



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

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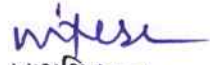
-: પરિપત્ર :-

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		50		100	
	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	✓	✓	✓	✓	✓	✓
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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" data-bbox="376 752 1347 1077"> <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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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 																																																	