review of module -4 / Case analysis
39-48	ANOVA-Randomized block design, Latin Square and Factorial Designs and their applications in MR
49-52	Factor Analysis, Cluster analysis
53-60	Preparing research report

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

<b>Evaluation pattern</b>	
End Semester examination	70%
Mid-Semester examination	20%
Viva Voce	10%
Projects/Assignments/Quiz/Class Participation etc	50%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)



**K.S.K.V. Kachchh University**  
**Department of Commerce and Management**  
**M.B.A. (5 years Integrated) 5<sup>th</sup> Year - Semester-IX**

**MM 902- Integrated Marketing Communication (IMC)**

**1. Course Objective:**

The objectives of the course are: To familiarize the students with concepts and practices in marketing communications. To learn various communication tools and its effectiveness in contemporary time, and Draw a lesson from that knowledge for better integration of various marketing communications tools. Bring out ideas for effective marketing communications.

**2. Course Duration:** The course duration is of 60 sessions, 4 sessions a week.

**3. Course Contents:**

Module No.	Module Content	No. of Session	Weightage
I	An Introduction to Integrated Marketing Communication (IMC): Meaning and Role of IMC in Marketing process, one voice communication v/s IMC, Introduction to IMC tools, Role of Advertising Agencies and other marketing organizations providing marketing services and perspectives on consumer behavior.	15	25%
II	Understanding communication process: Message, Channel factors, Communication response hierarchy – AIDA model, Hierarchy of effect model, Innovation Adoption mode, Information Processing Model, The Standard learning Hierarchy, Attribution Hierarchy, and low involvement hierarch. Consumer Involvement –The Elaboration Likelihood (ELM) Model, the Foote, Cone and Belding (FCB) Model.	15	25%
III	Planning for Marketing Communication (Marcom): Establishing Marcom Objectives and Budgeting for Promotional Programmes – Setting communication objectives, Sales as marcom objective, DAGMAR approach for setting ad objectives. Budgeting for marcom- Factors influencing budget, Theoretical approach to budgeting viz, Marginal analysis and Sales response curve, Method to determine marcom budget.	15	25%
IV	Developing the Integrated Marketing Communication Programme and Measuring Effectiveness: Planning and development of creative marcom. Creative strategies in advertising, sales promotion, publicity, event sponsorships etc. Creative strategy in implementation and evaluation of marcom – Types of appeals and execution styles.	15	25%



	Media planning and selection decisions – steps involved and information needed for media planning. Measuring the effectiveness of all promotional tools and IMC.		
V	Practical: Select any topic on consumer behavior, perform a market survey, and prepare the report and/or presentation in the class.		

#### 4. Teaching Method:

The course will use the following pedagogical tools:

- (a) Discussion on concepts and issues on Corporate Taxation.
- (b) Case discussion covering a cross section Corporate Taxation.
- (c) Projects/ Assignments/ Quizzes/ Class participation etc

#### 5. Evaluation:

A	End-Semester Examination		Weightage (70 marks) (External Assessment)
B	I	Mid-Semester Examination (20 marks)	Weightage (30 marks) (Internal Assessment)
	II	Viva voce (10 marks)	
C	Projects/Assignments/Quiz/Class Participation, etc.		Weightage (50 marks) (Internal Assessment)

#### 6. Basic Text Books:

Sr No	Author	Name of Book	Publisher	Year of Publication
T1	Schiffman, Kanuk and Ramesh Kumar	Consumer Behaviour	Pearson	Latest Edition
T2	Loudon and Della Bitta	Consumer Behaviour	Tata McGraw Hill	Latest Edition

#### 7. Reference Books:

Sr No	Author	Name of Book	Publisher	Year of Publication
R1	Blackwell and Engel	Consumer Behaviour	Cengage	Latest Edition
R2	Majumdar Ramanuj	Consumer Behaviour	PHI	Latest Edition
R3	Hoyer, MacInnis and Dasgupta	Insights from Indian Market		Latest Edition
R4	Evans	Consumer Behaviour	Biztantra	Latest Edition
R5	Lingquist Jay D	Consumer Behaviour	Cengage	Latest Edition
R6	Coakes, Steed and Dzidic	SPSS 13.0 for Windows	Wiley	Latest Edition

#### 8. List of Journals/Periodicals/Magazines/Newspapers, etc.

Journal of Consumer Research, Journal of Consumer Behaviour, Business Magazines

#### 9. Session Plan:

Session no	Topics to be covered
1-10	Introduction to IMC and its role in Marketing Process, one voice communication v/s IMC. Introduction to IMC Tools – Advertising, sales promotion, publicity, public relations, and event sponsorship.

11-15	The role of advertising agencies and other marketing organizations providing marketing services and perspectives on consumer behaviour.
16-22	Understanding communication process: Source, Message and channel factors, communication response hierarchy – AIDA model, Hierarchy of effect model, Innovation Adoption mode, Information Processing Model, The Standard learning Hierarchy, Attribution Hierarchy, and low involvement hierarch.
23-30	Consumer Involvement – The Elaboration Likelihood (ELM) Model, the Foote, Cone and Belding (FCB) Model. Case Studies
31-38	Planning for Marketing Communication (Marcom): Establishing Marcom Objectives and Budgeting for Promotional Programmes – Setting communication objectives, Sales as marcom objective, DAGMAR approach for setting ad objectives.
39-45	Budgeting for marcom- Factors influencing budget, Theoretical approach to budgeting viz, Marginal analysis and Sales response curve, Method to determine marcom budget. Case Studies
46-60	Developing the Integrated Marketing Communication Programme and Measuring Effectiveness: Planning and development of creative marcom. Creative strategies in advertising, sales promotion, publicity, event sponsorships etc. Creative strategy in implementation and evaluation of marcom – Types of appeals and execution styles. Mediaplanning and selection decisions – steps involved and information needed for media planning. Measuring the effectiveness of all promotional tools and IMC. Case Studies
	<p>Practical: The student/s can perform any one or combination of the following:</p> <ol style="list-style-type: none"> <li>1. Select a product/service category and identify the IMC tools used for Communication.</li> <li>2. Select any Advertising or other marketing communication agency and study the functional departments of the same.</li> <li>3. Select a product/service and make a TV, Radio and Print, Web advertisement, packaging of the same.</li> <li>4. Select an IMC related topic and perform research on the same.</li> <li>5. Select few competing brands and study TV, Radio and Print, Web advertisement, packaging and direct marketing and perform comparative analysis of the same.</li> <li>6. Perform a comparative analysis of outdoor advertising for a product/service category.</li> <li>7. Perform a comparative analysis of Point-of-purchase displays for a product/service category.</li> <li>8. Study on ethical, legal and social aspects of advertising and communication along with the legislative self-regulatory controlling advertising and promotions in India.</li> <li>9. Any other topic of interest to the student or faculty in charge.</li> </ol>

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

<b>Evaluation pattern</b>	
End Semester examination	70%
Mid-Semester examination	20%
Viva Voce	10%
Projects/Assignments/Quiz/Class Participation etc	50%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)



**K.S.K.V. Kachchh University**  
**Department of Commerce and Management**  
**M.B.A. (5 years Integrated) 5<sup>th</sup> Year - Semester-IX**

**MM 903- Sales & Distribution Management (SDM)**

**1. Course Objective:** The objective of this course is to help students understand the Sales & Distribution functions as integral part of marketing functions in a business firm. Globalization, increased competition, rapid changes in communication and information technology and need for higher level of customer orientation have made sales and distribution management extremely important. This course will make students appreciate the role of sales managers in the context of Indian economy with particular reference to essential consumer and industrial goods and services.

**2. Course Duration:** The course duration is of 60 sessions, 4 sessions a week.

**3. Course Contents:**

Module No.	Module Content	No. of Session	Weightage
I	Introduction to Sales & Distribution Management: Nature and scope of salesmanagement, personal sellingobjectives,Types of sales management positions, Theories of personal selling, personal selling strategies, caseanalysis.	12	25%
II	Personal Selling Process, Sales Territories & Quotas: Selling process, relationship selling,Designing Sales Territories, sales quotas, case Analysis	12	25%
III	Distribution Management: Introduction, need and scope of distribution management, marketing channels strategy,levels of channels, institutions for channels- retailing wholesaling, designing channel systems, channelmanagement, case analysis.	12	25%
IV	Market logistics and supply chain management:Definition & scope of logistics,Components of logistics, inventory &warehousemanagement,transportation,channel information systems, distribution management in international markets, Caseanalysis.	12	25%
V	Practical and Training sessions can include any combination of the following topics What to do to increase business with distribution partner?How to sale and how to forecast Sales How to take Budgeting Decisions How to Employing the right people and developing a team How to Developed sales strategiesHow to Use technology to improve sales How to Set Goals together Trainings for distributor's sales and technical support Monthly newsletters to the distributors with product andother news Quarterly supply of updated sales and technical presentations Provision of samples, demo and evaluation units.Regular "value-added" meetings Sales activities Define target customers' groups in specific industry sectorsPro-active search for key players in defined verticals etc	12	

#### 4. Teaching Method:

The course will use the following pedagogical tools:

- (a) Discussion on concepts and issues on Corporate Taxation.
- (b) Case discussion covering a cross section Corporate Taxation.
- (c) Projects/ Assignments/ Quizzes/ Class participation etc

#### 5. Evaluation:

A	End-Semester Examination		Weightage (70 marks) (External Assessment)
B	I	Mid-Semester Examination (20 marks)	Weightage (30 marks) (Internal Assessment)
	II	Viva voce (10 marks)	
C	Projects/Assignments/Quiz/Class Participation, etc.		Weightage (50 marks) (Internal Assessment)

#### 6. Basic Text Books:

Sr. No.	Author	Name of the Book	Publisher	Year of Publication
T1	Krishna K. Havaldar, Vasant M. Cavale	Sales & Distribution Management	Tata McGraw Hill	Latest Edition
T2	Richard R. Still, Edward W. Cundiff, Norman A.P. Govoni	Sales Management : Decisions, Strategies & Cases	Pearson	Latest Edition
T3	Johnson F.M., Kurtz D.L., Scheuing E.E.	Sales Management: Concepts, Practice, and Cases	Tata McGraw- Hill	Latest Edition

#### 7. Reference Books:

Sr. No.	Author	Name of the Book	Publisher	Year of Publication
R1	Dr. S. L. Gupta	Sales & Distribution Management	Excel Books.	Latest Edition
R2	Panda Tapan K., Sahadev Sunil	Sales & Distribution Management	Oxford	Latest Edition
R3	David Jobber, Geoffrey Lancaster	Sales & Distribution Management	Pearson	Latest Edition

#### 8. List of Journals/Periodicals/Magazines/Newspapers, etc.

Professional selling, Journal of Personal Selling & Sales Mgmt., Journal of Marketing Channels, Journal of Supply Chain Mgmt., International Journal of Retail and Distribution Mgmt. etc.

## 9. Session Plan:

Session Nos.	Topics to be covered
1-12	Introduction to Sales & Distribution Management, Nature and scope of sales management, personal selling objectives, Types of sales management positions. Theories Of personal selling, personal selling strategies Sales forecasting and budgeting decisions, emerging trends in selling, ethical leadership.
13-24	Personal Selling Process-prospecting, sales presentation, objection handling, closing the sale and post sales activities, Relationship selling, Designing Sales Territories, Sales Quotas Sales organization structures.
25-36	Distribution Management, Introduction Need and Scope of distribution Management, Marketing Channels strategy, levels of channels Institutions for channels- Retailing and Wholesaling , Designing channel systems, Channel Management and control
37-48	Definition & scope of logistics, Components of logistics Inventory & Warehouse Management, Transportation, Channel Information Systems, Distribution management in international markets.
49-60	<p>Practical and Training sessions can include any combination of the following</p> <ul style="list-style-type: none"> <li>What to do to increase business with distribution partner?</li> <li>How to sale and how to forecast Sales</li> <li>How to take Budgeting Decisions</li> <li>How to Employing the right people and developing a team</li> <li>How to Developed sales strategies</li> <li>How to Use technology to improve sales</li> <li>How to Set Goals together</li> <li>Trainings for distributor's sales and technical support</li> <li>Monthly newsletters to the distributors with product and other news</li> <li>Quarterly supply of updated sales and technical presentations</li> <li>Provision of samples, demo and evaluation units.</li> <li>Regular "value-added" meetings</li> <li>Sales activities</li> <li>Define target customers' groups in specific industry sectors</li> <li>Pro-active search for key players in defined verticals etc.</li> </ul>

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

<b>Evaluation pattern</b>	
End Semester examination	70%
Mid-Semester examination	20%
Viva Voce	10%
Projects/Assignments/Quiz/Class Participation etc	50%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)





**K.S.K.V. Kachchh University**  
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**M.B.A. (5 years Integrated) 5<sup>th</sup> Year - Semester-IX**

**FM 901- Corporate Taxation and Financial Planning**  
**(CT&FP)**

**1. Course Objective:**

The objectives of the course are:

- a. To sensitize the students and also help them appreciate the overall legal framework within which legal framework aspects relating to business activities are carried out.
- b. To create awareness in respect of rules and regulations affecting various managerial functions.

**2. Course Duration:** The course duration is of 60 sessions, 4 sessions a week.

**3. Course Contents:**

Module No.	Module Content	No. of Session	Weightage
I	Law of Income-tax in brief, Corporate Tax Planning: Tax Planning, Tax Management, Tax Avoidance and Tax Evasion	15	25%
II	Residential Status and Tax Incidence, taxation of Companies, Tax Planning with respect to New Business- Location of Business, Nature of Business, Form of Organization	15	25%
III	Tax Planning with respect to Financial management Decisions, Managerial decisions, sale of scientific research assets and receipt of Insurance compensation; Tax Planning in respect of Employees Remuneration	15	25%
IV	Non Resident: tax planning in respect of Non – resident, double taxation relief, transfer pricing	15	25%
V	Practical: Practical project on all the above topics to be done, a report to be submitted of the same and presentation to be given in the class in presence of faculty in charge and a Tax Practitioner or Chartered Accountant.		

**4. Teaching Method:**

The course will use the following pedagogical tools:

- (a) Discussion on concepts and issues on Corporate Taxation.
- (b) Case discussion covering a cross section Corporate Taxation.
- (c) Projects/ Assignments/ Quizzes/ Class participation etc

## 5. Evaluation:

A	End-Semester Examination		Weightage (70 marks) (External Assessment)
B	I	Mid-Semester Examination (20 marks)	Weightage (30 marks) (Internal Assessment)
	II	Viva voce (10 marks)	
C	Projects/Assignments/Quiz/Class Participation, etc.		Weightage (50 marks) (Internal Assessment)

## 6. Basic Text Books:

Sr No	Author	Name of Book	Publisher	Year of Publication
T1	Dr. Vinod K Singhania&Dr Monica Singhania	Corporate Tax Planning and Business tax Procedures	Taxmann Publication	Latest Edition
T2	GirishAhuja& Ravi Gupta	Direct Tax Laws & Practices	Bharat Law House	Latest Edition

## 7. Reference Books:

Sr No	Author	Name of Book	Publisher	Year of Publication
R1	Dr. Vinod K Singhania&Dr Monica Singhania	Direct Tax Laws & Practices	Taxmann Publication	Latest Edition
R2	H P Ranina	Corporate Taxation	Orient Law House	Latest Edition
R3	Paolo M Panteghini	Corporate Taxation in a dynamic world	Springer	Latest Edition

## 8. List of Journals/Periodicals/Magazines/Newspapers, etc.

Business Standard, The Economic Times, The Chartered Accountant, The Chartered Secretary, FinancialExpress, Chartered Financial Analyst, Business World, Business Today.

## 9. Session Plan:

Session Nos.	Topics to be covered
1-15	Law of Income-tax in brief, Corporate Tax Planning: Tax Planning, Tax Management, Tax Avoidance and Tax Evasion
16-30	Residential Status and Tax Incidence, taxation of Companies, Tax Planning with respect to New Business- Location of Business, Nature of Business, Form of Organisation
31-45	Tax Planning with respect to Financial management Decisions, Managerial decisions, sale of scientific research assets and receipt of Insurance compensation; Tax Planning in respect of Employees Remuneration
46-60	Non Resident: tax planning in respect of Non – resident, double taxation relief, transfer pricing.

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

<b>Evaluation pattern</b>	
End Semester examination	70%
Mid-Semester examination	20%
Viva Voce	10%
Projects/Assignments/Quiz/Class Participation etc	50%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)



**K.S.K.V. Kachchh University**  
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**FM 902- Management of Financial Services (MFS)**

**1. Course Objective:**

The Financial Services include both the banking and non-banking services either based on fees or assets/funds. The content of this course is designed to provide basic understanding of the working of Indian financial systems and the management of non-banking financial services. The specific objectives of the course include:

Familiarise the students with Indian financial systems. Equip the students with the theoretical and practical knowledge of different non-banking financial services. Develop the skills to run and manage different financial services as a manager/ entrepreneur.

**2. Course Duration:** The course duration is of 60 sessions, 4 sessions a week.

**3. Course Contents:**

Module No.	Module Content	No. of Session	Weightage
I	Introduction to Indian Financial System, Reserve Bank of India, SEBI, IRDA, Financial Institutions, Financial Instruments, Structure and types of banking and non-banking financial institutions, Introduction to different markets : Capital market, Money market, Primary Market, Secondary Market, Repo Market, Government Security Market, Foreign Exchange Market Overview	15	25%
II	Merchant Banking, Credit Rating, Venture Capital, Mutual Fund	15	25%
III	Leasing and Hire Purchase, Factoring and Forfeiting, Securitization	15	25%
IV	Brokerage Services , Letter of Credit, Bills Discounting and Bills Financing, Asset Based Retail Financial services, Fee Based Retail Financial services, Financial Service Supervision	15	25%
V	Practical: Student should study at least 4 to 5 cases in above mentioned areas and make a Public Presentation the class in presence of preferably a Finance Manager / Merchant Banker.		

**4. Teaching Method:**

The following pedagogical tools shall be used for teaching the subject:

1. Students can give weekly review of any Financial Services which can be the part of internal assessment.

2. A project on working of selected Financial Services their operation, performance of different schemes, etc. in different services could be done.

## 5. Evaluation:

A	End-Semester Examination		Weightage (70 marks) (External Assessment)
B	I	Mid-Semester Examination (20 marks)	Weightage (30 marks) (Internal Assessment)
	II	Viva voce (10 marks)	
C	Projects/Assignments/Quiz/Class Participation, etc.		Weightage (50 marks) (Internal Assessment)

## 6. Basic Text Books:

Sr. No.	Author	Name of the Book	Publisher	Year of
T1	Vasant Desai	Financial Markets & Services	Himalaya	Latest Edition
T2	K Sasidharan	Financial Services & System	Tata Mcgraw	Latest Edition

## 7. Reference Books:

Sr. No.	Author	Name of the Book	Publisher	Year of Publication
R1	Gupta & Agrawal	Financial Services	Kalyani Publishers	Latest Edition
R2	R Shanmugham	Financial Services	Wiley India	Latest Edition
R3	L M Bhole	Financial Institutions and Markets	Tata Mcgraw	Latest Edition
R4	M Y Khan	Financial Services	Tata Mcgraw	Latest Edition
R5	M Y Khan	Indian Financial Systems	Tata Mcgraw	Latest Edition

## 8 List of Journals/Periodicals/Magazines/Newspapers, etc.

Journal of Economic Times, Financial Report, Economic Times, Business Standard

## 9. Session Plan:

Session No.	Topics to be covered
1-2	Introduction to Indian Financial System
3-5	Reserve Bank of India, SEBI, IRDA, Financial Institutions, Financial Instruments, Structure and types of banking and non-banking financial institutions
6-12	Introduction to different markets : Capital market, Money market, Primary Market, Secondary Market, Repo Market, Government Security Market, Foreign Exchange Market Overview
13-16	Merchant Banking, ,
14-16	Credit Rating, Venture Capital
17-24	Mutual Fund
25-28	Leasing and Hire Purchase
29-36	Factoring and Forfeiting
37-40	Securitization
41-42	Brokerage Services
43-45	Letter of Credit, Bills Discounting and Bills Financing
46	Asset Based Retail Financial services, Fee Based Retail Financial services and Financial Service Supervision
	Practical: Student should study at least 4 to 5 cases in above mentioned areas and make a Public Presentation the class in presence of preferably a Finance Manager / Merchant Banker.

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

<b>Evaluation pattern</b>	
End Semester examination	70%
Mid-Semester examination	20%
Viva Voce	10%
Projects/Assignments/Quiz/Class Participation etc	50%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)





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**FM 903- Security Analysis & Portfolio Management**  
**(SAPM)**

**1. Course Objective:**

- a. To equip the students with the theoretical and practical knowledge of capital market.
- b. To develop the skills for the portfolio constructions, revision, evaluation and investment advisory.

**2. Course Duration:** The course duration is of 60 sessions, 4 sessions a week.

**3. Course Contents:**

Module No.	Module Content	No. of Session	Weightage
I	Introduction to the landscape of investment. Define investment. Investment alternative. The process of investment trading- margin trading etc, types of orders. Risk and return in investment. Real return-nominal return( Practical). Historical and expected return. Risk-valuation of risk. Sources and types of risk. Portfolio risk. Power of diversification.	15	25%
II	Security analysis and valuation The fundamental analysis. EIC framework - economic analysis, industry analysis, company analysis. Sources of information and trouble shots of financial statements. Behaviour finance and efficient market theory, technical analysis - Tools and uses.	15	25%
III	Theories of capital market CAPM, Sharpe Model, Arbitrage theory and multifactor model- Practical and theory, Portfolio Analysis, Listing down data inputs, selection and construction of optimal portfolios(theory).	15	25%
IV	Fixed Income Securities & Portfolio Management Investment in bonds, types of bonds, Investment process in bonds – (practical and theory) Portfolio Revision, Portfolio Management, Portfolio Evaluation – Sharpe, Jensen & Treynor (practical and theory)	15	25%
V	Practical Assignments; Indian capital markets reforms. Index construction methods. EIC analysis of any selected company. Selected tools of technical analysis. Use of Discounted Cash Flow technique for selection of stocks. •Brief about Forward, Futures & Options. •Application of CAPM theory. •Creating a portfolio using Sharpe Portfolio Selection. •Portfolio evaluation Mutual Fund Schemes etc.		(Internal Evaluation)



#### 4. Teaching Method:

The following pedagogical tools shall be used for teaching the subject:

- The suggested method is chalk and talk.
- Students can give weekly review of various markets which can be the part of internal assessment.
- A project on valuation of selected companies based on fundamental and technical analysis could be done.

#### 5. Evaluation:

A	End-Semester Examination		Weightage (70 marks) (External Assessment)
B	I	Mid-Semester Examination (20 marks)	Weightage (30 marks) (Internal Assessment)
	II	Viva voce (10 marks)	
C	Projects/Assignments/Quiz/Class Participation, etc.		Weightage (50 marks) (Internal Assessment)

#### 6. Basic Text Books:

Sr. No.	Author	Name of the Book	Publisher	Year of Publication
T1	Reilly / Brown,	Investment Analysis and Behaviour	TMH	Latest Edition
T2	ZviBodie, Alex Kane, Alan Marcus and PitabasMohanty	Investments	Tata McGraw Hill	Latest Edition
T3	Prasanna Chandra	Investment Analysis And Portfolio Management	Tata McGraw Hill	Latest Edition

#### 7. Reference Books:

Sr. No	Author	Name of the Book	Publisher	Year of Publication
R1	Fischer and Jordon,	Security analysis and Portfolio Management	Pearson	Latest Edition
R2	Gordon Alexander, William Sharpe and Jeffery Bailey	Fundamental of Investments	Pearson	Latest Edition
R3	P. Pandian	Security analysis and Portfolio Management	Vikas Publishing House	Latest Edition

#### 8. List of Journals/Periodicals/Magazines/Newspapers, etc.

Journal of Economic Times, Financial Report, Economic Times, Business Standard

## 9. Session Plan:

Session	Topic
1-12	Define investment. Investment alternative. The process of investment trading Types of orders. Margin trading & Margin Calculation Risk and return in investment. Real return-nominal return. Historical and expected return. Risk-valuation of risk. Sources of risk
13-24	EIC framework economic analysis- variables tracked industry analysis- variables tracked- company analysis- variables analysed. Sources of information and trouble shots of financial statements. Technical analysis. Tools and uses. Efficient market theory
25-36	CAPM, Sharpe Optimum Portfolio Selection. Listing down data inputs, selection and construction of optimal portfolios.
37-48	Arbitrage theory and Multifactor model, Investment in bonds, Types of bonds, Investment process in bonds Portfolio Revision & Portfolio Management, Portfolio Evaluation – Sharpe, Jensen, Treynor.
49-60	Practical Assignments Indian capital markets reforms. Index construction methods. EIC analysis of any selected company. Selected tools of technical analysis. Use of Discounted Cash Flow technique for selection of stocks. Brief about Forward, Futures & Options. Application of CAPM theory. Creating a portfolio using Sharpe Portfolio Selection. Portfolio evaluation Mutual Fund Schemes etc

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

<b>Evaluation pattern</b>	
End Semester examination	70%
Mid-Semester examination	20%
Viva Voce	10%
Projects/Assignments/Quiz/Class Participation etc	50%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)



## K.S.K.V. Kachchh University

### Department of Commerce and Management M.B.A. (5 years Integrated) 5<sup>th</sup> Year - Semester-IX

### HR 901- Change Management and Organizational Development (CM&OD)

**1. Course Objective:**

To sensitize the students about how organizations can be made more effective and dynamic through improving its human resource. Develop basic behavioral science skills of the students as future practitioners of OD. Help students to understand and apply basic concepts and processes that form the core of organization development

**2. Course Duration:** The course duration is of 60 sessions, 4 sessions a week.

**3. Course Contents:**

Module No.	Module Content	No. of Session	Weightage
I	Organization development and Reinventing the organization: Organizational renewal and Challenge of change Change of the Organizational Culture Sources of risk. Company stock market interest, inflation, credit risk. Portfolio risk. Power of diversification.	15	25%
II	OD Practitioner: Role, Styles Diagnostic Process Overcoming Resistance to Change Process Intervention Skills	15	25%
III	Strategies for OD Intervention Empowerment and Interpersonal Intervention Interventions for Team Development	15	25%
IV	Work team development High Performing Systems and Learning Organizations Organizational Transformation and Strategic Management Changing the culture OD for Future	15	25%
V	Practical: Student should study at least 4 to 5 cases in above mentioned areas and make a Public Presentation the class in presence of preferably a HR Manager / HR Consultant.		

**4. Teaching Method:**

- (a) Case analysis & discussion
- (b) Projects/ Assignments/ Quizzes/ Class participation etc
- (c) Compulsory class presentation with live experiences

**5. Evaluation:**

A	End-Semester Examination		Weightage (70 marks) (External Assessment)
B	I	Mid-Semester Examination (20 marks)	Weightage (30 marks) (Internal Assessment)
	II	Viva voce (10 marks)	
C	Projects/Assignments/Quiz/Class Participation, etc.		Weightage (50 marks) (Internal Assessment)

## 6. Basic Text Books:

Sr. No.	Author	Name of the Book	Publisher	Year of Publication
T1	Donald R. Brown and Don Harvey	An experiential Approach to Organization Development	Pearson	Latest Edition
T2	Wendell French and Cecil Bell	Organization Development: Behavioral Science Interventions for organization	PHI	Latest Edition
T3	Worley	Organization Development and Change	Thomson	Latest Edition

## 7. Reference Books:

Sr. No.	Author	Name of the Book	Publisher	Year of Publication
R1	Tupper Cawsy	Tool kit for Organization Change	Sage	Latest edition
R2	Joan V. Gallos, Edgar H. Schein	Organization development: A Jossey-Bass reader	Wiley Publications	Latest edition
R3	Robert Golembievsky	Organization Development: Ideas and Issues	Transaction Books, New Jersey	Latest edition
R4	P. G. Aquinas	Organization Structure and Design	Excel	Latest edition
R5	Deepak Kumar	Organisational System, Design	Himalaya	Latest edition
R6	Andriopoulos, Dawson	Managing Change, Creativity and Innovation	Sage	Latest edition

## 8. List of Journals/Periodicals/Magazines/Newspapers, etc.

Journal of Economic Times, Financial Report, Economic Times, Business Standard

## 9. Session Plan:

Session	Topic
1-15	Organization development and Reinventing the organization: Organizational renewal and Challenge of change Change of the Organizational Culture Sources of risk. Company stock market interest, inflation, credit risk. Portfolio risk. Power of diversification.
16-30	OD Practitioner: Role, Styles Diagnostic Process Overcoming Resistance to Change Process Intervention Skills
17-45	Strategies for OD Intervention Empowerment and Interpersonal Intervention Interventions for Team Development
46-60	Work team development High Performing Systems and Learning Organizations Organizational Transformation and Strategic Management Changing the culture OD for Future
49-60	Practical: Student should study at least 4 to 5 cases in above mentioned areas and make a Public Presentation the class in presence of preferably a HR Manager / HR Consultant.

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

<b>Evaluation pattern</b>	
End Semester examination	70%
Mid-Semester examination	20%
Viva Voce	10%
Projects/Assignments/Quiz/Class Participation etc	50%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)



**K.S.K.V. Kachchh University**  
**Department of Commerce and Management**  
**M.B.A. (5 years Integrated) 5<sup>th</sup> Year - Semester-IX**

**HR 902- Compensation Management (CM)**

**1. Course 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. The course also 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.

**2. Course Duration:** The course duration is of 60 sessions, 4 sessions a week.

**3. Course Contents:**

Module No.	Module Content	No. of Session	Weightage
<b>I</b>	Part I, II from Armstrong's book	<b>15</b>	<b>25%</b>
<b>II</b>	Part III and IV from Armstrong's book	<b>15</b>	<b>25%</b>
<b>III</b>	Part V and VI from Armstrong's book	<b>15</b>	<b>25%</b>
<b>IV</b>	CM related Labour Laws- P K Padhi's book.:  Payment of Wages Act, 1936 ; Minimum Wages Act, 1948; Payment of Gratuity Act, 1972; Payment of Bonus Act,1965; Equal Remuneration Act, 1976; Income tax act provisions with respect to salaried persons, Employees' State Insurance Act, 1948; Employees' P F & Misc Provisions Act, 1952; Workmen's Compensation Act, 1923; Maternity Benefits Act,1981; Unorganised Sector Workers' Social Security Act, 2008; Social Security Act; Mediclaim Policies and their salient features	<b>15</b>	<b>25%</b>
<b>V</b>	Practical:Study pay structure of atleast 3 companies from different industries.Propose 'Revised Pay Structure' based on the study of the subject		

**4. Teaching Method:**

- (a)Case analysis & discussion (b)Projects/ Assignments/ Quizzes/ Class participation,  
(c)Compulsory class presentation with live experiences



**5. Evaluation:**

A	End-Semester Examination		Weightage (70 marks) (External Assessment)
B	I	Mid-Semester Examination (20 marks)	Weightage (30 marks) (Internal Assessment)
	II	Viva voce (10 marks)	
C	Projects/Assignments/Quiz/Class Participation, etc.		Weightage (50 marks) (Internal Assessment)

**6. Basic Text Books:**

Sr. No.	Author	Name of the Book	Publisher	Year of Publication
T1	Michael Armstrong	Armstrong's Handbook of Reward Management Practices- Improving Performance Through Reward (For Modules 1, 2 and 3)	Kogan Page	Latest Edition
T2	Dipak Kumar Bhattacharyya	Compensation Management	Oxford	Latest Edition

**7. Reference Books:**

Sr. No.	Author	Name of the Book	Publisher	Year of Publication
R1	Milkovich,	Compensation	Tata	Latest
R2	Tapomoy Deb	Compensation	Excel	Latest
R3	Mousumi Bhattacharya, Nilanjan Sengupta	Compensation Management	Excel	Latest Edition

**8. List of Journals/Periodicals/Magazines/Newspapers, etc.**

Journal of Compensation Management. Offers Letters from Corporates and SMEs to employees (if not confidential).

**9. Session Plan:**

Session Nos.	Topics to be covered
1-10	An Overview of Reward Management The Reward System, Total Reward, Strategic Reward, International Reward
11-15	Performance Management and Reward Engagement and Reward, Financial and Non-financial Reward, Contingent Pay Scheme, Bonus Scheme, Team Pay, Rewarding for Business Performance, Recognition scheme
16-30	Valuing and Grading Jobs Pay levels, Job Evaluation Schemes, Equal Pay, Market Rate Analysis, Grade and Pay Structures
30-45	Rewarding Special Groups Rewarding Directors, Senior Executives, Sales, Services staff, Knowledge workers, manual workers, Employee Benefit and Pension Scheme Employee Benefits, Flexible Benefits, Pension Scheme The Practice of Reward Management Developing Reward System, Managing Reward System, Evaluating Reward System, Responsibility for Reward
45-60	Payment of Wages Act, 1936, Minimum Wages Act, 1948, Payment of Gratuity Act, 1972, Payment of Bonus Act, 1965, Equal Remuneration Act, 1976, Income tax act provisions with respect to salaried persons, Employees' State Insurance Act, 1948, Employees' P F & Misc Provisions Act, 1952, Workmen's Compensation Act, 1923, Maternity Benefits Act, 1981, Unorganized Sector Workers' Social, Security Act, 2008, Social Security Act, Mediciclaim Policies and their salient Features

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

<b>Evaluation pattern</b>	
End Semester examination	70%
Mid-Semester examination	20%
Viva Voce	10%
Projects/Assignments/Quiz/Class Participation etc	50%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)



## K.S.K.V. Kachchh University

### Department of Commerce and Management M.B.A. (5 years Integrated) 5<sup>th</sup> Year - Semester-IX

### HR 903- Management of Industrial Relations and Labour Legislations (MIR&LL)

**1. Course Objective:**

- To help students understand the legal implications in Human Resource Management.
- To help students understand and handle Industrial Relations.

**2. Course Duration:** The course duration is of 60 sessions, 4 sessions a week.

**3. Course Contents:**

Module No.	Module Content	No. of Session	Weightage
I	<p>Meaning, Definitions, Characteristics, Factors Approaches to IR, Participation in IR, Objectives of IR and Human Relations, IR and Productivity, Various Dimensions of IR.</p> <p>Industrial Disputes Act, 1947 ;</p> <p>Introduction, Objectives, Definitions, Various Methods and Various Authorities under the Act for resolution of industrial disputes e.g. methods of adjudication and voluntary arbitration, Authorities like Works Committee, Conciliation officer, Court of Enquiry, Labour Court, Industrial Tribunal, National Tribunal, Provisions with respect to Strikes and Lockouts, Lay-off and retrenchment, Special provisions relating to lay-off, retrenchment and closure, offences and penalties, unfair labour practices, etc. Important Supreme Court Cases on industry, workman, strikes, retrenchment, etc.</p>	15	25%
II	<p>Trade Unions Act, 1926;</p> <p>Introduction, meaning, definitions, nature of trade Unions, trade union movement in India, problems of trade union, appointment of Registrar, procedure for registration of a trade union, cancellation of registration, appeal, rights and Privileges of a registered TU, duties and liabilities, amalgamation, dissolution of TUs, offences and penalties, etc.</p> <p>Industrial Employment Standing Order Act, 1946;</p> <p>Introduction, Objectives, definitions, Model Standing Orders, Procedure for approval of standing orders, appeal, modification of standing orders, Certifying Officer, subsistence allowance, offences and penalties.</p> <p>Industrial Employment Standing Order Act, 1946; Introduction, Objectives, definitions, Model Standing Orders, Procedure for approval of standing orders, appeal, modification of standing orders, Certifying Officer, subsistence allowance, offences and penalties.</p> <p>Shops and Establishment Act, 1948</p> <p>Objectives, definitions, registration of establishments, health and safety, leave with pay, opening and closing hours, employment of children, young persons and women, offences and penalties, etc</p>	15	25%

III	<p>Factories Act, 1948 Objectives, definitions, Provisions regarding,safety, Welfare of workers, hazardous processes, working hours, restriction on employment of women and children, annual leave with wages, offences and penalties,</p> <p>Contract Labour(Regulation &amp;Abolition) Act, 1970 Application, Establishments, definitions, jurisdiction of government, Central and State advisory boards,registrationof establishments and licensing of contractors, prohibition of employment of contract labour,welfare and health of contract labour, liabilities of the Principal employer, Inspecting Staff, offences and penalties, etc.</p> <p>Collective Bargaining Introduction, Definitions, Characteristics, Process of CB,Pre-requisites of a Successful CB, Types, Functions of CB,Factors Obstructing CB, CB in India, Assessment of CB in India, Suggestions for better functioning of CB</p>	15	25%
IV	<p>Workers' Participation In Management Concept, Objectives, evolution, Statutory and Non Statutory Forms of WPM, level of WPM, assessment ofWPM in India, Necessary conditions for effective working of WPM Discipline Meaning and definitions, Characteristics, Objectives of discipline, types of discipline, principles, procedure for disciplinary action, punishment, intervention by a tribunal, code of discipline in India Grievance Handling Grievance Handling: Meaning, definition, Causes, Importance of grievance handling, formal Grievance handling mechanism Sexual harassment of women in workplace Nature of problem, Supreme Court's guidelines on this issue,etc</p>	15	25%
V	<p>Practical: Student should study at least one of the above mentioned or related Industrial Law / Act as applied in any one Company / SME in above mentioned areas, and make a Public Presentation the class in presence of preferably a HR/ IR Manager / Consultant.</p>		

#### 4. Teaching Method:

- (a)Case analysis & discussion
- (b)Projects/ Assignments/ Quizzes/ Class participation etc
- (c)Compulsory class presentation with live experiences

#### 5. Evaluation:

A	End-Semester Examination	Weightage (70 marks) (External Assessment)
B	I Mid-Semester Examination (20 marks)	Weightage (30 marks) (Internal Assessment)
	II Viva voce (10 marks)	
C	Projects/Assignments/Quiz/Class Participation, etc.	Weightage (50 marks) (Internal Assessment)

**6. Basic Text Books:**

Sr. No.	Authors	Name of the Books	Publisher	Year of Publication
T1	P K Padhi	Labour and Industrial Laws	PHI	2007 Edition
T2	C S VenkataRatnam	Industrial Relations	Oxford	2006 Edition
T3	B D Singh	Industrial Relations Labour Laws	Excel	2008 Edition

**7. Reference Books:**

Sr. No.	Authors	Name of the Books	Publisher	Year of Publication
<b>R1</b>	S C Srivastava	Industrial Relations and Labour Laws	Vikas	Latest Edition
<b>R2</b>	B D Singh	Industrial Relations-Emerging paradigms	Excel	Latest Edition
<b>R3</b>	A M Sarma	Industrial Relations- Conceptual & legal framework	Himalaya	Latest Edition
<b>R4</b>	Kathy Daniels	Employee relations in an organizational context	Jaico	Latest Edition
<b>R5</b>	Mamoria	Dynamics of Industrial Relations	Himalaya	Latest Edition

**8. List of Journals/Periodicals/Magazines/Newspapers, etc.**

Journal of Management of Industrial Relations, Human Capital, Online Journals and Resources.

**9. Session Plan:**

Session	Topics to be covered
1-15	Meaning, Definitions, Characteristics, Factors Affecting IR, Approaches to IR, Participation in IR, Objectives of IR and Human Relations, IR and Productivity, Various Dimensions of IR, Industrial Disputes Act, 1947 : Introduction, Objectives, Definition, Various Methods and Various Authorities under the Act for resolution of industrial disputes eg methods of conciliation, adjudication and voluntary arbitration Provisions with respect to Strikes and Lockouts, Lay-off and retrenchment, Special provisions relating to lay-off, retrenchment and closure, offences and penalties, Unfair labour practices , Workman, strikes, retrenchment, etc
16-30	Trade Unions Act, 1926. Introduction, meaning, definitions, nature of trade unions, trade union movement in India, problems of trade union, appointment of registrar, procedure for registration of a trade union, cancellation of registration, appeal Rights and Privileges of a registered TU, duties and liabilities, amalgamation, dissolution of TUs, offences and penalties, etc. Industrial Employment Standing Order Act, 1946: Introduction, Objectives, definitions, Model , Standing Orders, Procedure for approval of standing orders, appeal, modification of standing orders, Certifying Officer, subsistence allowance, offences and penalties Shops and Establishment Act, 1948: Objectives, definition, registration of establishments, health and safety, leave with pay, opening and closing hours, employment of children, young persons and women, offences and penalties, etc
36-45	Factories Act, 1948: Objectives, definitions, Provisions regarding, Health, safety, Welfare of workers Hazardous processes, working hours, restriction on employment of women and children, annual, leave with wages, offences and penalties, etc Contract Labour(Regulation & Abolition)Act, 1970 Collective Bargaining
46-60	Workers' Participation In Management, Discipline Grievance Handling Grievance Handling, Sexual harassment of women in Workplace

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

<b>Evaluation pattern</b>	
End Semester examination	70%
Mid-Semester examination	20%
Viva Voce	10%
Projects/Assignments/Quiz/Class Participation etc	50%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)





**K.S.K.V. Kachchh University**  
**Department of Commerce and Management**  
**M.B.A. (5 years Integrated) 5<sup>th</sup> Year - Semester-IX**

**SRM901- Retailing Sector-I**

**1. Course Objectives:**

The basic objective of any marketing activity is to generate, satisfy and retain consumers by facilitating production, distribution and consumption functions of the society. Thus, it is a process consisting of a series of iterative and interrelated steps to effectively perform the above-mentioned functions. Retailing is one such step in the marketing chain of activities that facilitates the distribution function. Initially, it was considered as just another step in the marketing chain. However, as the competition started intensifying as an obvious offshoot of the globalization, firms started looking forward to ways to differentiate. Retailing being the final link in the vertical marketing channel that connects firms with their consumers, marketers thought of using it for differentiation and positioning. Reaching out to customers directly not only offers the firms an advantage of understanding the customers better but also affords an opportunity for deriving a substantial value addition. Retailing is no more an outgrowth of traditional marketing activity; rather it is recognized as an important business proposition in its own accord. Today, retailing has emerged as a discipline with a considerable amount of thinking and research being poured in to it. This course is intended to familiarize the students with the emerging and fast growing sectoral area and a business proposition. The specific objectives of this course are:

- 1) To familiarize the learners with the concept of modern retailing and understand the significance of retailing in the current business environment
- 2) To understand retailing as a business and various strategies the firms engaged in retailing business adopt for their survival and growth
- 3) To understand the role of several support functions in enhancing the performance of the retail business

**2. Course Duration:**

The course duration is of 40 sessions of 75 minutes each.

**3. Course Contents:**

Module No.	Module / Sub-Modules	Sessions	Weightage
<b>I</b>	<b>Introduction to Retailing</b> Socio-economic, Technological and Competitive Forces; Concept of Organized Retailing; Vertical Marketing System; Evolution of Modern Retailing; Theories of Retail Development – Environmental Theory, Cyclical Theory, Conflict Theory; <b>Retail Store Formats</b> Classification based on types of Ownership; Merchandise stored; Channel used; Pricing Strategy; Customer Service; Multi channel Retailing; Destination Stores and Parasite Stores	<b>15</b>	<b>25%</b>



<b>II</b>	<b>Retail Buying / Shopping Behaviour</b> Buying / Shopping behaviour in retailing context; Factors influencing Retail Shopping Behaviour – Socio-economic and Cultural background, The Stages of Family Life-Cycle, Locational and Choice Convenience; Geo-demographic Segmentation of Retail Market <b>Retail Strategy</b> Concept of Retail Mix; Growth Strategy for Retailers / Retail Franchisors; Building Sustainable Competitive Advantage for long-term Survival and Growth; Strategies for Internationalization of Retail Business – Franchising, Licensing, Joint Ventures, Acquisition and Mergers	<b>15</b>	<b>25%</b>
<b>III</b>	<b>Retail Store Location Planning</b> Types of Retail Locations; Trading Area Analysis – Primary, Secondary and Fringe Area; Techniques of Evaluating a Trading Area – The Herfindahl-Herschman Index, The Index of Retail Saturation, Reilly’s Law of Retail Gravitation, Huff’s Model, Central Place Theory.	<b>15</b>	<b>25%</b>
	<b>Pricing Strategies for Retail Business</b> Concept of Retail Price; Initial and Maintained Markup; Elements of Retail Price; Determining the Price; Retail Pricing Policies / Strategies; Price Discrimination and Markdowns		
<b>IV</b>	<b>Other Support Functions</b> <b>Human Resources Management:</b> Designing an Organization structure, Challenges of HR in Retail Business, Selecting, Nurturing and Retaining the Right People, <b>Supply Chain Management:</b> The Concept and Philosophy of Supply Chain Management, Issues in Implementing Organization wide SCM Practice, Integration of Supply Chain, Deriving Value out of SCM Practice <b>Technology in Retailing:</b> IT in Retailing, Electronic Point-of-Sales (EPOS) System, Electronic Funds Transfer, Virtual Shopping, Electronic Commerce (E-Commerce), Database Marketing	<b>15</b>	<b>25%</b>
<b>V</b>	<b>Practical: The student/s can perform any one or Combination of the following:</b> 1. Select any retail outlet and study the entire operations of the store and its marketing activates involved to target customers. 2. Select any franchisee store and analyze its supply chain, Marketing strategies and franchisee- franchisor relationships 3.A research on locational factors to be considered in starting a new retail/franchisee store.( Emphasize should be given to the locational study). 4. A detailed study on “Feasibility of new retail/franchisee store in Bhuj” 5. Any other topic of interest to students or faculty in charge.		

#### 4. Teaching Methods:

The following pedagogical tools will be used to teach this course:

- A. Lectures
- B. Case Discussions and Role Playing
- C. Audio-visual Material (Using CDs/ Clippings)
- D. Assignments and Presentations

**5.Evaluation:** The students will be evaluated on a continuous basis and broadly follow the scheme given below:

A	End-Semester Examination		Weightage (70 marks) (External Assessment)
B	I	Mid-Semester Examination (20 marks)	Weightage (30 marks) (Internal Assessment)
	II	Viva voce (10 marks)	
C	Projects/Assignments/Quiz/Class Participation, etc.		Weightage (50 marks) (Internal Assessment)

### 6. Basic Text Books:

Sr. No.	Author/s	Title of the Book	Publisher	Edition and Year of Publication
T1	Pradhan, Swapna	Retailing Management: Text & Cases	Tata McGraw-Hill	3rd ed., 2010
T2	Newman Andrew J and Peter Cullen	Retailing: Environment & Operations	Cengage	India Edition, 2002
T3	Cox, Roger, and Paul Brittain	Retailing: An Introduction	Pearson	Low Price Edition

### 7. Reference Books:

Sr. No.	Authors	Title of the Book	Publisher	Edition and Year of Publication
R1	Sinha, P. K. and D. P. Uniyal	Managing Retailing	Oxford	1st ed., 2007
R2	Berman, Berry and Joel R. Evans	Retail Management: A Strategic Approach	Pearson	10th Edition, 2007
R3	Bajaj, Tuli and Srivastava	Retail Management	Oxford	12th ed., 2009
R4	Dunne, Patrick M and Robert F. Lusch	Retailing	Cengage	India Edition, 2002
R5	Levy, Michael and Barton A. Weitz	Retailing Management	Tata McGraw Hill	5th Edition, 2004
R6	Sharma, D. P.	E-Retailing	Himalaya	1st Edition, 2009
R7	Lincoln, Keith and Lars Thomassen	How to Succeed at Retail	Kogan Page India	1st South asian Edition, 2010
R8	Fernie, John and Leigh Spark	Logistics in Retail Management	Kogan Page India, New Delhi	1st South Asian Edition, 2010
R9	Srini. R. Srinivasan	Strategic Retail Management	Biztantra	1st Edition, 2010
R10	Srinivasan S. R., and R. K. Srivastava	Cases in Retail Management	Biztantra	1st Edition, 2010

## 8. List of Journals / Periodicals/Magazines/Newspapers, etc.:

- 1) Indian Journal of Marketing
- 2) Harvard Business Review
- 3) International Journal of Retailing
- 4) European Retailing Digest

**NB:** The Instructor/s (Faculty Member/s) will be required to guide the students regarding suggested readings from Text(s) and references in items 6 and 7 mentioned above.

## 9. Session Plan:

### SRM901: Retailing-I

Session No.	Topics
1-3	Introduction to Retailing: Socio-economic, Technological and Competitive Forces; Concept of Organized Retailing;
4-6	Vertical Marketing System; Evolution of Modern Retailing; Theories of Retail Development – Environmental Theory, Cyclical Theory, Conflict Theory;
7-9	Retail Store Formats: Classification based on types of Ownership; Classification based on Merchandise stored; Classification based on Channel used
10-13	Retail Store Formats (contd.): Classification based on Pricing Strategy; Classification based on Customer Service; Multi channel Retailing; Destination Stores and Parasite Stores
14-18	Retail Buying / Shopping Behaviour: Buying / Shopping behaviour in retailing context; Factors influencing Retail Shopping Behaviour – Socioeconomic and Cultural background
19-20	Retail Buying / Shopping Behaviour (contd.): The Stages of Family Life-Cycle, Location and Choice Convenience; Geo-demographic Segmentation of Retail Market
21-24	Retail Strategy: Concept of Retail Mix; Growth Strategy for Retailers / Retail Franchisors; Building Sustainable Competitive Advantage for long-term Survival and Growth;
25-34	Strategies for Internationalization of Retail Business – Franchising, Licensing, Joint Ventures, Acquisition and Mergers; Retail Store Location Planning: Types of Retail Locations; Trading Area Analysis – Primary, Secondary and Fringe Area; Techniques of Evaluating a Trading Area – The Herfindahl-Herschman Index, The Index of Retail Saturation, Reilly's Law of Retail Gravitation, Huff's Model, Central Place Theory,
35-36	Pricing Strategies for Retail Business: Concept of Retail Price; Initial and Maintained Markup; Elements of Retail Price; Determining the Price;
37-38	Retail Pricing Policies / Strategies; Price Discrimination and Markdowns
39-44	Human Resources Management: Designing an Organization structure, Challenges of HR in Retail Business, Selecting, Nurturing and Retaining the Right People, Supply Chain Management: The Concept and Philosophy of Supply Chain Management, Issues in Implementing Organization wide SCM Practice, Integration of Supply Chain, Deriving Value out of SCM Practice
45-48	Technology in Retailing: IT in Retailing, Electronic Point-of-Sales (EPOS) System, Electronic Funds Transfer, Virtual Shopping, Electronic Commerce (E-Commerce), Database Marketing
49-60	<b>The student/s can perform any one or combination of the following:</b> 1. Select any retail outlet and study the entire operations of the store and its marketing activities involved to target customers. 2. Select any franchisee store and analyze its supply chain, Marketing strategies and franchisee- franchisor relationships 3. A research on locational factors to be considered in starting a new retail store. (Emphasize should be given on (Locational Study) 4. Any other topic of interest to students or faculty in charge.

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

<b>Evaluation pattern</b>	
End Semester examination	70%
Mid-Semester examination	20%
Viva Voce	10%
Projects/Assignments/Quiz/Class Participation etc	50%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)



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**SBI901 -Banking and Insurance -I (B&I)**

**1. Course Objectives:** This sector specific course is spread over semester three and four covered in two papers. This course is divided into two parts. First part deals with the basics of banking and second part covers fundamentals of insurance and aspects related to life insurance only. Advanced topics related to banking and general insurance shall be dealt with in course no. SSP-401 in semester – IV. The students would be able to acquire an in-depth knowledge of the following: 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.

**2. Course Duration:**

The total hours for teaching this course will be 50 hours, which will be divided into 40 sessions of 75 minutes duration each.

**3. Course contents:**

The course will contain following modules:

Module No.	Modules / Sub-Modules	Sessions	Weightage
I	Introduction to Indian <b>Banking System</b> , Reserve Bank-Legal framework and main functions , Different types of accounts, Banker customer relationship, customer services in banks, KYC norms and anti-money laundering	15	25%
II	Technology in banks, Payment and settlement system in banks- New age clearing, national gateways, international gateways, Retail banking, priority sector lending	15	25%
III	History and development of Insurance, Risk management and role of insurance, Legal aspects of insurance and essentials of insurance contracts, classification of insurance, Life insurance : traditional products, market related products, annuities-pension plans riders-business insurance, group insurance, pricing in life insurance	15	25%
IV	Claims management in life insurance, Distribution channel and intermediaries, insurance regulation and supervision, Marketing of banking and insurance services, Contemporary issues in banking and insurance	15	25%
V	Practical Exposure Departmental Set up of Nationalized& Private Banks – Broad differences in Functions of Reserve Bank, State Bank, Nationalized and cooperative Banks –Role of Life Insurance Corporation and other private Companies with special reference to the Policies for Life issued by them to the Individuals – Awareness of Insuring life among general public.		(Internal Evaluation)

#### 4. Teaching Methods:

The following pedagogical tools shall be used for teaching the subject: Students can give weekly review of banking and insurance services which can be the part of internal assessment.

A project on working of selected banking and insurance companies, their operation, performance of different schemes, etc. in different services could be done.

#### 5. Evaluation:

The evaluation of participants will be on continuous basis comprising of the following elements:

A	End-Semester Examination		Weightage (70 marks) (External Assessment)
B	I	Mid-Semester Examination (20 marks)	Weightage (30 marks) (Internal Assessment)
	II	Viva voce (10 marks)	
C	Projects/Assignments/Quiz/Class Participation, etc.		Weightage (50 marks) (Internal Assessment)

#### 6. Text Books:

Sr. No.	Authors	Name of the Books	Publisher	Edition & Year of Publication
T1	Vijayragavan Iyengar	Introduction to Banking	Excel	Latest Edition
T2	S. Arunajatesan and T.R. Vishwanathan,	Risk Management and Insurance	Macmillan	Latest Edition
T3	Hal S. Scott	Capital Adequacy beyond Basel: Banking, Securities, and Insurance	Oxford	Latest Edition

#### 7. Reference Books:

(Latest available editions should only be considered)

Sr. No.	Authors	Name of the Books	Publisher	Edition & Year of Publication
R1	K C Shekhar and Lekshmy Shekhar,	Banking Theory and Practice	Vikas	Latest Edition
R2	D. Muraleedharan	Modern Banking	PHI	Latest Edition
R3	Indian Institute of banking and finance,	Principles and practice of banking	Macmillan	Latest Edition
R4	Neelam C Gulati,	Principles of Insurance Management	Excel	Latest Edition
R5	Trieschmann, Hoyt and Sommer,	Risk Management and Insurance	Cengage Learning	Latest Edition
R6	Emmett J. Vaughan and Therese Vaughan	Fundamentals of Risk and Insurance	Wiley	Latest Edition
R7	George E Rejda	Principles of Risk Management and Insurance	Peason	Latest Edition
R8	Harrington and Neehaus,	Risk Management and Insurance	Tata McGraw-Hill	Latest Edition



## 8. Lists of Journals/ Periodicals/ Magazines/ Newspapers:

Journal of Management of Industrial Relations.

**NB:** The Instructor/s (Faculty Member/s) will be required to guide the students regarding suggested readings from Text(s) and references in items 6 and 7 mentioned above.

## 9. Session plan:

Session no.	Topic
1-12	Indian Banking System Reserve Bank of India-Legal framework and main functions Commercial Banking – public, private, foreign, co-operative sector Different types of bank accounts Banker Customer relationship Customer Service in Banks KYC Norms and Anti-money Laundering Indian Banking System
13-24	Technology in Banks Payment and settlement system – New Age Clearing Payment and settlement system – National gateways Payment and settlement system – International Gateways Retail Banking Priority sector Lending, Technology in Banks Payment and settlement system – New Age Clearing
25-36	History and development of Insurance Risk management and role of insurance Legal aspects of insurance and essentials of insurance contracts Classification of insurance Life insurance : traditional products, market related products, annuities-pension plans riders-business insurance group insurance and underwriting: selection of lives pricing in life insurance History and development of Insurance Risk management and role of insurance Legal aspects of insurance and essentials of insurance contracts
37-48	Classification of insurance Claims management in life insurance Customer service Management Distribution channel and intermediaries insurance regulation and supervision Claims management in life insurance Customer service Management Distribution channel and intermediaries Marketing of banking and insurance services Contemporary issues in banking and insurance
49-60	Practical Exposure Departmental Set up of Nationalized & Private Banks – Broad differences in Functions of Reserve Bank, State Bank, Nationalized and cooperative Banks –Role of Life Insurance Corporation and other private Companies with special reference to the Policies for Life issued by them to the Individuals – Awareness of Insuring life among general public.



## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

<b>Evaluation pattern</b>	
End Semester examination	70%
Mid-Semester examination	20%
Viva Voce	10%
Projects/Assignments/Quiz/Class Participation etc	50%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)



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**CC 1002- International Business(IB)**

**1. Course Objective:**

Understand the strategies used by various companies to manage international supply chain management through theoretical framework, case studies and practical / application module.

**2. Course Duration:** The course duration is of 60 sessions, 4 sessions a week.

**3. Course Contents:**

Module No.	Module Content	No. of Session	Weightage
I	Globalization and International Business. The Cultural Environments facing business. The Political and Legal Environments facing Business, Economic environments facing business	15	25%
II	International Trade and Factor-Mobility Theory. Government Influence on Trade. Cross-National Cooperation and Agreements. Global Foreign-Exchange Markets. The Determination of Exchange Rates	15	25%
III	The Strategy of International Business. Country Evaluation and Selection. Export and Import Strategies. Direct Investment and Collaborative Strategies. The Organization of International Business	15	25%
IV	Marketing Globally. Global Manufacturing and Supply Chain Management. International Accounting Issues. The Multinational Finance Function. Human Resource Management.	15	25%
V	Practical: Study pay structure of at least 3 companies from different industries. Propose 'Revised Pay Structure' based on the study of the subject		(20 Marks of CEC Internal)

**4. Teaching Method:**

- (a) Case analysis & discussion
- (b) Projects/ Assignments/ Quizzes/ Class participation etc
- (c) Compulsory class presentation with live experiences

**5. Evaluation:**

A	End-Semester Examination	Weightage (70 marks) (External Assessment)
B	I   Mid-Semester Examination (20 marks)	Weightage (30 marks) (Internal Assessment)
	II   Viva voce (10 marks)	
C	Projects/Assignments/Quiz/Class Participation, etc.	Weightage (50 marks) (Internal Assessment)

**6. Basic Text Books:**

Sr.	Author	Name of the Book	Publisher	Year of Publication
<b>T1</b>	David & Stewart Philippe-Pierre	International Supply chain Management	CENGAGE learning - Indian Edition	2007 or Latest Edition
<b>T2</b>	Dornier, Ricardo Ernst, Michel Fender, Kouvelis	Global Operations and Logistics	WILEY India Edition	2008 or Latest Edition

### 7. Reference Books:

Sr.	Author	Name of the Book	Publisher	Year of Publication
<b>R1</b>	Douglas Long	International Logistics - Global Supply chain Management	Kluwar Academic Publishers Group	2007 or Latest Edition
<b>R2</b>	Alan E. Branch	Global Supply Chain Management and International Logistics	Routledge	Latest Edition

### 8. List of Journals/Periodicals/Magazines/Newspapers, etc.

- Supply chain management, International logistics, and Global logistics

### 9. Session Plan:

Session	Topic
1-2	International trade growth, milestones , drivers , International Trade theories ,International Business Environment, International logistics
3-4	International supply chain Management, element of International Logistics ,Importance of International Logistics,
5-12	International Logistics Infrastructure – Transportation, Communication, Utilities, Ways of Entry into Foreign Markets.
13-22	International Contracts – Lex Mercatoria , CISG, Incoterms, Terms of Payment
23-24	Currency of Payment - system of currency exchange rates , theories of exchange rate determination, exchange rate forecasting
25-26	International commercial documents – Invoices , export & Import documents, transportation documents
27-29	International Insurance - Risk management , International Ocean transportation – types of service , size of vessels ,
30-36	International air transportations – Types of aircrafts , services
37-43	International land and Multi-modal transportation – Rail , truck, Intermodal transportation
44-46	Packaging for export - Packaging functional, objectives,, Customs clearance – duty, Non-tariff barriers, customs clearing process
47-48	foreign trade zones, Using International logistics for competitive advantage
49-60	Practical Module: Study an organization involved in export / import / International logistics and prepare a report on its functioning under the guidance of your subject teacher

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

<b>Evaluation pattern</b>	
End Semester examination	70%
Mid-Semester examination	20%
Viva Voce	10%
Projects/Assignments/Quiz/Class Participation etc	50%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)



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**CC 1003- Management Control Systems (MCS)**

**1. Course Objective:**

Every organization is meant for achieving pre-set goals and objectives. Well thought-out strategies are being implemented for this purpose. Execution of these strategies assumes as much importance as formulation itself. Management control systems are designed in order to implement these strategies successfully. The process of implementation of the strategies and the dilemma faced by managers are the main focus of this course. It envisages strategic planning, budgeting, resource allocation, performance measurement, evaluation, and reward/responsibility centre allocation. Thus, the main objective of this course is to equip the students with the skills for effective implementation of strategies and resolving the attendant problems.

**2. Course Duration:** The course duration is of 60 sessions, 4 sessions a week.

**3. Course Contents:**

Module No.	Module Content	No. of Session	Weightage
I	Introduction to Management Control Systems and the Environment of Management Control. The Nature of Management Control, Basic Concepts- Behavior Aspects of Organizations, Goal Congruence and Factors Influencing the Congruence.	15	25%
II	The Structure of Management Control Systems. Responsibility Centres. Definition, Types – Revenue & Expense Centres, Engineered and Discretionary Expense Centres – Profit Centres, Various Measures of Profits.	15	25%
III	Transfer of Goods & Services between Divisions and its Pricing. Administration of Transfer Prices – Investment Centres, Measures and Controls of Assets. Divisional performance and Responsibility accounting, Various Control issues.	15	25%
IV	The Process Part of Management Control:- Planning, Budgeting, Performance Analysis and Rewarding. Strategic Planning. Planning of Existing Proposed Programs; Budget Preparation. Its Process and Techniques. Analysis of Performance through Variance. Developments in Performance Measurement System (PMS). Balance Score Card. Compensation for Management Staff – Different Compensation Plans for Corporate Officers and SBU Managers	15	25%
V	Practical Module: Application of MCS in the following: Service organization, Non-profit organization, Projects and Defining control variables and check point for event management.		

#### 4. Teaching Method:

The following pedagogical tools shall be used for teaching the subject:

The suggested method is chalk and talk, along with discussion. Discussion of cases. The practical assignment shall to be carried by field work, and/or discussions on peculiarity of MCS in industry, manufacturing & service organizations, and practical applications should be undertaken.

#### 5. Evaluation:

A	End-Semester Examination		Weightage (70 marks) (External Assessment)
B	I	Mid-Semester Examination (20 marks)	Weightage (30 marks) (Internal Assessment)
	II	Viva voce (10 marks)	
C	Projects/Assignments/Quiz/Class Participation, etc.		Weightage (50 marks) (Internal Assessment)

#### 6. Text Books:

Sr.	Author	Name of the Book	Publisher	Year of Publication
<b>T1</b>	Robert Anthony and Vijay Govindarajan,	Management Control Systems	Tata McGraw Hill	Latest Edition
<b>T2</b>	Pradip Kumar Sinha	Management Control Systems	<b>Excel</b>	Latest Edition
<b>T3</b>	N. Ghosh	Management Control Systems	<b>PHI</b>	Latest Edition

#### 7. Reference Books:

Sr.	Author	Name of the Book	Publisher	Year of Publication
<b>T1</b>	Joseph A. Maciariello and Calvi J. Kirby	Management Control Systems	<b>PHI</b>	Latest Edition
<b>T2</b>	Ravindhra Vadapalii	Management Control Systems	<b>Excel</b>	Latest Edition

#### 8. List of Journals/Periodicals/Magazines/Newspapers, etc.

Professional selling, Journal of Personal Selling & Sales Mgmt., Journal of Marketing Channels, Journal of Supply Chain Mgmt., International Journal of Retail and Distribution Mgmt., etc



## 9. Session Plan:

Module	Topics/Sub topics
1-4	Introduction to Management Control Systems, Basic Concepts, Boundaries of Management Control. Reading: For reading the theory Chapters of any text book is suggested. However, as a base reference book, T-1 is suggested. Cases are selected from that book. The Nature of Control Systems. Different Levels of Planning and Control. Strategy Implementation aspects. Interfaces of Various Disciplines. Reading : The Nature of MCS ( AG: Chap –1) or any other book Case: Nucor Corporation (A) (AG: 1.1)
5-12	Behaviour in Organisations. Behavioural aspects of Systems. Factors affecting Human Behaviour. Issues of Goal Congruences. Structure of Organisations. Functional v/s SBU. Role of Controller Reading : Behaviour in Organizations ( AG: Chap –3) or any other book Case: Rendell Company (AG 3.3 )
13-24	Responsibility Centers: Revenue and Expense Centres, Discretionary Expense Centers. The structural part of MCS. Classification of responsibility centres. Expense, discretionary v/s engineered, revenue centre; budget preparation of various centres. Reading :Chapter : 4 (AG) or any other book Case: Westport Electric Corpn. (AG: 4.5) Profit Responsibility Centre: Conditions for making a profit centre. Constraints for profit centres. Various measures of profits and its implications Reading : Profit Centres (AG : Chap. 5) or any other book Case: North Country Auto, Inc. ( AG: Chap 5.2)
25-27	Transfer Prices: Objectives, basic principles. Ideal situations of having good transfer prices to be set. Various methods of fixing transfer prices. Administration of transfer prices. Reading :Transfer Pricing (AG : Chap. 6) or any other book Case: Birch Paper Company (AG :6.2)
28-36	Investment Responsibility Centre: investment centre as responsibility centre. Measurement of various assets. Various depreciation method and its implications.EVA v/s ROI Reading : Measuring and Controlling Assets Employed(AG : Chap.7) or any other book
37-39	The Management Control Process Reading: Strategies, the process part of MCS. Strategic planning. Internal and external analysis of strategic planning(AG : Chap.8) or any other book Budgeting & Control Reading: Budget Preparation, budgeting for short term and long term. Various types of budget, capital and operation budgets. The process part of budget preparation(AG : Chap. 9) or any other book Case : New York Times (AG 9.1)
40-44	Analysing the Financial Performance: evaluation of performance. Variances. Performance of the organisation. Balance score card. Key success factors Reading: Chap, AG 10(or any other book), and also a reading of Variance analysis from Cost Accounting Book Performance Reports Reading : AG :Chap :11 Case: Analog Devices, Inc. (A)
45-47	Management Compensation: compensation for management staff. Characteristics for a good compensation plans. Types of incentive plans. Reading :AG Chap. 12 or any other book Variations in Management Control Differentiated Strategies, controls for systems for different strategies. Innovative and competitive strategies. Reading: AG Chap.13 or any other book Case: Texas Instruments and Hewlett-Packard (AG 13.3) Control of Service Organisation Reading: Services Organisations, characteristics of service organisation. Professional, financial service, healthcare and non profit organisation. (AG : Chap. 14 ) or any other book Case : O’Reilley Associates (AG : CASE 14.1)
48	Control of projects, control system for organisation. Reading : Chap. 16.1, Control of Non – Profit Organisation Reading : Services Organisations, Control of Non – Profit organisation, Control of Multinational Companies Reading : Multinational Org. (AG: Chap.15 or any other book) Case:15.1, AB Thorsten
49-60	Application of MCS in the following: a.Service organization, b.Non-profit organization, c.Projects, d.Defining control variables and check point for event management.



## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

<b>Evaluation pattern</b>	
End Semester examination	70%
Mid-Semester examination	20%
Viva Voce	10%
Projects/Assignments/Quiz/Class Participation etc	50%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)



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**MM 1001- Product and Brand Management (PBM)**

**1. Course Objective:**

Develop an understanding of the basic branding principles and their exposure to classic and contemporary branding applications. To make the students aware about the role of brands, the concept of brand equity, and the advantages of creating strong brands. To increase the understanding of the important issues in planning, implementing, and evaluating brand strategies. To acquaint the students with the appropriate concepts, theories, models and other tools to make better brand decisions. Understand the latest developments and cultivate an understanding of the adjustments to be made in branding strategies over time and geographic boundaries to maximize brand equity.

**2. Course Duration:** The course duration is of 60 sessions, 4 sessions a week.

**3. Course Contents:**

Module No.	Module Content	No. of Session	Weightage
I	The Theoretical Foundation: Competition & Product Strategy, product in theory & in practice, Product life cycle, product portfolio	15	25%
II	Product Management & New Product Development: New product development process New product strategy, commercialization, managing Growth, Managing the mature Product	15	25%
III	Branding & Brand Management :The concepts of Brand Equity, Creating brands in a competitive market. Brand Positioning and Brand Associations. Using Brand Elements to create brand equity. Leveraging Secondary Brand Associations.	15	25%
IV	Growing and Sustaining Brand Equity: Designing and Implementing Branding Strategies, Launching Brand Extensions Products, Managing brands overtime and Geographic boundaries. Developing a Brand Equity Management System. Measuring Sources of Brand Equity and Brand Equity measurement approaches.	15	25%
V	Practical Module: Secondary and Primary data study on brand audit, knowing association of consumers with various brand, etc. Developing a new product considering all stages of new product development Comparative analysis of brand extensions done by various competing brands. Comparative Analysis of same Brands managed in different countries Comparative Analysis of Brand Positioning of close competitors Comparative Analysis of Products Life Cycle of various competing brands Any other application		

#### 4. Teaching Method:

The following pedagogical tools shall be used for teaching the subject:

Case discussion covering a cross section of decision situations, Discussions on issues and Techniques of Marketing and Projects/ Assignments/ Quizzes/ Class participation etc.

#### 5. Evaluation:

A	End-Semester Examination		Weightage (70 marks) (External Assessment)
B	I	Mid-Semester Examination (20 marks)	Weightage (30 marks) (Internal Assessment)
	II	Viva voce (10 marks)	
C	Projects/Assignments/Quiz/Class Participation, etc.		Weightage (50 marks) (Internal Assessment)

#### 6. Text Books:

Sr. No.	Author	Name of the Book	Publisher	Edition
T1	Kevin Lane Keller, M.G. Rameswaram, Isaac Jacob	Strategic Brand Management	Pearson Education	Third Edition
T2	KirtiDutta	Brand Management- Principles and Practices	Oxford University Press	First
T3	Michael Baker & Susan Hart	Product Strategy and Management	Pearson Education	Second Edition

#### 7. Reference Books:

Sr. No.	Author	Name of the Book	Publisher	Edition
R1	S. Ramesh Kumar	Managing Indian Brand, Marketing Concepts & Strategies	Vikas	Latest Edition
R2	Lehman and Winer	Product Management	Tata McGraw Hill	Fourth edition
R3	RamanujMajumdar	Product Management in India	PHI EEE	Latest Edition
R4	YLR Moorthi	Brand Management, The Indian Context	Vikas	Latest Edition

#### 8. List of Journals/Periodicals/Magazines/Newspapers, etc.

The economic times (brand equity), Brand Reporter, Indian management, Harvard business review, Indian journal of marketing.

## 9. Session Plan:

Session no.	Topic
1-4	Competition & Product Strategy, product in theory & in practice, Product life cycle, product portfolio
5-6	product in theory & in practice
7-10	Product life cycle
11-15	product portfolio
16-24	New product development process New product strategy, commercialization
25-30	Managing Growth, Managing the mature Product
30-35	The concepts of Brand Equity, Creating brands in a competitive market.
36-40	Brand Positioning and Brand Associations.
41-45	Using Brand Elements to create brand equity. Leveraging Secondary Brand Associations
46-50	Designing and Implementing Branding Strategies, Launching Brand Extensions Products, Managing brands overtime and geographic boundaries.
51-55	Developing a Brand Equity Management System.
56-60	Measuring Sources of Brand Equity and Brand Equity measurement approaches.

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

<b>Evaluation pattern</b>	
End Semester examination	70%
Mid-Semester examination	20%
Viva Voce	10%
Projects/Assignments/Quiz/Class Participation etc	50%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)



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**MM1002- Services and Relationship Marketing (SRM)**

**1. Course Objective:**

Services are becoming a dominant economic driver in the Indian economy. With increasing competition and discerning buyers, it has become inevitable for the marketers to go for relationship management to attract, retain and grow customers. The course is designed to develop insights into emerging trends in the service sector in a developing economy and tackle issues involved in the management of services on a national basis. The course intends to supplement basic marketing and marketing strategy courses by focusing on problems and strategies specific to marketing of services. It deals with the problems commonly encountered in marketing services -- such as intangibility (inability to inventory), difficulty in synchronizing demand and supply, difficulty in controlling quality and retaining customers. Strategies used by successful services marketers to overcome these difficulties are addressed to by the course contents.

**2. Course Duration:** The course duration is of 60 sessions, 4 sessions a week.

**3. Course Contents:**

Module No.	Module Content	No. of Session	Weightage
I	Basics of Services Marketing: What are Services? ; Why Study Services? ; Role of services in the economy; Services and Technology - technology in service encounter, emergence of self-service, automation in services, Internet services; Distinctions between Services and Goods; Services Marketing Mix; Customer Behaviour in Service Encounter: Four Categories of Services – People-Processing, Mental-Stimulus Processing, Possession-Processing, and Information-Processing;; Customer Decision Making –Pre-purchase Stage, Service-Encounter Stage and Post- Encounter Stage; ; Customer Expectations and Perceptions of Services – Zone of Tolerance	15	25%
II	Services Marketing Mix: Product – Core and Supplementary Elements, Branding Service Products ; Price – Role of Non-monetary Costs, Pricing Strategy Pricing and Revenue Management, Yield Management, Place – Service Distribution, Role of Customers in Service Delivery, Delivery through Intermediaries, Franchising, Electronic Channels, Self-Service Technologies; Promotion – Role of Marketing	15	25%

III	Expanded Marketing Mix: People – Employees’ Role in Service Delivery, Service Leadership and Culture, Process – Service Blueprinting, Service Process Redesign Physical Evidence – Servicescape, Service Environments, Managing Capacity and Demand: Understanding Capacity, Demand Patterns, Strategies for Matching Capacity and Demands	15	25%
IV	Service Quality and Relationship Management: Services Quality: Gaps Model; Measuring and Improving Service Quality; Relationship Management: Defining Customer Relationships; The Basics; External Relationships; Supplier Relations; Internal Relationships Relationship Marketing: Customer Retention; Customer Loyalty; Strategies for reducing Customer Defections; and Customer Relationship Management (CRM)	15	25%
V	Practical Module: Service Blue Prints. Gap analysis in Various services including Public Transport and public services with respect to India. Any other application.		

#### 4. Teaching Method:

- (1) Lectures
- (2) Case Discussions and Role Playing
- (3) Audio-visual Material (Using CDs/ Clippings) (4) Assignments and Presentations

#### 5. Evaluation:

A	End-Semester Examination	Weightage (70 marks) (External Assessment)
B	I Mid-Semester Examination (20 marks)	Weightage (30 marks) (Internal Assessment)
	II Viva voce (10 marks)	
C	Projects/Assignments/Quiz/Class Participation, etc.	Weightage (50 marks) (Internal Assessment)

#### 6. Text Books:

Sr. No.	Authors	Name of the Books	Publisher	Edition & Year of Publication
T1	Lovelock Christopher, Wirtz Jochen And Chatterjee Jayanta	Services Marketing: People, Technology, Strategy	Pearson Prentice Hall	Seventh Edition, 2011
T2	Zeithaml V. A., Bitner M.J., Gremler D.D., and Pandit A.	Services Marketing: Integrating Customer Focus Across the Firm	Tata McGraw Hill	Fifth Edition, 2011
T3	Nargundkar Rajendra	Services Marketing: Text and Cases	McGraw Hill	Third Edition, 2010



## 7. Reference Books:

Sr. No.	Authors	Name of the Books	Publisher	Edition & Year of Publication
R1	R. Srinivasan	Services Marketing	PHI	Second Edition, 2009
R2	Fitzsimmons J.A. and Fitzsimmons M.J.	Service Management: Operations, Strategy, Information Technology	Tata McGraw-Hill	Fifth Edition, 2006
R3	Clow K. E. And Kurtz D.L.	Services Marketing: Operations, Management, and Strategy	Biztantra	Second Edition, 2003
R4	Gronroos Christian	Service Management and Marketing: Customer management in Service Competition	Wiley	Third Edition, 2007
R5	Jauhari Vinnie and DuttaKirti	Services: Marketing, Operations, and Management	Oxford	First Edition, 2009

## 8. List of Journals/Periodicals/Magazines/Newspapers, etc.

Journal of Services Marketing, Journal of Services Research, Journal of Marketing, ICAFI Journal of Service Management.

NB: The Instructor/s (Faculty Member/s) will be required to guide the students regarding suggested readings from Text(s) and references in items 6 and 7 mentioned above.

## 9. Session Plan:

Session No.	Topic
<b>1-10</b>	What are Services? ; Why Study Services, Role of services in the economy. Services and Technology - technology in service encounter, emergence of self service, automation in services, Internet services ; Distinctions between Services and Goods ; Services Marketing Mix Four Categories of Services – People-Processing, Mental-Stimulus Processing, Possession-Processing, and Information-Processing
<b>11-15</b>	Customer Decision Making – Pre-purchase Stage, Service-Encounter Stage and Post-Encounter Stage, Customer Expectations and Perceptions of Services – Zone of Tolerance;
<b>16-30</b>	Product – Core and Supplementary Elements, Branding Service Products Price – Role of Non-monetary Costs, Pricing Strategy Pricing and Revenue Management, Yield Management Place – Service Distribution, Role of Customers in Service Delivery, Delivery through Intermediaries, Franchising, Electronic Channels, Self-Service Technologies, Promotion – Role of Marketing Communication
<b>31-34</b>	Marketing Communication Mix, Integrated Services Marketing Communication
<b>35-45</b>	People – Employees' Role in Service Delivery, Service Leadership and Culture, Process – Service Blueprinting, Service Process Redesign Physical Evidence – Service scape, Service Environments, Understanding Capacity, Demand Patterns, Strategies for Matching Capacity and Demands
<b>46-52</b>	Services Quality: Gaps Model; Measuring and Improving Service Quality Relationship Management: Defining Customer Relationships; The Basics; External Relationships; Supplier Relations; Internal Relationships Customer Retention Customer Loyalty
<b>53- 60</b>	Strategies for reducing Customer Defections Customer Relationship Management (CRM)

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

<b>Evaluation pattern</b>	
End Semester examination	70%
Mid-Semester examination	20%
Viva Voce	10%
Projects/Assignments/Quiz/Class Participation etc	50%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)



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**MM 1003- International Marketing (IM)**

**1. Course 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.

**2. Course Duration:**

The course will have 60 sessions of 60 minutes duration.

**3. Course Contents:**

Assignment of sessions to the modules of course is as follows:

Module No.	Modules / Sub-Modules	Sessions	Marks Weightage
I	<b>International Marketing: Nature Process and Benefits:</b> Definition, Process of Internationalization, Benefits, Trade Theories, marketing barriers-tariff and non-tariff barriers, Organisation and control for International Marketing	15	205%
II	<b>International Marketing and World Environment:</b> Political Factors, legal Factors, Cultural Factors, Technological Factors, Regional Trade Areas (RTAs) and it's implication for International Marketers	15	25%
III	<b>Research in International Marketing:</b> Consumer Behavior, Psychological and Social aspects, Marketing Research and Information System, Market Entry Strategies	15	25%
IV	<b>International Marketing Mix Decisions:</b> Product Strategies, Branding and Packaging Decisions, Pricing strategies, Sales Promotion and Advertising Strategies, Distribution and Logistics, Documentation in International Trade <b>Financial Decisions in International Market:</b> Sources of Finance, Financial Institution/Govt. Agencies-World Bank, IMF, WTO, ECGC, IFC etc., Currencies and Foreign Exchange Market, Exchange Rate System	15	25%
V	Practical Study : (1) Select an organization which is on entry level position of either exporting or importing a product and study its international strategy. (2) Select a product/service and study entire documentation for import and export. (3) Select an organization working at domestic level and do research on possibility of internationalization of its products/services. (4) Prepare detail research on exchange rate system (5) Any other topic of interest to the student or faculty in charge.		

#### 4. Teaching Methods:

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

#### 5. Evaluation:

The evaluation of participants will be on continuous basis comprising of the following elements:

A	End-Semester Examination		Weightage (70 marks) (External Assessment)
B	I	Mid-Semester Examination (20 marks)	Weightage (30 marks) (Internal Assessment)
	II	Viva voce (10 marks)	
C	Projects/Assignments/Quiz/Class Participation, etc.		Weightage (50 marks) (Internal Assessment)

#### 6 Text Books:

Sr. No.	Authors	Name of the Books	Publisher	Edition & Year of Publication
T1	Sak Onkvisit John J. Shaw	International marketing	PHI	Latest Edition
T2	Philip R. Cateora, Graham, Prashant Salwan	International Marketing	McGraw Hill	Latest Edition
T3	Michael R. Czinkota, Iikka A.. Ronkainen	International marketing	Cengage	Latest Edition

#### 7 Reference Books:

Sr. No.	Authors	Name of the Books	Publisher	Edition & Year of Publication
R1	Rakesh Mohan Joshi	International Marketing Management	Oxford	Latest Edition
R2	Justin Paul, Ramneek Kapoor	International Marketing	Tata McGraw Hill	Latest Edition
R3	Warren J. Keegan, Naval K. Bhargava	Global Marketing Management	Pearson	Latest Edition
R4	P K Vasudeva	International Marketing	Excel	Latest Edition
R5	Kiefer lee, Steve Carter	Global Marketing Management	Oxford	Latest Edition
R6	Kotabe, Peloso, Gregory, Noble, Macarthur, Neal, Riege, Helsen	International Marketing	Wiley	Latest Edition
R7	R. Srinivasan	International Marketing	PHI	Latest Edition
R8	Rajagopal	International Marketing	Vikas	Latest Edition

#### 8 List of Journals/ Periodicals/ Magazines/ Newspapers:

International Journal of logistics and Supply Chain Mgmt, Asia Pacific Journal of Marketing, International Journal of Advertising, Global Journal of Marketing etc.

**NB:** The Instructor/s (Faculty Member/s) will be required to guide the students regarding suggested readings from Text(s) and references in items 6 and 7 mentioned above.

## 9. Session plan :

### MM -International Marketing (IM)

Session No.	Topic
1-3	Definition, Process and Benefits of Internationalization
4-6	Trade theories, Marketing barriers-tariff and non-tariff barriers
7-8	Organization and Control for International Marketing, Case analysis, review and feedback of module 1
9-10	Political factors, legal environment
11-12	Cultural environment, technological factors
13-25%	Regional Trade Areas(RTAs) and it's implication for international marketers, Case analysis, review and feedback of module 2
18-21	Consumer behaviour, psychological and social aspects
22-25	Marketing Research and Information System, Market Entry Strategies, case analysis, review and feedback of module 3
26-28	Product strategies, branding and packaging decisions
29-31	Pricing strategies, sales promotion and advertising strategies
32-35	distribution and logistics, documentation in international trade, case analysis, review and feedback of module 4
36-38	Sources of finance, financial institution
39-43	Govt. agencies-world bank, IMF, WTO, ECGC, IFC etc.,
44-47	Currencies and foreign exchange market, exchange rate system, Case analysis, review and feedback of module 5
48-60	Practical Study

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

<b>Evaluation pattern</b>	
End Semester examination	70%
Mid-Semester examination	20%
Viva Voce	10%
Projects/Assignments/Quiz/Class Participation etc	50%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)





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**FM 1001- Corporate Restructuring (CR)**

**1. Course Objective:**

To develop the perspective of financial policy as a subset of corporate strategy and to have an insight into financial decisions. In addition, the course aims to familiarise students with various techniques of corporate restructuring, and valuation methods and their application used by corporate in real life. To develop an understanding of Mergers and Acquisitions (M&A) as a significant economic activity taking place in today's economy.

**2. Course Duration:** The course duration is of 60 sessions, 4 sessions a week.

**3. Course Content:**

Module No.	Modules/Sub-Modules	Sessions	Marks Weightage
I	<b>Introduction to Corporate Restructuring:</b> Fundamental concept of corporate restructuring, different forms, motives & applications of corporate restructuring, Mergers & acquisitions concept, process.	15	25%
II	<b>Accounting, Taxation &amp; legal aspects of M&amp;A:</b> Accounting for Mergers & Demergers, Company Law & Competition Act for M&A, SEBI's rules & regulations for M&A, Share Buyback guidelines, Tax implications. Calculations of exchange ratio.	15	25%
III	<b>Valuation Aspects of M&amp;A :</b> Fundamental and methods of valuation, Calculations of financial synergy and return, Different approaches of valuation – Comparable company & transaction analysis method, DCF, Real Option method, Formula approach for valuation and other important methods of valuation	15	25%
IV	<b>Dimensions of Corporate Restructuring:</b> Corporate Restructuring & Divestiture, Financial Restructuring, Alliances & Joint Ventures, Employee Stock Ownership, Going Private & Leveraged Buyouts	15	25%
V	<b>Practical Module:</b> Various Case Studies in Mergers & Acquisitions. A case report correlating the theories and valuation model must be prepared by using the data and example of M & A deals occurred in the past.(For preparing this case report, any sector and any deal pertaining to that sector can be taken as per choice and discretion).		



#### 4. Teaching Methods:

The following pedagogical tools will be used to teach this course:

- 1 Lectures & Discussions
- 2 Assignments & Presentations
- 3 Case Analysis

#### 5. Evaluation:

A	End-Semester Examination		Weightage (70 marks) (External Assessment)
B	I	Mid-Semester Examination (20 marks)	Weightage (30 marks) (Internal Assessment)
	II	Viva voce (10 marks)	
C	Projects/Assignments/Quiz/Class Participation, etc.		Weightage (50 marks) (Internal Assessment)

#### 6. Basic Text Books:

Sr. No.	Author/s	Name of the Book	Publisher	Edition
T1	P. Rajesh Kumar	Mergers & Acquisitions	Tata McGraw-Hill	Latest Edition
T2	Prasad Godbole	Mergers, Acquisitions and Corporate Restructuring	Vikas Publication	Latest Edition
T3	SudiSudarsanam	Value Creation From Mergers And Acquisitions	Pearson Education	Latest Edition

#### 7. Reference Books:

Sr. No.	Author/s	Name of the Book	Publisher
R1	James J. Fred Weston, Mark L. Mitchell, J. Harold Mulherin	Takeovers, Restructuring, and Corporate Governance	Pearson Education
R2	Patrick Gaughan	Mergers, Acquisitions & Corporate restructuring (4th Edition)	Wily Publication
R3	Arzak	Value Creation From Mergers And Acquisitions	Wiley India (P) Ltd.
R4	Chandrashekar Krishna Murthy & Vishwanath. S.R	Merger Acquisitions & Corporate Restructuring	Sage Publication
R5	Machiraju	Mergers And Acquisitions	New Age Publishers
R6	Ramanujam etal	Megers	TMH, 2003
R7	John C. Michelson	Restructuring for Growth	TMH
R8	Bhagvandas	Corporate restructuring	Himalaya

## 8. List of Journals / Periodicals / Magazines / Newspapers etc.:

The students will have to refer to past issues of the following journals in order to get relevant topic/information pertaining to the subject.

Business Standard, The Economic Times, Financial Express, Chartered Financial Analyst, Journal of Applied Finance, CFA Reader, Business Today ,Business India, Business World and Finance India.

## 9. Session Plan:

### FM -Corporate Restructuring (CR)

Sessions	Topic
1-12	Fundamental concept of corporate restructuring, different forms, motives & applications of corporate restructuring, Mergers & acquisitions concept, process.
13-24	Accounting for Mergers & Demergers, Company Law & Competition Act for M&A, SEBI's rules & regulations for M&A, Share Buyback guidelines, Tax implications. Calculations of exchange ratio.
25-36	Fundamental and methods of valuation, Calculations of financial synergy and return, Different approaches of valuation – Comparable company & transaction analysis method, DCF, Real Option method, Formula approach for valuation and other important methods of valuation.
37-48	Corporate Restructuring & Divestiture, Financial Restructuring, Alliances & Joint Ventures, Employee Stock Ownership, Going Private & Leveraged Buyouts.
49-60	Practical Module: Various Case Studies in Mergers & Acquisitions. A case report correlating the theories and valuation model must be prepared by using the data and example of M&A deals occurred in the past. (For preparing this case report, any sector and any deal pertaining to that sector can be taken as per choice and discretion)

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

<b>Evaluation pattern</b>	
End Semester examination	70%
Mid-Semester examination	20%
Viva Voce	10%
Projects/Assignments/Quiz/Class Participation etc	50%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)



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**FM 1002- Risk Management (RM)**

**1. Course Objective:**

The course intends to equip students with the ability to apply stock market basics to Indian Derivative market. Financial Derivatives are discussed in terms of their valuation, analysis and application for hedging, speculation and arbitrage. Students are apprised of the recent innovations in derivatives in India unlike other countries. At the end of the course, they are expected to have learnt the mechanics, valuation and trading strategies of derivative market. They are also required to frame their own trading strategies in the volatile market

**2. Course Duration:** The course duration is of 60 sessions, 4 sessions a week.

**3. Course Contents:**

Module No.	Module Content	No. of Session	Weightage
I	Introduction to Cash & Derivative Market- An Overview: Basic Market Concepts & Mechanics of Cash Market, Meaning & types of Derivative Instruments, Forward, future, Option & swaps, Spot v/s Market, Growth of Derivative Markets in India-History& Background, Types of Traders- Hedger, Arbitrageur & Speculation, Standardization of Derivative Contracts & other basic concepts. Regulatory Framework	15	25%
II	Forward & Future Markets: Introduction, Mechanics of Forward & Future Market, Stock Futures & Stock Index Futures in India, Pricing of Forward & Future Markets-how to read quotes, Margins, Open interest positions etc. Cost of Carry Models & Basis-Cash Price v/s Future price, Trading Strategies-Index Arbitrage, hedging using futures,options and combination of both, Speculation	15	25%
III	Option Markets: Types of option markets, ITM, ATM & OTM, Intrinsic Value & Time Value, Factors affecting option pricing, European & American, Put-call parity relationship, Option Trading Strategies-Naked and Hedge, Spreads and	15	25%

	Combinations, Arbitrage, hedging & Speculation, Option Pricing Models-Black schools & Binomial Model, Option Calculator, Greek Letters		
IV	Introduction to Commodity and Currency Derivatives v/s OTC Derivatives-Foreign currency market & currency contracts in India, Introduction to Interest rate Derivatives in India, Bond Futures, T-bill market in India, Currency & Interest rate Swaps.	15	25%
V	<b>Practical assignment, projects:</b> Analyzing Various Derivative Contract Specifications from Exchanges; Mark to Market Margin Calculation on Real time data from Exchanges; Understanding the trading and settlement process and other documentary requirements at Brokers' office to open the trading account; Calculating the futures and options price with cost of carry, binomial and BS Models on real time data from Exchange & analyzing them with current market price; Forming of different futures and options trading strategies with the real time data from Exchange; Forming of Hedging with real time data from commodities and currency Exchanges		

#### 4. Teaching Method:

Lectures; Case Discussions and Role Playing; Audio-visual Material (Using CDs/ Clippings) and Assignments and Presentations

#### 5. Evaluation:

A	End-Semester Examination	Weightage (70 marks) (External Assessment)
B	I Mid-Semester Examination (20 marks)	Weightage (30 marks) (Internal Assessment)
	II Viva voce (10 marks)	
C	Projects/Assignments/Quiz/Class Participation, etc.	Weightage (50 marks) (Internal Assessment)

#### 6. Basic Text Books:

Sr. No.	Author/s	Name of the Book	Publisher	Edition
T2	Rajiv Srivastava	Derivatives & Risk Management	Oxford Univesity	Latest Edition
T1	Vohra& Bagri	Futures and Options	Tata McGraw hill	Latest Edition
T3	John C. Hull	Futures and Option Markets	Pearson Education	Latest Edition

## 7. Reference Books:

Sr. No.	Author/s	Name of the Book	Publisher	Year of Publication
R1	John C. Hull	Futures and Option Markets	Pearson Education	Latest Edition
R2	Rene M. Stulz	Risk Management & Derivative	Cengage	Latest Edition
R3	David A. Dubofsky & Thomas W. Miler	Derivatives Valuation and Risk Management	Oxford University Press	Latest Edition
R4	O.P.Agrawal	Financial Derivatives and Risk Management	Himalaya	Latest Edition
R5	Vohra & Bagri	Futures and Options	Tata McGraw hill	Latest Edition
R6	Madhumati and Ranganatham	Derivatives & Risk Management	Pearson	Latest Edition

## 8. List of Journals/Periodicals/Magazines/Newspapers, etc.

The students will have to refer to past issues of the following journals and websites in order to get relevant topic/information pertaining to the subject: Business Standard; The Economic Times; Financial Express; NSE & BSE, SEBI, FMC, RBI Websites; ICAI journal of Derivative Market; Business Today; Business India; Business World; Finance India; Treasury Management; Financial Risk Management

## 9. Session Plan:

Session	Topic
1-15	Introduction to Cash & Derivative Market- An Overview Basic Market Concepts & Mechanics of Cash Market, Meaning & types of Derivative Instruments, Forward, future, Option & swaps, Spot v/s Market, Growth of Derivative Markets in India-History & Background, Types of Traders- Hedger, Arbitrageur & Speculation, Standardization of Derivative Contracts & other basic concepts. Regulatory Framework.
16-30	Forward & Future Markets Introduction, Mechanics of Forward & Future Market, Stock Futures & Stock Index Futures in India, Pricing of Forward & Future Markets-how to read quotes, Margins, Open interest positions etc. Cost of Carry Models & Basis-Cash Price v/s Future price, Trading Strategies-Index Arbitrage, hedging using futures, options and combination of both, Speculation
31-45	Option Markets Types of option markets, ITM, ATM & OTM, Intrinsic Value & Time Value, Factors affecting option pricing, European & American, Put-call parity relationship, Option Trading Strategies-Naked and Hedge, Spreads and Combinations, Arbitrage, hedging & Speculation, Option Pricing Models-Black schools & Binomial Model, Option Calculator, Greek Letters
46-60	Introduction to Commodity and Currency Derivatives v/s OTC Derivatives-Foreign currency market & currency contracts in India, Introduction to Interest rate Derivatives in India, Bond Futures, T-bill market in India, Currency & Interest rate Swaps.

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

<b>Evaluation pattern</b>	
End Semester examination	70%
Mid-Semester examination	20%
Viva Voce	10%
Projects/Assignments/Quiz/Class Participation etc	50%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)





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**FM 1003- International Finance (IF)**

**1. Course Objective:**

To acquaint the students with fundamental concepts of International Finance and Exchange Rate Systems and also the tools, techniques and strategies to make International finance-related decisions. Provide better understanding about letter of credit and its mechanisms.

**2. Course Duration:**

The course will have sessions which are divided into five modules. Each module consists of eight sessions of 75 minutes each and carries a weightage of 30%.

**3. Course Content:**

Module No.	Modules/Sub-Modules	Sessions	Marks Weightage
I	<b>International Finance – Overview:</b> Globalization and the Multinational Firm International Monetary System, Balance of Payments, The Market for Foreign Exchange, International Parity Relationship and Forecasting, Foreign Exchange Rate	15	25%
II	<b>Forward Exchange Arithmetic:</b> Exchange Arithmetic, Forward Exchange contracts, Forward Exchange Rates based on cross rates, Interbank deals, Execution of forward contract, Cancellation/Extension of forward contract	15	25%
III	<b>International Financial Markets &amp; Cash Mgt.</b> International Banking and Money Market, International Bond Market, LIBOR, International Equity Markets, ADR, GDR, EURO, Multinational Cash Management	15	25%
IV	<b>International Portfolio Management with Exposure Management:</b> International Portfolio Investments, Foreign Direct Investment and Cross-Border Acquisitions, Management of Economic Exposure, Management of Transaction Exposure, Management of Translation Exposure <b>Foreign Trade Contracts &amp; Procedures:</b> International 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	15	25%

V	<b>Practical assignment, projects:</b> Use of Different instruments of international finance in order to study the business model of exporting / importing company.		
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#### 4. Teaching Methods:

The following pedagogical tools will be used to teach this course:

Lectures & Discussions; Assignments & Presentations; Case Analysis; Numerical Problems Solving

#### 5. Evaluation:

A	End-Semester Examination	Weightage (70 marks) (External Assessment)
B	I Mid-Semester Examination (20 marks)	Weightage (30 marks) (Internal Assessment)
	II Viva voce (10 marks)	
C	Projects/Assignments/Quiz/Class Participation, etc.	Weightage (50 marks) (Internal Assessment)

#### 6. Basic Text Books:

Sr. No.	Author/s	Name of the Book	Publisher	Edition and Year of Publication
T1	V.V.Sharan	International Financial Management	PHI EEE	Latest Edition
T2	Eun&Resnick	International Financial Management	Tata McGraw Hill	Latest Edition
T3	Alan Shapiro	Multinational Financial Management	John Wiley Publication	Latest Edition

#### 7. Reference Books:

Sr. No.	Author/s	Name of the Book	Publisher	Edition and Year of Publication
R1	C. Jeevanandan	Foreign Exchange & Risk Management	Sultan Chand	Latest Edition
R2	Siddieh	International Financial Management	PHI	Latest Edition
R3	P. G. Apte	International Financial Management	PHI	Latest Edition
R4	O.P. Agrawal	International Financial Management	Himalaya	Latest Edition
R5	E. Clark	International Financial Management	Cengage	Latest Edition
R6	MadhuVij	International Financial Management	Excel Books	Latest Edition
R7	J. Madura	International Financial Management	South Western Publication	Latest Edition

### 8. List of Journals / Periodicals / Magazines / Newspapers etc.:

The students will have to refer to past issues of the following journals in order to get relevant topic/information pertaining to the subject: Journal of Finance; Monetary Economics – ICAFI Journal; Money & Finance (ICRA Bulletin); Public Finance; Treasury Management – ICAFI Magazine; Business Standard; The Economic Times; Financial Express; CFA Reader; Business Today; Business India; Business World; Finance India

### 9. Session Plan:

#### FM -International Finance (IF)

Sessions	Topic
1	Globalization and the Multinational Firm (Theory) (T1)
2-3	International Monetary System (Theory) (T1)
4-5	Balance of Payments (Theory) (T1)
6-7	The Market for Foreign Exchange (Theory) (T1)
8-12	International Parity Relationship and Forecasting Foreign Exchange Rate (Theory and Practical) (T1)
13-15	Exchange Arithmetic Forward Exchange contracts Forward Exchange Rates based on cross rates (Practical) (T2)
16-19	Inter bank deals (Practical) (T2)
20-24	Execution of forward contract Cancellation/Extension of forward contract (Practical) (T2)
25-28	International Banking and Money Market (Theory) (T1)
29-30	International Bond Market (Theory) (T1)
31-32	International Equity Markets (Theory) (T1)
33-36	Multinational Cash Management (Theory) (T1)
37-42	International Portfolio Investments (Theory and Practical) (T1); Foreign Direct Investment and Cross-Border Acquisitions (Theory) (T1); Management of Economic Exposure (Theory and Practical) (T1); Management of Transaction Exposure (Theory and Practical) (T1); Management of Translation Exposure (Theory and Practical) (T1)
43-48	International Commercial Terms -Incoterms (Theory) (T2); Letters of Credit-Meaning and Mechanism (Theory) (T2) ; Types of Letters of Credit (Theory) (T2); Operation of a Letters of Credit (Theory) (T2); Export-Import Bank of India (Theory) (T2); Export Credit Insurance (Theory) (T2)
49-60	<b>Practical assignment, projects:</b> Use of Different instruments of international finance in order to study the business model of exporting / importing company.

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

<b>Evaluation pattern</b>	
End Semester examination	70%
Mid-Semester examination	20%
Viva Voce	10%
Projects/Assignments/Quiz/Class Participation etc	50%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)



**K.S.K.V. Kachchh University**  
**Department of Commerce and Management**  
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**HR 1001- Human Resources Development (HRD)**

**1. Course Objective:**

The objective of the course is to acquaint the students with Human Resources Management and to develop in them the ability to acquaint them in the corporate world. The main purpose is to assist the students in developing skills – soft and hard, and decision making in the organisations.

**2. Course Duration:** The course duration is of 60 sessions, 4 sessions a week.

**3. Course Contents:**

Module No.	Module Content	No. of Session	Weightage
<b>I</b>	Introduction, Definitions of HRD, Evolution of HRD, HRD and HRM, HRD Functions, Role of HRD, Professional, Challenges to organizations and HRD, Professionals, Framework for HRD Process, Definitions, Purpose of Needs, Levels of Need analysis, Strategic/Organizational Analysis, Task analysis, Person analysis, Prioritizing HRD Needs	<b>15</b>	<b>25%</b>
<b>II</b>	Competency, Mapping and Career Management, Designing Effective HRD programs, Defining the objectives of the HRD interventions, Selecting the Trainer, Preparing a lesson Plan, Selecting training methods, Preparing training materials, Scheduling HRD Programs	<b>15</b>	<b>25%</b>
<b>III</b>	Training Delivery methods, On-Job Training methods, Class- room Training approaches, Computer based training programme, Implementing the Training Programs, Purpose of HRD Evaluation, Models and frameworks of evaluation, Accessing impact of HRD Programs, Ethical issues concerning Evaluation	<b>15</b>	<b>25%</b>
<b>IV</b>	Management Development and skills and technical training: Management education, training and experiences, basic workplace competencies, technical training, interpersonal skills, professional developments and education, coaching and performance management	<b>15</b>	<b>25%</b>
<b>V</b>	Practical Module: We can specifically focus, where student can undertake practical projects/assignments as a part of CEC. Thus they will learn through practical exercise. The technique of designing actual training programme for skill development. Undertake evaluation of existing training conducted by company for skill and competency level before and after training and development programme conducted. Undertake training impact analysis in any company. Cost benefits analysis of any training and Development programme.		

#### 4. Teaching Method:

Lectures; Case Discussions and Role Playing; Audio-visual Material (Using CDs/ Clippings) and Assignments and Presentations

#### 5. Evaluation:

A	End-Semester Examination		Weightage (70 marks) (External Assessment)
B	I	Mid-Semester Examination (20 marks)	Weightage (30 marks) (Internal Assessment)
	II	Viva voce (10 marks)	
C	Projects/Assignments/Quiz/Class Participation, etc.		Weightage (50 marks) (Internal Assessment)

#### 6. Text Books:

Sr. No.	Author/s	Name of the Book	Publisher	Edition
T1	Werner & Desimone	Human Resource Development	Cengage Learning	Latest Edition
T2	Udai Pareekh & T.V.Rao	Designing and Managing Human Resource Systems	Oxford	Latest Edition
T3	Mankin	Human Resource Development	Oxford	Latest Edition

#### 7. Reference Books:

Sr. No.	Author/s	Name of the Book	Publisher	Edition
S1	Pareekh Udai & TV Rao	Understanding HRD System	Tata McGraw-Hill	Latest Edition
S2	Noe	Human Resources Development	Tata McGraw-Hill	Latest Edition
S3	Biswanath Ghosh	Human Resource Development & Management	Vikas	Latest Edition
S4	Richard A Swanson PhD Elwood F. Holton	Foundations of Human and Resource Development	Berrett-Koehler	Latest Edition
S5	P. L. Rao	Training and Development	Excel	Latest Edition

#### 8. List of Journals/Periodicals/Magazines/Newspapers, etc.

Journal of Human Resource Development. Management Review- IIM Bangalore, Vikalpa- IIM Ahmedabad, Human Capital.

NB: The Instructor/s (Faculty Member/s) will be required to guide the students regarding suggested readings from Text(s) and references in items 6 and 7 mentioned above.

## 9. Session Plan:

<b>Session</b>	<b>Topic</b>
<b>1-10</b>	Introduction, Definitions of HRD, Evolution of HRD, HRD and HRM, HR Functions, Role of HRD Professional, Challenges to organizations and HRD Professionals, Framework for HRD process (Cases as applicable)
<b>11 - 15</b>	Definitions, Purpose of Needs, Levels of Need analysis, Strategic/Organizational Analysis, Task analysis, Person analysis, Prioritizing HRD Needs.
<b>16</b>	Competency Mapping, Career management
<b>17-25</b>	Defining effective HRD programs, defining the objectives of the HRD interventions, Selecting the Trainer, Preparing a lesson Plan
<b>26-30</b>	Selecting training methods, Preparing training materials, Scheduling HRD , Programs (Cases as applicable)
<b>31-36</b>	Training Delivery methods, On-Job Training methods, Class-room Training Approaches
<b>37-39</b>	Computer based training programme, Implementing the Training Programs (Cases as applicable)
<b>40-45</b>	Purpose of HRD Evaluation, Models and frameworks of evaluation, Assessing impact of HRD Programs, Ethical issues concerning Evaluation (Cases as applicable)
<b>46-49</b>	Management education, training and experiences (Cases as applicable) Basic workplace competencies, technical training and interpersonal skills
<b>50-60</b>	Professional developments and education, coaching and performance management (Cases as applicable)



## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

<b>Evaluation pattern</b>	
End Semester examination	70%
Mid-Semester examination	20%
Viva Voce	10%
Projects/Assignments/Quiz/Class Participation etc	50%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)



**K.S.K.V. Kachchh University**  
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**HR 1002- Strategic Human Resource Management**  
**(SHRM)**

**1. Course Objective:**

- This course presents a thorough and systematic coverage of issues related to strategic human resource management and its application.
- This course will help the students to think strategically and integrate the activities of HR with the organizations goals.

**2. Course Duration:** The course duration is of 60 sessions, 4 sessions a week.

**3. Course Contents:**

Module No.	Module Content	No. of Session	Weightage
<b>I</b>	Strategic management of Human resources: An introduction, Business strategy- An introduction to market driven strategy, Resource driven strategy	<b>15</b>	<b>25%</b>
<b>II</b>	Human resource system- its macro and micro dimensions, Strategic HR planning, Strategic approach to manpower acquisition –recruitment and selection	<b>15</b>	<b>25%</b>
<b>III</b>	Strategic development of human resources, Strategic approach to management structure, job design and work system, Strategic management of performance	<b>15</b>	<b>25%</b>
<b>IV</b>	Strategic approach to compensation and benefits, Strategic approach to Industrial relations, outsourcing and its HR implications, Mergers and acquisitions and HRM	<b>15</b>	<b>25%</b>
<b>V</b>	Practical Module: Strategic approach to use Golden Handshake with live Company experiences, Strategic approach to handle retrenchment with live company experiences, VRS scheme as an instrument of strategic change in any organization with live company experiences.		

**4. Teaching Method:**

- (1) Lectures
- (2) Case Discussions and Role Playing
- (3) Audio-visual Material (Using CDs/ Clippings)
- (4) Assignments and Presentations

**5. Evaluation:**

A	End-Semester Examination		Weightage (70 marks) (External Assessment)
B	I	Mid-Semester Examination (20 marks)	Weightage (30 marks) (Internal Assessment)
	II	Viva voce (10 marks)	
C	Projects/Assignments/Quiz/Class Participation, etc.		Weightage (50 marks) (Internal Assessment)

**6. Text Books:**

Sr. No.	Author/s	Name of the Book	Publisher	Edition
T1	Das, Pulak	Strategic Human Resource management	Cengage Learning	2011 Latest Edition
T2	Charles R. Greer	Strategic Human resource management	Pearson	Latest Edition
T3	Jeffrey A Mello	Strategic HRM Cengage	Cengage Learning	Latest Edition

**7. Reference Books:**

Sr. No.	Author/s	Name of the Book	Publisher	Edition
R1	TanujaAgarwala	Strategic Human Resource management	Oxford	Latest Edition
R2	James Baron and David Kreps	Strategic Human Resource management	Wiley	Latest Edition
R3	Schuler and Jackson	Strategic Human Resource management	Wiley	Latest Edition
R4	James N. Baron and David M. Kreps	Strategic Human Resources: Frameworks for General managers	Wiley	Latest Edition
R5	Susan E. Jackson, Angelo DeNisi, and Michael A. Hitt	Managing Knowledge for Sustained Competitive Advantage: Designing Strategies for Effective Human Resource Management	Jossey – Bass	Latest Edition
R6	Charles J. Fombrun, Noel M. Tichy, and Mary Anne Devanna	Strategic Human Resource management	Wiley	Latest Edition
R7	Graeme Salaman, John Storey, Jon Billsberry	Strategic Human Resource management Theory and Practice	Sage	Latest Edition
R8	Michael Armstrong	Strategic Human Resources Management A Guide to Action	Kogan Page	Latest Edition
R9	Christopher Mabey Graeme Salaman and John Storey	Human resource management: a strategic introduction	Blackwell Business	Latest Edition
R10	Chris Hendry	Human resource management: a strategic approach to employment	Butterworth-Heinemann	Latest Edition
R11	Brian E. Becker, Mark A. Huselid, David Ulrich	The HR scorecard: linking people, strategy, and performance	Harvard Business	Latest Edition

### 8. List of Journals/Periodicals/Magazines/Newspapers, etc.

International Journal of strategic human management, Asian Journal of Management Cases, Harvard Business Review, Global Business Review, South Asia Economic Journal, Economic & Political Weekly, Business India / Business World , Mint

### 9. Session Plan:

Session	Topic
1-4	Strategic management of Human resources: An introduction
5-9	Business strategy- An introduction to market driven strategy
10-15	Resource driven strategy
16-19	Human resource system- its macro and micro dimensions
20 - 21	Strategic HR planning
21-24	Strategic approach to manpower acquisition –recruitment
25-30	Strategic approach to manpower acquisition –selection
31-36	Strategic development of human resources
37-40	Strategic approach to management structure, job design and work system
41-45	Strategic management of performance
46-48	Strategic approach to compensation and benefits
49 - 50	Strategic approach to Industrial relations
51-56	Outsourcing and its HR implications
57- 60	Mergers and acquisitions and HRM

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

<b>Evaluation pattern</b>	
End Semester examination	70%
Mid-Semester examination	20%
Viva Voce	10%
Projects/Assignments/Quiz/Class Participation etc	50%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)



## K.S.K.V. Kachchh University

### Department of Commerce and Management M.B.A. (5 years Integrated) 5<sup>th</sup> Year - Semester-X

### HR 1003- International Human Resource Management (IHRM)

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

**2. Course Duration:** The course duration is of 60 sessions of 60 minutes each.

#### 3. Course Contents:

Module No.	Module Content	No. of Session	Weightage
I	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, The role of an expatriates, The role of non-expatriates, The role of the corporate HR functions	15	25%
II	Recruiting and selecting staff for International assignments- Introduction, Issues in staff selection, factors moderating performance, selection criteria, Dual career couples, training and Development: The role of expatriate training, components of effective pre-departure training, developing staff through international assignments, Compensation: Objectives of International compensation, Key components of an international compensation program, Approaches to International compensation, Patterns in complexity, Re-entry and Career issues: Introduction, There patriation process, Individual reactions to re-entry, Multinational responses, designing a repatriation program	15	25%
III	Global issues in HRM: HRM in the host country context, Introduction, Standardization and adaptation of work practices Retaining, developing and retrenching staff HR implications of language, standardization, monitoring the HR practices of host country sub contactors	15	25%
IV	Industrial Relations: Introduction, Key issues in International Industrial relations, The response of trade unions to multinationals, Regional integration: the European Union(EU), The issues of social dumping, The impact of the digital economy, Performance Management: Introduction, Multinational performance management, performance management of International employees, performance appraisal of International employees, Performance of HCN employees	15	25%

V	Practical: 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 / SME and make a Public Presentation the class in presence of preferably a International HR / Recruitment Manager / Consultant in IT / ERP / SAP / Analytics / Import / Export / Multinational business.		
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**4. Teaching Method:**

Discussions on concepts and issues of International Human Resource Management. Case discussion. Projects/ Assignments/ Quizzes/ Class participation etc

**5. Evaluation:**

A	End-Semester Examination	Weightage (70 marks) (External Assessment)
B	I Mid-Semester Examination (20 marks)	Weightage (30 marks) (Internal Assessment)
	II Viva voce (10 marks)	
C	Projects/Assignments/Quiz/Class Participation, etc.	Weightage (50 marks) (Internal Assessment)

**6. Text Books:**

Sr. No.	Author/s	Name of the Book	Publisher	Edition
T1	Peter Dowling and Denice Welch	International Human Resource Management	Cengage Learning	Latest Edition
T2	Tony Edwards	International Human Resource Management	Pearson	Latest Edition
T3	P. L. Rao	International Human Resource Management – Text and Cases	Excel Books	Latest Edition

**7. Reference Books:**

Sr. No.	Author/s	Name of the Book	Publisher	Edition
S1	M.NRudrabasavaraj	Global Human Growth Model	Himalaya	Latest Edition
S2	Terence Jackson	International Human Resource Management a Cross-Cultural approach	SAGE	Latest Edition
S3	Betty Jane Punnett	International Perspectives on Organizational Behavior and Human Resource Management	PHI	Latest Edition
S4	MonirTayeb	International Human Resource Management	Oxford	Latest Edition
S5	P. SubbaRao	International Human Resource Management	Himalaya	Latest Edition
S6	Pritam Singh, Sabir	Organizing and Managing in International Human Resource Management	INSAGE	Latest Edition
S7	Brewster, Chris & Sparrow, Paul	International Human Resource Management	University Press	Latest Edition
S8	Paul Evans, Vladimir Pucik, Paul Evans, and Vladimir Pucik	The Global Challenge: Frameworks for International Human Resource Management	Press McGraw Hill	Latest Edition
S9	Randall S. Schuler, Dennis R. Briscoe, and Lisbeth Claus	International Human Resource Management (Global HRM)	T & F Books	Latest Edition



## 8. List of Journals/Periodicals/Magazines/Newspapers, etc.

Journal of Human Resource Development. Management Review- IIM Bangalore, Vikalpa- IIM Ahmedabad, Human Capital.

NB: The Instructor/s (Faculty Member/s) will be required to guide the students regarding suggested readings from Text(s) and references in items 6 and 7 mentioned above.

## 9. Session Plan:

Session	Topic
1-15	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, The role of an expatriates, The role of non-expatriates, The role of the corporate HR functions
16-30	Recruiting and selecting staff for International assignments- Introduction, Issues in staff selection, factors moderating performance, selection criteria, Dual career couples, training and Development: The role of expatriate training, components of effective pre-departure training, developing staff through international assignments, Compensation: Objectives of International compensation, Key components of an international compensation program, Approaches to International compensation, Patterns in complexity, Re-entry and Career issues: Introduction, There patriation process, Individual reactions to re-entry, Multinational responses, designing a repatriation program
31-45	Global issues in HRM: HRM in the host country context, Introduction, Standardization and adaptation of work practices Retaining, developing and retrenching staff HR implications of language, standardization, monitoring the HR practices of host country sub contactors
46-60	Industrial Relations: Introduction, Key issues in International Industrial relations, The response of trade unions to multinationals, Regional integration: the European Union(EU), The issues of social dumping, The impact of the digital economy, Performance Management: Introduction, Multinational performance management, performance management of International employees, performance appraisal of International employees, Performance of HCNemployees
	Practical: 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 / SME and make a Public Presentation the class in presence of preferably a International HR / Recruitment Manager / Consultant in IT / ERP / SAP / Analytics / Import / Export / multinational business.

## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

<b>Evaluation pattern</b>	
End Semester examination	70%
Mid-Semester examination	20%
Viva Voce	10%
Projects/Assignments/Quiz/Class Participation etc	50%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)



**K.S.K.V. Kachchh University**  
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**SRM1001- Retailing-II**

**1. Course Objectives:**

The objective of this paper is to expose the learners to some of the very important and advanced topics in modern retailing globally and in India. The range of topics included in this paper offers students an opportunity to go a little deeper into the subject and later on integrate the learning of this sectoral area with the help of case discussion and analysis. The specific objectives of this course are: To expose the learners to some of the advanced topics in modern retailing To help the learners assimilate and integrate the concepts learnt in “Retailing-I” and “Retailing-II” and thus develop a holistic perspective toward the subject and the sector To synthesize the learning from the concepts, theories and models with real-life practice using cases on retailing.

**2. Course Duration:**

The course duration is of 60 sessions of 60 minutes each.

**3. Course Contents:**

Module	Module / Sub-Modules	Sessions	Weightage
<b>I</b>	<b>Merchandise Management: Planning and Implementation</b> Concept of Merchandising, Decisions pertaining to Variety & Assortment; Buying function in different organizational set up, The process and implications of Merchandise Planning, Category Management; The concept of National Brand, Local Brands, and Private Labels; Sourcing Strategies <b>Retail Marketing and Communication</b> Retail Marketing Mix; Management of Sales Promotion and Publicity, The Retail Communication Mix; Establishing and Maintaining Retail Store Image, Building Store Loyalty; The Concept of IMC	15	25%
<b>II</b>	<b>Developing Retail Image Strategies for Customer Service:</b> Importance of Service in Retail; Providing Basic Customer Services, Determining Customer Service Levels, Relationship Management, Developing Customer Loyalty, <b>Store Layout:</b> Store Layout Management, Planning a Basic Store Design, Planning Interiors and Layouts, The Concept and Philosophy of Visual Communication and Visual Merchandising, Planning the Exteriors and Frontage; Technology issues: Shop Lifting, Pilferage. Issues with RFID and related technology	15	25%
<b>III</b>	<b>Retail Franchising</b> Concept of Franchising; History of Franchising; Franchising Scene outside India; Types of Franchising; Advantages and Disadvantages of Franchising ; Retail Franchising as Growth Strategy <b>Franchise Planning and Development</b> Concept of Franchisability, Franchise Feasibility Study, Designing a Franchise System and Assessing a Potential Franchisee	15	25%

<b>IV</b>	<b>Management and Operation of Franchise Managing Finance:</b> Estimating cost of entry and operation, Sources of finance, Measuring Financial Performance of a Franchise <b>Legal Aspects of Franchising:</b> Overview of Franchise laws across the globe, Need for an exclusive franchise law, Laws applicable to Franchising in India, Taxation aspects of Franchising, Termination of a Franchise <b>Managing Relationship:</b> Dynamics of franchisee-franchisor relationship, Concept of Trust in strengthening mutual relationship, Cultural aspects of relationship, Relationship building process, Fostering long-term relationship	15	25%
<b>V</b>	<b>Case Studies in Retailing and Retail Franchising:</b> 1. Dunkin' Donuts(T2) 2. McDonald's India: Preparing to Rule the Land of Maharajas(T2) 3. VLCC: Growing through a Healthy Franchisor-Franchisee Relationship(T2) 4. A 360o Approach to Time(R1) 5. Big Bazaar – The Route to Indian Mass Market(R1)		

#### 4. Teaching Methods:

The following pedagogical tools will be used to teach this course:

- (1) Lectures
- (2) Discussions and Role Playing
- (3) Audio-visual Material (Using CDs/ Clippings)
- (4) Assignments and Presentations

#### 5. Evaluation:

The students will be evaluated on a continuous basis and broadly follow the scheme given below:

A	End-Semester Examination		Weightage (70 marks) (External Assessment)
B	I	Mid-Semester Examination (20 marks)	Weightage (30 marks) (Internal Assessment)
	II	Viva voce (10 marks)	
C	Projects/Assignments/Quiz/Class Participation, etc.		Weightage (50 marks) (Internal Assessment)

#### 6. Basic Text Books:

Sr. No.	Author/s	Title of the Book	Publisher	Edition and Year of Publication
T1	Berman, Berry and Joel R. Evans	Retail Management: A Strategic Approach	Pearson Education	Latest Edition
T2	Sidhpuria, M. V.	Retail Franchising	Tata McGraw-Hill Education	Latest Edition
T3	Piyush Sinha	Managing Retailing	Oxford University Press	Latest Edition

## 7. Reference Books:

Sr. No.	Authors	Title of the Book	Publisher	Edition and Year of Publication
R1	Pradhan, Swapna	Retailing Management: Text & Cases	Tata McGraw Hill Education	Latest Edition
R2	Rupert M. Barkoff	Fundamentals of Franchising	American Bar Association	Latest Edition
R3	Roger D. Blair and Francine Lafontaine	Economics of Franchising	Cambridge University Press	Latest Edition
R4	Srinivasan S. R., and R. K. Srivastava	Cases in Retail Management	Biztantra	Latest Edition
R5	Gopal R, Manjrekar P (Ed)	Retail Management – An Indian Perspective	Excel Books	Latest Edition
R6	Diamond, Jay and Geral Pintel	Retail Buying	Pearson Education	
R7	Easterling, Cynthia R.	Merchandising Mathematics for Retailing	Pearson Education	Latest Edition
R8	Ilan alon	Service Franchising: A Global Perspective	Springer	Latest Edition
R9	Andrew J. Sherman	Franchising and Licensing: Two Ways to Build Your Business	American Management Association	Latest Edition
R10	Srini. R. Srinivasan	Strategic Retail Management	Biztantra	Latest Edition
R11	Richard J. Judd and Robert T. Justice	Franchising	Custom Publishing House	Latest Edition

## 8. List of Journals / Periodicals/Magazines/Newspapers, etc.:

- a. Franchising Research: An International Journal
- b. Journal of Small Business Management
- c. International Journal of Retail and Distribution Management
- d. Journal of Retailing
- e. Franchising World
- f. Journal of Marketing Channels

**NB:** The Instructor/s (Faculty Member/s) will be required to guide the students regarding suggested readings from Text(s) and references in items 6 and 7 mentioned above.

## 9. Session Plan:

Session no.	Topics
1-2	Merchandise Management: Planning and Implementation: Concept of Merchandising, Decisions pertaining to Variety & Assortment; Buying function in different organizational set up
3-4	The process and implications of Merchandise Planning, Category Management; The concept of National Brand, Local Brands, and Private Labels; Sourcing Strategies
5-6	Retail Marketing and Communication: Retail Marketing Mix; Management of Sales Promotion and Publicity, The Retail Communication Mix;
7-8	Case Study: Big Bazaar – The Route to Indian Mass Market
9-10	Establishing and Maintaining Retail Store Image, Building Store Loyalty; The Concept of IMC
11-12	Strategies for Customer Service: Importance of Service in Retail; Providing Basic Customer Services, Determining Customer Service Levels, Relationship Management, Developing Customer Loyalty
13-14	Store Layout: Store Layout Management, Planning a Basic Store Design, Planning Interiors and Layouts,
15-16	The Concept and Philosophy of Visual Communication and Visual Merchandising, Planning the Exteriors and Frontage, Technology issues: Shop Lifting, Pilferage. Issues with RFID and related technology
17-18	Case Study: A 360o Approach to Time
19-20	Retail Franchising: Concept of Franchising; History of Franchising; Franchising Scene outside India;
21-22	Types of Franchising; Advantages and Disadvantages of Franchising ; Retail Franchising as Growth Strategy
23-25	Case Study: Dunkin’ Donuts
26-28	Franchise Planning and Development: Concept of Franchisability, Franchise Feasibility Study
29-30	Designing a Franchise System and Assessing a Potential Franchisee
31-32	Case Study: McDonald’s India: Preparing to Rule the Land of Maharajas
33-35	Managing Finance: Estimating cost of entry and operation, Sources of finance, Measuring Financial Performance of a Franchise
36-39	Legal Aspects of Franchising: Overview of Franchise laws across the globe, Need for an exclusive franchise law, Laws applicable to Franchising in India, Taxation aspects of Franchising, Termination of a Franchise
40-43	<b>Managing Relationship:</b> Dynamics of franchisee-franchisor relationship, Concept of Trust in strengthening mutual relationship, Cultural aspects of relationship, Relationship building process, Fostering long-term relationship
44-45	Case Study: VLCC: Growing through a Healthy Franchisor-Franchisee Relationship
46-47	Review and Integration
48-60	Practical Study



## Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

<b>Evaluation pattern</b>	
End Semester examination	70%
Mid-Semester examination	20%
Viva Voce	10%
Projects/Assignments/Quiz/Class Participation etc	50%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications 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(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)





**K.S.K.V. Kachchh University**  
**Department of Commerce and Management**  
**M.B.A. (5 years Integrated) 5<sup>th</sup> Year - Semester-X**

**SBI1001 -Banking and Insurance -II (B&I)**

**1. Course Objective:**

The objective of the course to provide advanced topics related to banking and general insurance. This course will be helpful all those who want to gain incites and deeper understanding of Banking and Insurance Operations. This will also help in help in making a carrier in Banking and Insurance.

**2. Course Duration:**The course duration is of 60 sessions of 60 minutes each.

**3. Course content:**

Module No.	Modules/Sub-Modules	Sessions	Weightage
I	Corporate Banking – Term Loans, working capital loans, LC(domestic and foreign) and Bank Guarantee, Equipment financing, Foreign Currency Loans, Retail banking – Retail Assets and Liabilities , NRI Services, Third party Product sales	15	25%
II	Banks spread management, Interlink Branch banking, Online banking, Tele banking, Information Technology in Banks, Management of NPA, SARFAISI Act	15	25%
III	Treasury management in banks, Regulatory Framework for banks, Regulatory framework for Insurance	15	25%
IV	Life Insurance: Meaning, Type of Plans, Benefits of Life Insurance, Brief about Public and Private Sector Organizations offering Insurance Products (Practical exposure) Non-Life Insurance: Meaning, Type of Plan, Health Insurance, Micro Insurance: Meaning, Models and future of Micro Insurance. Risk Management in Banking and Insurance: Meaning, Types of Risks, Strategies for risk Management including Reinsurance, Operational Risk management, Corporate Governance, Risk management and Internal Audit	15	25%
V	Practical Exposure Departmental Set up of Nationalized& Private Banks – Broad differences in Functions of Reserve Bank, State Bank, Nationalized and cooperative Banks –Role of Life Insurance Corporation and other private Companies with special reference to the Policies for Life issued by them to the Individuals – Awareness of Insuring life among general public.		

**4. Teaching Methods:**

The course will use the following pedagogical tools: (a) Discussion on concepts and issues on BPR use of in an organization. (b) Case discussion covering a cross section of gaining strategic advantage by applying BPR tools and techniques.(c) Projects/ Assignments/ Quizzes/ Class participation etc.

## 5. Evaluation:

The evaluation of participants will be on continuous basis comprising of the following elements:

A	End-Semester Examination		Weightage (70 marks) (External Assessment)
B	I	Mid-Semester Examination (20 marks)	Weightage (30 marks) (Internal Assessment)
	II	Viva voce (10 marks)	
C	Projects/Assignments/Quiz/Class Participation, etc.		Weightage (50 marks) (Internal Assessment)

## 6. Text Books:

Sr. No.	Authors	Name of the Books	Publisher	Edition & Year of Publication
T1	O P Agarwal	Banking and Insurance	Himalaya	Latest Edition
T2	K C Shekhar and Lekshmy Shekhar,	Banking Theory and Practice	Vikas	Latest Edition
T3	Neelam C Gulati,	Principles of Insurance Management	Excel	Latest Edition

## 7. Reference Books: (Latest available editions should only be considered)

Sr. No.	Authors	Name of the Books	Publisher	Edition & Year of Publication
R1	Vadlamani Ravi	Advances in Banking Technology and Management... (Hardcover)	IGI Global	Latest Edition
R2	Frans de Weert	Bank and Insurance Capital Management	Wiley	Latest Edition
R3	Indian Institute of banking and finance,	Principles and practice of banking	Macmillan	Latest Edition
R4	Hal S. Scott	Capital Adequacy beyond Basel: Banking, Securities, and Insurance	Oxford	Latest Edition
R5	D. Muraleedharan	Modern Banking	PHI	Latest Edition
R6	Irwin T. Vanderhoof & Edward I. Altman	The Fair Value of Insurance Business	Kluwer (NYU Stern)	Latest Edition
R7	Emmett J. Vaughan and Therese Vaughan	Fundamentals of Risk and Insurance	Wiley	Latest Edition
R8	George E Rejda	Principles of Risk Management and Insurance	Peason	Latest Edition
R9	Harrington and Neehaus,	Risk Management and Insurance	Tata McGraw-Hill	Latest Edition
R10	Bharti Pathak	Indian Financial Systems	Pearson	3rd Edition

## 8. List of Journals/Periodicals/ Magazines/ Newspapers etc.

Financial Express, Economics Times, Indian Journals of Banking by National Institute of Bank Management, Journal of Insurance by IRDA etc.

**NB:** The Instructor/s (Faculty Member/s) will be required to guide the students regarding suggested readings from Text(s) and references in items 6 and 7 mentioned above.

**9. Session Plan:**

**SSP -Banking and Insurance -II (B&I)**

<b>Session No.</b>	<b>Topic</b>
<b>1-12</b>	Corporate Banking – Term Loans, working capital loans, LC(domestic and foreign) and Bank Guarantee, Equipment financing, Foreign Currency Loans, Retail banking – Retail Assets and Liabilities , NRI Services, Third party Product sales
<b>13-24</b>	Banks spread management, Interlink Branch banking, Online banking, Tele banking, Information Technology in Banks, Management of NPA, SARFAISI Act
<b>25-36</b>	Treasury management in banks, Regulatory Framework for banks, Regulatory framework for Insurance
<b>37-48</b>	Life Insurance: Meaning, Type of Plans, Benefits of Life Insurance, Brief about Public and Private Sector Organizations offering Insurance Products (Practical exposure) Non-Life Insurance: Meaning, Type of Plan, Health Insurance, Micro Insurance: Meaning, Models and future of Micro Insurance. Risk Management in Banking and Insurance: Meaning, Types of Risks, Strategies for risk Management including Reinsurance, Operational Risk management, Corporate Governance, Risk management and Internal Audit
<b>49-60</b>	Practical Exposure Departmental Set up of Nationalized& Private Banks – Broad differences in Functions of Reserve Bank, State Bank, Nationalized and cooperative Banks –Role of Life Insurance Corporation and other private Companies with special reference to the Policies for Life issued by them to the Individuals – Awareness of Insuring life among general public.

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OR		
Q-1 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 1)	(15)
Q-2(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
OR		
Q-2 (B)	Answer two short questions carrying 7 and 8 marks respectively OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 2)	(15)
Q-3(A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
OR		
Q-3 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 3)	(16)
Q-4 (A)	Two objective questions carrying one mark each. (It can include: definitions, FIBs, True or false, one line answers, MCQs etc)	(02)
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)
OR		
Q-4 (B)	Answer two short questions carrying 8 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 15 marks (Unit No. 4)	(16)

**Note.** - University examination will be of 70 Marks and 135 minutes (2.15Hrs.)