

## Re-Accredited 'B++' 2.86 CGPA by NAAC VEER NARMAD SOUTH GUJARAT UNIVERSITY

University Campus, Udhna-Magdalla Road, SURAT - 395 007, Gujarat, India.

## વીર નર્મદ દક્ષિણ ગુજરાત યુનિવર્સિટી

યુનિવર્સિટી કેમ્પસ, ઉધના-મગદલ્લા રોડ, સુરત - ૩૯૫ ૦૦૭, ગુજરાત, ભારત.

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## -ઃ પરિપત્ર :-

વાણિજય વિદ્યાશાખા હેઠળની સંલગ્ન તમામ કોમર્સ કોલેજોનાં આચાર્યશ્રીઓને જણાવવાનું કે, શૈક્ષણિક વર્ષ ૨૦૨૩–૨૪ થી અમલમાં આવનાર અનુસ્નાતક અભ્યાસક્રમ Master of Management Studies (MMS) કોર્ષના અભ્યાસક્રમ અંગે બીબીએ એડહોક સમિતિની તા.૨૪/૦૭/૨૦૨૩ની સભાનાં ઠરાવ ક્રમાંકઃ ૩ અન્વયે નીચે મુજબ વાણિજય વિદ્યાશાખાને ભલામણ કરેલ જે વાણિજય વિદ્યાશાખાની મંજૂરીની અપેક્ષાએ વાણિજય વિદ્યાશાખા વતી વાણિજય વિદ્યાશાખાનાં અધરધેન ડીનશ્રીએ મંજૂર કરી એકેડેમિક કાઉન્સિલને કરેલ ભલામણ એકેડેમિક કાઉન્સિલની તા.૦૭/૦૮/૨૦૨૩ની સભાનાં ઠરાવ ક્રમાંકઃ ૧૪ થી મંજૂર કરેલ છે. જેનો અમલ કરવા આથી જાણ કરવામાં આવે છે.

બીબીએ એડહોંક સમિતિની તા.૨૪/૦૭/૨૦૨૩ની સભાનાં ઠરાવ ક્રમાંકઃ ૩ આથી ઠરાવવામાં આવે છે કે, શૈક્ષણિક વર્ષ ૨૦૨૩–૨૪ થી અમલમાં આવનાર બે વર્ષનો અનુસ્નાતક અભ્યાસક્રમ Master of Management Studies (MMS) કોર્ષનો સેમેસ્ટર–૧ નો અભ્યાસક્રમ સર્વાનુમતે મંજૂર કરી વાણિજય વિદ્યાશાખાને ભલામણ કરવામાં આવે છે.

એકેડેમિક કાઉન્સિલની તા.૦૭/૦૮/૨૦૨૩ની સભાનાં ઠરાવ ક્રમાંકઃ ૧૪

આથી ઠરાવવામાં આવે છે કે, અનુસ્નાતક અભ્યાસક્રમ Master of Management Studies (MMS) કોર્ષના અભ્યાસક્રમ અંગે બી.બી.એ. એડહોક સમિતિ તા. ૨૪/૦૭/૨૦૨૩ ની સભાનાં ઠરાવ ક્રમાં કઃ ૩ અન્વયે વાણિજય વિદ્યાશાખાને કરેલ ભલામણને વાણિજય વિદ્યાશાખાની મંજૂરીની અપેક્ષાએ વાણિજય વિદ્યાશાખા વતી વાણિજય વિદ્યાશાખાનાં અધરધેન ડીનશ્રીએ મંજૂર કરી એકેડેમિક કાઉન્સિલને કરેલ ભલામણની સ્વીકાર કરી મંજૂર કરવામાં આવે છે.

બિડાણઃ ઉપર મુજબ

ક્રમાંક : એસ./પરિપત્ર/MMS-Syllabus/૨૦૭૫૩/૨૦૨૩

તા.૦૮-૦૮-૨૦૨૨૩

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પ્રતિ,

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૧) વાશિજય વિદ્યાશાખા હેઠ્ળની સંલગ્ન તમામ કોલેજોનાં આચાર્યશ્રીઓ.

.....આપશ્રીની કોલેજ સંબંધિત શિક્ષકોને જાણ કરી અમલ કરવા સારૂ.

- ર) અધરધેન ડીનશ્રી, વાણિજય વિદ્યાશાખા.
- ૩) પરીક્ષા નિયામકશ્રી, પરીક્ષા વિભાગ, વીર નર્મદ દ. ગુ. યુનિવર્સિટી, સુરત.
- ૪) પીજી વિભાગ, વીર નર્મદ દ. ગુ. યુનિવર્સિટી, સુરત.

....તરફ જાણ તેમજ અમલ સારૂ.

## MASTER OF MANAGEMENT STUDIES (MMS)

**SEMESTER - I** 

## Semester-I

Subject	Perspective Management	Semester	I
Credits	4	<b>Contact Hours</b>	40

**Learning Outcomes:** 

LO1	To expose the students to the different ways to think about understanding organizations and approaches to managing the people who work within them.
LO2	To achieve professional competence, managers, both present and prospective, are required to be fully equipped with principles of management and how these principles can be put into practice in an organization.
LO3	To Integrate the functions of management to accomplish organizational strategic objective
LO4	To restructure and evaluate process for organizational control

Module	Content	Weightage	Contact Hours
1	INTRODUCTION TO MANAGEMENT	30%	12
	• Introduction to management Management and Organization; Management History; understanding management's Context: constants and Challenges; functions of management; Management as a profession		
	<ul> <li>Integrative Managerial Issues:         Managing in a Global Environment; Managing Diversity;         Managing Social Responsibility and Ethics; Managing         Change and Innovation.</li> </ul>		
2	PLANNING AND ORGANIZING	20%	8
	<ul> <li>Managers are Decision Makers; Foundations of Planning; Strategic Management; Planning Tools and Techniques</li> </ul>	i	
	<ul> <li>Organizing: Basic organizational Design; Adaptive Organizational Design; Managing Human Resources; Managing Career; Managing Teams</li> </ul>		
3	LEADING	30%	12
	<ul> <li>Leading: Managers as leaders; Understanding Individual Behaviour; Managers and Communication; Motivating Employees;</li> </ul>		
	<ul> <li>Key Leadership Theories and Models; Individual Attributes of Leadership; Situational Factors that Influence Leadership; and Transformational, Instrumental, and Transactional Leadership.</li> </ul>		
4	CONTROLLING	20%	8
	• Introduction to Controlling; Managing Operation;		

1		Entrepreneurial Ventures		
Į	•	Introduction to Management Control System		1

Sr. No.	Book Title	Author(s)	Publisher
1	Principles and Practice of	L.M. Prasad	Sultan Chand & Sons
	Management		
2	Management Text and cases	VSP Rao	Excel Publications
3	Management	Robbins, S. P., &	New Delhi:
		Coulter, M. (2017).	Pearson/PrenticeHall
4	Principles of Business	Gupta, Sharma and	Kalyani Publications
	Management	Bhaila	

## Semester-I

Subject	Financial Accounting	Semester	1
Credits	4	Contact Hours	40

**Learning Outcomes:** 

LO1	Learn the Methodology and Methods for applying Financial, Managerial and Cost		
	Accounting Information in the formulation of policies of business.		
LO2	Ability to Analyze Financial statements and interpret them with utmost accuracy		
	and precision.		
LO3	It will assist students to apply cost concepts in managerial decision making.		
LO4	To understand various managerial accounting concepts to make Strategic		
	managerial decision.		

Module	Content	Weightage	Contact Hours
1.	Introduction to Financial Accounting	15%	6
	<ul> <li>Introduction to Accounting and Business.</li> </ul>		
	The Double Entry System		
	<ul> <li>Analyzing and Recording Transactions.</li> </ul>		
	<ul> <li>The adjusting process; Completing accounting cycle.</li> </ul>		
2.	Financial Statement Analysis	30%	12
	Comparative Analysis		
	Common Size Analysis		
	Trend Analysis		
	Ratio Analysis		
	Cash Flow Statement		
3.	Cost Accounting	30%	12
	• Types of cost and its significance in Cost Control.		:
	Preparation of Cost Sheet.		
	<ul> <li>Job order costing and process Cost system.</li> </ul>		
	<ul> <li>Inventory and Overhead Costing.</li> </ul>		
	<ul> <li>Marginal Costing – Break Even Point and Cost Volume Profit analysis.</li> </ul>		
4.	Management Accounting	25%	10
	<ul> <li>Activity based costing and Activity based management.</li> </ul>		
	<ul> <li>Transfer Pricing with reference to Responsibility accounting.</li> </ul>		
	<ul> <li>Budgeting: Cash Budget &amp; Flexible Budget.</li> <li>Decision Making &amp; Relevant Information</li> </ul>		

Sr. No.	Book Title	Author(s)	Publisher
1	Financial Accounting	P.C Tulsian	Pearson
2	Cost Accounting	M Y Khan & P K	Mc Grow Hill
		Jain (Latest Edition)	
3	Management Accounting	M Y Khan & P K	Mc Grow Hill
į		Jain (7th Edition)	
4	Financial Accounting-Principles	Prof. JawaharLal	S Chand
	and Practices	Dr. SeemaSrivastava	

## Semester - I

Subject	Business Statistics	Semester	I
Credits	04	Contact Hours	40

**Learning Outcomes:** 

LO1	Make students understand, summarize, tabulate, and interpret the data and	
	information.	
LO2	Making use of probability and distributions to solve business problems	
LO3	Making effective use of inferential statistics in business decision making	
LO4	Usage of computerized packages to make faster and accurate calculations and	
	applying results in business research	

Module	Content	Weightage	Contact Hours
I	Introduction to Business Statistics & Descriptive Statistics	30%	10
	Introduction		
	<ul> <li>Concept, Definition, Advantages, Applications,</li> <li>Limitations,</li> </ul>		
	<ul> <li>Usage of various types of Graphs and Charts and their interpretations</li> </ul>	i	!
	Data levels: Nominal, Ordinal, Interval and Ratio		
	Descriptive Statistics: Measures of Central Tendency &		
	Dispersion		
	Calculations of Mean, Median and Mode for		
	Grouped as well as Ungrouped Data (Manual		
	Calculation as well as Calculation with Computers)		
	Calculations of Standard Deviation, Range,  Overtiles and Co. officient of Veriation along with		
	Quartiles and Co-efficient of Variation along with their interpretation (Manual Calculation as well as		
•	Calculation with Computers)		
II	Probability Distributions	25%	10
	Probability Distribution: Meaning, Properties		
	&Calculations of Binomial, Poisson, and Normal		
	Distribution		
III	Inferential Statistics: Hypothesis Testing	25%	12
	Concept of Hypothesis, Process of Hypothesis		
	testing, Statistical Significance, Significance Level,		
	One-tailed and Two-tailed tests, Critical Region,		
}	Degrees of Freedom		
	Manual Calculations and Calculation Based on		
	Computer Packages on Z-test for Attributes; One	<u> </u>	<u> </u>

	sample t-test, Independent Sample t-test, Paired Sample t-test, Chi-Square Test (Goodness of Fit and Test of Independence), One way and Two Way ANOVA		
IV	Correlation and Regression	20%	8
	<ul> <li>Correlation: Concept of Definition, Difference between Causation and Correlation, Cause-Effect Relationship, Manual and Computerized calculation of Karl Pearson and Spearman's Correlation Coefficient</li> <li>Linear Regression: Regression Lines, Simple Linear Regression and Model Building</li> </ul>		

Sr. No.	Book Title	Author(s)	Publisher
1	Business Statistics	Ken Black	Wiley Publishers
2	Business Statistics	S. P. Gupta	Sultan Chand & Sons
3	Statistical Methods	S. P. Gupta	Sultan Chand & Sons
4	Discovering Statistics using IBM	Andy Field	Sage Publications
	SPSS Statistics		Ltd.

### Semester-I

Subject	Organizational Behaviour	Semester	I
Credits	4	Contact Hours	40

**Learning Outcomes:** 

LO1	To help students to understand the complexities of human behavior in the context of work settings
LO2	To enable students to develop understanding regarding Leadership skills, Motivational techniques, effective communication, team work
LO3	To provide the students to gain knowledge about different conflict resolution techniques, negotiation skills and strategies
LO4	To help students to understand the role of organizational development in promoting organizational effectiveness and how to create inclusive work environments and manage diversity effectively

Module	Content	Weightage	Contact Hours
1	Conceptual Framework of Organizational Behaviour	25%	10
	Introduction to Organizational Behaviour and Diversity		
	<ul> <li>Attitudes, Values and Beliefs</li> </ul>		
	Personality, Perception and Individual Decision     Making		
2	Individual Dimensions of Organization Behaviour	25%	10
	Motivation concepts and theories		
	<ul> <li>Communication symbols, Barriers, Network, Effective ways</li> </ul>		
	Leadership concept, Theories, Styles		
	• Conflict Management - Stages, Levels, Managing		
	Conflict		
3	Group Dimension of Organizational Behaviour	20%	8
	<ul> <li>Group Dynamics and Effectiveness – concept, types</li> </ul>		
	of Groups, usefulness of group, pitfalls of groups		
	<ul> <li>Work Teams – Concept, types of teams, Team creation, Task force</li> </ul>		
	• Power and Politics – Bases of power, Contingency		
	approach to power, Power Distribution, Concept of Politics, Sources of Authority		
	<ul> <li>Negotiation – concept, Process, Bargaining Strategies,</li> </ul>		
	Issues in Negotiation		
4	Organizational Effectiveness and Change	30%	12
	• Organizational Culture - Concept, Creating and		

	Maintaining Organizational Culture, Spirituality and Organizational Culture	
. •	Organizational Structure – Concept, Contingency Factors, Process of designing structure, Bases of Departmentation, Factors affecting Span of	
	Management, Delegation of Authority, Centralization and Decentralization	
•	Change Management – Concept, Factors in OC, Planned Change, Resistance to Change, Change Agents, Organizational Growth and Change	
•	Organizational Development – Process and Organizational Development Interventions	

Sr. No.	Book Title	Author(s)	Publisher
,	Onesiantianal Bahasiasa	V. A gwathanna	Himalaya Publishing
1	Organizational Behaviour	K. Aswathappa	House
2	Oiii D-Ii	Stephen Ribbins&	Printice Hall of India
2	Organizational Behaviour	Timothy A. Judge	(PHI)
3	Organizational Behaviour	L. M. Prasad	Sultan Chand & sons
1	Organizational Behaviour P. Subba Rao		Himalaya Publishing
4	Organizational Behaviour	r. Subba Rab	House

## MASTER OF MANAGEMENT STUDIES (MMS)

## Semester – I

Subject	Managerial Economics	Semester	I
Credits	4	Contact Hours	40

Learning Outcomes:

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LOI	Understand the fundamental economic principles and theories.	
LO2	Analyze the impact of various economic factors on business decision-making.	
LO3	Develop skills to critically evaluate economic data, trends, and forecasts.	
LO4	Assists the managers of a firm in a rational solution of obstacles faced in the firm's activities.	
LO5	Develop an understanding of global economic trends and their implications on businesses and industries.	
LO6	Enhance knowledge of economic policies and their impact on business environments.	

Module	Content		Contact
I	Introduction of Managerial Economics	20 %	Hours 8
	<ul> <li>Importance and relevance of economics in business management</li> <li>Basic economic concepts and principles</li> <li>Cost analysis and pricing strategies</li> <li>National Income: Concept and Measurement</li> </ul>	<u> </u>	
II	Demand and Supply Analysis ,	30%	12
	<ul> <li>Meaning, Determinants, Law of demand, Exceptions to the law of demand, Types of demand</li> <li>Demand Elasticity: Meaning, Definition, types of elasticity</li> <li>Demand Forecasting: Meaning, significance, methods, criteria of a good forecasting method</li> <li>Supply Analysis: Meaning, determinants, the law of supply, exceptions to the law of supply.</li> </ul>		
III	Economics of Firms in Markets	30%	12
	<ul> <li>Business goals and behaviour, Firm Behaviour and Organisation of Industry, The Firm's product decisions, Corporate Strategy and Pricing Policy, Market Structures, Other types of Imperfect</li> </ul>		

	competitions		
IV	Factor Market and Global Business	20%	8
	<ul> <li>Real Estate Market: Labour Markets; Capital Markets.</li> <li>The Global Economy; Business in emerging markets; Outsourcing; Global business, culture, and ethics.</li> </ul>		

Sr. No.	Book Title	Author(s)	Publisher
1	International Economics: Theory and Policy	Paul Krugman Maurice Obstfeld Marc Mrlitz	Pearson
2	Principles of Economics	D. M. Mithani	Himalaya Publishing House.
3	Business Economics	Sultan Chand	H. L. Ahuja
4	Economics	Paul Samuelson William Nordhaus	Tata MacGraw -Hill

## MASTER OF MANAGEMENT STUDIES (MMS)

## Semester – I

Subject	Business Communication	Semester	I
Credits	4	<b>Contact Hours</b>	40

### Learning Outcomes:

LO1	To gain understanding of various components of communication.		
LO2	To learn techniques for effective verbal and non-verbal communication in professional setting.		
LO3	Understand the importance of written communication skills in various personal and professional contexts.		
LO4	To gain knowledge of social etiquettes, Norms and To understand importance of cultural sensitivity and respect in business and social interactions.		

Module	Content	Weightage	Contact Hours
1.	Fundamentals of Communication	20%	8
	<ul> <li>Importance of Communication skill in business management</li> <li>The communication process</li> <li>Flow of Communication in an Organization</li> <li>Barriers and gateways to business communication</li> </ul>		
2.	Verbal and Non Verbal communication	25%	10
	<ul> <li>Body Language.</li> <li>Types of Managerial Speeches – Occasional, thematic, leadership, Motivational &amp; alike</li> </ul>		
	<ul> <li>Group Communication – Meetings, Seminars, Group Discussion</li> </ul>		
	Stages in Job Interviews		
3.	Written Communication Skills	30%	12
	<ul> <li>Formats of Business Documents (Internal) - Business Letters, Memos, Minutes, Circulars, Notices, Business Reports, Letters for acceptance, Resignation &amp; Promotion</li> <li>Formats of Business Documents (External) - Job Invitees, Offer Letters, Testimonials, Cover Letters, Follow up Messages, Tender Invitees, Resumes</li> </ul>		
4.	Business and Social etiquettes	25%	10
	<ul> <li>E-mail Writing</li> <li>Dynamics of Professional Presentations.</li> <li>The art of negotiation.</li> <li>Dresscode and Social Etiquettes</li> </ul>		

Professional Etiquettes

Sr. No.	Book Title	Author(s)	Publisher
1	Fundamentals of Business Communication	K, K Sinha	Taxmann
2	Business Communication Strategies	Mathukutty M. Monipally	Mc Graw Hill
3	Business Communication	Chaturvedi & Chaturvedi	Pearson
4	Communication Skills	Sanjay kumar Pushp Lata	Oxford

## **MASTER OF MANAGEMENT STUDIES (MMS)**

## Semester – I

Subject	Business Ethics	Semester	I
Credits	04	<b>Contact Hours</b>	40

## Learning Outcomes:

LO1	Aims to understand, recognize, and resolve Business ethical issues.
LO2	Helps to understand ethical dilemmas and various dimensions of own decision
	making at the workplace.
LO3	Helps to understand the importance of ethical codes of conduct in business and
	community.
LO4	Enhance awareness and understanding of corporate governance for creating value
	at workplace or business.

Module	Content	Weightage	Contact Hours
1	INTRODUCTION TO BUSINESS ETHICS	25%	10
	<ul> <li>Ethics – meaning of personal ethics &amp; business ethics</li> <li>Role of Ethics</li> </ul>		
	Indian Ethos of business		
	<ul> <li>Morals and Values – Difference between ethics, morals, and values</li> </ul>		
	<ul> <li>Importance of morals and value for business</li> </ul>		
	Code of Conduct in ethics		
	Societal ethics		
	Various Ethical Theories		
_	<ul> <li>Building self-confidence, Stress Management; Happiness</li> </ul>		:
2	MANAGERIAL ETHICS	25%	10
	History of business Ethics	-	
	Religion and business ethics		
	• Ethics for managers, Objectives, and Importance of Business Ethics		
	Ethical Dilemma, Conflict management of modern business ethics		
	Whistle Blowing		
	• Profit, Charity, and honesty – role and its importance		
3	CORPORATE GOVERNANCE	25%	10
	<ul> <li>Corporate Governance – Measures, Corporate Governance as practices by Indian Boards</li> </ul>		
	Rules of corporate governance under Listing agreement		
	Evolution of Corporate Governance in India		

	<ul> <li>Important principles of Corporate Governance in Companies Act, 2013</li> <li>Ethics and Corporate Governance</li> </ul>		
4	CORPORATE GOVERNANCE COMMITTEES AND CASES	25%	10
	<ul> <li>Understanding Corporate Governance by –</li> <li>Sarbanes Oxley Act, 2002,</li> <li>OECD and Cadbury Committee,</li> <li>Kumar Mangalam Committee,</li> <li>Naresh Chandra Committee,</li> <li>Enron Corporation Scandal,</li> <li>Satyam Scam</li> <li>Current Issues in Corporate Governance in India</li> </ul>		

Sr. No.	Book Title	Author(s)	Publisher
I	Corporate Governance (11e)	Monks and	McGraw Hill
		Minnows	Education
2	Understanding How Business Ethics	Ian Joseph	Springer
	Develop		
3	Business Ethics: Indian Perspective	A. C. Fernando	Pearson.
4	Business Ethics and Corporate	Murthy C. S. V.	Himalaya
	Governance.		Publishing
5	Ethics in Business and Corporate	S K Mandal	Tata McGraw
	Governance		Hill
6	Business Ethics Activity Book:	Marlene Caroselli	Amacom
	Exercises for promoting Integrity at		
	work		

## Semester – I

Subject	E-Commerce	Semester	I
Credits	04	<b>Contact Hours</b>	40

### **Learning Outcomes:**

LO1	Demonstrate an understanding of the e-commerce industry, its evolution, and its
	impact on traditional business models.
LO2	Recognize emerging trends and innovations in the Indian e-commerce market and
	their potential impact on businesses.
LO3	Analyze the environmental impact of e-commerce and explore strategies for
	sustainable practices in the industry.
LO4	Understand the importance of cyber security and data protection in e-commerce
	operations and the measures to mitigate potential risks.

Module	Content	Weightage	Contact Hours
I	Introduction to E-Commerce and Digital Economy	15%	06
	<ul> <li>Understanding the evolution of e-commerce and its significance in the digital age</li> <li>Analyzing the impact of e-commerce models on</li> </ul>		
	traditional business models		
	Exploring the digital economy landscape in India and global trends		
	Case studies of successful Indian e-commerce ventures		
II	E-Commerce Legal and Regulatory Environment in India	25%	10
	<ul> <li>Overview of legal and regulatory frameworks governing e-commerce in India</li> <li>Compliance with consumer protection and intellectual</li> </ul>		
	property rights in e-commerce		_
	Analyzing the impact of recent e-commerce policies on businesses in India		
	Case studies of legal issues faced by Indian e- commerce companies		
III	E-Commerce Technology and Security	25%	10
	<ul> <li>Overview of e-commerce technology infrastructure and architecture</li> </ul>		
	<ul> <li>Exploring payment gateways, digital wallets, and secure online transactions</li> </ul>		
	Supply chain as a key element of E-business		
IV	E-Commerce Innovation and Future Trends	35%	14

Identifying emerging trends in the Indian e-commerce market	
Exploring the potential of m-commerce, social commerce, and voice commerce in India	
Evaluating the sustainability and environmental impact of e-commerce	
Assignment /project: Developing an e-commerce business plan for an Indian start-up	

Sr. No.	Book Title	Author(s)	Publisher
1	E-Commerce 2020	Kenneth C. Laudon, Carol Traver	Pearson
2	E-Commerce: Business, Technology, Society	Kenneth C. Laudon, Carol Guercio Traver	Pearson
3	E-Commerce: An Indian Perspective	P. T. Joseph	PHI Learning Private Limited
4	E-Commerce: Strategy, Technologies, and Applications	David Whiteley	McGraw-Hill Education

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