



# **GUJARAT UNIVERSITY**

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

### **MAJOR Courses**

**Based on National Education Policy – 2020**

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

**To be Effective from Academic Year 2025-26**

**BBA (Honours) SEMESTER – VI**

**GUJARAT UNIVERSITY**  
**B. B. A. (Hons.)**  
**SEMESTER – VI**  
**Disciplinary Specific Course-Core**  
**Subject Name: ADVANCED FINANCIAL MANAGEMENT-2**  
**Course Code: DSC-C-361 (1)**  
**Credit Mark Distribution – 04**  
**(As per NEP 2020)**

**COURSE OBJECTIVES:**

- (1) To give an insight to the students from the basic level to higher level of financial analysis.
- (2) To develop basic skills and techniques for short-term and long-term financial decisions.
- (3) To familiarize the students with the understanding of Capital Structure
- (4) To introduce the concept of Capital Restructuring

**PRE – REQUISITE:**

- (1) Awareness of the fundamental Accounting and Finance Terms/ concepts
- (2) Knowledge of inter-relationship between accounting and finance
- (3) Knowledge of basic mathematical concepts and its functioning.
- (4) Insights about management as a subject and financial management as one of its branches

**CO-REQUISITE:**

- (1) Introduction to Marketing: A co-requisite course on marketing management to understand the basic marketing concepts and decisions. This course will boost the student's holistic views on different scopes of management. It will also aid in selection of specialization in upcoming semesters.
- (2) Introduction to Human Resource Management: A co-requisite course on basic human resources management for knowing the fundamental human resource concepts and decisions. This co-requisite course will help the student to get 360degree view of management and an understanding of how different scopes of management are inter-related.

**COURSE OUTCOMES:**

- (1) Understanding of Capital Budgeting Decisions
- (2) Computation of working capital requirement
- (3) Analysis of capital structure decisions through relevant theories
- (4) Introduction to the concept of Corporate Restructuring

UNIT	CONTENT	WEIGHTAGE
I	<p><b>Capital Budgeting:</b></p> <ul style="list-style-type: none"> <li>• Capital Budgeting problems using NPV for the following decisions:               <ol style="list-style-type: none"> <li>1. Replacement</li> <li>2. Mutually Exclusive</li> </ol>               (Depreciation calculation using SLM, WDV and Block of Assets)             </li> <li>• Concept of Project Selection under Capital Rationing (Only Theory)</li> </ul>	25%
II	<p><b>(A) Working Capital Estimation:</b></p> <ul style="list-style-type: none"> <li>• Sums of estimating Working Capital excluding double shift</li> </ul> <p><b>(B) Economic Value Added (EVA):</b></p> <ul style="list-style-type: none"> <li>• Concept of EVA</li> <li>• Sums using EVA formula</li> </ul>	25%
III	<p><b>Capital Structure Theories:</b></p> <ul style="list-style-type: none"> <li>• Meaning of Capital Structure</li> <li>• Features of Appropriate Capital Structure</li> <li>• Factors affecting Capital Structure</li> <li>• Capital Structure Theories (excluding sums):               <ol style="list-style-type: none"> <li>1. Net Income Approach</li> <li>2. Net Operating Income Approach</li> <li>3. Traditional Approach</li> <li>4. Modigliani-Miller (MM) Approach</li> </ol> </li> </ul>	25%
IV	<p><b>Corporate Financial Restructuring:</b></p> <ul style="list-style-type: none"> <li>• Meaning of Corporate Restructuring and Reasons for it</li> <li>• Meaning of Financial Restructuring</li> <li>• Techniques of Corporate Restructuring:               <ol style="list-style-type: none"> <li>1. Mergers</li> <li>2. Takeovers</li> <li>3. Joint Ventures</li> <li>4. Divestitures</li> <li>5. Slump Sale</li> <li>6. Strategic Alliance</li> <li>7. Equity Carve Out</li> <li>8. Franchising</li> <li>9. Holding Companies</li> <li>10. Sell Off</li> <li>11. Going Private</li> <li>12. Liquidation</li> <li>13. Reverse Bid</li> <li>14. Reverse Merger</li> <li>15. Demerger</li> <li>16. Management Buy-In</li> <li>17. Management Buy-Out</li> <li>18. Leveraged Buy-Out</li> </ol> </li> </ul>	25%

### **PEDAGOGICAL TOOLS:**

- ICT enabled classroom teaching
- Practical/Live Assignment
- Case study
- Group Discussion
- Seminar

### **MODE OF EVALUATION**

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

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

### **Topics for Assignment:**

- (1) Approaches to Capital Structure
- (2) Analysis of Capital Budgeting Proposals
- (3) Estimation of Working Capital Finance in a Company
- (4) Working Capital Financing by Banks
- (5) Reasons for Corporate Restructuring

### **Topics for Seminar and Presentation:**

- (1) Project Planning and Control
- (2) Project Appraisal by Financial Institutions
- (3) Practical Application of Capital Structure Theories
- (4) A Case Study on Mergers and Acquisitions
- (5) A Case Study on Working Capital Management

### **FBLD (Flip Blended Learning Design Template)**

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

### **Reference Books:**

- 1) Financial Management by Khan & Jain (Latest Edition), McGraw Hill.
- 2) Strategic Financial Management by Ravi M Kishore (Latest Edition), Taxmann.
- 3) Financial Management by Prasanna Chandra (7<sup>th</sup> Edition), Tata McGraw Hill.
- 4) Financial Management by I M Pandey (Latest Edition), Vikas Publishing.

**GUJARAT UNIVERSITY**  
**B. B. A. (Hons.)**  
**SEMESTER – VI**  
**Disciplinary Specific Course-Core**  
**Subject Name: ADVANCED MARKETING MANAGEMENT-2**  
**Course Code: DSC-C-361 (2)**  
**Credit Mark Distribution – 04**  
**(As per NEP 2020)**

**COURSE OBJECTIVES**

- To establish marketing management as one of the elective specialization for semester 6 students.
- To impart knowledge of specific marketing topics such as Marketing Research, CRM, Services Marketing and Marketing Communications.

**PRE-REQUISITES**

- Students should have gained knowledge of basic concepts of marketing including Basic Marketing Research, Basics about Services Marketing and Marketing Communications.

**CO-REQUISITES**

- Production and Operations Management – An insight into this subject will better the marketing decisions related to Services Marketing and daily Marketing Operations of Company.
- Advanced Financial Management and Advanced Human Resources Management – These are parallel elective subjects, students selecting any electives will be preparing themselves for specialization in a particular area of management in coming semesters.

**COURSE OUTCOMES**

- By the end of this semester, students should have gained an in-depth understanding of Marketing Research, CRM, Services Marketing and Marketing Communications.
- Students should possess basic knowledge of new trends in marketing including digital Customer Relationship Management, New Marketing Communication ways, detailed Market Research and different kinds of Services.

UNIT	CONTENT	WEIGHTAGE
1	<p><b>Marketing Research</b></p> <ul style="list-style-type: none"> <li>• Primary Data (Advantages and Disadvantages)</li> <li>• Secondary Data (Advantages and Disadvantages)</li> <li>• Difference between Primary Data and Secondary Data</li> <li>• Data Collection Methods <ul style="list-style-type: none"> <li>○ Survey Methods (Telephone, Personal, Mail, Electronic)</li> <li>○ Observation Methods (Personal, Mechanical, Audit, Content Analysis, Trace Analysis)</li> </ul> </li> <li>• Focus Group Interview and In-Depth Interview</li> </ul>	25%
2	<p><b>Marketing Communications</b></p> <ul style="list-style-type: none"> <li>• Message Decisions (SMC Factors &amp; Cognitive, Affective and Conative strategies)</li> <li>• Advertising Appeals</li> <li>• Direct Marketing: <ul style="list-style-type: none"> <li>○ Benefits, Different Direct Marketing Channels</li> </ul> </li> <li>• Personal Selling: <ul style="list-style-type: none"> <li>○ Steps in Personal Selling Process</li> </ul> </li> <li>• Sales Force Management</li> </ul>	25%
3	<p><b>Customer Relationship Management</b></p> <ul style="list-style-type: none"> <li>• Definition of CRM</li> <li>• Evolution of CRM</li> <li>• Benefits of CRM</li> <li>• Relationship building as Process (IDIC Framework, The Ladder of Loyalty)</li> <li>• CRM Implementation Road Map</li> </ul>	25%
4	<p><b>Understanding Service Sectors</b></p> <ul style="list-style-type: none"> <li>• Service Quality: <ul style="list-style-type: none"> <li>○ Gap Model of Service Quality.</li> </ul> </li> <li>• Brief idea of following Service Sectors: <ul style="list-style-type: none"> <li>○ Education Marketing</li> <li>○ Hospital Marketing</li> <li>○ Tourism Marketing</li> <li>○ Hotel Marketing</li> <li>○ Financial Services Marketing</li> </ul> </li> </ul>	25%

## **PEDAGOGICAL TOOLS**

- Class-Room Teaching
- Seminar
- Presentation
- Assignments

## **MODE OF EVALUATION**

Evaluation will be divided in two parts.

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## **FBLD (Flip Blended Learning Design Template)**

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

## **Reference Books:**

1. Marketing Research - An Applied Orientation - Author - Naresh K Malhotra  
Publication – Pearson
2. Integrated Marketing Communication Author - Kirti Dutta - Publication – Oxford
3. Advertising and Promotion – An Integrated Marketing Communication Perspective  
Author – George Belch, Michael Belch, Keyoor Purani - Publisher – Himalaya
4. Marketing Management - Author - Dr K Karunakaran - Publisher – Himalaya
5. Services Marketing - Author - K Rama Mohan Rao - Publication – Pearson
6. Marketing Management - Kotler, Keller, Koshi and Jha, Pearson Publication (latest edition)
7. Customer Relationship Management- A Strategic Perspective By: G Sainesh & Jagdish N. Sheth

# GUJARAT UNIVERSITY

**B.B.A. (Hons.)**

**SEMESTER-VI**

**Disciplinary Specific Course –Core**

**Subject Name: Advanced Human Resource Management - 2**

**Course Code: DSC-C-361 (3)**

**Credit Mark Distribution -04**

**(As Per NEP -2020)**

**Introduction:** The subject begins with the study of Employee Discipline, emphasizing the importance of maintaining workplace order, fairness, and compliance with organizational rules and standards. It then explores Human Resource Development and Talent Management, focusing on methods of identifying, developing, and retaining competent employees who contribute to organizational growth.

Further, students will learn about Career Management and Mentoring, understanding how organizations can support employees in career planning, professional growth, and guidance through mentoring systems. The course concludes with Contemporary Issues in HR, where learners will analyze emerging trends such as globalization, technological advancements, diversity management, remote work, and ethical challenges influencing HR practices today.

**Objectives:** To provide students an understanding of:

1. The concept, objectives and statutory provisions regarding employee discipline,
2. The concepts of Human Resource Development and Talent Management,
3. Managing careers and mentoring
4. The contemporary issues of HR.

**Pre-Requisite:**

1. It familiar with basic HRM concepts such as recruitment, selection, job analysis, and employee relations to understand advanced topics like discipline, training, and career management.
2. Grounding in organizational structure, motivation, communication, and leadership is essential for grasping employee discipline, development, and mentoring dynamics.
3. It includes Basic Awareness of Business Strategy and Global HR Trends introductory knowledge of how HR aligns with business strategy, and be aware of globalization, technology, and AI trends affecting HR practices.

**Outcomes:**

1. It provides a comprehensive understanding of advanced human resource management practices, focusing on maintaining employee discipline, developing and managing talent, and fostering effective mentoring relationships.
2. It emphasizes aligning HR strategies with organizational goals and adapting to contemporary trends such as globalization, hybrid work models, and technological transformation.
3. The course outcomes highlight the integration of strategic, developmental, and ethical aspects of HRM to enhance organizational effectiveness and workforce sustainability.

**Number of lectures a week: 4**

**Number of credits: 4**

**Total Sessions: 40**

UNIT	CONTENT	WEIGHTAGE
1	<p><b>EMPLOYEE DISCIPLINE:</b></p> <ul style="list-style-type: none"><li>- Concept and Definitions</li><li>- Objectives</li><li>- Types of Discipline</li><li>- Procedure</li><li>- Kinds of Punishment/Penalties</li><li>- Essentials of a good disciplinary system</li><li>- Causes of indiscipline</li><li>- Role of HR Manager in maintaining discipline</li><li>- Guidelines of a disciplinary action</li></ul> <p>(Reference Book: Human Resource Management Text and Cases by S. S. Khanka)</p>	25%
2	<p><b>HUMAN RESOURCE DEVELOPMENT AND TALENT MANAGEMENT:</b></p> <p><b>(A) TRAINING AND DEVELOPMENT OF HUMAN RESOURCE</b></p> <ul style="list-style-type: none"><li>(i) Significance of training and development<ul style="list-style-type: none"><li>- Training as a strategic organizational activity</li></ul></li><li>(ii) Linkage Between business strategy and training<ul style="list-style-type: none"><li>- Defender strategy</li><li>- Prospector strategy</li></ul></li><li>(iii) The process of training and development<ul style="list-style-type: none"><li>Need Assessment</li><li>Programme design and development</li><li>Programme implementation</li><li>Evaluation</li></ul></li><li>(iv) Special forms of Training and Development<ul style="list-style-type: none"><li>- Team Training</li><li>- Diversity Training</li><li>- Training for Global Assignments</li><li>- Training for leadership Skills</li><li>- Orientation Training</li></ul></li></ul> <p>(Reference Book: Strategic Human Resource Management by Tanuja Agarwala)</p> <p><b>(B) TALENT MANAGEMENT</b></p> <ul style="list-style-type: none"><li>- Meaning and Benefits</li><li>- Process of talent management</li><li>- Focus of talent management</li><li>- Challenges to talent management</li></ul> <p>(Reference Book Essentials of Strategic Human Resource Management-Dr. Anjali Ghanekar)</p>	25%
3	<p><b>MANAGING CAREERS AND MENTORING:</b></p> <p><b>(A) Career planning methods used by organisations and objectives of each method Career Development interventions for each career stage</b></p> <p>Mentor relationships</p> <ul style="list-style-type: none"><li>- Mentors and Protégés</li></ul>	25%

	<ul style="list-style-type: none"> <li>- Roles and functions of mentors</li> <li>- Formal and informal mentoring relationships</li> </ul> <p><b>(B) Individual, Organizational benefits of mentoring programmes</b></p> <ul style="list-style-type: none"> <li>- Negative mentoring experiences</li> <li>- Key element of successful mentoring relationship</li> <li>- Special mentoring challenges</li> </ul> <p>(Reference Book: Strategic Human Resource Management by Tanuja Agarwala)</p>	
<b>4</b>	<p><b>CONTEMPORARY ISSUES OF HR:</b></p> <p><b>(A) International Human resource management</b></p> <ul style="list-style-type: none"> <li>- Definition</li> <li>- Difference between IHRM and Domestic HRM</li> <li>- Reasons for increasing importance of IHRM</li> <li>- Types of International Organizations</li> </ul> <p>IHRM Practices</p> <ul style="list-style-type: none"> <li>- International staffing</li> <li>- Pre- departure training for International Assignments</li> <li>- Repatriation</li> <li>- Performance Management in International Assignment</li> <li>- Compensation Issues in International Assignment</li> </ul> <p>(Reference Book: Strategic Human Resource Management by Tanuja Agarwala)</p> <p><b>(B) Remote, Hybrid, Flexible Work Culture and its HR Implications:</b> (Reference Book: HR for Hybrid Working: How to Adapt People Practices to Support Employees and the Organization- Gary Cookson)</p> <p><b>(C) Role of AI in HR</b></p> <ul style="list-style-type: none"> <li>- Digital Transformation</li> <li>- People Analytics</li> </ul> <p>(Reference Book: HR Analytics: Understanding Theories and Applications (2nd Edition)- Bhattacharyya, Dipak Kumar)</p> <p><b>(D) Skill Gap, Reskilling, Upskilling and Talent Mobility</b> (Reference Books: 1. Harvard Business Review-Reskilling and Upskilling: The Insights You Need. HBR Press, 2023. 2. Lalchandani, A. -The Skills Advantage: A Human - Centered, Sustainable, and Scalable Approach to Reskilling. Emerald Publishing, 2023.)</p>	<b>25%</b>

### **Pedagogical Tools:**

- Case studies on basic HR scenarios
- Interactive lectures and quizzes
- Role-playing exercises (e.g. mock interviews, grievance handling)
- Business simulations and decision-making games
- SWOT analysis exercises for HR initiatives

### **Mode of Evaluation:**

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**FBLD (Flip Blended Learning Design Template)**

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

**Topics for assignments:**

1. HR challenges in managing mergers and acquisitions
2. Discipline without punishment
3. Ethical issues of using AI in HR
4. Strategies for Inclusive Hybrid Work Environment

**Topics for Seminars:**

1. Talent Management - Challenges and Opportunities.
2. HR Manager as a catalyst for discipline, wellness, conduct and healthy IR.
3. Employee well-being & Mental Health

**GUJARAT UNIVERSITY**  
**B. B. A. (Hons.)**  
**SEMESTER – VI**  
**Disciplinary Specific Courses - Core**  
**Subject Name: BUSINESS ENVIRONMENT**  
**Course Code: DSC-C-362**  
**Credit Mark Distribution – 04**  
**(As per NEP 2020)**

**COURSE OBJECTIVES**

- The objective of this course is to make the student understand the importance of business environment and its impact while running the business.
- Modern businesses cannot operate in isolation and are greatly impacted by the external environment and geo political conditions. It is therefore, imperative to understand the changing business environment while making sustainable and impactful business decisions.
- Businesses now a day are global and it is very important to understand the laws and policies of various geographies where a business operates. An understanding of the laws and demographic preferences is the cornerstone for success of any business.
- This course aims to help students understand the micro and macro business environment affecting their organization and empower them to grow in an ethical and transparent manner.

**PRE – REQUISITE**

- Students need to have a basic understanding of the principles of business organization and the impact of external factors on the overall business environment.

**CO – REQUISITE**

- Student should know the basics of social responsibility of business, globalization and corporate governance.

**COURSE OUTCOMES**

- Understand the concept of business environment
- Learn EXIT and EXIM polices
- Understand the subject and solve the issues of business.
- Gain the theoretical knowledge of WTO
- Understand globalization and its impact of business

UNIT	CONTENT	WEIGHTAGE
1	<p><b>(A) INTRODUCTION TO BUSINESS ENVIRONMENT</b></p> <ul style="list-style-type: none"> <li>➤ Concept</li> <li>➤ Definition and Importance of Business Environment</li> <li>➤ Internal and External Environment of Business</li> </ul> <p><b>(B) ECONOMIC ENVIRONMENT</b></p> <ul style="list-style-type: none"> <li>➤ Nature of Economy</li> <li>➤ Structure of Economy</li> <li>➤ Economic Policies</li> </ul>	<b>25%</b>
2	<p><b>(A) UNION BUDGET</b></p> <ul style="list-style-type: none"> <li>➤ Concept</li> <li>➤ Main Constituents of Budget</li> <li>➤ Various Types of Budgetary Deficit</li> </ul> <p><b>(B) PRICE AND DISTRIBUTION CONTROLS</b></p> <ul style="list-style-type: none"> <li>➤ Objectives</li> <li>➤ Price Controls: Direct Vs Indirect, Administered Prices, Dual Pricing, Subsidization,</li> <li>➤ Public Distribution System</li> </ul> <p><b>(C) PRIVATISATION</b></p> <ul style="list-style-type: none"> <li>➤ Concept</li> <li>➤ Ways of Privatization</li> <li>➤ Disinvestment Process in India</li> </ul> <p><b>(D) EXIT POLICY</b></p>	<b>25%</b>
3	<p><b>(A) GLOBALISATION</b></p> <ul style="list-style-type: none"> <li>➤ Definition</li> <li>➤ Indicators of Globalization</li> </ul> <p><b>(B) FOREIGN INVESTMENT FLOW</b></p> <ul style="list-style-type: none"> <li>➤ Concept of FDI and FPI</li> <li>➤ Role of Foreign Investment</li> </ul> <p><b>(C) GATT AND WTO</b></p> <ul style="list-style-type: none"> <li>➤ Introduction of GATT</li> <li>➤ Origin and Objectives of WTO</li> <li>➤ Impact of WTO on Indian Economy</li> </ul> <p><b>(D) MNCs</b></p> <ul style="list-style-type: none"> <li>➤ Meaning of MNCs</li> <li>➤ Benefits From MNCs</li> <li>➤ Problems Brought by MNCs</li> </ul> <p><b>(E) EXIM POLICY (LATEST)</b></p>	<b>25%</b>
4	<p><b>(A) SOCIAL ENVIRONMENT</b></p> <ul style="list-style-type: none"> <li>➤ Meaning of Social Responsibilities of Business and Various Social Responsibility of Business</li> </ul>	<b>25%</b>

	<p><b>(B) BUSINESS ETHICS</b></p> <ul style="list-style-type: none"> <li>➤ Meaning</li> <li>➤ Importance</li> </ul> <p><b>(C) CONSUMERISM</b></p> <ul style="list-style-type: none"> <li>➤ Concept</li> <li>➤ Consumer Rights and Consumerism in India</li> </ul> <p><b>(D) CORPORATE GOVERNANCE</b></p> <ul style="list-style-type: none"> <li>➤ Meaning</li> <li>➤ Reasons For Growing Demand for Corporate Governance</li> <li>➤ Importance</li> </ul>	
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### **MODE OF EVALUATION**

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- Online mode can be SWAYAM MOOC Course or any other suggested by the UGC or Gujarat University.

### **REFERENCE BOOKS:**

1. Business Environment: Text and Cases, Francis Cherunilam, Himalya Publishing House.
2. Essentials of Business Environment: K.Ashwathappa, Himalya Publishing House.
3. Economic environment of business by H.L. Ahuja, S. Chand
4. Indian Economy, S.K. Misra & V. K. Puri, Himalaya, Edition: 25<sup>th</sup>
5. Indian Economy, Ruddar Datt & K.P.M Sundharam, S. Chand & Company Ltd., 57<sup>th</sup> Edition

**GUJARAT UNIVERSITY**  
**B.B.A. (Hons.)**  
**SEMESTER-VI**  
**Disciplinary Specific Course - Core**  
**Subject Name: STRATEGIC MANAGEMENT**  
**Course Code: DSC-C-363**  
**Credit Mark Distribution – 04**  
**(As per NEP 2020)**

**COURSE OBJECTIVES:**

- To know core concepts of Strategy and Strategic Management and its scope.
- To know various external factors and its effect on business policy or business strategy
- To know and execute the process of internal analysis of a business unit or Industry.
- To understand various steps of formulation and implementation of various business strategies.

**PRE-REQUISITE:**

- Awareness of the fundamental management terms and principles of management.
- Knowledge of basic concepts related to marketing, finance and human resource management.

**COURSE OUTCOMES:**

After Completion of the Course, Student will able to:

- Understand the significance of strategic management of resources, capabilities and core competences of the firm to avail sustainable competitive advantage.
- Know various sources and techniques of environment scanning
- Understand various models to understand and analyze internal and external business environment and implement strategy accordingly.
- Understand impact of emerging technologies on business strategy.

UNIT	CONTENT	WEIGHTAGE
I	<p><b>Introduction to Strategic Management</b></p> <ul style="list-style-type: none"> <li>• Meaning of strategy, strategic management</li> <li>• Importance of Strategic Management</li> <li>• Strategic Management Process</li> <li>• Strategic Fit – various forms of strategic fit</li> <li>• Strategic Intent</li> <li>• Various Levels of Strategy, their characteristics, differences</li> <li>• Vision: Definition, characteristics</li> <li>• Mission: Definition, characteristics, contents of a mission statement</li> <li>• Difference between vision and mission</li> </ul>	25%
II	<p><b>External Environment</b></p> <ul style="list-style-type: none"> <li>• Concept of Environment</li> <li>• SWOT Analysis</li> <li>• PESTEL Analysis</li> <li>• 5 Force Model by Michael Porter</li> <li>• Sources used for Environmental Scanning</li> <li>• Techniques of Environmental Scanning</li> </ul>	25%
III	<p><b>Internal Environment</b></p> <ul style="list-style-type: none"> <li>• Resources (Tangible, Intangible), Capabilities, Core Competencies</li> <li>• Building Sustainable Competitive Advantage (to be discussed in context to VRIO Model)</li> <li>• Value Chain Analysis (organization and industry)</li> <li>• Ansoff Matrix</li> <li>• BCG Matrix</li> <li>• McKinsey 7-S Framework (structure, strategy, systems, skills, style, staff, shared values)</li> </ul>	25%
IV	<p><b>Strategy Formulation and Implementation Impact of Technology</b></p> <ul style="list-style-type: none"> <li>• Five Generic Strategies (cost leadership, differentiation, focused cost, focused differentiation, best-cost provider)</li> <li>• Strategy formulation (briefly cover four Grand Strategy - Stability, Expansion, Retrenchment, Combination strategies)</li> <li>• Strategy implementation</li> <li>• Forward Integration, Backward Integration</li> <li>• Diversification: Concentric, Horizontal, Conglomerate</li> <li>• The impact of technology on strategic management (impact of emerging technologies such as ML, AI, IoT, VR, AR, 5G etc.)</li> </ul>	25%

**PEDAGOGICAL TOOLS:**

- Classroom Lecture
- Group Discussion
- Seminar
- Problem solving by Case study

## **MODE OF EVALUATION**

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## **REFERENCE BOOKS:**

- Crafting and Executing Strategy by Thomson, Gamble, Strickland & Jain, 18th Edition Tata McGraw Hill Publication.
- Strategic management by Pierce & Robinson, Tata McGraw Hill Publication
- Competitive Advantage by Michael Porter, Free Press Publication, USA.



# **GUJARAT UNIVERSITY**

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

**MINOR Course**

**Based on National Education Policy – 2020**

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

**To be Effective from Academic Year 2025-26**

**BBA (Honours) SEMESTER – VI**

**GUJARAT UNIVERSITY**  
**B. B. A. (Hons.)**  
**SEMESTER – VI**  
**Minor Course**  
**Subject Name: MANAGEMENT ACCOUNTING**  
**Course Code: DSC-M-364**  
**Credit Mark Distribution – 04**  
**(As per NEP 2020)**

**COURSE OBJECTIVES**

- To understand the concept, tools and techniques of Management accounting.
- To learn the theoretical aspects of Budgetary Control.
- To know the practical aspects of Flexible budget and Types of Budgets.
- To know the concept of Standard Costing and various types of Variances.
- To learn the theoretical as well as practical aspects of Cost Volume and Profit Analysis.
- To gain the knowledge of Accounting for Decision Making in business.
- To learn the contemporary issues in Management Accounting.

**PRE – REQUISITE**

- Students must have primary knowledge of Financial Accounting and Cost Accounting.

**CO – REQUISITE**

- Students should possess basic knowledge of Accounts alongwith Management Accounting.

**COURSE OUTCOMES**

- Define and understand the concept of Management Accounting.
- Gain the theoretical knowledge of Budgetary Control and practical knowledge of Flexible Budget and various types of Budgets.
- Compute the practical aspects of Material and Labour variance as well as understand theoretical aspects of Overhead and Sales variance.

- Learn to calculate Profit Volume Ratio, Margin of Safety, Desired Level Income and Break Even Point.
- Enable to take different types of decisions in the business.
- Obtain the knowledge of contemporary issues in Management Accounting like Responsibility Accounting, Transfer Pricing, Target Costing, Kaizen Costing and Activity Based Costing.

UNIT	CONTENT	WEIGHTAGE
1	<p><b>(A) Introduction to Management Accounting (Only Theory)</b></p> <ul style="list-style-type: none"> <li>➤ Definition of Management Accounting</li> <li>➤ Characteristics of Management Accounting</li> <li>➤ Difference between Financial Accounting and Management Accounting</li> <li>➤ Difference between Cost Accounting and Management Accounting</li> <li>➤ Tools and Techniques of Management Accounting</li> </ul> <p><b>(B) Budgetary Control (Only Theory)</b></p> <ul style="list-style-type: none"> <li>➤ Meaning and Significance of Budgetary Control</li> </ul> <p><b>(C) Flexible Budget (Only Numerical)</b></p> <ul style="list-style-type: none"> <li>➤ Preparation of Flexible Budget</li> </ul> <p><b>(D) Preparing Various Types of Budgets (Only Numerical)</b></p> <ul style="list-style-type: none"> <li>➤ Preparation of Functional Budgets- Sales, Production and Purchase Budget</li> </ul>	<b>25%</b>
2	<p><b>Standard Costing (Theory and Numerical)</b></p> <ul style="list-style-type: none"> <li>➤ Meaning of Standard Costing</li> <li>➤ Advantages and Limitations of Standard Costing</li> <li>➤ Types of Variances               <ol style="list-style-type: none"> <li>1) Material Variances (Numerical)</li> <li>2) Labour Variances (Numerical)</li> <li>3) Variable Overhead Variances (Theory)</li> <li>4) Fixed Overhead Variances (Theory)</li> <li>5) Sales Variances (Theory)                   <ol style="list-style-type: none"> <li>i) Sale Value Variances</li> <li>ii) Sales Margin Variances</li> </ol> </li> </ol> </li> </ul>	<b>25%</b>
3	<p><b>(A) Cost Volume Profit Analysis (Theory and Numerical)</b></p> <ul style="list-style-type: none"> <li>➤ Meaning of Cost Volume Profit Analysis</li> <li>➤ Objectives of CVP Analysis</li> <li>➤ Assumptions of CVP Analysis</li> <li>➤ Limitations of CVP Analysis</li> <li>➤ Concept and Utility of Break Even Analysis</li> <li>➤ Marginal Income</li> <li>➤ Contribution</li> <li>➤ Numerical of Break Even Point, Profit Volume Ratio, Margin of Safety, Variable Cost Ratio and Desired</li> </ul>	<b>25%</b>

	<p style="text-align: center;">Income Level</p> <p><b>(B) Accounting for Decision Making (Theory and Numerical)</b></p> <ul style="list-style-type: none"> <li>➤ Different types of costs useful in Decision Making(Theory) <ul style="list-style-type: none"> <li>i) Marginal Cost</li> <li>ii) Relevant Cost</li> <li>iii) Differential Cost</li> <li>iv) Sunk Cost</li> <li>v) Opportunity Cost</li> </ul> </li> <li>➤ Numerical of Limiting Factor/ Key Factor, Make or Buy Decision, Dropping a Product Line, Continue or Shut Down DecisionsandExport Proposal</li> </ul>	
<b>4</b>	<p><b>(A) Responsibility Accounting (Only Theory)</b></p> <ul style="list-style-type: none"> <li>➤ Meaning, Advantages and Limitations of Responsibility Accounting</li> <li>➤ Types of Responsibility Centres</li> </ul> <p><b>(B) Transfer Pricing (Only Theory)</b></p> <ul style="list-style-type: none"> <li>➤ Meaning and Methods of Transfer Pricing</li> </ul> <p><b>(C) Contemporary Issues in Management Accounting (Only Theory)</b></p> <ol style="list-style-type: none"> <li>1) Target Costing <ul style="list-style-type: none"> <li>➤ Meaning of Target Costing</li> <li>➤ Methods of establishment of Target Costs</li> </ul> </li> <li>2) Kaizen Costing <ul style="list-style-type: none"> <li>➤ Meaning of Kaizen Costing</li> <li>➤ Characteristics of Kaizen Costing</li> </ul> </li> <li>3) Activity Based Costing <ul style="list-style-type: none"> <li>➤ Meaning of Activity Based Costing</li> <li>➤ Advantages and Limitations of Activity Based Costing</li> </ul> </li> </ol>	<b>25%</b>

### MODE OF EVALUATION

Evaluation will be divided in two parts.

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

### **FBLD (Flip Blended Learning Design Template)**

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

### **REFERENCE BOOKS:**

- 1) Management Accounting- Text, Problems and Cases by M. Y. Khan & P. K. Jain, Mc Graw Hill Education Pvt. Ltd.
- 2) A Text Book of Cost and Management Accounting by M. N. Arora, Vikas Publishing House Pvt. Ltd.
- 3) Cost & Management Accounting-Text and Cases by Ravi M. Kishore, Taxmann Publication (P.) Ltd.
- 4) Principles of Management Accounting by S. N. Maheshwari and S. K. Maheshwari, Sultan Chand & Sons
- 5) Advanced Management Accounting- Text, Problems & Cases by Jawahar Lal, Himalaya Publication
- 6) Management Accounting by Paresh Shah, Oxford University Press



# **GUJARAT UNIVERSITY**

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

### **Ability Enhancement Course (AEC)**

**Based on National Education Policy – 2020**

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

**To be Effective from Academic Year 2025-26**

**BBA (Honours) SEMESTER – VI**

**GUJARAT UNIVERSITY**  
**B. B. A. (Hons.)**  
**SEMESTER – VI**  
**Ability Enhancement Course (AEC)**  
**Subject Name: MANAGERIAL COMMUNICATION**  
**Course Code: AEC-365**  
**Credit Mark Distribution – 02**  
**(As per NEP 2020)**

**COURSE OBJECTIVES:**

- Students should be able to appear for any interpersonal oral communication confidently
- Continuance of their familiarity with the LSRW skills so that they can upgrade their existing linguistic competence
- Orientation of the students' awareness of the business world, its challenges, ethics, and the role of managers
- They should be aware of the advantages and disadvantages of working in a team

**PRE-REQUISITE:**

- The students are expected to have and exhibit a basic understanding of the English language
- They must be aware of the importance of interpersonal skills to be effective managers
- The faculty in charge should be able to motivate the students to participate enthusiastically in the classroom activities

**CO-REQUISITE:**

- A comprehensive exchange with the students to reinforce the importance LSRW
- Constant analysis of the students' growth by the faculty in charge

**COURSE OUTCOMES:**

- The students will be able to face professional oral communication more effectively
- Improvisation of the Students' LSRW
- The students will be able to contribute creatively in various professional assignments as upcoming Managers

UNIT	CONTENT	WEIGHTAGE
1	<ol style="list-style-type: none"> <li>1. The five levels of Managerial Communication in a business. (Intrapersonal, interpersonal, organizational, group, intercultural)</li> <li>2. Importance of Developing Inter-culturally Sensitive Managers</li> <li>3. Interpersonal Skills with Employer: <ul style="list-style-type: none"> <li>• Interview: Stages and types</li> <li>• Workplace Etiquette</li> <li>• Meetings: Meeting Etiquette, Advantages, and Disadvantages of Working in Teams</li> <li>• Effective Presentation Techniques</li> <li>• Negotiations: Definition and Four Layers of Negotiation</li> </ul> </li> </ol>	<b>50%</b>
2	<p><b>Written Communication:</b></p> <ol style="list-style-type: none"> <li>1. <b>Emails</b> <ul style="list-style-type: none"> <li>• Principles and Fundamentals</li> <li>• Advantages of emails</li> <li>• E-mail format</li> <li>• Standard E-mail Practices</li> </ul> </li> <li>2. <b>Business Reports:</b> <ul style="list-style-type: none"> <li>• Types of reports</li> <li>• Format of reports</li> <li>• Individual report on decline in sales</li> <li>• Committee report on demands and grievances of employees</li> <li>• Individual report on the performance of the company's other branch</li> <li>• Committee report on opening a new branch or a unit in another city/state</li> </ul> </li> <li>3. <b>Professional Oral Communication:</b></li> </ol> <p><b>Individual Presentation</b></p> <p>The students can select any one topic from the given list:</p> <ol style="list-style-type: none"> <li>1. Strategic Management through the Digital Age</li> <li>2. Global Market Entry Strategies</li> <li>3. Financial Risk Management</li> <li>4. Sustainability and CSR (Corporate Social Responsibility)</li> <li>5. Entrepreneurship and Innovation</li> <li>6. Marketing through the Digital Era</li> <li>7. Optimizing Supply Chains through Management</li> <li>8. Mergers and Acquisitions</li> <li>9. Business Ethics as Found in Corporate Governance</li> <li>10. Data Analytics in Business Decision-Making</li> <li>11. Crisis Management and Communication</li> <li>12. Strategic Marketing for Start-ups</li> <li>13. Consumer Behaviour Analysis</li> <li>14. Strategies for Talent Acquisition and Retention</li> <li>15. Economic Impact of Environmental Policies</li> <li>16. Ethical and Inclusive Leadership</li> <li>17. Data Privacy and Security</li> <li>18. International Trade and Tariffs</li> <li>19. Digital Transformation in Retail</li> <li>20. Healthcare Management and Innovation</li> </ol>	<b>50%</b>

## **PEDAGOGICAL TOOLS**

- Class-Room Teaching
- Seminar
- Presentation
- Assignments

## **MODE OF EVALUATION**

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- **Internal:** Internal Evaluation of **25 marks** will be decided by the Colleges/Institutes/ University departments as per the instruction given by the University time to time.

## **FBLD (Flip Blended Learning Design Template)**

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

## **Reference Books:**

1. Managerial Communication-Strategies and Applications - Geraldine E. Hynes
2. Management Communication - Bell, Arthur, and Dayle Smith
3. Personality Development and Soft Skills - Barun Mitra
4. The Essentials of Business Communication - Rajendra Pal and Sultan Chand
5. Strategic Communication: In Business and the Professions - O'Hair, Dan, Gustav Friedrich, and Lynda Dixon
6. Communication for Business - Taylor and Chandra
7. Communication Skills - Meenakshi Raman and Sangeeta Sharma
8. Modern Commercial Correspondence - R. S. N. Pillai and Bagavathi