



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, ઉદ્ધના-મગદલા રોડ, સુરત - ૩૯૫ ૦૦૭, ગુજરાત, ભારત.

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-: પરિપત્ર :-

યુનિવર્સિટી સંલગ્ન તમામ બી.બી.એ. કોલેજોનાં આચાર્યશ્રીઓને જણાવવાનું કે, શૈક્ષણિક વર્ષ ૨૦૨૬-૨૭ થી અમલમાં આવનાર B.B.A. Sem.- ૩ અને ૪ નો AICTE Based અભ્યાસક્રમ બિઝનેસ એન્ડ મેનેજમેન્ટ સ્ટડીઝ વિષયની અભ્યાસ સમિતિની તા.૧૫/૧૧/૨૦૨૫ની સભાના ઠરાવ ક્રમાંક:૦૨ થી કરેલ ભલામણને મેનેજમેન્ટ વિદ્યાશાખાનાં અધ્યક્ષશ્રીએ મેનેજમેન્ટ વિદ્યાશાખાની મંજૂરીની અપેક્ષાએ વિદ્યાશાખા વતી મંજૂર કરી એકેડેમિક કાઉન્સિલને કરેલ ભલામણને એકેડેમિક કાઉન્સિલની તા.૨૪/૧૨/૨૦૨૪ ની સભાનાં ઠરાવ ક્રમાંક:૩૫૩ અન્વયે માન. કુલપતિશ્રીને આપેલ સત્તા અંતર્ગત માનનીય કુલપતિશ્રી ધ્વારા મંજૂર કરેલ છે. જેનો અમલ કરવા આથી જાણ કરવામાં આવે છે.

બિડાણ: ઉપર મુજબ

ક્રમાંક:ઓથો./પરિપત્ર/સિલેબસ/૭૬૯૦/૨૦૨૬

તા.૧૭-૦૪-૨૦૨૬


કુલસચિવ

પ્રતિ,

- ૧) યુનિવર્સિટી સંલગ્ન તમામ બી.બી.એ. કોલેજોનાં આચાર્યશ્રીઓ.
.....આપશ્રીની કોલેજના સંબંધિત શિક્ષકોને જાણ કરી અમલ કરવા સારું.
- ૨) ડીનશ્રી, મેનેજમેન્ટ વિદ્યાશાખા.
- ૩) પરીક્ષા નિયામકશ્રી, પરીક્ષા વિભાગ, વીર નર્મદ દ. ગુ. યુનિવર્સિટી, સુરત.
.....તરફ જાણ તેમજ અમલ સારું.

**STRUCTURE FOR ERP PROGRAM NAME : Bachelor of Business Administration (BBA) (AICTE based)
SEMESTER : III**

Course Category	Course Code	Course Title	Marksheet Title in English	Level of Course	Teaching Hours/Week		Exam Duration		Credit		Internal Marks		External Marks		Total Marks	
					TH	PR	TH	PR	TH	PR	TH	PR	TH	PR	TH	PR
					MAJOR	CC – 301	1. Cost and Management	1. Cost and Management Accounting	200	04		02		04		50
	CC – 302	Accounting	2. Legal & Ethical issues in business		04		02		04		50		50		100	
	CC – 303	2. Legal & Ethical issues in business 3. Human Resource Management	3. Human Resource Management		04		02		04		50		50		100	
MDC	MDE - 301	Management Information System	Management Information System	200	04		02		04		50		50		100	
AEC	AEC - 301	MEL – 1 Advanced English Communication Skills – I	MEL – 1 Advanced English Communication Skills – I	200	02		01		02		25		25		50	
SEC	SEC – 301	Indian Systems of Health & Wellness	Indian Systems of Health & Wellness	200	02		01		02		25		25		50	
VAC/ VAC-IKS	VAC – 301	Indian Economics & Business Model - I	Indian Economics & Business Model - I	200	02		01		02		25		25		50	
Total					22				22							

STRUCTURE FOR ERP PROGRAM NAME : Bachelor of Business Administration (BBA) (AICTE based)
SEMESTER : IV

Course Category	Course Code	Course Title	Marksheet Title in English	Level of Course	Teaching Hours/Week		Exam Duration		Credit		Internal Marks		External Marks		Total Marks	
					TH	PR	TH	PR	TH	PR	TH	PR	TH	PR	TH	PR
MAJOR	CC – 402	1. Operations Management	1. Operations Management		04		02		04		50		50		100	
	CC – 403	2. Financial Management	2. Financial Management		04		02		04		50		50		100	
	CC - 404	3. Business Research Methodology	3. Business Research Methodology		04		02		04		50		50		100	
MINOR	CC - 401	Entrepreneurship & Startup Ecosystem	Entrepreneurship & Startup Ecosystem		04		02		04		50		50		100	
AEC	AEC - 401	MEL – 2 Advanced English Communication Skills - II	MEL – 2 Advanced English Communication Skills - II		02		01		02		25		25		50	
SEC	SEC – 401	Design Thinking & Innovation	Design Thinking & Innovation		02		01		02		25		25		50	
VAC/ VAC-IKS	VAC – 401	Indian Economics & Business Model - II	Indian Economics & Business Model - II		02		01		02		25		25		50	
Total					22				22							

VEER NARMAD SOUTH GUJARAT UNIVERSITY
Bachelor of Business Administration (BBA)
AICTE- Based syllabus
FOR S.Y BBA SEMESTER – III

Program Name	Bachelor of Business Administration (BBA)					
Semester	III					
Course Type	Major					
Course Subtype	Employability / Skill Development					
Course Code	CC301					
Course Level	200					
Course Title	Cost & Management Accounting					
Credit	Theory:	04	Practical: 00		Total:	04
Effective Form	Academic Year: 2026-27					
Medium of Instruction	English					
Purpose of Course	The purpose of this course is to equip students with a strong conceptual and analytical understanding of cost accounting and management accounting practices, enabling them to interpret financial information, support managerial decision-making, and evaluate organizational performance using costing techniques, budgeting, ratio analysis, and cash flow statements.					
Course Objective	<ul style="list-style-type: none"> • Understand the foundational concepts, scope, and application of cost accounting and management accounting. • Examine the relationship and differences between financial, cost, and management accounting in organizational context. • Apply marginal costing, break-even analysis, and budgeting techniques to support managerial planning and control. • Analyze financial statements using comparative statements, common-size statements, trend analysis, and ratio analysis. • Interpret liquidity, solvency, profitability, and turnover ratios for assessing financial performance. • Understand the concept, structure, and classification of cash flow statements for economic decision-making. 					
Course Outcomes	<p>CO1 - Interpret the relevant theories of cost and management accounting.</p> <p>CO2 - Distinguish between Marginal Costing and Absorption Costing and apply the principles of Marginal Costing to solve numerical problems involving Break-Even Analysis.</p> <p>CO3 - Understand the importance of Budgetary Control and prepare key planning documents, specifically Flexible Budgets and Cash Budgets, using numerical data.</p> <p>CO4 - Analyze financial statements by preparing and interpreting Comparative and Common Size Income Statements and Balance Sheets, and performing Trend Analysis.</p> <p>CO5 – Systematically calculate, classify, and interpret various Liquidity (Current, Liquid), Solvency (Debt-Equity, Capital Gearing), Profitability, and Turnover Ratios to evaluate organizational performance.</p>					

	CO6 – Interpret the financial statements for managerial decision making and preparation of management reports.								
Course Content	<p>Unit - 1 Introduction to Cost and management accounting (15%)</p> <ul style="list-style-type: none"> • Definitions- Cost Accounting and Management Accounting. • Advantages and limitations of Management Accounting. • Relationship and differences between Cost accounting, Management accounting and Financial Accounting. <p>Unit – 2 Marginal Costing and Budgetary control (35%)</p> <ul style="list-style-type: none"> • Marginal Costing – Meaning and Importance of Marginal Costing • Difference between Marginal costing and Absorption costing • Break Even Analysis (Numeric) • Budgetary Control - Meaning and Importance of Budgetary Control. • Types of Budgets - Flexible Budget (Numeric) and Cash Budget (Numeric). <p>Unit – 3 Financial Statement Analysis (35%)</p> <ul style="list-style-type: none"> • Methods of Financial Statement Analysis (Numeric) - Comparative Income Statement and Balance Sheet, Common Size Income Statement and Balance Sheet, Trend Analysis. • Ratio Analysis (Numeric) – Introduction, Classification & Interpretation of Ratios. • Liquidity ratios and Solvency ratios- Current Ratio, Liquid Ratio, Debt-Equity Ratio, Capital Gearing Ratio. • Profitability ratios- Gross Profit Ratio, Net Profit Ratio, Return on Capital Employed Ratio, Return on Equity Shareholder’s Fund. • Turnover ratios- Stock Turnover Ratio, Debtors Turnover Ratio, Creditors Turnover Ratio. <p>Unit – 4 Cash Flow Statement and Management Reporting (15%)</p> <ul style="list-style-type: none"> • Introduction - Cash flow statement (Format only) - Cash flow from Operating Activities, Financing Activities and Investing Activities. • Difference between Fund Flow statement and Cash Flow statement. • Management Reporting – Meaning and Definitions of reports, Objectives and Purpose of Reporting, Reports to levels of Management. 								
Mapping between Cos and PSOs		CO / PSO	PSO1	PSO 2	PS O3	PS O4	PSO 5	PSO6	
		CO1	✓					✓	
		CO2	✓	✓				✓	
		CO3	✓	✓	✓	✓	✓	✓	
		CO4	✓	✓	✓	✓	✓	✓	
		CO5	✓	✓		✓	✓	✓	
		CO6	✓	✓	✓	✓	✓	✓	
Reference Books	<ol style="list-style-type: none"> 1. Arora, M.N. Cost and Management Accounting, New Delhi: Himalaya Publishing House. 2. Jain, S.P., & Narang, K.L. Cost Accounting. Principles and Practice, New Delhi: Kalyani Publishers. 3. Kishor, R.M. Cost and Management Accounting. New Delhi: Taxman Allied Services. 4. Pillai, R.S.N, Bagavathi, V., Cost Accounting. New Delhi: Sultan Chand. 5. Arora, M.N. Management Accounting, New Delhi: Himalaya Publishing House. 6. Lal, J. Srivastav, Seema., Singh, Manisha. Cost Accounting: Test, Problems and Cases, New Delhi: Tata McGraw Hill Education. 								

Subject Code [2610000103022001]**VEER NARMAD SOUTH GUJARAT UNIVERSITY
Bachelor of Business Administration (BBA)
AICTE- Based syllabus
FOR S.Y BBA SEMESTER – III**

Program Name	Bachelor of Business Administration (BBA)					
Semester	III					
Course Type	Major					
Course Subtype	Skill Development					
Course Code	CC302					
Course Level	200					
Course Title	Legal and Ethical Issues in Business					
Credit	Theory:	04	Practical:	00	Total:	04
Effective Form	Academic Year: 2026-27					
Medium of Instruction	English					
Purpose of Course	The course aims to familiarize students with fundamental principles of business law and ethical frameworks governing business decisions. It seeks to develop legal awareness regarding contracts, sale of goods, consumer protection, and to build ethical sensitivity by exposing students to business ethics, stakeholder responsibilities, ESG perspectives, and structured ethical decision-making rooted in both Indian and modern thought.					
Course Objective	<ol style="list-style-type: none">1. Understand the meaning, scope, and importance of business law in commercial activities.2. Explain the essentials of a valid contract under the Indian Contract Act, 1872, and understand types, discharge, breach, and remedies.3. Comprehend key provisions of the Sale of Goods Act and basic concepts related to consumer protection, product defects, liability, and consumer rights.4. Explain the meaning, importance, and components of business ethics, including policy and code of conduct.5. Analyse ethical concerns of various stakeholders in functional areas such as marketing, finance, and human resource, with reference to ESG expectations.6. Gain a basic understanding of the regulatory framework for responsible business conduct including BRSR, GRI, and CSR reporting.7. Understand key ethical concepts (values, morals, principles, ethical dilemmas) and Indian systems of ethics (Karmayoga, Bhagavad Gita, Kautilya, Swami Vivekananda).					
Course Outcomes	CO1: Define business law and explain its scope and importance in business operations. CO2: Describe and interpret the essential elements of a valid contract, its types, discharge, breach, and available legal remedies under the Indian Contract Act, 1872. CO3: Explain the formation of a contract of sale, subject matter of sale, conditions and warranties, and basic consumer protection concepts including product defect, product liability, and consumer rights.					

	<p>CO4: Explain the meaning, need, and significance of business ethics, and the role of ethical policies and codes of conduct in organizations.</p> <p>CO5: Identify and analyse ethical concerns of stakeholders in functional areas (marketing, finance, HR) and relate them to ESG considerations and stakeholder expectations.</p> <p>CO6: Demonstrate a basic understanding of the regulatory framework of responsible business reporting such as BRSR, GRI, and CSR reporting.</p> <p>CO7: Interpret key ethical concepts (values, morals, principles, ethical dilemmas) and illustrate insights from Indian systems of ethics like Karmayoga, Bhagavad Gita, Kautilya's Arthashastra and Swami Vivekananda's views.</p>																																																								
Course Content	<p>Unit - 1 Introduction to Business Law 30%</p> <ul style="list-style-type: none"> ● Business Law: Definition, Scope and Importance ● Law of Contracts (Indian Contract Act, 1872): (definition of contract, Types of contract, Essential Elements of valid contract, Discharge and breach of valid contract, Remedies for breach) <p>Unit – 2 Sale and consumer protection 30%</p> <ul style="list-style-type: none"> ● The sale of Goods Act: <ul style="list-style-type: none"> -Formation of Contract Sale (contract of sale of goods, sale and agreement to sell) -Subject matter of contract of sale (Effect of destruction of goods, document of title to goods) ● Conditions and warranties (meaning, distinction between condition and warranty, condition to be treated as warranty) ● Consumer protection: (meaning, types of product defect, product liability, consumer rights) <p>Unit – 3 Introduction to Business Ethics 25%</p> <ul style="list-style-type: none"> ● Business ethics: meaning, importance, policy, and code of conduct ● Ethical concerns of stakeholder: Functional area ethics (marketing, finance, and human resource); ESG consideration and stakeholder expectation ● Regulatory framework: Basic concept of BRSR, GRI and CSR reporting <p>Unit – 4 The Ethical Decision-making Process 15%</p> <ul style="list-style-type: none"> ● Important connotation: value, moral, principle, ethics, ethical dilemma ● Indian system of ethics: Karmayoga, Bhagvat Gita; Kautaliya's Arthshastra; Swami Vivekanand on Ethics ● Modern Approach to ethical decision making: Step-by-step ethical analysis (identify issue, evaluate options, assess consequences, choose ethical action) 																																																								
Mapping between Cos and PSOs	<table border="1"> <thead> <tr> <th>CO / PSO</th> <th>PSO1</th> <th>PSO2</th> <th>PSO3</th> <th>PSO4</th> <th>PSO5</th> <th>PSO6</th> </tr> </thead> <tbody> <tr> <td>CO7</td> <td>✓</td> <td></td> <td>✓</td> <td></td> <td>✓</td> <td>✓</td> </tr> <tr> <td>CO1</td> <td>✓</td> <td></td> <td></td> <td></td> <td>✓</td> <td>✓</td> </tr> <tr> <td>CO2</td> <td>✓</td> <td>✓</td> <td></td> <td>✓</td> <td>✓</td> <td>✓</td> </tr> <tr> <td>CO3</td> <td>✓</td> <td>✓</td> <td></td> <td>✓</td> <td>✓</td> <td>✓</td> </tr> <tr> <td>CO4</td> <td>✓</td> <td>✓</td> <td>✓</td> <td></td> <td>✓</td> <td>✓</td> </tr> <tr> <td>CO5</td> <td>✓</td> <td>✓</td> <td></td> <td>✓</td> <td>✓</td> <td>✓</td> </tr> <tr> <td>CO6</td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> </tr> </tbody> </table>	CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	CO7	✓		✓		✓	✓	CO1	✓				✓	✓	CO2	✓	✓		✓	✓	✓	CO3	✓	✓		✓	✓	✓	CO4	✓	✓	✓		✓	✓	CO5	✓	✓		✓	✓	✓	CO6	✓	✓	✓	✓	✓	✓
CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6																																																			
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Reference Books	<ol style="list-style-type: none"> 1. Tulsian, P. C. <i>Business and Corporate Laws</i>. S. Chand Publishing. 2. Fernando, A. C. <i>Business Ethics and Corporate Governance</i>. Pearson 3. Bayern, S. <i>Business Law Beyond Business</i>. J. Corp. L., 46, 521. 4. Vivekanand, S. <i>To the Youth of India</i>. Advaita Ashrama. 5. Ratan Tata: <i>Ethical Leadership</i> By: Ashok K. Dua, Sumita Rai Ivey Publishing 6. https://hbsp.harvard.edu/product/W17258-PDF-ENG 7. www.scroll.in/tag/competition-commission-of-India 																																																								

8. Mascarenhas, A. J. O. et al. (2019). *J.R.D. Tata: Orations on Business Ethics*. Rupa Publications India
9. Holloway, J. E. (2023). *The Foundation of the Theory of Law and Business*. *Am. U. Bus. L. Rev.*, 12, 51.
10. Vivekanand, S. (2022) *Karam Yoga: The Yoga of action*. Sanage Publishing House LLP
11. Vivekanand, S. (2015): *Lectures on Bhagavad Gita*. CreateSpace Independent Publishing Platform
12. Laasch, O. (2022). *Principles of Management*. Sage Textbook

Suggested Exercises and Cases

Unit 1

Cases:

1. *Salomon Vs. Salomon & Co. Ltd*
2. *Balfour Vs. Balfour*
3. *Durga Prasad Vs. Baldeo*

Unit 2

Cases:

1. *Mool Chand Ram Bhagat v. Harish Chandra*
2. *Coop. Cane Unions Federations vs. West U.P. Sugar Mills Assn.* (2004)
3. *State of Maharashtra v. Champalal* (1971)
4. *Union of India v. Martin Lottery Agencies Ltd.* (2009)
5. *Camera House, Bombay v. State of Maharashtra* (1969)

Unit 3

Reflective exercise on ethics and morality in the context of Mahabharata.

Reflective exercise on integral humanism as given by Indian thought leaders.

Cases:

1. *Corporate America and Sarbanes-Oxley Act: Costs Vs. Benefits*
2. *Apple: Privacy vs. Safety (A)* | By: Henry W. McGee, Nien-he Hsieh, Sarah McAra, Christian Godwin | Harvard Business School | 321004-PDF-ENG
<https://hbsp.harvard.edu/product/321004-PDF-ENG>
3. *Quick Case: Is Legal Compliance Good Enough?*
By: Bonnie Peter | Harvard Business Publishing
<https://hbsp.harvard.edu/product/8268-HTML-ENG>

Unit 4

Reflective and review Exercise:

Karam Yog (Bhagavad Gita): lessons in ethics and self-leadership

Cases:

1. *CEO Compensation and Corporate Governance at NYSE*
2. *ICICI Bank: Restoring Faith in Corporate Governance*
<https://hbsp.harvard.edu/product/W19323-PDF-ENG>
3. *The Dance of Dharma: On the Difficulty of Being Good*
<https://hbsp.harvard.edu/product/821058-PDF-ENG>
4. *Blind Spots: The Roots of Unethical Behaviour in Life and Work* |
Max H. Bazerman, Ann E. Tenbrunsel | Rotman Management | ROT140-PDF-ENG
<https://hbsp.harvard.edu/product/ROT140-PDF-ENG>
5. *Leadership Simulation: Patient Zero*
<https://hbsp.harvard.edu/product/7215-HTML-ENG>
6. *Eliot Spitzer: A Crusader of Corporate Reform*
7. Sterlite copper plant shutdown
8. Facebook–Cambridge Analytica data scandal

VEER NARMAD SOUTH GUJARAT UNIVERSITY
Bachelor of Business Administration (BBA)
AICTE- Based syllabus
FOR S.Y BBA SEMESTER – III

Program Name	Bachelor of Business Administration (BBA)					
Semester	III					
NCrF Credit Level	Major					
Course Type	Employability / Skill Development					
Course Code	CC303					
Course Level	200					
Course Title	Human Resource Management					
Credit	Theory:	04	Practical:	00	Total:	04
Effective Form	Academic Year: 2026-27					
Medium of Instruction	English					
Purpose of Course	The purpose of this course is to develop foundational and contemporary knowledge of Human Resource Management, enabling students to understand HR planning, staffing, training, engagement, performance management, compensation, HR analytics, and strategic HR roles in modern business environments.					
Course Objective	<ul style="list-style-type: none"> ● Understand HRM concepts, functions, and their role in strategic business success. ● Learn HR planning, recruitment, selection, training, and development processes. ● Evaluate employee engagement strategies and performance management systems. ● Understand compensation components and factors determining employee rewards. ● Explore the role of HR analytics, HRIS, and modern technology-driven HR practices. ● <input type="checkbox"/> Understand HRM practices in SMEs, service sectors, and dynamic organizational environments. 					
Course Outcomes	<ul style="list-style-type: none"> ● CO1: Demonstrate understanding of HRM, its functions, objectives, scope, and strategic role. CO2: Apply HR planning, recruitment, selection, and training procedures to staffing needs. CO3: Explain and assess employee engagement concepts including the 10 Cs framework. CO4: Understand performance management systems and compensation structures. CO5: Utilize HR information systems and analytics for HR decision-making. CO6: Evaluate HRM practices in SMEs and service organizations and understand HR's role in organizational transformation and leadership. 					
Course Content	Unit 1: Introduction to HRM 25 % <ul style="list-style-type: none"> ● HRM: Meaning, Objective, Characteristics ● Strategic HRM ● HRM in Global competitive Environment 					

	<p>Unit 2 : Plan, Acquire, Develop, Career Management 25%</p> <ul style="list-style-type: none"> ● Human Resource Planning: meaning and process ● Recruitment and Selection: meaning and process ● Training and Development: meaning and methods ● Managing the GIG employees and Virtual employees and team <p>Unit 3: Engagement, Performance, compensation management 25%</p> <ul style="list-style-type: none"> ● Employee Engagement: meaning and 10 Cs of employee engagement ● Performance Management: meaning and components ● Compensation and Benefits: meaning, determinants and components <p>Unit 4: Technology, HR Analytics, Innovation 25%</p> <ul style="list-style-type: none"> ● Human Resource Information and Analytics; ● Human Resource Management in Small and Medium Enterprises; ● Human Resource Management in the Service Sector, ● Organization Transformation and the Human Resource Leadership; 																																																	
<p>Mapping between Cos and PSOs</p>	<table border="1" data-bbox="379 656 1334 969"> <thead> <tr> <th>CO / PSO</th> <th>PSO1</th> <th>PSO2</th> <th>PSO3</th> <th>PSO4</th> <th>PSO5</th> <th>PSO6</th> </tr> </thead> <tbody> <tr> <td>CO1</td> <td>✓</td> <td>✓</td> <td></td> <td></td> <td>✓</td> <td>✓</td> </tr> <tr> <td>CO2</td> <td>✓</td> <td>✓</td> <td></td> <td>✓</td> <td>✓</td> <td>✓</td> </tr> <tr> <td>CO3</td> <td>✓</td> <td>✓</td> <td></td> <td>✓</td> <td>✓</td> <td>✓</td> </tr> <tr> <td>CO4</td> <td>✓</td> <td>✓</td> <td></td> <td>✓</td> <td>✓</td> <td>✓</td> </tr> <tr> <td>CO5</td> <td>✓</td> <td>✓</td> <td></td> <td>✓</td> <td>✓</td> <td>✓</td> </tr> <tr> <td>CO6</td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> </tr> </tbody> </table>	CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	CO1	✓	✓			✓	✓	CO2	✓	✓		✓	✓	✓	CO3	✓	✓		✓	✓	✓	CO4	✓	✓		✓	✓	✓	CO5	✓	✓		✓	✓	✓	CO6	✓	✓	✓	✓	✓	✓
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<p>Reference Books</p>	<p>Text Books (Latest Editions):</p> <ol style="list-style-type: none"> 1. DeNisi, A.S. ,Griffin,R.W and Sarkar,Anita Human Resource Management, Cengage Learning 2. Sengupta Amitabha, Human Resource Management: Concepts, Practices, and New Paradigms 3. Cascio, Wayne F., Managing Human Resources, Tata McGraw Hill, New Delhi 4. DeCenzo, David A, and Stephan P. Robbins, Fundamentals of Human Resource Management, Wiley India, New Delhi 5. Bhattacharyya, Dipak Kumar, Human Resource Management, Excel Books, New Delhi <p>Reference Books:</p> <ol style="list-style-type: none"> 1. Innovations in People Management, Bhatnagar, J, Bajaj, Ghosh Somanth, Lakshmi Publications, New Delhi (book of cases) <p>Relevant Cases:</p> <ol style="list-style-type: none"> 1. Prabhjot, Kaur and Bhatnagar, Jyotsna (2022) The Happy Turtle: Womanpreneur and Talent in a Circular Economy, published, Richard Ivey School Case collection, Product Number Product# W25373 3. Bohra, Rakesh and Bhatnagar, Jyotsna, (2022) One Employee Went Freelance. Now Everyone Wants the Same Deal, Harvard Business Review, March, 2022, (ABDC/A / FT 50) 4. Mukherjee A, and Bhatnagar J(2022) - Conceptualizing and theorizing green human resource management: a narrative review--International Journal of Manpower, Jul 2022;(ABDC/A) 																																																	

Subject Code [2610000103044001]

**VEER NARMAD SOUTH GUJARAT UNIVERSITY
Bachelor of Business Administration (BBA)
AICTE- Based syllabus
FOR S.Y BBA SEMESTER – III**

Program Name	Bachelor of Business Administration (BBA)					
Semester	III					
Course Type	MDC					
Course Subtype	Skill Development					
Course Code	MDC301					
Course Level	200					
Course Title	Management Information System					
Credit	Theory:	04	Practical:	00	Total:	04
Effective Form	Academic Year: 2026-27					
Medium of Instruction	English					
Purpose of Course	The purpose of this course is to introduce students to the foundational and applied aspects of Management Information Systems (MIS), Database Management Systems, and technology-driven business applications. The course enables learners to understand how information systems support business decision-making, organizational efficiency, digital operations, and project management in the modern information era.					
Course Objective	<ol style="list-style-type: none"> 1. Understand fundamental concepts, components, functions, and types of information systems including MIS, DSS, TPS, and EIS. 2. Gain knowledge of data, information, database concepts, DBMS components, and architecture. 3. Understand application areas of MIS and DSS including E-Business, KMS, KBS, and enterprise systems. 4. Analyze the role of information systems in organizational transformation, BPR, and digital workflows. 5. Understand project management information systems (PMIS), agile methodology concepts such as SCRUM and Kanban. 6. Identify ethical, social, and political issues emerging from data-driven digital business environments. 					
Course Outcomes	<p>CO1: Demonstrate understanding of information systems concepts, structure, and MIS fundamentals.</p> <p>CO2: Explain data, information, database concepts, and the functionality of DBMS.</p> <p>CO3: Examine and differentiate various information system applications including MIS, DSS, GDSS, KMS, and enterprise models.</p> <p>CO4: Understand E-Business, E-Commerce, and Business Process Reengineering and their role in organizational operations.</p> <p>CO5: Demonstrate knowledge of PMIS, agile project frameworks including SCRUM, Kanban, XP, and XPM.</p>					

	CO6: Identify and evaluate legal, ethical, social, and political issues related to digital information systems.																																																	
Course Content	<p>Unit1: Fundamental concepts of MIS Concept of Information Systems (IS), Dimension and components of IS, Types of IS (overview) - Transaction Processing System, Decision Support System, Management Information Systems, Executive Information System, Expert System, Basics concept of MIS, Functions of MIS, Types of MIS.</p> <p>Unit2: Database Management System: Concept of data, difference between data and information, concept of database and database management system (DBMS), characteristics of DBMS, Components of DBMS, DBMS architecture, functions of DBMS</p> <p>Unit3: Information System Applications: DSS - GDSS and difference between DSS & GDSS, DSS applications in E enterprise, KMS, KBS, Enterprise Model System, E-Business, E- Commerce, E-communication, Business Process Reengineering.</p> <p>Unit4: Managing Projects Features of project management information systems (PMIS), Overview of PMIS with agile methodologies (briefly) .</p>																																																	
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Reference Books	<p>Text Book--(Latest Edition):</p> <ol style="list-style-type: none"> Laudon, K. C., & Laudon, J. P.. Management information systems: managing the digital firm. Fifteenth Edition. Pearson. Coronel, C., & Morris, S.. Databases systems: design, implementation, & management. Cengage Learning. Olson, D. . Information systems project management (First; 1; ed.). US: Business Expert Press. Schiel, J. The Scrum Master Study Guide. Auerbach Publications. The Scrum Master Guidebook: A Reference for Obtaining Mastery" , CHANDAN LAL PATARY Scrum: The Art of Doing Twice the Work in Half the Time", Jeff Sutherland, J.J. Sutherland <p>Case Studies</p> <ol style="list-style-type: none"> Developing MIS for National Innovation Foundation: Choosing Process, Product and Vendor, Sanjay Verma; Priyanka Sharma, https://hbsp.harvard.edu/product/A00137-PDF-ENG?Ntt=MIS Enterprise-Wide Business-IT Engagement In An Empowered Business Environment: The Case Of FedEx Express EMEA, Stijn Viaene; Steven De Hertogh, https://hbsp.harvard.edu/product/JIT025-PDF-ENG?Ntt=MIS From Products to Product-Service Systems: IT-Driven Transformation of a Medical Equipment Manufacturer, Jens Fahling; Felix Kobler; Jan Marco Leimeister; Helmut Krcmar, https://hbsp.harvard.edu/product/JIT062-PDF-ENG?Ntt=MIS 																																																	

VEER NARMAD SOUTH GUJARAT UNIVERSITY
Bachelor of Business Administration (BBA)
AICTE- Based syllabus
FOR S.Y BBA SEMESTER – III

Program Name	Bachelor of Business Administration (BBA)				
Semester	III				
Course Type	SEC				
Course Subtype	Skill Development				
Course Code	SEC 301				
Course Level	200				
Course Title	Indian Systems of Health and Wellness				
Credit	Theory:	02	Practical:		Total: 02
Effective Form	Academic Year: 2026-27				
Medium of Instruction	English				
Purpose of Course	The purpose of this course is to create awareness and understanding of health, wellness, nutrition, physical and mental well-being, disease prevention, and indigenous health perspectives. It encourages students to adopt healthy lifestyle practices, develop self-awareness, and cultivate holistic well-being.				
Course Objective	<ol style="list-style-type: none"> 1. Understand the concept, importance, and dimensions of health and wellness. 2. Explain the mind–body relationship and its impact on overall wellbeing and digital health. 3. Identify nutritional deficiencies, health risks, and diseases arising from sedentary or modern lifestyles. 4. Understand Indigenous and Indian health systems such as AYUSH and their perspectives on wellbeing. 5. Encourage development of personal health awareness and healthy lifestyle habits. 6. Promote mental health, emotional stability, and positive attitudes towards self-care. 				
Course Outcomes	<p>CO1: Define health and wellness and explain their components and determinants. CO2: Describe the mind–body connection and its implications for wellbeing. CO3: Recognize common nutritional issues, body system disorders, and modern lifestyle health risks. CO4: Demonstrate awareness of Indian health traditions, AYUSH, and indigenous wellness perspectives. CO5: Apply concepts of mental health and digital wellbeing in daily life. CO6: Adopt informed health practices and develop a proactive and holistic approach to personal wellbeing.</p>				
Course Content	<p>Unit 1: Introduction to Health & Wellness</p> <ul style="list-style-type: none"> • Definition of Health • Importance of health in everyday life • Components of health – physical, social, mental, spiritual and its relevance • Concept of wellness • Mental health and wellness • Determinants of health behavior 				

	<p>Unit 2: Mind Body and Well-Being</p> <ul style="list-style-type: none"> • Mind-body connection in health – concept and relation • Implications of mind-body connection • Wellbeing – why it matters? • Digital wellbeing <p>Unit 3: Deficiency & Diseases</p> <ul style="list-style-type: none"> • Malnutrition under and over nutrition • Body system and common diseases • Sedentary lifestyle and risk of disease • Modern lifestyle and associated health risks <p>Unit 4: Indian System of Wellbeing</p> <ul style="list-style-type: none"> • Health beliefs of India • Health systems in India – AYUSH • Perspective of indigenous people towards health 																																																	
<p>Mapping between Cos and PSOs</p>	<table border="1" data-bbox="376 831 1339 1160"> <thead> <tr> <th>CO / PSO</th> <th>PSO1</th> <th>PSO2</th> <th>PSO3</th> <th>PSO4</th> <th>PSO5</th> <th>PSO6</th> </tr> </thead> <tbody> <tr> <td>CO1</td> <td>✓</td> <td>✓</td> <td></td> <td></td> <td>✓</td> <td>✓</td> </tr> <tr> <td>CO2</td> <td>✓</td> <td>✓</td> <td></td> <td>✓</td> <td>✓</td> <td>✓</td> </tr> <tr> <td>CO3</td> <td>✓</td> <td>✓</td> <td></td> <td>✓</td> <td>✓</td> <td>✓</td> </tr> <tr> <td>CO4</td> <td>✓</td> <td>✓</td> <td>✓</td> <td></td> <td>✓</td> <td>✓</td> </tr> <tr> <td>CO5</td> <td>✓</td> <td>✓</td> <td></td> <td>✓</td> <td>✓</td> <td>✓</td> </tr> <tr> <td>CO6</td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> </tr> </tbody> </table>	CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	CO1	✓	✓			✓	✓	CO2	✓	✓		✓	✓	✓	CO3	✓	✓		✓	✓	✓	CO4	✓	✓	✓		✓	✓	CO5	✓	✓		✓	✓	✓	CO6	✓	✓	✓	✓	✓	✓
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<p>Reference Books</p>	<ol style="list-style-type: none"> 1. Carr, A. Positive Psychology: The science of happiness and human strength. UK: Routledge. 2. C. Nyambichu & Jeff Lumiri, Lifestyle Disease: Lifestyle Disease Management. 																																																	
<p>Teaching Methodology</p>	<p>Exercises</p> <ul style="list-style-type: none"> • Visit to nearby Vipasana centre 																																																	

VEER NARMAD SOUTH GUJARAT UNIVERSITY Bachelor of Business Administration (BBA) AICTE- Based syllabus FOR S.Y BBA SEMESTER – III						
Program Name	Bachelor of Business Administration (BBA)					
Semester	III					
Course Type	AEC					
Course Subtype	Skill Development					
Course Code	AEC 301					
Course Level	200					
Course Title	Advanced English Communication Skills – I.					
Credit	Theory:	02	Practical:		Total:	02
Effective Form	Academic Year: 2026-27					
Medium of Instruction	English					
Purpose of Course	The purpose of this course is to develop English communication skills in grammar, reading, writing, speaking, and listening required in academic, professional, and social contexts. It enhances fluency, accuracy, comprehension, vocabulary, pronunciation, and overall language proficiency.					
Course Objective	<ol style="list-style-type: none"> 1. Improve correct usage of English grammar for written and spoken communication. 2. Develop listening comprehension and ability to interpret different accents & speech forms. 3. Enhance oral communication, pronunciation, intonation, and speaking fluency. 4. Strengthen reading comprehension skills and ability to interpret various text formats. 5. Develop writing clarity, organization, and coherence for academic and professional contexts. 6. Build confidence in using English for everyday interpersonal and workplace communication. 					
Course Outcomes	<p>CO1: Identify deviant usage of English in written and spoken forms and understand the importance of writing in academic life.</p> <p>CO2: Reorganize and correct errors of usage to write simple sentences without grammatical mistakes.</p> <p>CO3: Assess and improve competence in using the English language effectively.</p> <p>CO4: Understand and appreciate English spoken by people from different regions and comprehend unfamiliar accents.</p> <p>CO5: Use language for speaking with confidence in an intelligible and acceptable manner.</p> <p>CO6: Understand the importance of reading for life and develop academic reading habits.</p>					
Course Content	Unit – 1 Grammar: <ul style="list-style-type: none"> • Introduction to the sentence structure in English • Introduction to articles • Introduction to parts of speech 					

	<ul style="list-style-type: none"> • Common errors <p>Unit – 2 Listening Skills:</p> <ul style="list-style-type: none"> • Introduction to the importance of listening skills • Types of listening – informational, critical, empathetic listening • Problems of listening to unfamiliar dialects <p>Unit – 3 Speaking Skills:</p> <ul style="list-style-type: none"> • Aspects of pronunciation, introduction to vowels, consonants and diphthongs • Fluency in speaking, intelligibility in speaking <p>Reading Skills:</p> <ul style="list-style-type: none"> • Introduction to reading skills, types of texts – narrative, descriptive, extrapolative • Essential skills for reading comprehension – decoding, fluency, vocabulary, reasoning and background knowledge <p>Unit – 4 Writing Skills:</p> <ul style="list-style-type: none"> • Introduction to writing skills, cohesion and coherence, expansion of given sentence • Reorganizing jumbled sentences into a coherent paragraph, paragraph writing <p>Composition:</p> <ul style="list-style-type: none"> • Introduction to letter writing, types of letters, notices, complaints, appreciation, conveying sympathies 																																																	
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<p>Reference Books</p>	<ol style="list-style-type: none"> 1. <i>Oxford Practice Grammar</i> – John Eastwood, Oxford University Press 2. <i>Textbook of English Phonetics for Indian Students</i> – Balasubramanian, Lakshmi Publications 3. <i>Oxford Advanced Learner’s Dictionary of English</i> – Deuter & Others, Oxford University Press 4. <i>Intermediate Grammar, Usage and Composition</i> – Tockoo, Subramaniam, Orient Black Swan 																																																	

Subject Code [2610000103077001]

<p align="center">VEER NARMAD SOUTH GUJARAT UNIVERSITY Bachelor of Business Administration (BBA) AICTE- Based syllabus FOR S.Y BBA SEMESTER – III</p>						
Program Name	Bachelor of Business Administration (BBA)					
Semester	III					
Course Type	VAC					
Course Subtype	Skill Development					
Course Code	VAC/VAC IKS 301					
Course Level	200					
Course Title	<i>Indian Economics & Business Model-1</i>					
Credit	Theory:	02	Practical:		Total:	02
Effective Form	Academic Year: 2026-27					
Medium of Instruction	English					
Purpose of Course	The purpose of this course is to introduce students to the indigenous foundations of Indian economic thought, especially rooted in ancient Indian scriptures and intellectual traditions such as Arthashastra. It aims to explore Indian economic models, governance philosophy, societal structures, and their relevance to business, policy, and economic development in modern India.					
Course Objective	<ol style="list-style-type: none"> 1. Understand ancient Indian economic thought derived from Dharmashastras, Shukraniti, Mahabharata, and Arthashastra. 2. Analyze Kautilya's economic theories, including the Saptang theory of state and administrative wisdom. 3. Explore Indian economic ideas in both historic and contemporary contexts. 4. Understand the concept of caste as social capital and its economic implications. 5. Compare Indian economic philosophy with capitalism and other international economic systems. 6. Gain insights on issues like black money, tax havens, social capital, and indigenous economic systems. 					
Course Outcomes	<p>CO1: Explain the ancient foundations of Indian economic thought and its sources. CO2: Interpret Kautilya's economic theories and governance model. CO3: Analyze India-specific economic concepts and their impact on national development. CO4: Distinguish Indian economic philosophy from capitalism and other Western models. CO5: Understand socio-economic constructs such as caste as social capital. CO6: Recognize contemporary Indian economic issues like Black Money and Tax Havens from an indigenous perspective.</p>					

Course Content	<p>UNIT 1: History of Indian Economy Thought</p> <p>Ancient Foundation of Economics, Economic Thought in Context from Dharmashastras, Shukraniti, Mahabharata, and Arthashastra.</p> <p>UNIT 2: Introduction of Indian Economic and Business Model</p> <ul style="list-style-type: none"> • Kautilya’s thought to Arthashastra • Kautilya’s Saptang Theory of State • Kautilya’s Economic thoughts in specific India • Kautilya’s Economic thoughts in Global GDP • Beyond Capitalism and Communalism • Dharmicism • Caste as Social Capital • Black Money and Tax Heaven 																																																	
Mapping between Cos and PSOs	<table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th style="width: 12.5%;">CO / PSO</th> <th style="width: 12.5%;">PSO1</th> <th style="width: 12.5%;">PSO2</th> <th style="width: 12.5%;">PSO3</th> <th style="width: 12.5%;">PSO4</th> <th style="width: 12.5%;">PSO5</th> <th style="width: 12.5%;">PSO6</th> </tr> </thead> <tbody> <tr> <td>CO1</td> <td>✓</td> <td>✓</td> <td></td> <td></td> <td>✓</td> <td>✓</td> </tr> <tr> <td>CO2</td> <td>✓</td> <td>✓</td> <td></td> <td>✓</td> <td>✓</td> <td>✓</td> </tr> <tr> <td>CO3</td> <td>✓</td> <td>✓</td> <td></td> <td>✓</td> <td>✓</td> <td>✓</td> </tr> <tr> <td>CO4</td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> </tr> <tr> <td>CO5</td> <td>✓</td> <td>✓</td> <td>✓</td> <td></td> <td>✓</td> <td>✓</td> </tr> <tr> <td>CO6</td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> </tr> </tbody> </table>	CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	CO1	✓	✓			✓	✓	CO2	✓	✓		✓	✓	✓	CO3	✓	✓		✓	✓	✓	CO4	✓	✓	✓	✓	✓	✓	CO5	✓	✓	✓		✓	✓	CO6	✓	✓	✓	✓	✓	✓
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Reference Books	<ol style="list-style-type: none"> 1. Kanagasabapathi; “Indian Models of Economy, Business and Management”, Third Edition, Prentice Hall India Ltd., Delhi. 2. Lotus and Stones; Garuda Prakashani (31 October 2020); Garuda Prakashan Pvt. Ltd. 3. Dwivedi D.N., Essentials of Business Economics, Vikas Publications, Latest Edition. 4. India Uninc by Prof. R Vaidyanathan, Westland ltd. Publication 5. Economic Sutras by Prof. Satish Y. Deodhar, IIMA Books series 6. Black Money Tax Heaven by R Vaidyanathan, Westland ltd. Publication <p>Web Resources:</p> <ul style="list-style-type: none"> • Goswami Anandajit, Economic Modeling, Analysis, and Policy for Sustainability, IGI Global, Latest Edition. • Ganguly Anirban, Redefining Governance, published by Prabhat Prakashan, Latest Edition. • Vaidyanathan R., India Unincorporated, ICFAI Books, Latest Edition 																																																	

Subject Code [2710000104044001]

**VEER NARMAD SOUTH GUJARAT UNIVERSITY
Bachelor of Business Administration (BBA)
AICTE- Based syllabus
FOR S.Y BBA SEMESTER – IV**

Program Name	Bachelor of Business Administration(BBA)					
Semester	4					
Course Type	Major					
Course Subtype	Entrepreneurship / Employability / Skill Development					
Course Code	CC401					
Course Level	200					
Course Title	Entrepreneurship and Start up Ecosystem					
Credit	Theory:	04	Practical:	00	Total:	04
Effective Form	Academic Year: 2026-27					
Course Objectives	<ol style="list-style-type: none"> 1. To develop an understanding of the concept, characteristics, and classification of entrepreneurs and family businesses. 2. To enable students to identify and evaluate business opportunities using market and feasibility analysis. 3. To provide knowledge of essential components required for starting and managing new ventures. 4. To familiarize students with marketing, funding, operational, and legal aspects of entrepreneurship. 5. To create awareness about the start-up ecosystem, government schemes, and funding opportunities. 6. To develop entrepreneurial mindset and skills necessary for venture creation and management 					
Course Outcomes	<p>CO1: Explain the concept, characteristics, and classification of entrepreneurship and family business.</p> <p>CO2: Analyze business opportunities using market potential estimation and feasibility analysis.</p> <p>CO3: Apply digital marketing, team building, and operational strategies for starting ventures.</p> <p>CO4: Evaluate various funding sources, legal requirements, and intellectual property aspects.</p> <p>CO5: Understand the structure and functioning of the start-up ecosystem and government support schemes.</p> <p>CO6: Develop entrepreneurial skills and propose innovative business ideas.</p>					

<p>Course Content</p>	<p>Unit 1: Introduction to Entrepreneurship & Family Business</p> <p>Definition and Concept of entrepreneurship Entrepreneur Characteristics Classification of Entrepreneurs Role of Entrepreneurship in Economic Development –Start-ups Knowing the characteristics of Family business with discussion on few Indian cases of Family Business like Murugappa, Dabur, Wadia, Godrej, Kirloskar etc.</p> <p>Unit 2: Evaluating Business opportunity</p> <p>Sources of business ideas and opportunity recognition Guesstimating the market potential of a business idea Feasibility analysis of the idea Industry, competition and environment analysis</p> <p>Unit 3: Building Blocks of starting ventures</p> <p>Low cost Marketing using digital technologies Team building from scratch Venture Funding Establishing the value-chain and managing operations Legal aspects like IPR and compliances</p> <p>Unit 4: Start-up Ecosystem</p> <p>Know the components of the start-up ecosystem including Incubators, Accelerators, Venture Capital Funds, Angel Investors etc. Know various govt. schemes like Start-up India, Digital India, MSME etc. Sources of Venture Funding available in India Source of Technology, Intellectual Property management</p>																																																								
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<p>Reference Books</p>	<ol style="list-style-type: none"> 1. Startup India Leaning Program by Start Up India available at www.startupindia.gov.in 2. Entrepreneurship, Rajeev Roy, Oxford University Press 3. Entrepreneurship: Successfully Launching New Ventures by R. Duane Ireland BruceR. Barringer, Pearson Publishing 4. Family Business Management by Rajiv Agarwal, Sage Publishing 																																																								

	<ol style="list-style-type: none">5. Anish Tiwari , “Mapping the Startup Ecosystem in India”, Economic & Political Weekly6. Ramachandran, K, Indian Family Businesses: Their survival beyond three generations, ISB Working Paper Series
Teaching Methodology	Lectures, Guest Lectures, Case Study, Presentations, Group Assignments

Subject Code [2710000104022001]

<p align="center">VEER NARMAD SOUTH GUJARAT UNIVERSITY Bachelor of Business Administration (BBA) AICTE- Based syllabus FOR S.Y BBA SEMESTER – IV</p>						
Program Name	Bachelor of Business Administration(BBA)					
Semester	4					
Course Type	Major					
Course Subtype	Entrepreneurship / Employability / Skill Development					
Course Code	CC402					
Course Level	200					
Course Title	Financial Management					
Credit	Theory:	04	Practical:	00	Total:	04
Effective Form	Academic Year: 2026-27					
Medium of Instruction	English					
Purpose of Course	The purpose of this course is to provide students with a foundational understanding of financial principles and decision-making tools essential for business management. It aims to develop the ability to analyse financing, investment, and working capital decisions using conceptual and quantitative techniques. The course ultimately prepares learners to make informed and strategic financial choices in real business situations.					
Course Objective	<ol style="list-style-type: none"> 1. To develop a conceptual understanding of financial management and its role in organizational decision-making. 2. To familiarize students with various sources of finance, their features, advantages, and limitations. 3. To enable students to analyse financial decisions related to leverage, working capital, and cash/receivables management. 4. To equip students with skills to evaluate investment proposals through discounted and non-discounted capital budgeting techniques. 					
Course Outcomes	<p>CO1: Explain the concepts, nature, scope, and goals of Financial Management and its linkage with other functional areas of management.</p> <p>CO2: Identify and analyse various long-term and short-term sources of finance, including ownership, creditorship, and working capital instruments.</p> <p>CO3: Describe and apply the concepts of leverage and evaluate factors affecting working capital along with the operating and cash cycles.</p>					

	<p>CO4: Estimate working capital requirements and analyse efficient management of cash and receivables using appropriate financial tools.</p> <p>CO5: Apply the Time Value of Money concepts (PV, FV, annuity) for making informed financial decisions.</p> <p>CO6: Evaluate investment proposals using both discounted and non-discounted capital budgeting techniques such as ARR, Payback, NPV, IRR, and PI for decision-making.</p>
<p>Course Content</p>	<p>Unit 1: Introduction to Financial Management (25%)</p> <ul style="list-style-type: none"> • Meaning and Nature of Financial Management (FM) • Finance and related disciplines (Economics, Accounting, Other Functional Areas of Management) • Goals of FM: Profit Maximization, Wealth Maximization-merits and criticism • Functions of finance – Financing Decision, Investment Decision, Dividend Decision and Liquidity Decision, • Organization of financial Function (status and duties of financial manager: Treasurer and Controller) <p>Unit 2: Sources Of Finance (25%)</p> <ul style="list-style-type: none"> ❖ Long-Term Finance <ul style="list-style-type: none"> • A. Long-Term Finance • Features, Advantages and Disadvantages of the following forms of finance: <ol style="list-style-type: none"> 1) Equity Share 2) Preference share 3) Debenture 4) Term Loan 5) Right shares (only Brief Idea) 6) Retain earning 7) Mezzanine Financing (brief idea) ❖ Short-Term/ Sources of Working Capital Finance (Brief Idea) <ol style="list-style-type: none"> 1) Indigenous Bankers 2) Trade Credit 3) Factoring 4) Commercial Paper 5) Inter-corporate Deposit 6) Certificate of Deposit <p>Unit 3: Working Capital Management (25%)</p> <ul style="list-style-type: none"> • Introduction of Working Capital Management: • Meaning of working capital, Types - Gross, Net, factors affecting working capital, brief idea of Operating cycle and cash cycle, estimation of working capital requirement (numerical) • Management of Cash – objective of cash management, motives to hold cash, Cash management technique- managing cash inflow and managing cash outflow techniques • Receivables Management – Objectives, Credit Policy variables, Costs - Collection Cost, Capital Cost, Default Cost, Delinquency Cost Credit Evaluation Methods (Traditional, Numerical credit scoring, Risk Classification, Discriminant Analysis) • Monitoring receivable (Days Sales Outstanding, Aging Schedule, Collection Matrix)

	<p>Unit 4: Capital Budgeting Decision (25%)</p> <ul style="list-style-type: none"> • Capital Budgeting –meaning, importance and process of capital budgeting, • Time Value of Money – concept, concept of Present value, Future value (single cash flow and annuity) • Concept of capital rationing • Evaluation Techniques (Meaning , Accept-Reject Criteria, Advantages and Disadvantages and numerical based on each method) • Non-Discounted Cash Flow Techniques <ul style="list-style-type: none"> 1. Accounting Rate of Return 2. Pay Back Period • Discounted Cash Flow Techniques <ul style="list-style-type: none"> 1. Net Present Value 2. Internal Rate of Return 3. Profitability Index Method (Practical assignment to calculate methods of capital budgeting using Excel (assignment Purpose only) <p>*Numerical of capital budgeting methods cover independent and mutually exclusive projects / proposal only)</p>																																																	
<p>Mapping between Cos and PSOs</p>	<table border="1"> <thead> <tr> <th>COs</th> <th>PSO1</th> <th>PSO2</th> <th>PSO3</th> <th>PSO4</th> <th>PSO5</th> <th>PSO6</th> </tr> </thead> <tbody> <tr> <td>CO1</td> <td>✓</td> <td>✓</td> <td></td> <td>✓</td> <td></td> <td>✓</td> </tr> <tr> <td>CO2</td> <td>✓</td> <td>✓</td> <td></td> <td>✓</td> <td></td> <td>✓</td> </tr> <tr> <td>CO3</td> <td>✓</td> <td>✓</td> <td></td> <td>✓</td> <td>✓</td> <td>✓</td> </tr> <tr> <td>CO4</td> <td>✓</td> <td>✓</td> <td></td> <td>✓</td> <td>✓</td> <td>✓</td> </tr> <tr> <td>CO5</td> <td>✓</td> <td>✓</td> <td></td> <td>✓</td> <td></td> <td>✓</td> </tr> <tr> <td>CO6</td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> <td></td> <td>✓</td> </tr> </tbody> </table>	COs	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	CO1	✓	✓		✓		✓	CO2	✓	✓		✓		✓	CO3	✓	✓		✓	✓	✓	CO4	✓	✓		✓	✓	✓	CO5	✓	✓		✓		✓	CO6	✓	✓	✓	✓		✓
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Subject Code [2710000104011001]

<p align="center">VEER NARMAD SOUTH GUJARAT UNIVERSITY Bachelor of Business Administration (BBA) AICTE- Based syllabus FOR S.Y BBA SEMESTER – IV</p>						
Program Name	Bachelors of Business Administration					
Semester	4					
Course Type	Major					
Course Subtype	Employability / Skill Development					
Course Code	CC403					
Course Level	200					
Course Title	Operations Management					
Credit	Theory:	04	Practical:	00	Total:	04
Effective Form	Academic Year: 2026-27					
Medium of Instruction	English					
Purpose of Course	<p>The purpose of this course is to give students a clear understanding of how operations function within an organization and how they influence efficiency, quality, and competitiveness. Students learn to analyze processes, design effective production systems, manage inventory and quality, and apply modern operational tools and technologies. The course builds the analytical skills needed to improve performance, support strategic decisions, and align operations with overall business goals.</p>					
Course Objective	<ul style="list-style-type: none"> • Understand the core concepts, scope, and strategic importance of Operations Management in organizational success. • Analyze process designs, production systems, and layout decisions to improve efficiency and workflow. • Apply capacity planning, inventory control techniques, and process-mapping tools to solve operational problems. • Evaluate quality management principles, including TQM and continuous-improvement methods, to enhance performance and customer satisfaction. • Examine emerging trends such as sustainability, automation, AI, and digital transformation and assess their impact on modern operations. 					
Course Outcomes	<p>CO1 – Explain the foundational theories, principles, and scope of Operations Management and interpret their relevance to organizational efficiency and competitiveness.</p> <p>CO2 – Distinguish among various production systems and process designs, and</p>					

	<p>apply tools such as process maps and flowcharts to evaluate and improve operational workflows.</p> <p>CO3 – Apply capacity planning, layout design principles, and inventory control techniques—including EOQ and stock-level calculations—to solve operational problems.</p> <p>CO4 – Assess quality management frameworks, including TQM and continuous-improvement methods, and evaluate their impact on product quality and customer satisfaction.</p> <p>CO5 – Examine and interpret emerging trends such as sustainability, green operations, automation, and AI, and evaluate their implications for modern and global operations management.</p>
<p>Course Content</p>	<p>Unit 1 Introduction to Operations Management (15%)</p> <ul style="list-style-type: none"> • Definition of Production, Production Management, Operations, Operations Management, <ul style="list-style-type: none"> • Difference between Production and Operations, • Scope of Operations Management, • Significance of Operations management, • Different Types of Production Systems – Continuous, Intermittent and their sub-types with merits and demerits, • Differentiate between Continuous and Intermittent production system <p>Unit 2: Plant Layout and Material Handling (15%)</p> <ul style="list-style-type: none"> • Plant Layout: Definition, Factors affecting choice of layout, • Types of Plant layouts (Process, Product, Fixed Position, Cellular, Combination / Hybrid, Service Layout), • Principles of a good plant layout, • Material Handling: Definitions, • Types of Material Handling Equipment, • Principles of Material Handling <p>Unit 3: Inventory Control (With Numerical) (25%)</p> <ul style="list-style-type: none"> • Definition of Inventory and Inventory Control, Types of Inventory, • Various Classification of Inventory Control: ABC Analysis, VED Analysis, FSN Analysis, <ul style="list-style-type: none"> • Cost Associated with Inventory Control, Basic EOQ Model (With formula derivation) & Its Assumptions • Minimum level, Maximum level, Reorder level, Lead time, Safety Stock, • ERLQ model (with formula derivation) and its assumptions • Numerical Problems on Basic EOQ Model, EOQ model with price discounts, Different inventory levels, Basic ERLQ model

	<p>Unit 4: Production Planning (With Numerical) (25%)</p> <ul style="list-style-type: none"> • Definition of Production Planning, Only Meaning of Aggregate Production Planning, • Master Production Schedule: Definition, Flow Chart, General Explanation, Functions, Process • Material Requirement Planning: Definitions, Flowchart, Inputs and Outputs • Capacity Requirement Planning: Definition, Flow Chart, General Understanding, Inputs and Outputs, Methods of Capacity Adjustments, <ul style="list-style-type: none"> • Scheduling: Definition, Concept of Backward and Forward, Priority Sequencing Rules • Numerical on: Assignment Problems (Hungarian Method Upto Order 5 Matrix); Priority Sequencing Rules – SPT,LPT, EDD,CR,LS,FCFS; Johnson’s Rule Problems (‘n’ jobs and 2 machines) <p>Unit 5: Work Study (20%)</p> <ul style="list-style-type: none"> • Definition and Concept of Work Study, Basic Procedure of Work Study • Method Study: Concept, Symbols used in Method Study • Recording Techniques in Method Study (Operation Process Chart, Flow Process Chart, Two Handed Process Chart, Multiple Activity Chart, SIMO Chart only), Understanding of THERBLIGs • Time Study (Work Measurement), Definitions, Process (Only Stop Watch Method), Various types of Allowances, • Numerical Problems: Man-Machine Charts (Up to One Worker-One Machine; Upto 8 activities), 																																										
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<p>Reference Books</p>	<ol style="list-style-type: none"> 1. Operations Management by William J. Stevenson 2. Operations Management: Processes and Supply Chains by Lee J. Krajewski, Manoj K. Malhotra, and Larry P. Ritzman 3. The Goal: A Process of Ongoing Improvement by Eliyahu M. Goldratt and Jeff Cox 4. Introduction to Operations and Supply Chain Management by Cecil C. Bozarth and Robert B. Handfield <p>Case Topics:</p> <ul style="list-style-type: none"> • Case study on Toyota’s Production System: Exploring Lean Manufacturing. • Analysis of Amazon’s supply chain operations for customer satisfaction and efficiency. • Case on Zara’s fast fashion operations strategy and its global supply chain management. 																																										

Subject Code [2710000104033001]

VEER NARMAD SOUTH GUJARAT UNIVERSITY Bachelor of Business Administration (BBA) AICTE- Based syllabus FOR S.Y BBA SEMESTER – IV						
Program Name	Bachelor of Business Administration (BBA)					
Semester	4					
Course Type	Major					
Course Subtype	Entrepreneurship / Employability / Skill Development					
Course Code	CC404					
Course Level	200					
Course Title	Business Research Methodology					
Credit	Theory:	04	Practical:	00	Total:	04
Effective Form	Academic Year: 2026-27					
Medium of Instruction	English					
Purpose of Course	The purpose of this course is to equip students with the knowledge and skills needed to design and conduct systematic business research. It enables learners to formulate problems, collect and analyze data, apply appropriate sampling and measurement techniques, and present research findings effectively to support managerial decision-making.					
Course Objectives	<ul style="list-style-type: none"> • Understand the foundational concepts, classifications, and processes involved in conducting scientific business research. • Distinguish among various research designs, data types, data collection methods, and their appropriate applications. • Apply sampling techniques, measurement scales, and attitude-scaling methods to develop reliable research instruments. • Design effective questionnaires and perform essential data preparation activities such as editing and coding. • Prepare structured research reports and interpret research findings to support managerial decision-making. 					
Course Outcomes	CO1 – Understand the fundamental concepts of research methodology and apply them in conducting business research or project work. CO2 – Select appropriate research designs, methods, and data collection techniques aligned with specific research objectives. CO3 – Develop and administer effective research instruments, including questionnaires,					

	<p>and execute systematic data collection procedures.</p> <p>CO4 – Prepare, process, and analyze research data using editing, coding, and suitable statistical techniques for meaningful interpretation.</p> <p>CO5 – Prepare detailed research reports and research plans, presenting insights logically and professionally for academic or managerial decision-making.</p>						
Course Content	<p>Unit - 1 Introduction to Research</p> <p>Concept & Definition of Business Research Classification of Business research : Basic vs. Applied Research, Problem Identification vs. Problem Solving Research, Quantitative Vs. Qualitative Research Characteristics of a good scientific research Types of research design (Exploratory and Conclusive) Different types of variables in business research Business Research Process</p> <p>Unit – 2 Data Collection</p> <ul style="list-style-type: none"> • Difference between terms:“Data” and “Information”, • Difference between Primary Data & Secondary Data. Their relative merits & de-merits • Various sources of secondary data (Internal & External) • Brief Idea about Four Survey Methods viz. Telephonic Survey, Personal Survey, Electronic Survey and Mail Survey, • Definition of Observation: When observation method is suitable, Advantages and Limitations of Observation Method. <p>Unit – 3 Sampling And Scaling Methods</p> <ul style="list-style-type: none"> • Terms : sample, population , sample unit, sampling Frame • Difference between Sample and Census • Probabilistic and Non-Probabilistic Sampling Methods • Meaning of measurement, scale and Attitude scale • Types of primary scale (Nominal, ordinal, interval, ratio) • Various Comparative and Non-comparative attitude Scales <p>Unit – 4 Design of Questionnaire and Report Writing</p> <ul style="list-style-type: none"> • Design of Questionnaire :Definition of Questionnaire, Process of questionnaire design, • Report writing: Types of research report, Format of research report. 						
Mapping between Cos and PSOs	CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
	CO1	✓	✓				✓
	CO2	✓	✓		✓		✓
	CO3	✓	✓		✓		✓
	CO4	✓	✓			✓	✓
	CO5		✓	✓	✓	✓	✓

Reference Books	Suggested Case Topics: <ol style="list-style-type: none">1. Using Market Research to Assess Willingness to Pay for Pricing Decisions by: Kamel Jedidi, Robert J. Morais (2023) - https://hbsp.harvard.edu/product/CU378-PDF ENG2. Malhotra, N. K., Nunan, D., & Birks, D. F. , Marketing research. Pearson UK.3. Research Methodology by Ranjit Kumar.4. Research Methods for Business by Uma Sekaran.5. Methodology of Research by C.R. Kothari
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Subject Code [2710000104066001]

<p align="center">VEER NARMAD SOUTH GUJARAT UNIVERSITY Bachelor of Business Administration (BBA) AICTE- Based syllabus FOR S.Y BBA SEMESTER – IV</p>						
Program Name	Bachelor of Business Administration (BBA)					
Semester	4					
Course Type	SEC					
Course Subtype	Entrepreneurship / Employability / Skill Development					
Subject Type	Discipline Specific / Intra-disciplinary / Emerging Technology / Vocational Education etc.(Specify the relevant Subject Type)					
Course Code	SEC401					
Course Level	200					
Course Title	Design Thinking & Innovation					
Credit	Theory:	02	Practical:	00	Total:	02
Effective Form	Academic Year: 2026-27					
Course Objectives	<ol style="list-style-type: none"> To introduce students to the concept, importance, and process of Design Thinking. To develop students' ability to understand user needs through empathy and problem identification. To enhance creative thinking and ideation skills using structured brainstorming tools. To provide knowledge of prototyping concepts, processes, and types. To enable students to apply design thinking principles to solve real-world problems. To develop innovation, creativity, and problem-solving mindset among students. 					
Course Outcomes	CO1: Explain the meaning, significance, principles, and process of Design Thinking. CO2: Apply empathy tools and techniques to identify and define real-world problems. CO3: Analyze problems using mind mapping and problem framing models. CO4: Apply ideation techniques and brainstorming tools to generate innovative solutions. CO5: Understand the concept, process, and types of prototyping. CO6: Develop prototypes and apply design thinking approach to solve practical problems.					
Course Content	UNIT I : FUNDAMENTALS OF DESIGN THINKING					25%
	<ol style="list-style-type: none"> 1.1 Meaning of Design Thinking 1.2 Significance of Design Thinking 1.3 Design Thinking Process 					

	<p>1.4 Key Tenets of Design Thinking</p> <p>1.5 Design vs Design thinking,</p> <p>Unit-2: Empathise and Define 25%</p> <p>2.1 Purpose of empathy</p> <p>2.2 Problem exploration using Mind Mapping</p> <p>2.3 Problem Identification</p> <p>2.4 Models of Framing Problem</p> <p>Unit-3: Ideate 25%</p> <p>3.1 Introduction to Ideation</p> <p>3.2 Ideation Tools</p> <p>3.3 Rules for Brainstorming</p> <p>Unit-4: Prototype 25%</p> <p>4.1 Concept of Prototyping</p> <p>4.2 Process of prototyping</p> <p>4.3 Types of prototypes</p> <p>4.4 Benefits of prototypes</p>																																																	
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Reference Books	<p>7. Startup India Leaning Program by Start Up India available at www.startupindia.gov.in</p> <p>8. Entrepreneurship, Rajeev Roy, Oxford University Press</p> <p>9. Entrepreneurship: Successfully Launching New Ventures by R. Duane Ireland BruceR. Barringer, Pearson Publishing</p> <p>10. Family Business Management by Rajiv Agarwal, Sage Publishing</p> <p>11. Anish Tiwari , “Mapping the Startup Ecosystem in India”, Economic & Political Weekly</p> <p>12. Ramachandran, K, Indian Family Businesses: Their survival beyond three generations, ISB Working Paper Series</p>																																																	
Teaching Methodology	Lectures, Guest Lectures, Case Study, Presentations, Group Assignments																																																	

Subject Code [2710000104077001]

<p align="center">VEER NARMAD SOUTH GUJARAT UNIVERSITY Bachelor of Business Administration (BBA) AICTE- Based syllabus FOR S.Y BBA SEMESTER – IV</p>						
Program Name	Bachelor of Business Administration (BBA)					
Semester	4					
Course Type	VAC					
Course Subtype	Skill Development					
Course Code	VAC401					
Course Level	200					
Course Title	Indian Economics And Business Model -II					
Credit	Theory:	02	Practical:	00	Total:	02
Effective Form	Academic Year: 2026-27					
Course Objectives	<ol style="list-style-type: none"> 1. To understand the historical evolution of sectoral contribution in India. 2. To analyze the transformation of agriculture, manufacturing, education, and business in India. 3. To examine India’s global economic position in comparison with the past. 4. To study the core features of the Indian Business Model. 5. To understand socio-cultural and value-driven aspects influencing Indian economic systems. 6. To develop analytical understanding of India’s unique development framework. 					
Course Outcomes	<p>CO1: Explain the historical contribution of different sectors in the Indian economy. CO2: Compare past and present structure of agriculture, manufacturing, and business. CO3: Analyze India’s global economic position. CO4: Understand the 10-point framework of the Indian Business Model. CO5: Examine the role of family business, savings, entrepreneurship, and social capital. CO6: Interpret the value-driven and society-oriented nature of Indian economic systems.</p>					
Course Content	<p>UNIT I: History of Sectoral Contribution in India (Present vs. Past) – 50%</p> <p>1.1 Agriculture: Ancient India 1.2 Manufacturing: Ancient India 1.3 Education in India</p>					

	<p>1.4 Business in India 1.5 Global Position of India</p> <p>UNIT II: Indian Business Model (Based on 10 Points Formula) – 50%</p> <p>2.1 Family Base 2.2 High Level of Savings 2.3 Self-Employment 2.4 Highly Entrepreneurial Nature 2.5 Non-Corporate Sector as Core of the Economy 2.6 Community Orientation and Higher Social Capital 2.7 Faith and Relationship in Economic Affairs 2.8 A Society-Driven Economy 2.9 Driven by Norms and Values 2.10 Project Report Format</p>																																																							
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Reference Books	<ol style="list-style-type: none"> Kangalasabapathi – <i>Indian Models of Economy, Business and Management</i>, Prentice Hall India Ltd. Lotus and Stones – Garuda Prakashani. Dwivedi D.N. – <i>Essentials of Business Economics</i>, Vikas Publications. India Uninc by Prof. R. Vaidyanathan, Westland Ltd. Economic Sutras by Prof. Satish Y. Deodhar, IIMA Books Series. Black Money Tax Haven by R. Vaidyanathan, Westland Ltd. <p>Web Resources</p> <ol style="list-style-type: none"> Goswami Anandi – <i>Economic Modeling, Analysis, and Policy for Sustainability</i>, IGI Global. Ganguly Anirban – <i>Redefining Governance</i>, Prabhat Prakashan. Vaidyanathan R. – <i>India Unincorporated</i>, ICFAI Books. 																																																							
Teaching Methodology	Lectures, Guest Lectures, Case Study, Presentations, Group Assignments																																																							

Subject Code [2710000104055001]

**VEER NARMAD SOUTH GUJARAT UNIVERSITY
Bachelor of Business Administration (BBA)
AICTE- Based syllabus
FOR S.Y BBA SEMESTER – IV**

Program Name	Bachelor of Business Administration (BBA)				
Semester	4				
Course Type	AEC				
Course Subtype	Communication Skill Development				
Course Code	VAC401				
Course Level	200				
Course Title	Advanced English Communication Skills (MEL–II)				
Credit	Theory:	02	Practical:	00	Total: 02
Effective Form	Academic Year: 2026-27				
Course Objectives	<ol style="list-style-type: none"> 1. To enhance students’ ability to comprehend and interpret diverse texts. 2. To develop analytical and comparative reading skills. 3. To strengthen academic writing and summarization skills. 4. To improve communication competence in academic and professional contexts. 5. To familiarize students with verbal, non-verbal, and cross-cultural communication 				
Course Outcomes	<p>CO1: Read and understand longer pieces of discourse independently. CO2: Read and compare two texts for evaluative purposes. CO3: Summarize texts effectively for academic and peer learning purposes. CO4: Write a review of a text for academic or general reading purposes. CO5: Understand the purpose and process of communication</p>				
Course Content	<p>UNIT I: Reading and Comprehension</p> <ol style="list-style-type: none"> 1.1 Reading texts of different genres and varying lengths 1.2 Different strategies of comprehension 1.3 Reading and interpreting non-linguistic texts 1.4 Reading and understanding incomplete texts (Cloze passages of varying lengths and gaps) 1.5 Distorted texts <p>UNIT II: Academic Writing and Editing</p>				

	<p>2.1 Analysing a topic for an essay or report 2.2 Editing drafts and preparing the final draft 2.3 Re-drafting a piece of text with a different perspective (Manipulation exercises) 2.4 Summarising prose or poetry</p> <p>UNIT III: Language and Communication</p> <p>3.1 Using phrases, idioms, and punctuation appropriately 3.2 Introduction to communication – principles and process 3.3 Types of communication – verbal and non-verbal</p> <p>UNIT IV: Communication Competence</p> <p>4.1 Identifying and overcoming problems of communication 4.2 Communicative competence 4.3 Cross-cultural communication</p>						
Mapping between Cos and PSOs	CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
	CO1	✓	✓	✓			
	CO2	✓	✓	✓			
	CO3	✓	✓	✓		✓	
	CO4	✓	✓	✓		✓	✓
	CO5	✓	✓		✓		✓
Reference Books	<ol style="list-style-type: none"> Bailey, Stephen (2003). <i>Academic Writing</i>. London & New York: Routledge. Department of English, Delhi University (2006). <i>Fluency in English Part II</i>. New Delhi: OUP. Grellet, F. (1981). <i>Developing Reading Skills: A Practical Guide to Reading Skills</i>. New York: CUP. Hedge, T. (2005). <i>Writing</i>. London: OUP. Kumar, S. & Pushpa Lata (2015). <i>Communication Skills</i>. New Delhi: OUP. Lazar, G. (2010). <i>Literature and Language Teaching</i>. Cambridge: CUP. Nuttall, C. (1996). <i>Teaching Reading Skills in a Foreign Language</i>. London: Macmillan 						
Teaching Methodology	Lectures, Guest Lectures, Case Study, Presentations, Group Assignments						