

Bhakta Kavi Narsinh Mehta University -  
Junagadh



Faculty of Business Management  
Syllabus For  
**Bachelor of Business Administration**  
**(B.B.A.)**  
Choice Based Credit System

## **BBA Semester - VI**

Sr. No.	Course Code	Course Category	Course Title	C	IM	EM	Total
1	161100010601	Foundation	Business Policy & Strategy	3	30	70	100
2	161100010602	Foundation	Legal Aspects of Business	3	30	70	100
3	161100010603	Core	Tax Planning	3	30	70	100
4	161100010604	Allied	Financial Institutions & Market	3	30	70	100
5	161100010605	Core	Management Accounting	3	30	70	100
6	161100010606	Project	Practical Studies	3	-	100	100
			<b>Optional- Any Two of the Following</b>				
7	161100010607	Elective	Marketing Group- Retail Management & Rural Marketing	3	30	70	100
8	161100010608	Elective	Finance Group- Strategic Corporate Finance	3	30	70	100
9	161100010609	Elective	Human Resource Group- Performance and Compensation Management	3	30	70	100
10	161100010610	Elective	Statistics Group Advanced Operations Research Techniques	3	30	70	100
Total				24	210	590	800

## **CC-601 - BUSINESS POLICY AND STRATEGY**

<b>Unit - 1</b>	<b>Introduction to Business Policy and Strategy</b>
	Meaning, Nature & Importance of business policy & strategy, Introduction to the strategic management process and related concepts; Characteristics of corporate, business & functional level strategic management decisions.
<b>Unit – 2</b>	<b>Company’s vision and mission</b>
	Meaning of Vision and Mission, need for a mission statement, criteria for evaluating a mission statement- Goal, Process & Input formulation of the mission statement - Drucker’s Performance Area, Bennis’s Core Problem; formulation of mission statement.
<b>Unit - 3</b>	<b>Environmental Analysis &amp; Diagnosis</b>
	Analysis of company’s external environment, Environmental impact on organization’s policy and strategy, organizations dependence on the environment, analysis of remote environment, analysis of specific environment- Michael E. Porter’s 5 Forces model; <b>Internal analysis:</b> Importance of organization’s capabilities, competitive advantage and core Competence, Michael E. Porter’s Value Chain Analysis.
<b>Unit - 4</b>	<b>Formulation of competitive strategies</b>
	Introduction to strategies of growth, stability and renewal, <b>Types of growth strategies:</b> concentrated growth, product development, integration, diversification, international expansion (multi domestic approach, franchising, licensing and joint ventures), Types of renewal strategies – retrenchment and turnaround.
<b>Unit - 5</b>	<b>Strategic Framework</b>
	Strategic analysis & choice, Strategic gap analyses, portfolio analyses – BCG, GE, product market evolution matrix, experience curve, directional policy matrix, life cycle portfolio matrix, grand strategy selection matrix; Behavioral considerations affecting choice of strategy;

## **CC-602 - LEGAL ASPECTS OF BUSINESS**

<b>Unit - 1</b>	<b>Introduction</b>
	Meaning, Characteristics, Advantages and Limitations of Company, types of companies including one person company, Association not for profit; Illegal association; Formation of company, On-line filing of documents, promoters, their legal position, On-line registration of a company.
<b>Unit – 2</b>	<b>Documents</b>
	Memorandum of Association, Articles of Association, Doctrine of Constructive notice and indoor management, Prospector-Shelf and Red herring Prospectus, Misstatement in prospectus, GDR; book building; issue, allotment and forfeiture of share, transmission of shares, buyback and provisions regarding buyback; issue of bonus shares.
<b>Unit - 3</b>	<b>Management</b>
	Classification of directors, Women directors, Independent director, Small shareholder's director; Qualification and Disqualifications of Directors, Director identity number (DIN); Appointment; Legal positions, Powers and duties; Removal of directors; Key managerial personnel, Managing director, Manager; <b>Meetings of shareholders and Board:</b> types of meeting, convening and conduct of meetings, postal ballot, meeting through video conferencing, e-voting. Committees of Board of Directors – Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee
<b>Unit – 4</b>	<b>Dividends, Accounts, Audit</b>
	Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit.
<b>Unit – 5</b>	<b>Winding Up &amp; Insider Trading, Whistle Blowing</b>
	<b>Winding Up</b> - Concept and modes of Winding Up. <b>Insider Trading, Whistle Blowing:</b> Insider trading; meaning & legal provisions; Whistle- blowing: Concept and Mechanism. Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil;

## **CC-603 - TAX PLANNING AND MANAGEMENT**

<b>Marks: 60 % Practical, 40% Theory</b>	
<b>Unit – 1</b>	<b>Nature &amp; Scope of Tax Planning</b>
	<p>Meaning, nature, scope and justification of tax planning; Tax planning, tax management, tax evasion and tax avoidance, Importance and Advantages of Tax Planning, Distinction between Tax avoidance and Tax evasion, Residential status and tax liability Section 5 &amp; 6.</p> <p><b>Tax Planning for Company:</b> Meaning and types of company Section 2(17), 2(26), 2(22A), 2(23A), 2(8)(C) , 2(18), 2(36A); Computation of taxable income and tax liability of company, Minimum Alternative Tax, Section 115JB) Tax on dividend.</p>
<b>Unit – 2</b>	<b>Tax planning for setting up of New Business</b>
	<p>Tax planning with reference to location: SEZ (80IAB), (Backward State (80IC), Hotel (80ID), NER ((80IE); Tax planning with reference to nature of business: Infrastructure business (80IA), Other than infrastructure business (80IB), Processing bio-degradable waste (80JJA) , Tax planning with reference to forms of organization (Section 80P), Tax incentives for exports.</p>
<b>Unit - 3</b>	<b>Tax Planning and Financial Management Decisions</b>
	<p>Tax planning relating to capital structure decision, Dividend policy, Inter– corporate, dividends and bonus shares. Tax planning with reference to sale of assets used for Scientific Research.</p>
<b>Unit – 4</b>	<b>Tax planning with reference to specific management decisions</b>
	<p>Make or buy; Own or lease; repair or replace, Shutdown or Continue.</p>
<b>Unit – 5</b>	<b>Return of Income Section 139, 139B, 139A,</b>
	<p>Meaning and Types of Return: Voluntary return, Return on demand, Return of loss, Belated return, defective return, Revised return, (139), Forms of Return (Rule 12), Due date of furnishing the Return, (139- 1)PAN (139 A) , Electronic filing Return (139D), <b>Types of Assessment:</b> Self assessment (140A), Summary assessment(143), Scrutiny assessment (143-3), , Best judgment assessment (144), Re- assessment, Advance Payment of Tax 207 to 211), Tax deducted at source (Concept only).</p>
<b>NOTE:</b> <ul style="list-style-type: none"> <li>The Law In force on 1st April immediately preceding the commencement of Academic year will be applicable for ensuing Examinations.</li> <li>Study of rules is not implied for unless and until specifically mentioned.</li> </ul>	

## **CC-604 - FINANCIAL INSTITUTIONS AND MARKETS**

<b>Unit - 1</b>	<b>Money market</b>
	<p>Introduction, importance, structure of money market</p> <ul style="list-style-type: none"> <li>• Unorganized sector (loan companies, chit funds, nidhis, money lenders &amp; indigenous bank)</li> <li>• Organized sector <ul style="list-style-type: none"> <li>- Sub market (call money market, treasury bill market, repo market, commercial money market, trade and commercial money market)</li> <li>- Participating institutions (RBI, discount and fiancé money house of India, mutual funds, IFC)</li> <li>- Instruments</li> </ul> </li> <li>• Reform measures to strengthening Indian money market.</li> </ul>
<b>Unit – 2</b>	<b>Capital market</b>
	<ul style="list-style-type: none"> <li>• Introduction,</li> <li>• Structure of capital market <ul style="list-style-type: none"> <li>- Financial institution (IFC, IDBI, EXIM bank, SIDBI, IDFC, SFCs, LIC)</li> <li>- Securities market (Gilt-edged market, corporate securities market)</li> </ul> </li> <li>• Role of capital market</li> <li>• Growth of capital market <ul style="list-style-type: none"> <li>- Government securities market</li> <li>- Corporate securities market</li> </ul> </li> <li>• Factors contributing to growth of capital market</li> <li>• Problems of capital market <ul style="list-style-type: none"> <li>- Problems of equity market</li> <li>- Problems of debt market</li> </ul> </li> </ul>
<b>Unit – 3</b>	<b>Reserve bank of India</b>
	History, Organization & Management, Functions, Monetary policy (definition, objectives, instruments of monetary policy)
<b>Unit – 4</b>	<b>Institutional financing-1</b>
	<p>Introduction, classification of financial institutions-</p> <ul style="list-style-type: none"> <li>• All India development institutions (IFC, IDBI, SIDBI, ICICI)</li> <li>• Specialized financial institutions (EXIM bank, TFCL, IDFC)</li> </ul> <p>Note: weight should be given to history, objectives, functions and modus operandi of these institutions.</p>
<b>Unit – 5</b>	<b>Institutional financing-2</b>

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|  | <ul style="list-style-type: none"><li>• Investment institutions (LIC, UTI &amp; GIC)</li><li>• Refinance institutions (National housing board, NABARD)</li><li>• State level institutions(SFCs, state industrial development corporation)</li></ul> |
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**Note:** weight should be given to history, objectives, functions and modus Operandi of these institutions.

## **CC-605 - MANAGEMENT ACCOUNTING**

<b>Marks: 60 % Practical Problems and 40 % Theory.</b>	
<b>Unit - 1</b>	<b>Nature, Scope of Management Accounting</b>
	Nature and Scope of Management Accounting, Advantages and Limitations of Management Accounting, Tools of Management Accounting, Role of Management Accountant, Financial Accounting, Cost Accounting and Management Accounting.
<b>Unit – 2</b>	<b>Marginal Costing and Decision Making</b>
	<ul style="list-style-type: none"> <li>• <b>Marginal Costing:</b> Meaning and significance of marginal cost and marginal costing, contribution; P/V ratio, K e y factors, Break Even Point, Margin of Safety; application of marginal costing and profit planning.</li> <li>• <b>Decision Making.</b> Charges in sales, Adding or discontinuing products, Make or buy decision, Selling or further processing, Selling in foreign market.</li> </ul>
<b>Unit - 3</b>	<b>Budgetary Control and Standard Costing</b>
	<ul style="list-style-type: none"> <li>• <b>Budgetary Control:</b> Meaning and significance of budget and budgetary control, Types of Budget, budget centers; Procedure of budgetary control system, preparation of cash budget and Flexible budget only.</li> <li>• <b>Standard Costing:</b> Meaning of Standard Cost and Standard Costing, Advantages, Limitations and Applications; Computation of Material and Labor Variances only.</li> </ul>
<b>Unit – 4</b>	<b>Fund Flow and Cash Flow Statement</b>
	<ul style="list-style-type: none"> <li>• <b>Fund Flow Statement:</b> Meaning and significance of fund flow statement; Sources and Application of Fund, Statement of changes in working capital, Preparation of simple fund flow statement.</li> <li>• <b>Cash Flow Statement.</b> Meaning and significance of cash flow statement; distinction between fund flow statement and cash flow statement, Sources and use of cash, Preparation of simple cash flow statement as per AS-2 only.</li> </ul>
<b>Unit - 5</b>	<b>Responsibility Accounting</b>
	Meaning and significance of Responsibility Accounting, responsibility center, organization structure of responsibility accounting, limitations of responsibility accounting, Divisional Performance.

## **CC-606 - PRACTICAL STUDIES**



<b>(Practical Studies Report: 50 Marks, Viva Voce: 50 Marks)</b>
<ul style="list-style-type: none"><li>• Marketing Management,/ Operations Management</li><li>• Human Resource management,</li><li>• Financial management,</li><li>• Accounting.</li><li>• Marketing Management</li></ul> <p>The students shall be placed in any on of the different types of organizations including service and non-profit organization for a minimum period of 15 days for practical studies. Every student shall prepare a report on special topic in respect of the following subjects pertaining to the organization in which he was placed for this purpose. The report shall contain the data for minimum period of last five years.</p> <p><b>Note:</b></p> <ol style="list-style-type: none"><li>1. Students shall make arrangement for permission from the Units for Practical Studies under the guidance of concern faculty of the college.</li><li>2. The student shall obtain a Training Completion and Attendance certificate from the appropriate executive of the Unit. The certificate for a period of less than 10 days shall disqualify the student for appearing in the University examination in the subject Practical Studies.</li></ol>

<b>Unit - 1</b>	<b>Introduction To Retail Business (15%)</b>
	Concept of Retail; Key Features; Importance of Retailing in India; Concept of Organized Retail, Drivers of Retail Change in India; Role of Retailer – as a Link between Producers and Consumers, as Channel Members, as a Image Creator; Challenges to Retail Development in India; Evolution Stages of Retail Format; Brief Idea of key Sectors in Retail – Food Retail, Food service Retail, Footwear Retail, Apparel Retail and Consumer Durables; List of Ten Top Major Corporate Players in Retail Industry.
<b>Unit – 2</b>	<b>Key Decisions In Retail Business (15%)</b>
	Retail Modes: Brief Idea of Types of Retail Modes/Formats; Understanding Retail Consumers: Need of studying consumer behaviour, Factors Affecting the Retail Shoppers; Retail Strategy Formulation: Concept and Steps; Retail Store Locations: Key Decisions and Factors; Merchandise Management: Concept and steps; Retail Store Design and Visual Merchandising: Exterior Store Design and Internal Store Design; Overview of Other Retail Business Decisions: Retail Brand, Retail Price Servicing Retail Consumers, Retail Market Promotion/Communication; Organizing of Retailing Operations.
<b>Unit – 3</b>	<b>Some Issues Relating To Retailing Business (15%)</b>
	Service Retailing: Concept and Characteristics of Services; Service Marketing Strategies; FDI in Retail Business, Concept of Multiband and Single brand retailing; Concept and Nature of Supply Chain Management; Online retailing: Benefits and Limitations of Online Retailing; Primary Outline of Major Online Portals: Flipkart.com, Amazon.in, Snapdeal.com, Jabong.com, Myntra.com, Homeshop18.com, Infibeam.com, Shopclues.com, Firstcry.com, Shimplify.com, EBay.in, and Trendin.com; Concept of Online Shopping Payment and Option; List of Leading Payment Gateways.
<b>Unit – 4</b>	<b>Introduction To Rural Marketing (15%)</b>
	Concept of Rural Marketing; Characteristics of Rural Consumers; Importance of Rural Marketing; Reasons for Rural Marketing Boom, Rural Market Segmentation; Rural Marketing Environment: Concept and Factors;
<b>Unit - 5</b>	<b>Rural Marketing Mix And Marketing Problems (15%)</b>
	Rural Marketing: Concept; Rural Mix Strategies: Product Strategies, Pricing Strategies, Pricing Strategies, Promotion (Communication) strategies; and Distribution Strategies; Rural Marketing Problems: Key Problems, (including Underdeveloped People, Underdeveloped Market, Lack of Physical Communication Facilities, Media for Rural Communication, Many Languages and Dialects, Vastness and Uneven Spread, Low per Capita Income, logistics and Storage, Handling and Transport, market Organization and Staff, Product Positioning, Hierarchy of markets, Low Level of Literacy, and Seasonal Demand; Strategies to Tackle and Overcome Problems.

## **CC-608 – STRATEGIC CORPORATE FINANCE**

<b>Unit - 1</b>	
	<ul style="list-style-type: none"> <li>• <b>Introduction to strategic corporate finance:</b> Strategy Vs Planning, significance of strategy in financial decisions, Different types of financial strategy for Shareholders Wealth Maximization, Overall corporate value addition and Economic Value Addition.</li> <li>• <b>Strategic Cost Management:</b> Traditional costing Vs Strategic Costing, Relevant costs Vs Irrelevant costs, Different types of strategic costing and their relevance- Target Costing, Activity based Costing, Life Cycle Costing, Quality Costing, Strategic cost reduction techniques and value chain analysis.</li> <li>• <b>Alternative sources of financing:</b> Alternative sources of financing, Different approach to infrastructure projects financing- Public Private Partnership (PPP) and its relevance.</li> </ul>
<b>Unit – 2</b>	
	<ul style="list-style-type: none"> <li>• <b>Management Buy-outs:</b> Establishing feasibility of the buy-out, Negotiating the main terms of the transaction with the vendor including price and structure, Developing the business plan and financial forecasts in conjunction with the buy-out team for submission to potential funders, negotiations with potential funders so that the most appropriate funding offers are selected.</li> <li>• <b>Valuing Real assets in the presence of risk:</b> Tracking portfolios and Real Asset valuation, Different Approaches of Valuing Real Assets, Capital Budgeting and Strategic policy.</li> </ul>
<b>Unit – 3</b>	
	<ul style="list-style-type: none"> <li>• <b>Real options:</b> Financial and real options compared, various types of real options, the Black-Scholes model, Decision tree analysis, application of Real options, Drawbacks of Real options</li> <li>• <b>Financial Distress and restructuring:</b> Meaning of Bankruptcy, Factors leading to bankruptcy, symptoms and predictions of bankruptcy, reorganization of distressed firms, liquidation of firms.</li> </ul>
<b>Unit – 4</b>	
	<ul style="list-style-type: none"> <li>• <b>Company disposals:</b> Retirement sale or the sale of a noncore subsidiary, planned exit, forceful retirement and other disposals. Exit strategy most appropriate exit route, valuation, timing of sale and tax planning opportunities, identification of potential purchasers, approaching the potential purchaser, negotiate with potential acquirers and selection of a preferred purchaser, calculation of the various tax implications.</li> <li>• <b>Fundraising:</b> identification of different sources of development capital,</li> </ul>

	<p>determination of capital structure and factors affecting the capital structure, cost of capital and cost saving strategy, production of a business plan and financial forecasts to enable potential funders to assess the proposition.</p> <ul style="list-style-type: none"> <li>• <b>Due Diligence:</b> financial due diligence for both purchasers and financial institutions, good quality “added value” due diligence advice.</li> </ul>
<b>Unit – 5</b>	
	<ul style="list-style-type: none"> <li>• <b>Other strategic issues:</b> managing credit ratings, and setting dividend and share repurchase policy, problem of too much cash. The issues of stock liquidity and illiquidity, Strategic risk management, the substitutability of capital structure and risk management choices, such as process control efforts, financial, Physical, and operational hedging, value-based management.</li> </ul>

## **CC-609 - PERFORMANCE AND COMPENSATION MANAGEMENT**

<b>Unit - 1</b>	
	Introduction- Concept, Philosophy of performance management Objectives of performance management system; Performance management and performance appraisal; Performance Management process: Performance planning, Process and Documentation of Performance appraisal, Appraisal Interview, Performance Feedback and Counseling.
<b>Unit – 2</b>	
	Performance management and reward systems. Performance Indicators, Performance Coaching, Mentoring and Counseling, Competency development, Use of technology and e-PMS, Ethical Perspectives in performance appraisal.
<b>Unit – 3</b>	
	Introduction to Job Evaluation, Methods of Job Evaluation, Company Wage Policy: Wage Determination, Pay Grades, Wage Surveys, Wage Components. Modern trends in compensation - from wage and salary to cost to company concept, competency based pay, compensation benchmarking
<b>Unit – 4</b>	
	Incentives plans for production employees and for other professionals. Developing effective incentive plans, pay for performance,. Supplementary pay benefits, insurance benefits, retirement benefits, employee services benefits. –Types of benefits, Choice of benefits, administering employee benefits, Flexible benefits/Cafeteria Plans– Pension Schemes–ESOP
<b>Unit – 5</b>	
	Wages in India: Minimum wage, fair wage and living wage. Methods of state regulation of wages. Wage differentials & national wage policy Regulating payment of wages, wage boards, Pay commissions, dearness Allowances, linking wages with productivity.

## **CC-610 - ADVANCED OPERATIONS RESEARCH TECHNIQUES**

<b>Unit - 1</b>	<b>PERT and CPM</b>
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	<ul style="list-style-type: none"> <li>• Presentation of an activity</li> <li>• Arrow Diagram</li> <li>• Using a Dummy Activities &amp; its logic</li> <li>• Network</li> <li>• Determination of ES,EF,LS and LF: Critical path</li> <li>• Total, free &amp; independent floats</li> <li>• Distribution of project duration, Probability of completion duration project</li> </ul>
<b>Unit – 2</b>	<b>Replacement Theory</b>
	<ul style="list-style-type: none"> <li>• Replacement Policy for Equipment which deteriorates gradually</li> <li>• Replacement of items that fail suddenly</li> <li>• Group replacement policy</li> </ul>
<b>Unit - 3</b>	<b>Sequencing Problem</b>
	<ul style="list-style-type: none"> <li>• Introduction</li> <li>• Assumption</li> <li>• Algorithm for solving sequencing problem <ul style="list-style-type: none"> <li>- Processing n jobs through 2 machines</li> <li>- Processing n jobs through 3 machines</li> <li>- Processing n jobs through 4 machines</li> </ul> </li> </ul>
<b>Unit - 4</b>	<b>Inventory Management</b>
	<ul style="list-style-type: none"> <li>• Introduction</li> <li>• Types of Inventories</li> <li>• Inventories decisions</li> <li>• Deterministic Inventory problems: <ul style="list-style-type: none"> <li>- EOQ problem with no shortage</li> <li>- Production problem with no shortage</li> <li>- EOQ Problem with shortage</li> <li>- Production Problem with shortages</li> </ul> </li> <li>• Review of the assumption of EOQ model</li> </ul>
<b>Unit - 5</b>	<b>Theory of Game</b>
	<ul style="list-style-type: none"> <li>• Introduction</li> <li>• Two person Zero-Sum Game</li> <li>• Saddle Point</li> <li>• When no Saddle Point Exists</li> <li>• Dominance Rule</li> <li>• Solution of <math>2 \times n</math>, <math>m \times 2</math> and <math>m \times n</math> Games</li> </ul>