Sant Gadge Baba Amravati University Amravati

Faculty of Commerce and Management

Scheme of teaching, learning & Examination leading to the Degree Bachelor of Business Administration

Three years- Six Semesters or Four Years- Eight Semesters (Honors / Honours with Research) Degree Programme - NEP-2020

Faculty of Commerce & Management

As Per Uniform Structure Direction No-24/2026 Dated 22-04-2026

NEW National Education Policy (NEP) -2026-27

Syllabus

Three Years- Six Semesters / Four Years- Eight Semesters
Bachelor's Degree Programme
Teaching, Learning & Evaluation Scheme for the Degree of Bachelor of Business Administration with the

Major Discipline/Subject- Finance & Business Analytics

&

Minor with Marketing and Human Resource

(Major, Major Elective, Minor, VSC, SEC, VEC, AEC,IP, FP, AI & GOE Basket)

SEMESTER - I to VI - Level 4.5 to 5.5

Effective from Academic Year 2026-27

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Program Objectives

1. To exhibit factual and theoretical knowledge of management in general and business in particular to critically evaluate and analyse Indian and global business environments with ability to apply learning in different contexts.
2. Learner to imagine their role as a manager, entrepreneur and a leader in a business management context and ability to integrate with their positive contribution for the national interest first and also to be a responsible global citizen.
3. To be an effective communicator to present opinions, ideas based on critical thinking, analysis and logical reasoning.
4. To nurture an ability to articulate a business environment with clarity and mindfulness.
5. Exhibit ability to own roles and responsibilities with commitment, as members of multi-cultural team and communities in cross-cultural contexts and diversity management.
6. To conduct and demonstrate professional and ethical behaviour.
7. To develop as an effective and emotionally intelligent leader and a decision maker who has an acumen to influence and motivate teams.
8. To develop an ability to solve problems and provide solutions and facilitate informed decision making.
9. To build research skills to cultivate an in-depth understanding of Indian and Global Business Environment.

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Specific Outcome

At the end of First Year: Under Graduate Certificate in Business Administration

1. To conceptualize and appreciate theoretical knowledge of management domain.
2. To appreciate the importance of effective communication skills in presenting opinions and ideas.
3. To nurture an ability to articulate a business environment.
4. To identify a problem with the help of data and logical thinking.

At the end of Second Year: Under Graduate Diploma in Business Administration

1. To describe the theoretical domain knowledge along with the managerial skills.
2. To develop effective communication skills and logical thinking.
3. To learn and demonstrate professional conduct.
4. To appreciate the importance of group work culture.
5. To develop an ability to innovate and creative thinking.

At the end of Third Year: Bachelor in Business Administration (BBA)

1. To exhibit factual and theoretical knowledge of management in general and business in particular.
2. To critically evaluate and analyze Indian and global business environments in different contexts.
3. To recognize their role as a manager, entrepreneur and a leader in a business management.
4. To be an effective communicator to present opinions, ideas based on critical thinking, analysis and logical reasoning.
5. To conduct and demonstrate professional and ethical behaviour.

At the fourth Year: Bachelor in Business Administration with Honours: BBA (Honours) and Bachelor in Business Administration Honours with Research: BBA (Honours with Research)

1. To exhibit factual and theoretical knowledge of management in general and business in particular to critically evaluate and analyse Indian and global business environments with ability to apply learning in different contexts.
2. To nurture an ability to articulate a business environment with clarity and mindfulness.
3. To exhibit ability to own roles and responsibilities with commitment, as members of multi-cultural team and communities in cross-cultural contexts and diversity management.
4. To be an effective and emotionally intelligent leader and a decision maker who has an acumen to influence and motivate teams.
5. To develop an ability to solve problems and provide solutions and facilitate informed decision making.
6. To promote research skills to conduct in-depth study of the understanding of Indian and Global Business Environment.

Table 2: Credit distribution

Vertical	Vertical Type	Credit Distribution I	II		III	IV	V	VI	Total Credits	Grand Total
	(i) Three-year UG Degree Programme (Level 4.5.to 5.5)									
A	Major	4	4	Major	6	8	8	8	38	48
	(DSC) 60-64			IKS	2				2	
	(Minimum 50% of Total Credits)			Elective	0	0	4	4	8	
B	Minor (from same faculty of DSC) 18-24	4	4		4	4	4	4	24	24
C	Generic/ Open Elective Courses (OE) (faculty wise Basket Other than faculty of Major/Minor Subject) 10-12	4	4		2	2	0	0	12	12
D	(i)Vocational Skill Courses (VSEC) corresponding to Major /Minor (Skill based/ Advance Practical wherever applicable) 8-10	0	2		2	2	2	2	10	16
	(ii) Skill Enhancement Courses - SEC (Basket of skill courses approved by the University) 6	2	2		0	0	2	0	6	
E	(i)Ability Enhancement Courses (AEC)- Focus: Linguistic & Communication Skills (Eng.+ Modern Indian Language) 8	1+1	1+1		1+1	1+1	0	0	8	14
	(ii)Indian Knowledge System (IKS) 2 (Generic)	2	0		0	0	0	0	2	
	(iii)Value Education Courses (VEC) Understanding India, EVS, Digital & Technological Solution. 4	2	2		0	0	0	0	4	
F	(i) Internships/ Apprenticeship corresponding to Major 8 OJT	0	0		0	0	0	4	4	18
	(ii)Field Projects/Community Engagement & Service(CEP) corresponding to Major 4-6	0	0		2	2	2	0	6	
	(iii) Co-curricular courses (CC) (health & wellness, yoga education, sports, fitness, cultural activities, NSS/NCC & Fine/ Applied/ Visual/ Performing Arts 8	2	2		2	2	0	0	8	
	Total Credits	22	22		22	22	22	22	132	132

				Semester VII	Semester VIII	
	(ii) Four-year UG Degree programme (Level 6.0) Honors Degree in Major or Minor					
	Vertical Type			Semester VII	Semester VIII	
	Major (Offered at Three-year UG Programme)	Mandatory		12-14 (2*4+2*2 or 3*4+2)	12-14 (2*4+2*2 or 3*4+2)	28
		Elective		4	4	8

	Research Methodology (RM)			4	0	4
	On the Job Training (OJT)			0	4	4
	Total			22	22	44
	Cumulative			176		
				(132+44)		
	(ii) Four-year UG Degree Programme (Level 6.0) B.Honors with Research Degree in Major or Minor					
	Vertical Type			Semester VII	Semester VIII	
	Major (Offered at Three-year UG Programme)	Mandatory		8-10 (2*4+2 or 2*4)	8-10 (2*4+2 or 2*4)	20
		Elective		4	4	8
	Research Methodology (RM)			4	0	4
	Research Project (RP)			4	8	12
	Total			22	22	44
	Cumulative			(132+44) 176		

Abbreviations: Generic/ Open Electives (GE/OE); Vocational Skill and Skill Enhancement Courses (VSEC); Vocational Skill Courses (VSC); Skill Enhancement Courses (SEC); Ability Enhancement Courses (AEC); Indian Knowledge System (IKS); Value Education Courses (VEC); On the Job Training (OJT): Internship/ Apprenticeship (INT/APP); Field projects (FP); Community Engagement and Service (CEP); Co-curricular Courses (CC); Research Methodology (RM); Research Project (RP); MIL: Modern Indian Language

The student has to finalize his choice of selecting one subject as a Major and another as a Minor at the entry point i.e.at the time seeking admission to UG Program. However, in exceptional situation, depending upon the availability of seats he may convert his major into minor and vice-versa at the time of confirmation of admission to Semester III. From this point onwards the Major & Minor so finalized shall remain same till the end Sixth Semester.

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(BBA Part- I) Semester- I

<table>
<tr><th colspan="9">Semester-1</th></tr>
<tr><th>Mode of Teaching</th><th>Vertical No.</th><th>The Vertical</th><th>Type of Course</th><th>Course Code</th><th>Course Name</th><th>Credit</th><th>Workload</th><th>Vertical Workload</th></tr>
<tr><td rowspan="14">Classrooms Teaching/ Outdoor/ Field</td><td rowspan="4">a/b</td><td rowspan="4">Major/ Minor</td><td>Theory 1</td><td>500100</td><td>Principles of Business Management</td><td>2</td><td>2</td><td rowspan="4">8</td></tr>
<tr><td>Theory 2</td><td>500101</td><td>Commercial Law</td><td>2</td><td>2</td></tr>
<tr><td>Theory 3</td><td>500102</td><td>Principles of Economics</td><td>2</td><td>2</td></tr>
<tr><td>Theory 4</td><td>500103</td><td>Basics of Accounting</td><td>2</td><td>2</td></tr>
<tr><td rowspan="2">c</td><td rowspan="2">Generic/Open Elective
(Any two papers of other than faculty basket) (2x2 Credits=4 Credits)</td><td>Theory 1</td><td>500104</td><td>Introduction of Share Market</td><td>2</td><td>2</td><td rowspan="2">4</td></tr>
<tr><td>Theory 2</td><td>500105</td><td>Introduction to Accounting</td><td>2</td><td>2</td></tr>
<tr><td rowspan="2">d</td><td>VSC</td><td>Theory 1</td><td>--</td><td>--</td><td>-</td><td>-</td><td>-</td></tr>
<tr><td>SEC</td><td>Practical</td><td>500106</td><td>ICT Tools for Business</td><td>2</td><td>4× No of Batches</td><td>4× No of Batches</td></tr>
<tr><td rowspan="4">e</td><td>AEC</td><td>Demonstrative</td><td>500107</td><td>Business Communication</td><td>1</td><td>2× No of Batches</td><td>2× No of Batches</td></tr>
<tr><td>AEC</td><td>Demonstrative</td><td>500108</td><td>Soft Skills</td><td>1</td><td>2× No of Batches</td><td>2× No of Batches</td></tr>
<tr><td>IKS (Generic)</td><td>Theory</td><td>500109</td><td>Management Lessons from Ancient India</td><td>2</td><td>2</td><td>2</td></tr>
<tr><td>VEC</td><td>Theory</td><td>500110</td><td>Environmental Science and Sustainability</td><td>2</td><td>2</td><td>2</td></tr>
<tr><td>f</td><td>CC</td><td>Outdoor</td><td>--</td><td>--</td><td>2</td><td>2</td><td>2</td></tr>
<tr><td></td><td>Total</td><td></td><td></td><td>--</td><td>22</td><td>26*</td><td>26*</td></tr>
</table>

***In vertical 'd' SEC & vertical 'e' AEC workload will be counted according to number of batches admitted hence total workload will increase.**

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(BBA Part- I) Semester- II

Semester-II								
Mode of Teaching	**Vertical No.**	**The Vertical**	**Type of Course**	**Course Code**	**Course Name**	**Credit**	**Workload**	**Vertical Workload**
Classrooms Teaching/ Outdoor/ Field	a/b	Major/ Minor	Theory 5	500200	Organizational Behavior	2	2	8
			Theory 6	500201	Marketing Management	2	2	
			Theory 7	500202	Introduction to Financial Management	2	2	
			Theory 8	500203	Financial Accounting	2	2	
	c	Generic/Open Elective *(Any two papers of other than faculty) basket) (2x2 Credits=4 Credits)*	Theory 3	500204	Basics of Economics	2	2	4
			Theory 4	500205	Entrepreneurship Development	2	2	
	d	VSC	Practical -1	500206	Accounting with Tally	2	4× No of Batches	8× No of Batches
		SEC	Practical-	500207	Leadership & Conflict Management	2	4× No of Batches	
	e	AEC	Demonstrative	500208	Business Mathematics	1	2× No of Batches	2× No of Batches
		AEC	Demonstrative	500209	Business Statistics	1	2× No of Batches	2× No of Batches
		VEC	Theory	500210	Basics of Business Ethics	2	2	2
	f	CC	Outdoor	--	--	2	4	4
		Total	--	--	--	22	30*	30*

***In vertical 'd' SEC, VSC & vertical 'e' AEC workload will be counted according to number of batches admitted hence total workload will increase.**

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Bachelor of Business Administration- II Year Semester- III

Mode of Teaching	Vertical No.	The Vertical	Type of Course	Course Code	Course Name	Credits	Workload of Periods	Vertical Workload
Classroom Teaching/Outdoor/Field	a	Major	Theory 9	501300	Direct Tax Law I	2	2	6
			Theory 10	501301	Management of Financial Services	2	2	
			Theory 11	501302	Company Accounting	2	2	
		IKS (Major Specific)	Theory	501303	Evolution of Business in India	2	2	2
	b	Minor	Theory 1	501304	Direct Tax I	2	2	4
			Theory 2	501305	Corporate Accounting	2	2	
	c	Generic / Open Elective Course	Theory 5	501306	Media Literacy and Critical Thinking	2	2	2
	d	VSC	Practical-II	501307	Management Information System	2	4 x No. of Batches	4× **No of Batches**
	e	AEC	Demonstrative	501308	Life Skills for 21st Century	2	4 x No. of Batches	4x No. of Batches
	f	FP/CES	Practical-I	501309	Field Project / Community Engagement & Services	2	4	4
		CC	Outdoor			2	4	4
		Total				22	30*	30*

***In vertical 'd' VSC & vertical 'e' AEC workload will be counted according to number of batches hence total workload will increase.**

Subject Code 34L00INC Disaster Management and preparedness is Non credit mandatory course as per course as per AICTE Recommendation letter dated 12/11/2025 for second year.

Note : 1) Students who choose **Finance and Business Analytics** as their major subject will have to select Marketing and Human Resource as their minor subject.
2) Students who choose Marketing and Human Resource as their major subject will have to select **Finance and Business Analytics** as their minor subject.

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Bachelor of Business Administration- II Year Semester- IV

Mode of Teaching	Vertical No.	The Vertical	Type of Course	Course Code	Course Name	Credits	Workload	Vertical Workload
Classroom Teaching/Outdoor /Field	a	Major	Theory 12	501400	Direct Tax Law II	2	2	**8**
			Theory 13	501401	Elements of Insurance	2	2	
			Theory 14	501402	Financial Management	2	2	
			Theory 15	501403	Advance Company Accounting	2	2	
	b	Minor	Theory 3	501404	Direct Tax- II	2	2	4
			Theory 4	501405	Advance Corporate Accounting	2	2	
	c	Generic/Open Elective Course	Theory 6	501406	Consumer Protection Act-2019	2	2	2
	d	VSC	Practical -III	501407	Design Thinking and Innovation	2	4 x No. of Batches	4× **No of Batches**
		SEC	Practical -III	NA	NA	NA	NA	
	e	AEC	Demonstrative	501408	Digital Communication	2	4 x No. of Batches	4 x No. of Batches
	f	FP/CES	Practical- II	501409	Field Project / Community Engagement and Service	2	4	8
		CC	Outdoor		--	2	4	
		Total			--	**22**	**30***	**30***

***In vertical 'd' VSC & vertical 'e' AEC workload counted according to number of batches admitted due to that total workload will be increase.**

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Bachelor of Business Administration- III Year Semester- V

Mode of Teaching	Vertical No.	The Vertical	Type of Course	Course Code	Course Name	Credits	Workload	Vertical Workload
Class room Teaching/Outdoor /Field	a	Major	Theory 16	501500	Cost Accounting	2	2	**08**
			Theory 17	501501	Recent trends in Banking	2	2	
			Theory 18	501502	Financial Planning	2	2	
			Theory 19	501503	Company Law 2013	2	2	
		Major (Elective) Anyone from the Group	Group A	501504 501505	Investment Analysis Financial Market	2 2	2 2	**04**
			Group B	501506 501507	Corporate Governance Business Analytics	2 2	2 2	
	b	Minor	Theory 5	501508	Basics of Cost Accounting	2	2	**04**
			Theory 6	501509	Introduction to Company Law 2013	2	2	
	c	Generic/Open Elective	NA	NA	NA	NA	NA	**NA**
			NA	NA	NA	NA	NA	**NA**
	d	VSC	Practical-IV	501510	Internet & World Wide Web	2	4x No of batches	**08** x No. of batches
		SEC	Practical- V	501 511	Advanced Excel	2	4x No of batches	
	e	AEC	NA	NA	NA	NA	NA	**NA**
	f	FP/CES	Project	501512		2	4	**04**
		Total				**22**	**28***	**28***

*****In vertical 'd' VSC, SEC workload will be counted according to number of batches hence total workload will increase.

Note: As per Notification no. 241/2025 dated 24-12-2025 Subject **'Fundamental of Artificial Intelligence'** is added in Semester- V from the Academic Session 2026-2027 on wards addition to the above mentioned verticals. Question paper shall be set and evaluated by the college/ Department

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Bachelor of Business Administration- III Year Semester- VI

Mode of Teaching	Vertical No.	The Vertical	Type of Course	Course Code	Course Name	Credits	Work load	Vertical Workload
Classroom Teaching/Outdoor/ Field	a	Major	Theory 20	501600	International Financial Management	2	2	**08**
			Theory 21	501601	Accounting for Managerial Decision	2	2	
			Theory 22	501602	Portfolio Management	2	2	
			Theory 23	501603	Mercantile Law	2	2	
		Major (Elective) Anyone from the Group	Group A	501604 501605	Auditing Indirect Tax Law	2	2	**04**
			Group B	501606 501607	Financial Analysis Financial Modelling	2	2	
	b	Minor	Theory 7	501608	Business Law	2	2	**04**
			Theory 8	501609	Basic of Management Accounting	2	2	
	c	Generic / Open Elective	NA	NA	NA	NA	NA	**NA**
	d	VSC	Practical-VI	501610	E-Commerce	2	4 x No. of batches	**04** x No. of batches
		SEC	NA	NA	NA	NA	NA	**NA**
	e	AEC	NA	NA	NA	NA	NA	**NA**
	f	Internship/Apprenticeship	OJT	501611	Internship/Apprenticeship	4	8	**08**
		FP/CES	NA	NA	NA	NA	NA	**NA**
		Total			-	**22**	**28***	**28***

*In vertical 'd' VSC workload will be counted according to number of batches hence total workload will increase.

B. B. A. I (NEP-2020) **(Semester-I)**
Vertical – Major/Minor
Subject Code: 500100

Subject Title: Principles of Business Management

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	I	500100	Principles of Business Management	2	30	2 Hours	50

Course Outcome: Students completing this course on the Principles of Business Management will be able to:

1. Understand the fundamental concepts and principles of business management.
2. Analyze management functions (planning, organizing, leading, controlling) & also develop critical thinking, problem-solving, and decision-making skills.
3. Analyze management functions (staffing, organizing, leading, controlling).
4. Develop critical thinking, leadership, and motivational skills and control.

Unit	**Contents**	**Teaching Hours**
1	-Definition, scope, and importance of management Evolution of management thought, - Principles of Management , Management functions (POSDCORB) -Management Principles given by Henry Fayol (Modern Management), -Scientific Management given by Taylor	8
2	-Planning: types of plans (strategic, tactical, operational), features of planning, advantages and constraints of planning. -Essentials of Good Plans, steps of planning -Decision making: concept, definition, characteristics of decision making, -Advantages of decision making steps in decision making	8
3	-Organizing: Meaning, Characteristics of organization, the importance of organizing, -Principles of organizing, the process of organizing, -Staffing: Meaning, Definition, and Advantages of staffing; -Purpose of staffing; Process of staffing; Functions of staffing.	7
4	-Directing: definition, nature, characteristics, importance of directing, -advantages of directing, disadvantages/ limitations of directing, principles of directing. Controlling: objectives, , characteristics, importance of controlling, advantages, Control process, Controlling techniques (budgeting, return on investment)	7

Total 50 marks Division :-

- **30 marks** -External Theory Exam (University/College)
- **20 Marks -For** mapping the course learning outcomes, 40% of total marks, course teacher will have the liberty to choose from the variety of assessment tools / methods under CAT i.e. three class test, record book, assignment, seminar, case study, field work, mini project work, quiz, MCQs, or any innovative method

Books Recommended:

1. "Principles of Management" by Harold Koontz and Heinz Weihrich
2. "Management: A Practical Approach" by David A. Buchanan and Andrzej Huczynski
3. Principles of Business Management by Dr. Nita Honrao & Dr. Shaila Nibjiya, Sai Jyoti Publication
4. "Business Management" by Richard L. Daft
5. Ramaswamy. (2010): Principles of Management, Himalaya Publishing House, Mumbai.
6. Principles of Business Management. Dr. Anil Kumar Rathod, Dr. Pravin Deshmukh & Dr. Dinesh Nichit, Anuradha Publication, Nagpur.
7. Prasad, L.M. (2019): Principles & Practice of Management, Sultan Chand & Sons, New Delhi.

B. B. A. I (NEP) (Semester-I)
Vertical – Major/Minor
Subject Code: 500101
Subject Title: Commercial Law

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	I	500101	Commercial Law	2	30	2 Hours	50

Course Outcome: Students completing this course on Commercial Law will be able to:
1) Define, distinguish, and apply the basic concepts, essentials and terminology of the Law of Contract.
2) Identify the performance of the contract and the appropriation of payment of quasi-contract, e-contract, and modes of discharge of the contract.
3) Learn about the various remedies available in case of breach of contract.
4) 1) Gain a comprehensive understanding of the fundamental concepts and terminology of indemnity, guarantee, bailment, pledge, and agency, and learn how to differentiate and utilize them effectively.
5) Acquire knowledge about establishing different types of agencies and the nuances associated with each type.

Unit	Contents	Teaching Hours
1	Basic Introduction to Law, Law of Contract, Essential Elements of a Contract, Formation of a Valid Contract, definition of contract & agreement. Difference between agreement and contract. Offer & Acceptance: Essentials, Communication of proposal and acceptance, Revocation of offer and acceptance, and its communication. Classification of Contract Capacity of parties to contract, free consent, Consideration and its exceptions	8
2	Legality of Object & Consideration, Void Agreements, Contingent Contract, Quasi Contract and E- Contracts Performance of Contract and Appropriation of Payments, Modes of Discharge of Contract, Breach of Contract – Consequences & Remedies.	7
3	Law of Indemnity - Introduction: Law of Indemnity, Definition-Essentials, Rights of indemnity holder, Rights of indemnifier. Contract of Guarantee, definition,. Consideration in a contract of guarantee, Essentials of contract of Guarantee, Distinguish Between Continuing guarantee and Specific Guarantee, Revocation of Continuing guarantee, when surety is not discharged? Exceptions- Invalid guarantees, Rights of surety, Law as to co-sureties, Right of surety against the co-surety.	7
4	Bailment, Definition, Essentials, Kinds of Bailments, Rights, Duties, and Liability of Bailor, Rights, Duties, and Liability of a Bailee, Lien-General Lien, Particular or Specific lien,. Finder of Goods, Pledge: Definition, Essentials, Pledge, and Lien, Rights of a Pawnee, Liabilities of a Pawnee Rights of Pawnor, Pledge by persons other than the true owner. Agency - Appointment of Agent, Test of Agency, Creation of Agency, Ratification, Rules governing ratification. Classification of Agents, sub-agent, Relationship between Principal and agent, and sub-agent. Agent's authority, Implied authority, Effect of agents' authority. Revocation and renunciation of the agent's authority, Rights, duties, and liabilities of the Principal and agents. Termination or determination of agency. Effect of termination.	8

Total 50 marks Division :-
- **30 marks** -External Theory Exam (University/College)
- **20 Marks -For** mapping the course learning outcomes, 40% of total marks, course teacher will have the liberty to choose from the variety of assessment tools / methods under CAT

i.e. three class test, record book, assignment, seminar, case study, field work, mini project work, quiz, MCQs, or any innovative method

Books Recommended:

- Business Law for Management Vol. I, K. R. Bulhandani, Himalaya Publishing House
- Mercantile law: M C Shukla S.Chand and Company Limited, New Delhi
- Business Regulatory and Framework- Sai Jyoti Publication, Nagpur- Dr. S. R. Raghuwanshi, Dr. A. S. Khandekar, Dr. V. W. Jaswante, Dr. R. O. Oza.
- Business Law P. C. Tulsian Tata Mc-Graw Hill Publishing Company Limited, New Delhi
- Commercial Law , Dr. Shaila Nibjiya, Sai Jyoti Publication
- Business Law: P. Sarvanavel S. Senthil & S.Balakumar, Himalaya Publishing House, New Delhi
- Business Law: C. L. Bansal, Taxman's, New Delhi
- Indian Contact Act. & Sales of Goods Act: P. Sarvenavel, S. Sumathi, Himalaya Publishing House, New Delhi.
- Mercantile Law: N.D.Kapoor, Sultan Chand & Sons Educational Publishing. New Delhi.
- Business Regulatory Framework: Dr. Ashish P. Mohata Sai Jyoti Publication.

BBA I (NEP-2020) **(Semester-I)**

Vertical: Major/Minor

Subject Code: 500102

Subject Title: Principles of Economics

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	I	500102	Principles of Economics	2	30	2 Hrs	50

Course Outcomes:

1. Application of Micro & Macroeconomics Concepts
2. Application of Utility & Indifference Curve Analysis
3. Application of Demand Pattern
4. Application of Supply and Production Pattern

Unit	Content	No. Of Periods
I	Basic Concepts: - 1.1 Definitions of Economics: Adam Smith, Marshall 1.2 Definition of Economics: Robbins, J.K. Mehta 1.3 Micro Economics-Meaning, Scope, Merits & Demerits, Importance. 1.4 Macro Economics-Meaning, Scope, Merits & Demerits, Importance. 1.5 Basic Problems in Economics	7
II	Utility Analysis: - 2.1 Meaning and Definition of Utility. 2.2 Marginal Diminishing Utility Theory. 2.3 Equi Marginal Utility Theory. 2.4 Indifference Curve: Meaning. Definition & Rate of Marginal Substitute. (MRS) 2.5 Characteristics of Indifference Curve.	8
III	Demand Analysis: - 3.1 Demand: Meaning. Definition, Change in Demand. 3.2Law of Demand & its Exceptions. 3.3 Concept and Types of Elasticity of Demand 3.4 Measurements of Elasticity of Demand 3.5 Determinants and Importance of Elasticity of Demand	7
IV	Supply Analysis & Production Function: - 4.1 Supply: Meaning, Definition, Change in Supply. 4.2 Law of Supply & its Exceptions 4.3 Law of Variable Proportion. 4.4 ISO quants: Concept & Characteristics. 4.5 Internal & External Economies & Diseconomies.	8

Total 50 marks Division :-

- **30 marks** -External Theory Exam (University/College)
- **20 Marks -For** mapping the course learning outcomes, 40% of total marks, course teacher will have the liberty to choose from the variety of assessment tools / methods under CAT i.e. three class test, record book, assignment, seminar, case study, field work, mini project work, quiz, MCQs, or any innovative method

BOOKS RECOMMENDED:

1. Ahuja H.L.: Business Economics: S. Chand & Co. New Delhi.
2. Business Economics: Dr. G.N. Zamare Pimplapure& Co, publisher, Nagpur
3. K.P.M. Sundaram: Micro Economics ó S. Chand and Sons. E.N. Sundaram.
4. Principal of Economic: Dr.Nita Honaro & Ritesh Chandak. Aditya Publication, Amravati.
5. M. L. Jhingam: Micro Economics Theory, Konark Publishers, Delhi
6. MisraPuri: Economics of Growth and Development ó Himalaya, Bombay
7. Business Economics: Dr. Sudhir Bodhankar, Dr. MedhaKanetkar, Shri. Sainath Prakashan, Nagpur

BBA I (NEP-2020) **(Semester-I)**

Vertical: Major/Minor

Subject Code: 500103

Subject Title: Basics of Accounting

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	I	500103	Basics of Accounting	2	30	2 Hrs.	50

Course Outcomes:

On having completed this course student should be able to:

1. Identify the application of various principles and practice of Accounting in preparation of accounting
2. Demonstrate the knowledge on the process of accounting cycle.
3. Apply the knowledge of systematic maintenance of books of accounts to real life business.
4. Estimate Annual Financial Statements of Sole proprietorship.

Course Content

Unit	**Content**	**No. of Periods**
Unit 1	**Introduction to Accounting, Accounting system and Process:** Meaning, Need for accounting and accounting information system, Stakeholder using accounting information, Accounting standards in India Classification of capital and revenue- expenditure and income Process of Accounting Fundamental rules of Accounting, Accounting equation of Assets equals Capital and Liabilities,	8
Unit II	**Recording transactions and Trial balance:** Journal Entries with GST transactions, Preparing Ledgers, Preparing the Trial balance	7
Unit III	**Subsidiary Books** Cash Book (Single, Colum Cash Book) Purchase book Sale Book, Purchase Return Book, Sales Return Book, Rectification of Error.(Without Suspense Account)	7
Unit IV	**Final Accounts:** Preparation of Final Accounts of Sole Trading Concerns Trading and Profit and Loss account Balance Sheet Importance of disclosures in final accounts	8

Total 50 marks Division :-

- **30 marks** -External Theory Exam (University/College)
- **20 Marks -For** mapping the course learning outcomes, 40% of total marks, course teacher will have the liberty to choose from the variety of assessment tools / methods under CAT i.e. three class test, record book, assignment, seminar, case study, field work, mini project work, quiz, MCQs, or any innovative method

Books Recommended:-

1. Dr. Sehgal Ashok & Dr. Sehgal Deepak: Fundamentals of Accounting. Taxmann Allied Services P. Ltd., New-Delhi
2. Gupta, R. L&Radhaswamy, M: Financial Accounting. Sultanchand and Sons, New Delhi.
3. Monga J. R. Ahuja Girish & Sehgal Ashok: Financial Accounting: Mayur Paper Back, Noida Shukla, M. C., Grewal T S. & Gupta, S. C.: Advanced Accounts; S. Chand & Co.New Delhi. 4. Compendium of Statement and Standards of Accounting: The Institute of Chartered Accountants of India, New Delhi.
5. Ashok Banerjee: Financial Accounting; Excel Books, New Delhi-110028.
6. N. Vinayakam, P.L. Mani, K.L. Nagarajan: Principles of Accountancy; Eurasia Publishing House (Pvt.) Ltd.
7. R.R. Gupta: Advanced Accountancy, Kalyani publishers, New Delhi 8. Jain, Narang: Advanced Accountancy.
9. Maheshwari S. N. & Maheshwari S. K. An Introduction to Accountancy, Vikash Publishing House Pvt. Ltd. New Delhi
10. Basic of Accounting Dr.Sachin Bothara and Dr. Girish Daga, Aditya Publication.

BBA I (NEP) (Semester-I)
Vertical C: Generic Open Elective
Subject Code: 500104
Subject Title: Introduction to Share Market

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	I	500104	Introduction to Share Market	2	30	2 Hrs	50

Course outcomes:

By the end of this course, students will be able to-

1) Understand the basic terms of share market
2) Gain the knowledge of the basic functioning of share market.
3) Understand the regulation of share market
4) Understand the concepts of primary and secondary market.

Unit	Contents	Teaching Hrs.
Unit-I	**Saving & Investment:** Concept, meaning of liquidity, returns & risk; Conceptual ratio of liquidity, returns & risk; Investment strategies, Investment & portfolio management.	08
Unit- II	**Capital Market:** Concept, Features, Nature and Objectives of Capital Market, Functions and Importance of capital market, SEBI- organizational structure, Powers and Responsibilities and Role of SEBI in Money and Capital market, Primary market vs Secondary market.	08
Unit-III	**Stock Exchange in India –** Concept & Types of Shares & Bonds, Initial Public Offering (IPO), Offer for sale (OFS). Role & work of BSE, NSE, MCX, Indices in Indian market (Sensex, Nifty50, Nifty Bank, Nifty midcap 100, Nifty small cap).	08
Unit- IV	**Demat & Depositary:** Concept of demat account, Concept of depositary, functioning of Depositaries, Meaning & role of NSDL & CDSL, Difference between NSDL & CDSL.	06

Total 50 marks Division :-

- **30 marks** -External Theory Exam (University/College)
- **20 Marks -For** mapping the course learning outcomes, 40% of total marks, course teacher will have the liberty to choose from the variety of assessment tools / methods under CAT i.e. three class test, record book, assignment, seminar, case study, field work, mini project work, quiz, MCQs, or any innovative method

BOOKS RECOMMENDED:

1.INVESTING IN STOCK MARKETS - SHIV DAS, PUBLICATION: SHIV DAS & SONS

2. INDIAN SHARE MARKET FOR BEGINNERS: INDIAN STOCK MARKET BASICS – VIPIN KATS, PUBLICATION: CINNAMONTEAL PUBLISHER

3. HOW CAN MAKE MONEY TRADING WITH CHARTS –ASHWANI GUJRAL, PUBLICATION: VISION BOOKS

BBA. I (NEP) (Semester-I)
Vertical C: Generic Open Elective
Subject Code: 500105
Subject Title: Introduction to Accounting

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	**I**	500105	**Introduction to Accounting**	**2**	**30**	**2 Hrs**	**50**

Course Outcomes:
Upon completion this course, the students will able to:

- Grasp Accounting Fundamentals, understand the history and evolution of accounting, key concepts, and conventions, define accounts, differentiate accounting users, compare single and double entry systems and apply the Golden Rules of Accounting.
- Master the Accounting Cycle, describe the accounting cycle, define and analyze journals and ledgers, explain subsidiary books, construct and interpret Trial Balances and correct common accounting errors theoretically.
- Understand Accounting Elements, define and classify assets, explain asset valuation, liabilities and equity, identify loan sources and differentiate between income and expenditures.
- Prepare Final Statements, explain the theory and format of Manufacturing, Trading, Profit and Loss Accounts, calculate Gross Profit, Net Profit, Net Profit before tax and Net profit after tax.

Unit	Contents	Teaching Hours
Unit- I	1.1 Accounting History 1.2 Concepts and Conventions 1.3 Definition of Accounts, Accounting Users 1.4 Accounting system: Meaning of Single Entry System and Double Entry System, Advantages of Double Entry system 1.5 Golden Rules of Accounting	8
Unit- II	2.1 Accounting Cycle: Definition of Journal, Types of Journal, Ledger; Meaning and Proforma of Journal and Ledger 2.2 Subsidiary books: meaning and proforma 2.3 Trial balance: objectives, methods and proforma 2.4 Meaning of Error of Omission, Error of Commission, Errors of Principles and Compensatory Errors.	7
Unit- III	3.1 Accounting Terms: Assets: Definition of Assets, Characteristics, Objective of Assets Valuation 3.2 Type of Assets: Fixed Assets, Current Assets, Financial Investments, Intangible Assets 3.3 Liabilities: Nature, Measurement of Liabilities 3.3.1 Classification of Liabilities: Current Liabilities, Long-term Liabilities, Short-term Liabilities and Contingent Liabilities 3.4 Equity: Share Capital, Types of Share Capital 3.5 Loans: Sources of Secured Loan, Sources of Unsecured Loans 3.6 Income: Direct Income, Indirect Income 3.7 Expenditures: Capital Expenditure, Revenue Expenditure and Deferred Revenue Expenditure	8
Unit- IV	Final Statement: Manufacturing Account, Trading Account, Profit and Loss Account, Gross Profit, Net Profit, Net Profit Before Tax, Net Profit After Tax (theory and proforma)	7

Total 50 marks Division :-

- **30 marks** -External Theory Exam (University/College)
- **20 Marks -For** mapping the course learning outcomes, 40% of total marks, course teacher will have the liberty to choose from the variety of assessment tools / methods under CAT i.e. three class test, record book, assignment, seminar, case study, field work, mini project work, quiz, MCQs, or any innovative method

Books Recommended:-

1.Dr. Sehgal Ashok & Dr. Sehgal Deepak: Fundamentals of Accounting. Taxmann Allied Services P. Ltd., New-Delhi
2.Gupta, R. L&Radhaswamy, M: Financial Accounting. Sultanchand and Sons, New Delhi.
3.Monga J. R. Ahuja Girish & Sehgal Ashok: Financial Accounting: Mayur Paper Back, Noida
4.Shukla, M. C., Grewal T S. & Gupta, S. C.: Advanced Accounts; S. Chand & Co.New Delhi
5. Compendium of Statement and Standards of Accounting: The Institute of Chartered Accountants of India, New Delhi. Ashok Banerjee: Financial Accounting; Excel Books, New Delhi-110028
6. Basic of Accounting Dr.Sachin Bothara and Dr. Girish Daga, Aditya Publication.

B. B. A. I (NEP-2020) **(Semester-I)**

Vertical: SEC

Subject Code: 500106

Subject Title: ICT Tools for Business

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	I	500106	ICT Tools for Business	2	60	2 Hrs	50

Course Outcome: Students completing this course on the Business Plan using ICT will be able to:

1. Understand the concepts of business planning and its importance.
2. Learn to create a comprehensive business plan using ICT tools.
3. Develop skills in market research, financial analysis, and strategy formulation.
4. Apply ICT tools to enhance business planning and decision-making

Unit	Contents	Teaching Hours
1	Business Plan using ICT:- 1.1 Definition, Objective, Content, Importance, uses 1.2 Use of ICTs in business planning. 1.3 Types of Business plan (Start Up, Expansion , Feasibility) 1.4 Business planning process (steps for business planning)	14
2	2.1 Word Processing (MS-word 2016 & higher) :- Ribbon , tabs, template, tables Alignments, text and paragraph, format, line spacing , 2.2 Working with documents, editing documents, Spell heck & grammar, saving and printing the documents. 2.3 Formation of report on Business Plans in Ms-word.	16
3	3.1 Introduction of spreadsheet (Ms Excel 2016 & higher):- Concept, components of spreadsheet windows, sheet tabs, find, sort & replace 3.2 Working in worksheet: - Data entry, Alignment of data, inserting & deleting cell, row and column. Linking two or more sheets, saving and printing of sheets 3.3 Working with excel functions [SUM, AVERAGE, MAXIMUM, MINIMUM, ROUND UP, IF, PMT, FV, COUNT, COUNTA] 3.4 Preparation of financial reports for Business Planning using Ms Excel.	14
4	4.1 ICT tools for Business planning (basic information):- Business planning software (Live plan, BizPlan Builder), Online market research tools (Google trends, social media, Google sheets) 4.2 Specimens of Business Plan	16

List of Practical's:

1. Creating a Blank or New existing Template and Inserting/editing Text, Copying and Moving Text using with the Clipboard
2. Formatting Text, including Font Size & Font color of the content of Paragraph
3. Using Paragraph Alignment including setting Alignments and Line Spacing, Setting paragraph including adjusting Indents.
4. Inserting Header & Footer in document. 5. Prepare a report on Business Plans
6. Using Bulleted and Numbered Lists and Converting Text to List.
7. Create a new sheet and Insert, delete cell, column and rows , Modify the height and width of the cell, row and column ,Perform data entry in the cell and align it horizontally and vertically.
8. Sort the given data, Perform insert, delete, move, copy and rename with the sheet.
9. Use the Formulas and the Functions on given data.
10. Creating multiple charts and graph with the given data.
11. Create a financial reports for Business Planning using given data
12. Setting Page Margins and Setting the Page Orientation, Proofing, saving and printing a document.
13. Prepare Complete Specimens of Business Plan.

Total 50 marks Division :-

- **20 Marks -For** mapping the course learning outcomes, 40% of total marks, course teacher will have the liberty to choose from the variety of assessment tools / methods under CAT i.e. three class test, record book, assignment, seminar, case study, field work, mini project work, quiz, MCQs, or any innovative method

External Assessment (Practical): (30 Marks)

Division of Marks for Practical's

Theory	05 Marks
Practical Record	05 Marks
Demonstration (Practical)	10 Marks
Viva	10 Marks
Practical Total	30 Marks

Books Recommended:

1.The Business Plan Reference Manual for IT Business : Fernando Almeida, Addition December 2018
2.Information Technology Management: A Business Plan Enabler :Book 1: by Dennis Mc Breen, publisher: Braugler Books, LLC (29 January 2019)
3.Planning a Business Using ICT by Maria Juanita Reyes Macapagal (APCICT)
4.Designed for Digital: How to Architect your Business for Sustained Success by Jeanne Ross, Martin Mocker and Cynthia Beath
5.The Get to the point! Guide to using Microsoft word and word for Microsoft office 365 on windows and Mac by Marc Allan Moore
6.Microsoft Excel Formulas and Functions Paul McFedries: publication Pearson ,2023
7.Professional Publications Madras - R.C. Sharma & Krishan Mohan, Business Correspondence &
8.Curtis D. Fry "Microsoft Excel 2007 Step by Step" Published by Microsoft Press

B. B. A. I (NEP-2020) **(Semester-I)**

Vertical:-Ability Enhancement Course

Subject Code: 500107

Subject Title: Business Communication

AEC

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	I	500107	Business Communication	1	30	1 Hrs	25

Course Outcome:

1.This course will enable the student to Communicate effectively by having knowledge of business Communication and to Draft the different types of letters.

2.Students will get to know about the principles of effective Communication

3.Students will learn about the Types of Communication

4.Students will get to know about the different Barriers to communication

5.Students will get to know about the different types of Business Letters

Students will learn to draft different types of Business Letters

Unit	Contents	Teaching Hours
1	Meaning, Definition and objectives of Business Communication Importance of Business Communication Principles of Effective Communication in Business	7
2	Types of Communication Verbal and Non Verbal Vertical and Horizontal Barriers of Business Communication	8
3	Business Correspondence Meaning, Importance, Layout of Business Letter Do s and Don’ts of Business Letter	7
4	Different types of Business Letters Enquiry Letters, Quotation Letters, Placing Orders, Inviting Tenders, Complaint Letters and Sales Letter.	8

Total 25 marks Division :-

- **15 marks** -External Theory Exam (University/College)
- **10 Marks -For** mapping the course learning outcomes, 40% of total marks, course teacher will have the liberty to choose from the variety of assessment tools / methods under CAT i.e. three class test, record book, assignment, seminar, case study, field work, mini project work, quiz, MCQs, or any innovative method

Reference Book:

1.Business Communication: Dr.Pallavi Mandaogade& Mrs. Minal Bhuptani ,Aditya Publication Amravati.

2.Raman S. & Swami R. Business Communications, Professional Publications Madras

3.R.C. Sharma & Krishan Mohan, Business Correspondence & Report Writing.

4.Tata McGraw Hill Delhi.

- Nandanwar K.P. Ninawe A.S. & Nandanwar S.P. Essential

5.Business Communication, Prashant Publication, Jalgaon.

- Kaul, Business Communication, Prentice Hall, New Delhi. - Murphy & Peck, Effective Business Communications, Tata Mc Graw Hill, New Delhi.

B. B. A. I (NEP-2020) **(Semester-I)**

Vertical: Ability Enhancement Course

Subject Code: 500108

Subject Title: Soft Skill

AEC

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	I	500108	Soft Skills	1	30	1 Hrs	25

Course Outcome: Students completing this course on Soft Skills will be able to:
1. Communicate effectively in business settings,
2. Collaborate and leads team
3. Manage time and prioritize tasks
4. Demonstrate emotional intelligence and adaptability
5. Solve problems and make informed decisions
6. Develop leadership and initiative skill
7. Prepare for a successful career

Unit	Contents	Teaching Hours
1	**Communication Skill** Introduction to Communication, Verbal and nonverbal communication, Effective listening and presentation skills, Interpersonal communication	7
2	**Workplace etiquette** professionalism and work ethics, communication (emails/ phone), Meeting Etiquettes, Confidentiality and data protection	8
3	**Adaptability and Flexibility** Embracing change, Resilience and coping mechanism, Continuous learning, Adapting to diverse perspective	7
4	**Time management and productivity** Goal setting and prioritization, Task management (to do list calendar), Avoiding procrastination, Meeting deadlines	8

Total 25 marks Division :-
- **15 marks** -External Theory Exam (University/College)
- **10 Marks -For** mapping the course learning outcomes, 40% of total marks, course teacher will have the liberty to choose from the variety of assessment tools / methods under CAT i.e. three class test, record book, assignment, seminar, case study, field work, mini project work, quiz, MCQs, or any innovative method

Books Recommended:
1. "The 7 Habits of Highly Effective people" by Stephen Covey
2. Soft Skill: Dr.Shaila Nibjiya,Ritesh Chandak & Pooja Dammani, Aditya Publication,
3. "Communication Skill" by Ashraf UI-Haque
4. "Teamwork & Collaboration" by Tony Dottino

B.B.A. –I (NEP-2020) (Semester-I)

Vertical: IKS (Generic)

Subject Code: 500109

Subject Tittle: Management Lessons from Ancient India

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
4.5	I	500109	Management Lessons from Ancient India	2	30	2 Hrs.	50

Course Outcomes:

Understand key management concepts from ancient Indian texts.

Apply ancient Indian management philosophies to modern business situations.

Analyse leadership and governance lessons from Indian epics and scriptures.

Integrate ethics and values into business decision-making.

Use strategic models from ancient India to solve complex business problems. **Course Content:**

Unit	Contents	No. of Periods
Unit- I	**Introduction to Ancient Indian Management Thought:** **Overview of Ancient Indian Texts**: Introduction to Vedas, Upanishads, Arthashastra, and Manusmriti. **Holistic Management Approaches**: Ancient Indian views on selfmanagement, decision-making, and moral conduct.	7
Unit- II	**Leadership and Governance from Indian Epics** Leadership Lessons from the Mahabharata: Role of Yudhishthira, Krishna, Bhishma, and their ethical dilemmas in leadership. Strategic Thinking from the Bhagavad Gita: Krishna's advice to Arjuna and its application to business decision-making. Governance from the Ramayana: Leadership qualities of Lord Rama, teamwork from Hanuman, and crisis management lessons.	8
Unit – III	**Ethics and Values** **Ethical Principles in Indian Philosophies**: Concepts of Dharma and Karma Yoga in business ethics. Sustainability and Environmental Responsibility: Eco-conscious practices in ancient India. Ethics in Business Decision-Making: Balancing personal profit with social welfare through ancient Indian values.	7
Unit- IV	**Management Lessons from Ancient Indian Thinkers** **Chanakya's Saptanga Theory**: The seven pillars of administration and their relevance to modern management. Jainism and Buddhism's Impact on Management: Principles of Ahimsa (non-violence), simplicity, and mindfulness in management. Leadership Models and Ethical Practices from Indian Philosophers: Chanakya's strategies and teachings on leadership and governance.	8

Total 25 marks Division :-

- **15 marks** -External Theory Exam (University/College)
- **10 Marks Marks -For** mapping the course learning outcomes, 40% of total marks, course teacher will have the liberty to choose from the variety of assessment tools / methods under CAT i.e. three class test, record book, assignment, seminar, case study, field work, mini project work, quiz, MCQs, or any innovative method

Reference Books:

1. Dr. Pratik C. Patel, Management Lesson from Mahabharata
2. Management Lession from Ancient India Dr.Smita Singroop and Dr.Nita Honrao,Aditya Publication.
3. Rajashekar Polapragada, Sucessful Managmeent Style of India Volume
4. Arthashastra by Kautilya
5. Bhagavad Gita (Business interpretation)
6. Business Lessons from the Mahabharata by Bibek Debroy
7. Thirukkural by Thiruvalluvar (translated)

B. B. A. I (NEP-2020) (Semester-I)
Vertical: VEC
Subject Code:-500110
Subject Title: Environmental Science and Sustainability

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	I	500110	Environmental Science and Sustainability	2	30	2 Hours	50

Course Outcomes:
1. Explore the basic environmental concepts and issues relevant to the business and management field.
2. Recognize the interdependence between environmental processes and socio-economic dynamics.
3. Determine the role of business decisions, policies, and actions in minimizing environmental degradation.
4. Identify possible solutions to curb environmental problems caused by managerial actions.
5. Develop skills to address immediate environmental concerns through changes in business operations, policies, and decisions.

Unit	Contents	Teaching Hours
1	**Understanding Environment, Natural Resources, and Sustainability** Fundamental environmental concepts and their relevance to business operations; Components and segments of the environment, the man-environment relationship, and historical environmental movements. Concept of sustainability.	7
2	Classification of natural resources, issues related to their overutilization, and strategies for their conservation. Sustainable practices in managing resources, including deforestation, water conservation, energy security, and food security issues. The conservation and equitable use of resources, considering both intergenerational and intergenerational equity, and the importance of public awareness and education	8
3	**Ecosystems, Biodiversity, and Sustainable Practices** Various natural ecosystems, learning about their structure, functions, and ecological characteristics. Emphasizing the need for sustainable ecosystem management. The importance of biodiversity, the threats it faces, and the methods used for its conservation.	7
4	**Environmental Pollution, Waste Management, and Sustainable Development** Various types of environmental pollution, including air, water, noise, soil, and marine pollution, and their impacts on businesses and communities. Causes of pollution. Importance of adopting cleaner technologies; Solid waste management; Natural and man-made disasters, their management, and the role of businesses in mitigating disaster impacts.	8

Total 25 marks Division :-
- **15 marks** -External Theory Exam (University/College)
- **10 Marks Marks -For** mapping the course learning outcomes, 40% of total marks, course teacher will have the liberty to choose from the variety of assessment tools / methods under CAT i.e. three class test, record book, assignment, seminar, case study, field work, mini project work, quiz, MCQs, or any innovative method

Fieldwork

1.Visit to a local area to document environmental assets-river/forest/grassland /Hill/mountain

2. Visit to a local polluted site-Urban/Rural/Industrial/Agricultural

3.Study of common plants, insects, birds.

4. Study of simple ecosystems-pond, river, hillslopes, etc.

Books Recommended:

Text Books (Latest Editions):

- Poonia, M.P. Environmental Studies , Khanna Book Publishing Co.
  Environmental Science and Sustainability Mrs. Nisha Laddha and Pavan Kalantri Sai Jyoti Publication
- Bharucha, E. Textbook of Environmental Studies, Orient Blackswan Private Ltd. ● Dave, D., & Katewa, S. S. Text Book of Environmental Studies. Cengage Learning India Pvt Ltd.
- Rajagopalan, R. Environmental studies: from crisis to cure , Oxford University Press.

- Miller, G.T. & Spoolman S. Living in the Environment. Cengage.
- Basu, M., & Xavier Savarimuthu, S. J. Fundamentals of environmental studies. Cambridge University Press.
- Roy, M. G. Sustainable Development: Environment, Energy and Water Resources. Ane Books.
- Pritwani, Sustainability of business in the context of environmental Management. CRC Press.
- Wright, R.T. & Boorse, D.F. Environmental Science: Toward A Sustainable Future (13th ed,). Pearson. References Web links:
- https://www.ourplanet.com
- https://www.undp.org/content/undp/en/home/sustainable-development- goals.html
- www.myfootprint.org
- https://www.globalchange.umich.edu/globalchange1/current/lectures/kling/Ecosystem/ecosystem.html

B. B. A. : - I Year SEM- II (NEP-2020) **(Semester-II)**
Vertical – Core Course
Subject Code: 500200
Subject Title: Organizational Behaviour

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	II	500200	**Organizational Behaviour**	2	30	2 Hours	30

Course Outcomes

After completion of the course, students will be able to:

1. Understand the basic concepts and significance of Organizational Behavior in organizations.
2. Explain individual and group behavior affecting organizational effectiveness.
3. Analyze leadership, motivation, and teamwork in workplace settings.
4. Understand organizational culture, organizational change and development.

Course Contents

Unit	Contents	Teaching Hours
1	**Unit I : Introduction to Organizational Behavior:** 1.1 Meaning, Nature, Scope and Importance of Organizational Behavior. 1.2 Ability and Attitude: Meaning, Components of Attitude, Functions of Attitude 1.3 Job Satisfaction: Meaning, Factors Affecting Job Satisfaction and its Evaluation 1.4 Values: Concept and Development Process. 1.5 Perception: Meaning, Perceptual Process, Factors Affecting Perception	**7**
2	**Unit II : Leadership and Group Behavior:** 2.1 Leadership: Meaning, Importance, Leadership Styles (Autocratic, Democratic and Laissez-faire) 2.2 Introduction to Leadership Theories - Trait, Behavioral and Situational. 2.3 Motivation: Meaning, Importance and Theories of Motivation (Maslow's Need Hierarchy Theory, Herzberg's Two-Factor Theory and McGregor's Theory X and Theory Y). 2.4 Foundation of Group Behavior: Meaning and Types of Groups, Stages of Group Development, Group Decision Making, Group Dynamics.	**8**
3	**Unit III : Understanding Organizations and Organizational Culture:** 3.1 Meaning ,Purpose, Organizational Structure, Types of Organizational Structure (Functional, Divisional and Matrix Structure),Authority and Responsibility, Span of Control. 3.2 Organizational Culture: Meaning, Characteristics and Importance of Organizational Culture 3.3 Elements of Organizational Culture, Creating and Sustaining Organizational Culture. 3.4 Organizational Decision Making: Role of Technology, Types of Decisions, Decision-Making Process	**7**
4	**Unit IV : Stress and Organizational Change and Development:** 4.1 Power and Politics: Meaning, Sources of Power and Organizational Politics. 4.2 Negotiation: Meaning and Process of Negotiation. 4.3 Stress Management: Meaning, Causes, Effects and Stress Management Techniques. 4.4 Organizational Change: Meaning, Need for Change, Change Process. 4.5 Organisation Development: Meaning, Objectives and Techniques.	**8**

Total 50 marks Division :-

- **30 marks** -External Theory Exam (University/College)
- **20 Marks -For** mapping the course learning outcomes, 40% of total marks, course teacher will have the liberty to choose from the variety of assessment tools / methods under CAT i.e. three class test, record book, assignment, seminar, case study, field work, mini project work, quiz, MCQs, or any innovative method

Books Recommended (Latest Edition)

1. K. Aswathappa – Organizational Behavior, Himalaya Publishing House.
2. Stephen P. Robbins & Timothy A. Judge – Organizational Behavior, Pearson Education.
3. Fred Luthans – Organizational Behavior, McGraw-Hill Education.
4. P. Subba Rao – Organizational Behavior, Himalaya Publishing House.
5. L. M. Prasad – Organizational Behavior, Sultan Chand & Sons.

B. B. A. : - I Year SEM- II (NEP-2020) **(Semester-II)**

Vertical – Core Course

Subject Code: 500201

Subject Title: Marketing Management

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	II	500201	Marketing Management	2	30	2 Hours	30

Course Outcome:

1. Understand fundamental marketing concepts, importance , the role of marketing in organization
2. Recognize various elements of marketing mix
3. Critically analyze the products and Branding decisions
4. Evaluate the marketing implementation strategies.

Unit	Contents	Teaching Hours
1	**Unit I : Introduction of Marketing Management** 1.1 Nature , scope and Importance of Marketing Management, 1.2 Marketing Mix, (Product, Price, Promotion, Place, Process, People, Physical Evidence, Packaging & Labelling) 1.3 Types of Marketing (B2B, B2C, C2C)	7
2	**Unit II : Segmentation, Targeting and Positioning** 1.1 Types of Segmentation, Concepts of Targeting and Positioning 1.2 Model of Consumer Behavior, Buyer's Cultural, Social, Personal and Psychological characteristics, 1.3 Buying Decision Process	8
3	**Unit III: Product Decision** 1.1 Product Classification, Product Mix Decision, Product Life Cycle, 1.2 Branding Decisions, New Product Development 1.3 Pricing Decision, Determinants of Pricing , Pricing Methods	7
4	**Unit IV Promotion Decision** 1.1 Promotion Mix, (Advertising, Sales Promotion, Public Relation, Publicity, Personal Selling) 1.2 Marketing Channel Decision (Place), 1.3 Types or levels of Distribution Channels , 1.4 Channel selection decision	8

Internal Assessment (20 Marks)

1) Multiple Choice Questions (MCQs): 08 Marks (1 Mark each)
2) Home Assignments / Presentation / Case Study: 12 Marks
3) External Assessment: 30 Mark

Books Recommended: (Latest Edition)

1. Kotler P., Keller K., et al. Marketing Management (16th edition). Pearson Education Pvt. Ltd.
2. Aaker, D. A. and Mooram Christine. , Strategic Market Management: Global Perspectives, John Wiley & Sons.
3. Ramaswamy, V.S. & Namakumari S. Marketing Management: Indian Context Global Perspective (6th edition), Sage Publications India Pvt. Ltd.
4. Sheth, J. N., & Sisodia, R. S. (Eds). Does Marketing Need Reform?: Fresh Perspectives on the Future, Routledge.

BBA I (NEP-2020) **(Semester-II)**

Vertical:- Major/Minor

Subject Code: 500202

Subject Title: Introduction the Financial Management

Level	Semester	Course code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	II	500202	Financial Management	2	30	2 Hrs	50

Course Outcomes:

After successful completion of this course, students will be able to:

1. Explain the basics of financial management and the role of a finance manager.
2. Interpret basic financial statements to assess business performance.
3. Explain basic investment decisions and the concept of the time value of money.
4. Identify sources of short-term finance and calculate working capital.

Unit	Contents	Teaching Hours
1	**Unit I: Introduction to Financial Management** 1.1. Meaning and Scope of Financial Management 1.2. Importance of Financial Management in Business 1.3. Responsibilities of a Finance Manager	**8**
2	**Unit II: Understanding Business Financial Reports** 2.1. Financial Statements: Introduction and formats (Balance Sheet, Income Statement and Cash Flow Statement). 2.2. Comparing Business Performance through Comparative Financial Statements.	**7**
3	**Unit III: Investment Planning and Business Decisions** 3.1. Meaning and Importance of Capital Budgeting 3.2 Evaluating Investment Alternatives – Introduction to Payback Period and Average Rate of Return (ARR) 3.3 Time Value of Money – Meaning and Importance	**7**
4	**Unit IV: Working Capital Planning** 4.1. Meaning and Importance of Working Capital 4.2 Basic Sources of Short-Term Finance 4.3. Simple problems on calculating working capital	**8**

Total 50 marks Division :-

- **30 marks** -External Theory Exam (University/College)
- **20 Marks -For** mapping the course learning outcomes, 40% of total marks, course teacher will have the liberty to choose from the variety of assessment tools / methods under CAT i.e. three class test, record book, assignment, seminar, case study, field work, mini project work, quiz, MCQs, or any innovative method

Recommended Textbooks & Reference Books

1. Financial Management — I.M. Pandey, Vikas Publishing House
2. Financial Management — M.Y. Khan & P.K. Jain, Tata McGraw-Hill
3. Fundamentals of Financial Management — R.P. Rustagi, Taxmann Publications
4. Financial Management —Dr. Minal Bhuptani & Dr. Mayur Malviya, Aditya Publication
5. Financial Management: Principles and Practice — S.N. Maheshwari, Sultan Chand & Sons
6. Indian Financial System — Bharati V. Pathak, Pearson Education
7. Financial Markets and Services — E. Gordon & K. Natarajan, Himalaya Publishing House
8. Management Accounting (for ratio, cash flow techniques) — Dr. S.N. Maheshwari & S.K. Maheshwari, Sultan Chand & Sons.

B. B. A. I (NEP) (Semester-II)

Vertical: Major/Minor

Subject Code: 500203

Subject Title: Financial Accounting

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	II	500203	Financial Accounting	2	30	2 Hrs.	50

Course Outcomes:

On having completed this course student will be able to:

1. Acquire the knowledge about different methods of Depreciation and the relevant Journal Entries and accounts.
2. Demonstrate the knowledge on single Entry system of Accounting.
3. Apply the knowledge of systematic maintenance of books of Non Profitable Institution.
4. Estimate Annual Financial statements of Partnership firm

Course Content

Unit	**Content**	**No. of Periods**
Unit 1	Depreciation Accounting Journal Entries of Depreciation Accounting Fixed Installment Method, Reducing Balance Method	8
Unit II	Single Entry System	7
Unit III	Final Accounts of Non Profitable Institution	8
Unit IV	Final Accounts of Partnership Firm	7

Total 50 marks Division :-

- **30 marks** -External Theory Exam (University/College)
- **20 Marks -For** mapping the course learning outcomes, 40% of total marks, course teacher will have the liberty to choose from the variety of assessment tools / methods under CAT i.e. three class test, record book, assignment, seminar, case study, field work, mini project work, quiz, MCQs, or any innovative method

Books Recommended:-

1. Dr. Sehgal Ashok & Dr. Sehgal Deepak: Fundamentals of Accounting. Taxmann Allied Services P. Ltd., New-Delhi
2. Gupta, R. L&Radhaswamy, M: Financial Accounting. Sultanchand and Sons, New Delhi.
3. Monga J. R. Ahuja Girish & Sehgal Ashok: Financial Accounting: Mayur Paper Back, Noida Shukla, M. C., Grewal T S. & Gupta, S. C.: Advanced Accounts; S. Chand & Co. New Delhi.
4. Compendium of Statement and Standards of Accounting: The Institute of Chartered Accountants of India, New Delhi.
5. Ashok Banerjee: Financial Accounting; Excel Books, New Delhi-110028.
6. Financial Accounting Dr. Sachin Bothara & Dr. Girish Daga, Dr. Minal Bhuptani , Aditya Publication.
7. N. Vinayakam, P.L. Mani, K.L. Nagarajan: Principles of Accountancy; Eurasia Publishing House (Pvt.) Ltd., New Delhi-110055
8. R.R. Gupta: Advanced Accountancy, Kalyani publishers, New Delhi
9. Jain, Narang: Advanced Accountancy.
10. Maheshwari S. N. & Maheshwari S. K. An Introduction to Accountancy, Vikash Publishing House Pvt. Ltd. New Delhi
11. William Pickles: Accountancy, Sir Isaac Pitman & Sons. Ltd., London
12. A. Mukherjee, M.Hanif: Modern Accountancy: Tata MeGraw Hill Publishing Co. Ltd.
13. P.C. Tulsian: Accountancy; Tata McGraw Hill Publishing Co. Ltd.
14. Monga, Gandhi, Kadu: Advanced Accounts; National Publishing House.
15. Chakraborti &Chakraborti: Advanced Accounting. Moulik Library, Culcutta-9
16. R.L. Gupta & V.K. Gupta: Fundamentals of Accounting. Sultanchand& Sons New Delhi.
17. Dr. Gupta J. D, Dr Chandak S. S. & Dr. LadheP. N.: Advanced Accounting. Shri BalajiPrakashan Nagpur.
18. T.P Ghosh, Fundamentals of Accounting, Sultan Chand&Sons New Delhi.

B. B. A. I (NEP) **(Semester-II)**

Vertical C: <u>Generic Open Elective</u>

Subject: Basics of Economics

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	II	500204	Basics of Economics	2	30	2 Hrs.	50

Course Outcomes:

Upon successful completion of this course, students will be able to:

1. Students of other streams will understand the basic concepts of economics.
2. Students will learn the fundamental concepts of micro and macroeconomics.
3. Students will acquire knowledge of the concept of utility along with its features and types.
4. Students will know the demand and supply mechanism.
5. Students will recognize the significance of economics in their daily lives.

Unit	Contents	No. of Periods
Unit I	Introduction of Economics 1.1 Introduction to Economics 1.2 Kautilya's views on economics 1.3 Definition of economics: Adam Smith, Alfred Marshal, Lionel Robbins 1.4 Branches of economics: A. Microeconomics- concept and feature B. Macroeconomics- concept and features	7
Unit II	Unit 2 Utility Analysis 2.1 Meaning and features of utility 2.2 Types of Utility 2,3 Concept of utility: total utility, marginal utility 2.4 Meaning of human want, characteristics of wants	8
Unit III	Unit 3 Consumer Behaviour 3.1 Meaning of Demand 3,2 Types of demand 3.3 Determinants of demand 3.4 Law of demand with assumption and exception	7
Unit IV	Unit 4 Producer behaviour 4.1 Meaning and Definition of Supply 4.2 Determinants of Supply 4.3 Law of supply with assumption and exception 4.4 Factors of production: land, labour, capital, and entrepreneur	8

Total 50 marks Division :-

- **30 marks** -External Theory Exam (University/College)
- **20 Marks -For** mapping the course learning outcomes, 40% of total marks, course teacher will have the liberty to choose from the variety of assessment tools / methods under CAT i.e. three class test, record book, assignment, seminar, case study, field work, mini project work, quiz, MCQs, or any innovative method

Books Recommended

1. Dixit K.R., Business Economics, Vishwa publishers and distributors.
2. Mithani D.M. Principles of Economics, Himalaya Publishing House.
3. Bhuptani Prem J., Principles of Economics, TaxMann Allied Services Pvt. Ltd.
4. Mankiw. N. G. Principles of Microeconomics Cengage Learning Publications.
5. Chaturvedi, D. D. & Mittal, A. Principles of Micro Economics, Kitab Mahal Publication, New Delhi.
6. Ahuja H.L. Principles of Micro Economics. S.Chand and Company Ltd.
7. Ahuja H.L. Principles of Micro Economics. S.Chand and Company Ltd.
8. Tiwari G.S. Principles of Economics, DnyanPath Publicatio

- Note : Learners are advised to use the latest edition of readings

ONLINE RESOURCES AND SIMULATIONS FROM KHAN ACADEMY ECONOMICS

- https://www.khanacademy.org/economics-finance-domain/

BBA. I (NEP-2020) **(Semester II)**

Vertical C:- Generic Open Elective

Subject Tittle: Entrepreneurship Development

Subject Code : 500205

Level	**Semester**	**Course Code**	**Course Name**	**Credits**	**Teaching Hours**	**Exam Duration**	**Max Marks**
4.5	II	**500205**	Entrepreneurship Development	2	30	2Hrs	50

Course Outcome:

1. Understand Entrepreneurial Concepts
2. Identify and Evaluate Business Opportunities
3. Develop Business Plan and Resources
4. Understand Government Support and Institutional Framework
5. Apply Entrepreneurial Skills

Unit No.	Name of Topic	Details	Lect./Periods
1	Introduction	Entrepreneur- Definition – Role of Entrepreneurship in Economic Development, Factors motivating Entrepreneurships, Advantages of becoming Entrepreneur.	07
2	Creating and Starting the Venture	Sources of new Ideas, Methods of generating ideas, problem solving, product planning and development process	07
3	Financing & managing the new venture	Sources of capital, Record keeping, recruitment, motivating and leading teams, financial controls, Marketing and sales controls.	08
4.	Institutional Support	Role of Directorate of Industries, District Industries Carters (DIC), Industrial Development Corporation (IDC), State Financial Corporation (SFCs), Commercial banks , Small Scale Industries Development Corporations (SSICSs)	08

Total 50 marks Division :-

- **30 marks** -External Theory Exam (University/College)
- **20 Marks -For** mapping the course learning outcomes, 40% of total marks, course teacher will have the liberty to choose from the variety of assessment tools / methods under CAT i.e. three class test, record book, assignment, seminar, case study, field work, mini project work, quiz, MCQs, or any innovative method

Books Recommended:-

1) Entrepreneurship Development Sultanchand
2) Entrepreneurship Development Dr.Ritesh Chandak, Dr.Pooja Dammani & Dr.Sandesh Kedia,Aditya Publication

B B. A. I (NEP-2020) **(Semester-II)**

Vertical:-VSC

Subject Code: 500206

Subject Title: Accounting with Tally (Lab)

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	II	500206	Accounting with Tally (Lab)	2	60	2 Hrs	50

Course Outcomes:

After successfully completing this course, students will be able to:

1. Demonstrate proficiency in application of tally in accounting.
2. Evaluate the advantages and limitations of accounting by Tally software versus. manual methods.
3. Navigate the Tally interface including the Gateway of Tally, button panel and calculator.
4. Create, modify and delete company data in Tally.
5. Manage account structures including primary and secondary groups and multiple ledgers.
6. Establish and manage inventory including stock groups, items, units of measure and godowns.
7. Process accounting transactions using various vouchers in Tally.
8. Use inventory-specific vouchers for efficient management.
9. Create and manage sales and purchase orders.
10. Understand TDS, TCS and GST handling by Tally.
11. Generate and interpret financial reports including trial balance, day book, account books, profit and loss account, balance sheet, ratio analysis, inventory, cash/fund flow and exceptional reports.

Course Content:

Unit	Contents	Teaching Hours
1	1.1 Introduction to Tally Software (Tally 9/ ERP9/Prime) 1.2 Advantages and Limitations of Computerized Accounting Software. 1.3 Opening Screen of Tally: Gateway of Tally, Button Panel, Calculator. 1.4 Company Creation Procedure, Company Alteration Procedure, Company Deletion Procedure. 1.5 Configuration Features.	16
2	2.1 Accounting Features: 2.1.1 Primary Groups/Secondary Groups Procedure: Creation, Alteration, Deletion Procedure. 2.1.2 Ledgers (Single/Multiple): Creation, Alteration, Deletion Procedure. 2.2 Inventory Features: 2.2.1 Stock group, Stock Item Creation Procedure, Alter, Delete. 2.2.2 Units of measures: Simple Units of Measures, Compound Units of Measures. 2.2.3 Godown Create/Alter/Delete Procedure.	14
3	3.1 Accounting Vouchers: Contra, Payment, Receipt, Journal, Sales, Purchase. 3.2 Inventory Vouchers. 3.3 Sales Order. 3.4 Purchase Order.	16
4	4.1 Indian tax system & Tally Tax features-TDS, TCS, GST 4.2 Display: Trial Balance, Day Book, Account Books, Statement of Accounts, Profit and Loss account, Balance Sheet, Ratio analysis Inventory Books, Statement of Inventory, Cash/Fund Flow, List of Accounts, Exceptional Reports.	14

Total 50 marks Division :-

- **20 Marks -For** mapping the course learning outcomes, 40% of total marks, course teacher will have the liberty to choose from the variety of assessment tools / methods under CAT i.e. three class test, record book, assignment, seminar, case study, field work, mini project work, quiz, MCQs, or any innovative method

External Assessment (Practical): (30 Marks)

Division of Marks for Practical's

Theory	**05 Marks**
Practical Record	**05 Marks**
Demonstration (Practical)	**10 Marks**
Viva	**10 Marks**
Practical Total	**30 Marks**

Recommended:

1. Agrawal Gaurav, Learn Tally Prime with GST, Digital Muneemji, Aligarh, UP
2. Chheda Rajesh, Learn Tally Prime, Book scape
3. Tally Essential, (Tally Prime), Prom Tally. Tally Solution Pvt. Ltd.
4. Tally Manual
5. Financial Accounting on Computer using Tally- Namrata Agrawal
6. Implementing Tally &.2: A.K. Nadhani, K.K. Nadhani, BPB publications

Web Links & E-Contents:

1. Link for Tally Tutorials: https://tallysolutions.com/leaming-hub/

B. B. A. I (NEP-2020) **(Semester-II)**

Vertical: Skill Enhancement Course

Subject Code: 500207

Subject Title: Leadership and Conflict Management

SEC

Level	**Semester**	**Course Code**	**Course Name**	**Credits**	**Teaching Hours**	**Exam Duration**	**Max Marks**
4.5	II	500207	Leadership and Conflict Management	2	60	2 Hrs	50

Course Outcome: Students completing this course on Soft Skills will be able to:
1. Communicate effectively in business settings,
2. Collaborate and leads team
3. Manage time and prioritise tasks
4. Demonstrate emotional intelligence and adaptability
5. Solve problems and make informed decisions
6. Develop leadership and initiative skill
7. Prepare for a successful career

Unit	Contents	Teaching Hours
1	**Leadership and initiative** Leadership & Delegation, Initiative and proactivity, Influencing and persuading others, Building leading teams	14
2	**Conflict resolution skill** Building and maintaining relations, Trust and empathy, Effective feedback and criticism, conflict management	16
3	**Negotiation skills** Negotiation concept, meaning, Strategies of negotiation, Effective Negotiation, Process of Negotiation	14
4	**Problem solving and decision making** Critical thinking - meaning concept, object Analytical thinking- meaning, concept, object, Decision making models [Pros/Cons]	16

Total 50 marks Division :-

- **30 marks** -External Theory Exam (University/College)
- **20 Marks -For** mapping the course learning outcomes, 40% of total marks, course teacher will have the liberty to choose from the variety of assessment tools / methods under CAT i.e. three class test, record book, assignment, seminar, case study, field work, mini project work, quiz, MCQs, or any innovative method

Books Recommended:

1. "The 7 Habits of Highly Effective people" by Stephen Covey
2. "The leadership Circle" by Bill George
3. Leadership and Conflict Management Dr.Nita Honrao, Dr.Shaila Nibjiya ,Sai Jyoti Publication.
4. "Teamwork & Collaboration" by Tony Dottino
5. "The Negotiation Book" by Steve Gates
6. "The Workplace Conflict Resolution Manual" by Barbara Reichert

B B. A. I (NEP) **(Semester-II)**

Vertical:-Ability Enhancement Course

Subject Code: 500208

Subject Title: **Business Mathematics**

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
4.5	II	500208	**Business Mathematics**	1	15	1 Hr	25

Course Outcomes:

On completion of the course 'Business Mathematics', students will be able to:

1. Apply simple and compound interest concepts, solve ratio and proportion problems, calculate percentages and discounts and analyze profit and loss on sale of goods.

Unit	Contents	Teaching Hours
Unit I	1.1 Simple and Compound Interest 1.2 Ratios and Proportions 1.3 Average	8
Unit II	2.1 Percentages 2.2 Profit and Loss on Sale of Goods 2.3 Discounts	7

Total 25 marks Division :-

- **15 marks** -External Theory Exam (University/College)
- **10 Marks Marks -For** mapping the course learning outcomes, 40% of total marks, course teacher will have the liberty to choose from the variety of assessment tools / methods under CAT i.e. three class test, record book, assignment, seminar, case study, field work, mini project work, quiz, MCQs, or any innovative method

Books Recommended:

1. Sancheti D.C. &Kapoor V.K.(2008).*Statistics: Theory, Methods and Application,* S. Chand & Co. New Delhi
2. Dr. Shukla & Sahay(2023).*Principles of Statistics,* Sahitya Bhavan Publications, Agra
3. Gupta B.N.(2010).*Statistics,* Sahitya Bhavan Publications, Agra
4. Gupta S.P. (2010).*Statistical Methods* Sultan Chand & Co., New Delhi

B B. A. I (NEP) **(Semester-II)**

Vertical:-Ability Enhancement Course

Subject Code: 500209

Subject Title: **Business Statistics**

Level	Semester	Course Code	Course Name	Credit s	Teaching Hours	Exam Duration	Max Marks
4.5	II	500209	**Business Statistics**	1	15	1 Hr	25

Course Outcomes:

On completion of the course 'Business Statistics', students will be able to:

1. Compute mean, median and mode, interpret frequency distributions.
2. Measure dispersion using range and standard deviation, analyze skewness.

Unit	Contents	Teaching Hours
Unit I	Descriptive Statistics: 1.1 Frequency distributions and histograms 1.2 Measures of Central Tendency: Mean, Median, Mode 1.3 Problems on Mean, 1.4 Problems on, Median, 1.5 Problems on Mode,	8
Unit II	Descriptive Statistics: 2.1 Measures of dispersion: Range, Standard deviation, Coefficient of Variation 2.2 Problems on Range, Standard deviation, Co-efficient of Variation 2.3 Skewness 2.4 Problems on Skewness	7

Total 25 marks Division :-

- **15 marks** -External Theory Exam (University/College)
- **10 Marks Marks -For** mapping the course learning outcomes, 40% of total marks, course teacher will have the liberty to choose from the variety of assessment tools / methods under CAT i.e. three class test, record book, assignment, seminar, case study, field work, mini project work, quiz, MCQs, or any innovative method

Books Recommended:

1. Sancheti D.C. &Kapoor V.K.(2008).*Statistics: Theory, Methods and Application,* S.
2. Chand & Co. New Delhi
3. Dr. Shukla & Sahay(2023).*Principles of Statistics,* Sahitya Bhavan Publications, Agra
4. Gupta B.N.(2010).*Statistics,* Sahitya Bhavan Publications, Agra
5. Gupta S.P. (2010).*Statistical Methods* Sultan Chand & Co., New Delhi

B.B.A. –I (NEP-2020) **(Semester-II)**

Vertical:-VEC

Subject Code: 500210

Subject Tittle:- Basics of Business Ethics

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
4.5	II	500210	Basics of Business Ethics	2	30	2 Hrs.	50

Course Outcomes:

1. Understand the key concepts of ethics in business.
2. Apply ethical principles to business decision-making.
3. Analyse ethical dilemmas faced by businesses and propose solutions.
4. Recognize the importance of corporate social responsibility (CSR).
5. Demonstrate ethical leadership in business environments.

Course Content:

Unit	Contents	No. of Periods
Unit- I	**Ethics in Business:** The nature and importance of ethics in business , Relationship between corporate responsibility and business ethics , Types of Ethical Issues in Business	8
Unit- II	**Corporate Governance :** Concept, Scope and importance of Corporate Governance , Ethical issues in corporate governance	7
Unit – III	**Corporate Social Responsibility** : **Concept and Evolution of CSR**, **Benefits and Criticisms of CSR** , Corporate Social Responsibility of a business to its employees, consumers & Community	7
Unit- IV	**Ethics in Business Functions:** Marketing Ethics: Fair Advertising, Product Safety, Consumer Rights, Finance and Accounting Ethics: Transparency, Insider Trading, Misrepresentation , Human Resources Ethics: Discrimination, Workplace Diversity, Harassment	8

Total 50 marks Division :-

- **30 marks** -External Theory Exam (University/College)
- **20 Marks Marks -For** mapping the course learning outcomes, 40% of total marks, course teacher will have the liberty to choose from the variety of assessment tools / methods under CAT i.e. three class test, record book, assignment, seminar, case study, field work, mini project work, quiz, MCQs, or any innovative method

Reference Books:

1. Taxmann's, Business Ethics & Values with case studies, Dr. Neeru Vasisth, Dr. Manita Rajput , 2nd ed. ,
2. Chandra Kumar Roy, Prabhat Kumar Roy, Business Ethics, S. Chand
3. Joseph W. Weiss, Business Ethics, A stakeholder & Issues Management Approach, Pragmatic
4. A.C. Fernando, K.P. Muraleedharan, E.K. Satheesh, Business Ethics: An Indian Perspective 3e, Pearson Publication
5. Dr. S.S. Khanka, Business Ethics & Corporate Governances Principles & Practices, S. Chand Publication '
6. Dr. S.S. Khanka, Business Ethics & Corporate Social Responsibility , S. Chand
7. C.S.V. Murthy , Business Ethics Text & Cases, Himalaya Publishing House
8. Dr.Nita Honrao, Dr.Shaila Nibjiya, Mrs. Nisha Laddha Business Ethics, Sai Joyti Publication

B. B. A. II (NEP) Semester-III
Vertical – Major
Subject Title: Direct Tax Laws I

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	III	501300	Direct Tax Laws I	2	30	2 Hours	50

***Disclaimer**: This syllabus is based on the Income Tax Act, 2025 as passed by Parliament. Section numbers and rules are subject to final CBDT notifications. Faculty must refer to the latest amendments before teaching.*

Course Outcomes: Students completing this course on Direct Tax Laws will be able to:
1) Define, distinguish, and apply the Income Tax's basic concepts and terminology.
2) Define and distinguish the various incomes exempt from tax.
3) Acquire the knowledge about various allowances, perquisites, and retirement benefits a salaried person is entitled to.
4) Compute income from salary.
5) Acquire a basic understanding of Profits and gains from business or profession.s

Unit	Contents	Teaching Hours
1	• Journey of the Income Tax Act from 1961 to 2025, major reforms and objectives • Basic concepts- Definitions Tax Year; Assessee; Person; Gross total income; Total Income; Concept of Agricultural Income and Casual Income; TDS • Tax planning, Tax avoidance, and tax evasion • Incomes exempted from Tax	7
2	• Meaning of Salary, place of accrual, advance salary and arrears • Various allowances • Various Perquisites • Retirement benefits	8
3	• Deductions Permissible from Salary • Computation of various allowances, perquisites, retirement benefits • Total Salary • Form No. 16 under the Income Tax Act **Note- numerical/ problems**	7
4	• Basic concepts of Profits and Gains from Business and Profession • Admissible Expenses • Inadmissible Expenses • Taxation of Digital Business, E-Commerce etc. • Various Presumptive incomes available for the relevant tax year Note- only theory	8

Total 50 marks Division: -

- **30 marks** -External Theory Exam (University/College)
- **20 marks** - For mapping the course learning outcomes, 40% of total marks, course teacher will have the liberty to choose from the variety of assessment tools / methods under CAT i.e. three class test, record book, assignment, seminar, case study, field work, mini project work, quiz, MCQs, or any innovative method

1) Books Recommended:
   1. Direct Tax Law ; Singhania
   2. Direct Tax Laws: Ahuja & Gupta
   3. Direct Tax Laws : Mehrotra & Goyal
   4. Direct Tax Laws : Dr Shaila Nibjiya & Dr Sachin Bothra, Aditya Publicatons.

B. B. A. II Year NEP Semester-III
Vertical – Major
Subject Title:- Management of Financial Services

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	III	501301	Management of Financial Services	2	30	2	50

Course Outcomes:
1. Student will get an overview of financial sector in India
2. Students will know the concept of Indian money market and Indian Capital Market.
3. Students will get an overview of different financial services.
4. Students will get the information about Banking Sector

Unit	Contents	Teaching Hours
1	Unit I: Introduction to Finance: 1.1 Finance Meaning, Scope, Limitations. 1.2 An overview and Significance of finance 1.3 Long Term Sources of Finance: Owned Funds & Borrowed Funds: Equity Shares, Preference Shares, Debentures, Term Loans, Lease Financing, Hire Purchasing. 1.4 Short Term Sources of Finance: Bank Overdraft, Cash Credit, Bills Discounting, and Ploughing back of Profit. Finance for start-up Industries	8
2	UNIT II Introduction to Financial Market 2.1 Concept, Meaning and Nature of Financial Market. 2.2 Structure of Financial Market 2.3 Indian Money Market Concept, Feature, Objectives and Components 2.4 Indian Capital Market Concept, Feature, Objective and Components.	8
3	Unit 3 Financial Services 3.1 Concept Meaning Nature and Scope of Financial Services 3.2 Financial Services Features and Objective of Financial Services 3.2 Underwriting, Brokerage and Intermediation of Financial Services. 3.4 Management of Risk in financial services,	7
4	Unit 4 Commercial Bank 4.1 Meaning & Definitions of Commercial Bank 4.2 Functions of Commercials bank 4.3 Process of Credit Creation of Commercial Bank 4.4 Role and Importance of Commercial Bank	7

Total 50 marks Division: -
- **30 marks -**External Theory Exam (University/College)
- **20 marks -**For mapping the course learning outcomes, 40% of total marks, course teacher will have the liberty to choose from the variety of assessment tools / methods under CAT i.e. three class test, record book, assignment, seminar, case study, field work, mini project work, quiz, MCQs, or any innovative method

Books Recommended:

1) Khan.M.Y. Indian Financial System Theory and Practice, Tata McGrow Hill New Del
2) Bhalla. V.K.-Management of Financial Services, Anmol, New Delhi 2001.
3) Ennew.C.Treror Watkins & Mike Wright-Marketing of Financial Services, Heinemann Professional Puh. 1990.
4) Garden E and K. Natrajan-Emerging scenario of financial services, Himalaya Publishin House, 1997,
5) Financial Services Aditya Publication, Minal A Bhuptani and Nisha Laddha

B. B. A. II (NEP) Semester-III
Vertical – Major
Subject Title: Company Accounting

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	III	501302	Company Accounting	2	30	2 Hours	50

Course Outcomes:

On completion of the course's Company Accounting students will be able to:

1. Understand the process of issuing forfeiting, and re-issuing equity shares.
2. Comprehend the meaning, characteristics, and need for valuing goodwill. Apply various method of goodwill valuation including average Profit Method, Super Profit Method and Capitalization Method.
3. Understand the meaning characteristics and need for valuing shares and debentures. Solve simple problems using the Net Asset Method, Yield Method and Fair Value Method for share valuation.
4. Prepare final accounts and financial statements of a company as per schedule VI Part I and ii of the company Act 2013.

Unit	Contents	Teaching Hours
1	Issue, Forfeiture and Re-issue of Equity Share	8
2	**Valuation of Goodwill** Meaning of Goodwill, Characteristic, Need of Valuation of Goodwill Method of Valuation of Goodwill Problems on Average of Profit Method, Super Profit Method, Capitalization Method.	7
3	**Valuation of Shares:** Meaning of Shares, Characteristic ,Need Methods of Valuation of Shares Simple Problems on Net Asset method, Yield Method and Fair Value Method	7
4	Final Accounts and Financial Statements of Company (Schedule VI Part I and II) As per Company Act 2013.	8

Total 50 marks Division: -

- **30 marks -**External Theory Exam (University/College)
- **20 marks -**For mapping the course learning outcomes, 40% of total marks, course teacher will have the liberty to choose from the variety of assessment tools / methods under CAT i.e. three class test, record book, assignment, seminar, case study, field work, mini project work, quiz, MCQs, or any innovative method

Books Recommended:

1. Shukla M.C. , Grewal T.S. & Gupta S.C (2019). Advance accounts Vol.II Sultan Chand and Sons Ltd
2. Gupta R. L. & Radhaswamy M.: Advanced Accountancy Vol.II Sultan Chand & Sons, New Delhi
3. Goyal V.K. and Goya R.(2019) Corporate Accounting ,PHI Learning
4. 5.Dr. Paul S. Kr(2019) Advanced Corporate Accounting ,New Central Book Agency.
5. Company Accounting: Dr Girish Daga and Minal Bhuptani, Aditya Public

B. B. A. II (NEP) Semester-III
Vertical – IKS (Major Specific)
Subject Title: Evolution of Business in India

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	University Exam Duration	Max. Marks
5.0	III	501303	Evolution of Business in India	2	30	2 Hrs.	50

Course Outcomes:

1) To introduce students to the historical foundations, traditional commercial networks, indigenous financial mechanisms, and ethical principles of business and trade in India from ancient times to the modern era.
2) Analyse Ancient Trade Foundations & Commercial Routes. And Evaluate Indigenous Banking & Financial Mechanisms
3) Apply Traditional Accounting Practices & Economic Governance Models. Assess the Evolution into Modern Financial Systems and Ethical Frameworks.

Unit	Contents	Teaching Hours
1	**Foundations of Trade & Commerce in Ancient India** • Introduction to Business in IKS: Concept of Purusharthas (Dharma, Artha, Kama, Moksha) with a focus on Artha (wealth creation and economic well-being). • Early Commercial Networks: Indus Valley Trade, Silk Route connectivity, and ancient Indian maritime trade routes. • Ancient Trade Centers and Ports: Key hubs (Lothal, Tamralipti, Bharuch, Muziris, Sopara) and major trade commodities.	7
2	**Unit 2: Indigenous Financial & Banking Systems** • Evolution of Money & Currency: Transition from barter to metallic currency; Pana, Kharshapana, and punch-marked coins. • Traditional Banking Networks: Role of Sahukars, Mahajans, Shroffs, and community banking networks. • The Hundi System: Concept, types of Hundis (Sight and Time bills), and their role as credit instruments for domestic and international trade. • Interest Rates & Credit: Concepts of Rina (debt), traditional rules of interest, and collateral in classical texts.	8
3	**Unit 3: Traditional Accounting Practices & Economic Governance** • Principles of Arthashastra: Kautilya's views on financial administration, treasury management (Kosha), revenue generation, and market regulation. • Indigenous Bookkeeping (Bahi-Khata / Desi Nama Paddhati): Structure of traditional ledger systems, journal entries (Rojnamcha), and single/double-entry mechanisms. • Manuscripts & Accounting Standards: Overview of Lekhapaddhati (medieval accounting manual) and accounting in temple economies.	7
4	**Evolution into the Modern Financial Era & Business Ethics** • Transition During British Era: Impact of colonial policies on indigenous banking, rise of Managing Agency Systems, and early Joint-Stock Companies. • Post-Independence Financial Architecture: Evolution of modern banking (Establishment of RBI, Nationalization of Banks, SEBI) and capital markets. • Ethical Business Practices in IKS: Core values from Chanakya Neeti, Gita, and Jain philosophy—trust (Vishwas), fair trade, and wealth redistribution. • Relevance to Modern India: How traditional values influence modern Corporate Social Responsibility (CSR), sustainable business, and trust-based credit models.	8

Total 50 marks Division: -

- **30 marks -**External Theory Exam (University/College)
- **20 marks -**For mapping the course learning outcomes, 40% of total marks, course teacher will have the liberty to choose from the variety of assessment tools / methods under CAT i.e. three class test, record book, assignment, seminar, case study, field work, mini project work, quiz, MCQs, or any innovative method

Recommended Reference Books

- Introduction to Indian Knowledge System: Concepts and Applications – B. Mahadevan, Vinayak R. Bhat, and Nagendra P. R. N. (PHI Learning).
- Arthashastra of Kautilya – L.N. Rangarajan (Penguin Books).
- Indian Knowledge Systems (Vol 1 & 2) – Kapil Kapoor & A. K. Singh.

B. B. A. II (NEP) Semester-III
Vertical – Minor
Subject Title: Direct Tax I

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	III	501304	Direct Tax I	2	30	2 Hours	50

***Disclaimer*: *This syllabus is based on the Income Tax Act, 2025 as passed by Parliament. Section numbers and rules are subject to final CBDT notifications. Faculty must refer to the latest amendments before teaching.*

Course Outcomes: Students completing this course on Direct Tax Laws will be able to:

1. Define, distinguish, and apply the Income Tax's basic concepts and terminology.
2. Define and distinguish the various incomes exempt from tax.
3. Acquire the knowledge about various allowances, perquisites, and retirement benefits a salaried person is entitled to.
4. Compute income from salary.
5. Acquire a basic understanding of Profits and gains from business or profession

Unit	Contents	Teaching Hours
1	• Journey of the Income Tax Act from 1961 to 2025, major reforms and objectives • Basic concepts- Definitions Tax Year; Assessee; Person; Gross total income; Total Income; Concept of Agricultural Income and Casual Income; TDS • Tax planning, Tax avoidance, and tax evasion • Incomes exempted from Tax	7
2	• Meaning of Salary, place of accrual, advance salary and arrears • Various allowances • Various Perquisites • Retirement benefits	8
3	• Deductions Permissible from Salary • Computation of various allowances, perquisites, retirement benefits • Total Salary • Form No. 16 under the Income Tax Act **Note- numerical/ problems**	7
4	• Basic concepts of Profits and Gains from Business and Profession • Admissible Expenses • Inadmissible Expenses • Taxation of Digital Business, E-Commerce etc. • Various Presumptive incomes available for the relevant tax year Note- only theory	8

Total 50 marks Division: -

- **30 marks -**External Theory Exam (University/College)
- **20 marks -**For mapping the course learning outcomes, 40% of total marks, course teacher will have the liberty to choose from the variety of assessment tools / methods under CAT i.e. three class test, record book, assignment, seminar, case study, field work, mini project work, quiz, MCQs, or any innovative method

Books Recommended:

1. Direct Tax Law ; Singhania
2. Direct Tax Laws: Ahuja & Gupta
3. Direct Tax Laws : Mehrotra & Goyal
4. Direct Tax Laws : Dr Shaila Nibjiya & Dr Sachin Bothra, Aditya Publicatons.

B. B. A. II (NEP) Semester-III
Vertical – Minor
Subject Title: Corporate Accounting

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	III	501305	Corporate Accounting	2	30	2 Hours	50

Course Outcomes:

On completion of the course's Company Accounting students will be able to:

1. Understand the process of issuing forfeiting, and re-issuing equity shares.
2. Comprehend the meaning, characteristics, and need for valuing goodwill. Apply various method of goodwill valuation including average Profit Method, Super Profit Method and Capitalization Method.
3. Understand the meaning characteristics and need for valuing shares and debentures. Solve simple problems using the Net Asset Method, Yield Method and Fair Value Method for share valuation.
4. Prepare final accounts and financial statements of a company as per schedule VI Part I and ii of the company Act 2013.

Unit	Contents	Teaching Hours
1	Issue, Forfeiture and Re-issue of Equity Share	8
2	**Valuation of Goodwill** Meaning of Goodwill, Characteristic, Need of Valuation of Goodwill Method of Valuation of Goodwill Problems on Average of Profit Method, Super Profit Method, Capitalization Method.	7
3	**Valuation of Shares:** Meaning of Shares, Characteristic ,Need Methods of Valuation of Shares Simple Problems on Net Asset method, Yield Method and Fair Value Method	7
4	Final Accounts and Financial Statements of Company (Schedule VI Part I and II) As per Company Act 2013.	8

Total 50 marks Division: -

- **30 marks -**External Theory Exam (University/College)
- **20 marks -**For mapping the course learning outcomes, 40% of total marks, course teacher will have the liberty to choose from the variety of assessment tools / methods under CAT i.e. three class test, record book, assignment, seminar, case study, field work, mini project work, quiz, MCQs, or any innovative method

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2. Gupta R. L. & Radhaswamy M.: Advanced Accountancy Vol.II Sultan Chand & Sons, New Delhi
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4. Dr. Paul S. Kr(2019) Advanced Corporate Accounting ,New Central Book Agency.
6 Company Accounting: Dr Girish Daga and Minal Bhuptani, Aditya Publication.

B. B. A. II (NEP) Semester-III
Vertical – GOEC
Subject Title: Media Literacy and Critical Thinking

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	III	501306	Media Literacy and Critical Thinking	2	30	2 Hours	50

Course Outcomes:

1. Develop critical thinking skills to analyses various media forma effectively and identify underlying biases.
2. Explore media production dynamics and ownership structures in the Indian CONTEXT
3. Address ethical and regulatory considerations in media practices
4. Enhance digital media literacy for responsible online engagement and combating miss formation.

Unit	Contents	Teaching Hours
1	Unit 1: Foundations of Media Literacy and Critical Thinking Core principles of media literacy and critical thinking Definition and significance of Media Literacy its Historical Evolution within the Indian context Understanding Media as a Powerful Communication tool and its role in shaping societal perceptions and behavior	7
2	Unit 2: Deconstructing Media Texts Forms of Media Texts, including print, broadcast, digital, and social media, Textual analysis and the deconstruction of visual media using semiotics. The impact of media representations on individual perceptions and societal attitudes.	8
3	Unit 3: Media Consumption and Production Dynamics Dynamics of media production, distribution, and consumption in India. Techniques for critically evaluating media content and analyzing audience consumption patterns	7
4	Unit 4: Ethics, Regulation, and Digital Media Literacy Ethical and regulatory Considerations Inherent in Media practices and the Evolving landscape of Digital Media literacy Ethical principles in Media, Digital Media's Impact on Contemporary Media Literacy Practices, Strategies for Navigating online Information, and Promoting Digital Citizenship	8

Total 50 marks Division: -

- **30 marks -**External Theory Exam (University/College)
- **20 marks -**For mapping the course learning outcomes, 40% of total marks, course teacher will have the liberty to choose from the variety of assessment tools / methods under CAT i.e. three class test, record book, assignment, seminar, case study, field work, mini project work, quiz, MCQs, or any innovative method

Books Recommended:

1 Potter W. J. Media literacy th ed. SAGE Publications
2. Hobbs, R. Media literacy in the digital age. Rutledge
3. Halpern. D. F. Thought & knowledge an introduction to critical thinking 15th ed. Psychology Press
4 Kahneman. D. Thinking, fast and slow Farrar Straus and Giroux
5 Media Literacy & Critical Thinking, Ritesh Chandak, Aditya Publication

B. B. A. II (NEP) Semester-III
Vertical – VSC
Subject Title: Management Information Systems

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	III	501307	Management Information Systems	2	60	2 Hours	50

Course Outcomes:
1. To understand the role of MIS in business decision-making.
2. To gain knowledge of the various types of information systems in an organization.
3. To explore how MIS supports strategic, tactical, and operational planning.

Unit	Contents	Teaching Hours
1.	**Unit I: Introduction to MIS :** Definition and characteristics of MIS Importance and scope of MIS in organizations Structure and classification of MIS Role of MIS in decision making	14
2	**Unit II: Components of MIS** : Hardware, Software, Database, Telecommunications People and procedures in MIS Types of Information Systems (TPS, MIS, DSS, ESS) Enterprise Resource Planning (ERP) basics	14
3	**Unit 3: E-Business and IT Applications:** 3.1 Basics of E-Commerce: Concept, Functions and Components 3.2 Business Intelligence and Decision Support Systems : Concept, functions and applications 3.3 Data Management: Introduction and uses of Databases, 3.4 Introduction to Cloud Computing and Mobile Computing (Concept, Uses)	16
4	**Unit 4: Security, Ethics, and Future Trends:** 4.1 IT Security: Threats, Encryption, and Firewalls 4.2 Ethical Issues and remedies in Information Systems 4.3 Legal Framework for IT and Data Privacy 4.4 Emerging Technologies: AI, IoT, Blockchain in MIS	16

Total 50 marks Division: -

- **20 marks -**For mapping the course learning outcomes, 40% of total marks, course teacher will have the liberty to choose from the variety of assessment tools / methods under CAT i.e. three class test, record book, assignment, seminar, case study, field work, mini project work, quiz, MCQs, or any innovative method

Practical External Assessment: (30 Marks)

Division of Marks for practical

Theory	05 Marks
Record Preparation	05 Marks
Practical	10 Marks
Viva	10 Marks

Recommended Books:
1. Management Information Systems by Kenneth C. Laudon & Jane P. Laudon
2. Management Information Systems by W.S. Jawadekar
3. Information Systems for Managers by Goyal & Goyal
4. Management Information Systems Aditya Publication, Sonal Tiwari, Sagar Raichura

B. B. A. III (NEP) (Semester-III)
AEC
Subject Code: 501308
Subject Title: Life Skills for 21st Century

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
5.5	III	501308	Life Skills for 21st Century	2	60	2 Hours	50

Course Outcome: Students completing this course will be able to:
1) To develop personal, social & professional skills needed for academic success, workplace & daily life.
2) Improve self-awareness, emotional control and goal activity
3) Develop civic sense and create responsible citizens
4) Build legally literate citizens with some basic life skills
5) Build professional etiquette, interview skills & ethical decision-making

Unit	Contents	Teaching Hours
1	Self- Management and Emotional Intelligence 1.1Self-awareness: SWOT, Johari Window, values & beliefs. 1.2 Goal setting: SMART goals, vision board. 1.3 Emotional intelligence: Self-regulation, empathy, handling anger/stress. 1.4 Growth mindset vs Fixed mindset.	14
2	Conversation Skills for Personal and Professional life: 2.1 Basics: Initiate → Build → Exit. Conversation autopsy 2.2 Small talk: FORD method, open-ended questions 2.3Active listening: LISTEN technique, avoiding fillers 2.4 Difficult conversations: DESC formula, saying no politely	16
3	Responsible Citizenship & Civic Life Skills 3.1 Indian Constitution- Preamble, Fundamental Rights, Duties, DPSP 3.2 RTI (just an overview) (What is it and why students should know about it), FIR vs Complaint 3.3 Voting, digital civic duties, environment, anti-corruption. 3.4 Fake news, IT Act 2000, online harassment,	14
4	Career & Professional Skills – 4.1 Time management: Eisenhower Matrix, Pomodoro, procrastination control. 4.2 Resume + LinkedIn profile + Interview skills: STAR interview method. 4.3 Professional etiquette: Grooming, meeting manners, Workplace etiquette 4.4 Digital well-being, ethical social media & cyber safety basics.	16

Total 50 marks Division: -

- **30 marks -**External Theory Exam (University/College)
- **20 marks -**For mapping the course learning outcomes, 40% of total marks, course teacher will have the liberty to choose from the variety of assessment tools / methods under CAT i.e. three class test, record book, assignment, seminar, case study, field work, mini project work, quiz, MCQs, or any innovative method

Books Recommended:

1. Goleman D. – Emotional Intelligence
2. Covey S. – 7 Habits of Highly Effective People
3. NSDC Life Skills Modules – Free on SWAYAM
4. Dale Carnegie – How to Win Friends & Influence People – Ch 1-3 for Unit 2
5. Basu, D.D. Introduction to the Constitution of India, 27th Ed., LexisNexis, 2023

Web Resources:
RTI Online Portal – https://rtionline.gov.in – For drafting practice
Suggested Tools

1. Canva
2. Grammarly
3. Linkedin

B. B. A. II (NEP) (Semester-III)
Vertical: FP/CES
Subject Title: Field Project/ Community Engagement Project

Level	**Semester**	**Course Code**	**Course Name**	**Credits**	**Teaching Hours**	**Exam Duration**	**Max. Marks**
5.0	III	**501309**	Field Project/ Community Engagement Project	2	60	2 Hours	50

Course Outcomes:

1. The field based learning/ project should attempt to provide opportunities for students to understand the different socio-economic context.
2. It should aim at giving students exposure to development-related issue in rural and urban settings.
3. Students have opportunity to select real problem from field and understand actual field situations regarding issue related to socio-economic development.
4. Students able to understand socio-economic problems and develop their solution, policies or regulations.

Field work based on:
Assessment of this vertical shall be based on various socio-economic activities / practices.

Evaluation of Field Projects:

Module	**Unit**	**Distribution of credit**
1	**Selection of Topic, Preparation of synopsis**	**2**

Evaluation of above activities done by the concern teacher internally at college level.

Sant Gadge Baba Amravati University, Amravati
Affiliated colleges/ Continents

A Standard Operating Procedure (SOP) for Community Engagement Program (CEP) / Field Project at the College Level

Introduction to the Program:

The CEP/FP aims to engage degree college students (specifically Semester III, IV, and V students) in real-world community work and practical learning indulged in their chosen Major subject. It helps them apply classroom subjects like Accountancy, Management, Business Economics, banking, insurance, finance, Agriculture, Pharmaceutical, service providers, and allied industries to everyday real-life situations in both urban (city) and rural (village) areas.

Community Engagement Program (CEP) / Field Project (FP)

Semesters III, IV, and V: 6 credits= 2 Credits per Semester respectively.

(180 Hours = 60 hours for each of the three semesters)

COURSE OBJECTIVES & COURSE OUTCOMES

Course Objectives:

The primary objectives of the Community Engagement Program (CEP) and Field Project (FP) are:

1. To Bridge Theory and Practice: Facilitate the practical application of classroom concepts from Accountancy, Management, Business Economics, Banking, Finance, Insurance, Agriculture, Pharmaceuticals, and Allied Services to real-world scenarios in the respective **Major subject**.

2. To Foster Real-World & Community Awareness: Engage students in active social initiatives, community outreach campaigns, and operational setups across urban, semi-rural, and rural sectors in their major subject.

3. To Inculcate Experiential Discipline: Guide students through a structured 30-hour field workload per semester, developing professional work ethics, accountability, and time management skills embedded for 90 hours over three semesters.

4. To Promote Mentored Field Research: Provide systematic mentorship under institutional faculty and Heads of Departments (HODs) to enable structured data collection, observation, and field-level problem-solving.

5. To Enhance Documentation & Synthesis Capabilities: Train students in compiling analytical insights, operational steps, and reflective summaries into standardized, handwritten project reports.

6. To Build Communication & Presentation Skills: Develop students' confidence and extempore speaking abilities through formal oral defenses and Viva Voce presentations before academic panels.

7. Before initiating, the college will host an Orientation Program to assign specific project topics and mentors to all students under the guidance of the Head of the Institution / HOD.

Marking & Credit Scheme Breakdown

The overall evaluation will be of 2 Credits each in each semester i.e. semester III, IV, and V. Here is the marks and credit split across the three components:

1. Operation Workout (OPW) Carried Out: Your actual daily field work and practical activity (60 hours each in every semester): 30%.
2. Report Submitted (SEP / FP): Your handwritten project report detailing what you did and learnt: 30%.
3. Presentation: Your oral/extempore presentation in front of the HOD and Mentor: 40%.

Course Outcome (CO) Mapping Matrix

Course Level & Outcome	Primary Learning Domain	Direct Evaluation Component	Hours Involved	Credit Allocation
Sem III **CO1**	Cognitive (Application)	Plan Operation Workout (30%)	60	2
Sem IV **CO2 & CO3**	Cognitive (Analysis) Psychomotor / Professional Skills	Data Collection & Analysis (30%)	60	2
Sem V **CO4 & CO5**	Affective / Synthetic Communication / Evaluative	Handwritten Project Report (30%) Presentation & Viva Voce (40%)	60	2

Course Outcomes (COs): Upon successful completion of the course in each semester, the student will be able to:
CO1: Apply Core Theoretical Knowledge (Application) in the chosen field, based on his/her major subject to real-life operational and community challenges.
CO2: Analyse Operational & Social Environments (Analysis): The student will be able to evaluate business workflows, socio-economic dynamics, and service-delivery mechanisms in urban and rural environments through direct field observation and empirical data gathering.
CO3: Demonstrate Practical Field & Professional Skills (Skill/Application): Execute a structured 120-hour field workload, and demonstrating core professional competencies including teamwork, adaptability, field research management, and ethical community engagement and 60-hours in writing and presenting the same by the end of his/her Vth semester as mentioned in CO4 & CO5.
CO4: Document & Synthesise Field Insights (Creation/Synthesis): Compile field data, observations, and personal reflections into a coherent, well-structured, handwritten report compliant with institutional Standard Operating Procedures (SOP).
CO5: Communicate & Defend Research Findings (Evaluation): Articulate project outco60-hours mes, operational challenges, and practical recommendations clearly through an extempore oral presentation and Viva Voce examination.

Registration Process of SEP/FP :-

1. Allocate Name of Coordinator of CEP/FP
2. Allocate Name of Mentor of CEP/FP
3. Allocate Name of CEP/FP Topic as per given list or chosen by College /Constituent
4. Proper filling of Registration form of CEP/ FP in given Format

A. Format of Registration Form of SEP / FP : -

Name of the College / Constituent - ……………………………………………………………………………. Name of Student ………………………………………………………………………………………………

……….. BBA II – Sem III / IV ....Batch – NEP – 2026-27

Roll No………………………………………………… PNR No……………………………………………………. Name of Mentor

…………………………………. Name of College Coordinator………………………. Topic of SEP / FP……………………………………………………………………………………………

………..………………………………………………………………………………………

Name and Area of Company / Firm / Institution where to be carried out the SEP/FP

……

Commencement date of SEP/FP …………………………………………………

Tentative date of Completion of SEP / FP ……………………………………………

Name & Signature	Name & Signature	Name & Signature	Name & Signature
Student	Mentor	HOD/Coordinator	Head of Institution

CEP/FP/Annexure -

II Format of Logbook of 30 Operation Work out of Each Day for 2 hours for CEP/ FP – 2026-27 Sign. of Mentor and Sign of Students

Day & Date	**Activity of OWO @ 2 hrs. @day**	**Experiential Learning's by the OWO**	**Sign. Of Mentor / Owner Co./Pharm/ Institution**	**Sign of Student**
	1.			
	2.			
	3.			
	4.			
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	27.			
	28.			
	29.			
	30.			

CEP/FP/Annexure - III

An Exclusive Report Format of SEP / FP

Index

Cover Page – Title of CEP/FP

Title:-

Submitted to

Name of Mentor: - ………………………………………………………………….

Submitted by

Name of the Student: - ………………………………………………………………………………..

Name of the Class : - ……………………………………………………………………………..

Name of the College:-………………………………………………………………………………..

An Exclusive Report of CEP/FP submitted in partial fulfillment of the requirement of BBA-II …..Sem… (Three / Four yr. Program)

Certificate of CEP/FP

This is to certify that the CEP/FP Report titled ……………………………………………..

………………………………………………………………………………………………………
……………………………………………………………………………
……………………….. Submitted
by…………………………Enroll.No……………………………………during the
BBA………..Sem…………..(Batch of …………………….) embodies original work done by him\her.

Name & Sign of Mentor

Seal & Sign. Of HOD/ Coordinator

Seal & Sign. Of Head of Institution

3. Acknowledgement

I would like to express my deepest gratitude to my Mentor,... , Head of Institution.. for their invaluable guidance, patience, and encouragement throughout this project. Their insights were instrumental in shaping the final outcome.

I am also thankful to [Institution Name]……………………………………………………………………………. for providing the necessary research facilities and resources. Special thanks to [Name of colleague/staff]…… for their technical assistance, and to my parents and friends for their unwavering emotional support.

Thank you all.

[Your Name]…….. [Date]…………………………………………

[Signature]

Introduction - 3 CETT Report

A. About Company/Agricultural Pharm

B. Customer

C. Competitor

D. Environment

E. Technology

F. Terminology

5. Objective

6. Methodology

7. Objevervation of 30days Operation Work Out

1.

2.

3.

4.

5.

6.

7.

8.

9.

10.

8. Out Come / Experiential Learning's of CEP/FP

1.

2.

3.

9. Annexure III of Final Submission and Presentation

Sr.No.	Operation Workout Carried out	Report of SEP/FP submitted	Presentation	Final Credit Awarded
Percentage	**20%**	**20%**	**10%**	**Max.2 Credit**
Max. Marks	**40**	**40**	**20**	**Max.100**
Obtained Marks				

Name & Sign of Mentor

Seal & Sign. Of HOD/ Coordinator

Seal & Sign. Of Head of Institution

A2710

Proposed by (1)
(Dr. H.R. Deshmukh)
I/c Dean, Fac. of Surgery

[वि. प. क्र.-e 192/25-I tan by perm of the Chair]

प्रो. टी. जी. सीताराम
अध्यक्ष

Prof. T. G. Sitharam
FNAE, DGE, FASCE, FICE (UK)
Ph.D. (Univ of Waterloo, Canada), D.Sc
Post Doc (Univ of Texas, @Austin USA)
Chairman

सत्यमेव जयते

अखिल भारतीय तकनीकी शिक्षा परिषद
(भारत सरकार का एक सांविधिक निकाय)
(शिक्षा मंत्रालय, भारत सरकार)
नेल्सन मंडेला मार्ग, वसंत कुंज, नई दिल्ली-110070
दूरभाष 011-26131498
ई-मेल chairman@aicte-india.org

ALL INDIA COUNCIL FOR TECHNICAL EDUCATION
(A STATUTORY BODY OF THE GOVT OF INDIA)
(Ministry of Education, Govt. of India)
Nelson Mandela Marg, Vasant Kunj, New Delhi-110070
Phone : 011-26131498
E-mail : chairman@aicte-india.org

1-29/AICTE/CM/2025/PAP/VCs Instt/DMP
November 12, 2025

All Principals/Directors/Vice Chancellors
AICTE-Approved Institutions/Universities

Subject: Introduction of Non-Credit Mandatory Course on "Disaster Management and Preparedness" from January 2026 Session in all AICTE approved Institutions.

Dear Sir/Madam,

Greetings from All India Council for Technical Education!

In alignment with the national vision of building a disaster-resilient India and fostering preparedness among youth, the All India Council for Technical Education (AICTE) is pleased to inform that a Non-Credit Mandatory Course (equivalent to 2 credits) titled "Disaster Management and Preparedness" has been developed and approved for implementation across all AICTE-approved institutions/ Universities.

The course has been designed to impart essential knowledge and awareness about disaster risk reduction; management strategies, and community preparedness measures. It will form an integral part of students' holistic education and contribute towards strengthening the nation's capacity to effectively respond to natural and man-made disasters.

26.2 All AICTE-approved institutions/Universities are hereby directed to implement this course compulsorily from the January 2026 academic session for all students enrolled in undergraduate programs.

The Model Curriculum and Guidelines for the course will be made available on the AICTE website. Institutions are requested to ensure timely inclusion of this course in their academic schedule and report compliance of the same through the AICTE portal once implemented.

Your cooperation in successfully implementing this important national initiative is highly appreciated.

Thanking you,

Yours sincerely,

T.G. Sitharam
(T.G. Sitharam) 13/11

[As per
AICTE Letter

A-2711

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
5	III	3AL001NC	Disaster Management and Preparedness	-	30	-	50

Course Description:

Subject Code 3AL001NC Disaster Management and Preparedness is Non-Credit Mandatory course as per AICTE recommendation letter dated 12/11/2025: for Second Year in all disciplines.

Course Objectives:

The objective of the course is to develop understanding of disaster types, risk assessment, preparedness, response, and recovery strategies for effective disaster management and resilient infrastructure planning.

Course Outcomes (COs)

After completing the course students will be able to:

CO	Course Outcome
CO1	Classify disaster types, risk concepts, vulnerability profile, and global disaster management frameworks.
CO2	Apply risk assessment, mitigation measures, preparedness planning, and emergency response systems effectively.
CO3	Analyze post-disaster recovery, stakeholder roles, infrastructure restoration, and disaster management policies.

Details of Syllabus:

Unit 1	**Introduction to Disaster Management:** Concepts and definitions – disaster, hazard, vulnerability, risk, severity, frequency, exposure, capacity, and impact; classification of disasters-Natural disasters: earthquakes, tsunami, landslides, mining, Hydro-Meteorological Disasters: floods, draught, cyclones, coastal erosion. Biological Disaster: epidemics, pest attacks, forest fire, Manmade disasters: Industrial pollution, artificial flooding in urban areas, nuclear radiation, chemical spills, transportation accidents, vulnerability profile of India, ecological fragility; principles of disaster prevention and mitigation	8 Hrs.
Unit 2	**Disaster Management Cycle and Framework:** Pre-Disaster – Risk Assessment and Analysis, Risk Mapping, zonation and Micro-zonation, Prevention and Mitigation of Disasters, Early Warning System; Preparedness, Capacity Development. Awareness During Disaster – Evacuation, Disaster Communication, Search and Rescue, Emergency Operation Centre, Incident Command System, Relief and Rehabilitation.	

A-2712

	Post-disaster – Damage and Needs Assessment, Restoration of Critical Infrastructure, Early Recovery, Reconstruction and Redevelopment; IDNDR, Yokohama Strategy, Hyogo Framework of Action Phases of disaster management, prevention, preparedness, mitigation, response, and recovery, structural and non-structural measures, early warning systems; vulnerability and capacity assessment, post-disaster environmental response.	12 Hrs
Unit 3	**Disaster Management practices:** Roles and responsibilities of government, community, local bodies, NGOs, and other stakeholders, National Policy on Disaster Management Act 2005 Mega Disasters of India and Lessons Learnt, Disaster Management practices at working and residential places. Key responsibility of engineers in disaster reduction techniques, medical preparedness aspect of disaster.	10 Hrs

Textbooks:

1. Sharma, S. C. (2022). Disaster Management, Khanna Publication.
2. Subramanian, R. (2024). Disaster Management. Vikas Publication.
3. Dr. N. W. Ingole, Dr. A.B. Ranit, Dr. S. M. Harle, Prof S. M. Dhawade, Prof R. S. Ingalkar. Introduction to disaster Management. SGHS Publication.

Reference Books:

1. Gaur, R. C. (2018). Environmental Engineering and Disaster Management. New Age International.
2. Pradeep Sahni, 2024, Disaster Risk Reduction in South Asia, Prentice Hall.
3. Mondal, D. (2022). Disaster Management. New Delhi: CBS Publishers & Distributors
4. Manual on natural disaster management in India, M C Gupta, NIDM, New Delhi
5. An overview on natural & man-made disasters and their reduction, R K Bhandani, CSIR, New Delhi
6. Natural Disaster Management Policy, 2009,GOI
7. H.N. Shrivastava& G.D. Gupta, Management of Natural Disasters in developing Countries, Daya Publishers , Delhi
8. S.L. Goyal, Encyclopedia of disaster Management, Vol I,II & III Disaster Managemnt Policy and administration, Deep & Deep, New Delhi,2006
9. Coppola D P, Introduction to International Disaster Management, Elsevier Science (B/H), London, 2007
10. Disaster Mitigation in Asia & Pacific, Asian Development Bank

Course Assessment

Internal Assessment at Institute level will be based on following assignments:

1) Study of Recent Disasters (at local, state and national level) — 20 marks
2) Preparation of Disaster Risk Management Plan of and Area or Sector — 20 marks
3) A Case study on Disaster Management — 10 marks

`BBA II NEP Sem IV
Vertical: Major
Subject Title: Direct Tax Laws - II

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	IV	501400	Direct Tax Laws II	2	30	2 Hours	50

Disclaimer**:** *This syllabus is based on the Income Tax Act, 2025 as passed by Parliament. Section numbers and rules are subject to final CBDT notifications. Faculty must refer to the latest amendments before teaching.*

Course Outcomes: Students completing this course on Direct Tax Laws will be able to:
1) Concepts related to Income from House Property.
2) Computation of Income from House Property
3) Basic understanding income from Capital assets, Types of capital assets.
4) Basic understanding of the components of income from other sources
5) Knowledge of various types of returns and e-filing of returns and various types of assessments

Unit	Contents	Teaching Hours
1	• Basis of charge, Exempted Income form House Property. • Determination of Annual Value: GAV, NAV for the Tax Year • Deductions from Annual Value as per the corresponding Income Tax Act 2025. • Provisions related to unrealized rent, Arrears of rent • Computation for self-occupied and let-out property	8
2	• Capital Gains – Capital Assets (Virtual digital assets also), Transfer, cost of acquisition, cost of improvement, • Long-term capital asset, Long-term Capital Gains, Short-Term capital assets, Short -term Capital gains. Difference between the two • Exemptions as per corresponding provisions of ITA 2025 • Note – only theory	8
3	• Basic understanding of Income from Other Sources • Simple Problems related to Income from Other Sources • Various Deductions available as per relevant income tax act. • Simple Problems related to deductions.	7
4	• Various types of assessments • Various types of returns, due dates for filing returns, ITR forms • E-filing of Returns and e-verification • Faceless Assessment, E-Proceedings, Virtual Hearing	7

Total 50 marks Division :-
- **30 marks -**External Theory Exam (University/College)
- **20 -**For mapping the course learning outcomes, 40% of total marks, course teacher will have the liberty to choose from the variety of assessment tools / methods under CAT i.e. three class test, record book, assignment, seminar, case study, field work, mini project work, quiz, MCQs, or any innovative method

Books Recommended:
1. Direct Tax Law ; Singhania
2. Direct Tax Laws: Ahuja & Gupta
3. Direct Tax Laws : Mehrotra & Goyal
4. Direct Tax Laws II: Dr Shaila Nibjiya & Dr Sachin Bothra, Aditya Publicatons.

B. B. A. II Year NEP Semester-IV
Vertical: Major
Subject Title: -Elements of Insurance

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	IV	501401	Elements of Insurance	2	30	2 Hours	50

Course Outcome(s):
1. Student will get understanding of fundamental principles and functioning of banking in India.
2 Student will learn the concepts and general principles of insurance in relation with risk and its management.
3. Student will be able to expand the knowledge of various products & services and latest technologies used in banking and insurance sector.
4. Student will Equipped with techniques to Analyse the financial performance of banks for the purpose of risk management.

Unit	Contents	No. of Periods
Unit I	Introduction to Insurance 1.1 Concept, Meaning and Definition of Insurance 1.2 Need and Importance of Insurance in Modern Business 1.3 Principles of Insurance: Utmost Good Faith, Insurable Interest, Indemnity, Contribution, Subrogation 1.4 Functions of Insurance	7
Unit II	Types of Insurance 2.1 Life Insurance: Concept, Features of Life Insurance 2.2 Need and Importance of Life Insurance 2.3 Types of Life Insurance Policies 2.4 Procedure for Taking Life Insurance Policy 2.5 Claim Settlement and Key Regulations	8
Unit III	3.1 Concept and Features of General Insurance 3.2 Types of General Insurance 3.3 Procedure for Taking a General Insurance Policy 3.4 Claim Procedure and Settlement 3.5 Role of IRDA and Emerging Trends.	7
Unit IV	Insurance Industry and Regulation 4.1 Structure of Insurance Industry in India 4.2 Role and Functions of IRDAI 4.3 Insurance Agents, Brokers and Intermediaries 4.4 Recent Trends: Digital Insurance, Insurtech, ULIPs	8

Total 50 marks Division :-
- **30 marks** -External Theory Exam (University/College)
- **20 -**For mapping the course learning outcomes, 40% of total marks, course teacher will have the liberty to choose from the variety of assessment tools / methods under CAT i.e. three class test, record book, assignment, seminar, case study, field work, mini project work, quiz, MCQs, or any innovative method

Textbooks (Latest Editions):
Insurance Institute of India; Principles of Insurance. Mumbai.
Insurance Institute of India; Practice of Life Insurance. Mumbai.
Insurance Institute of India; Practice of General Insurance. Mumbai.

BBA II NEP Sem IV
Vertical: Major
Subject Title: Financial Management

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	IV	501402	Financial Management	2	30	2 hours	50

Course Outcomes:

After successful completion of this course, students will be able to:

- Describe objectives, functions, and scope of financial management.
- Perform comparative and trend analysis and ratio analysis of financial statements.
- Understand the structure and instruments of Capital Budgeting
- Analyze business performance and Working Capital Management

Unit	Contents	Teaching Hours
1	**Unit I : Introduction to Financial Management** • Meaning, Nature, Scope and Objectives of Financial Management • Functions of a Finance Manager • Profit Maximization vs. Wealth Maximization • Overview of Indian Financial System	8
2	**Unit II: Financial Statement Analysis** • Nature and Types of Financial Statements • Comparative Statements, Common-Size Statements, Trend Analysis • Vertical and Horizontal Analysis techniques • Limitations of Financial Statements • Simple Problems	7
3	**Unit III: Capital Budgeting** • Capital Budgeting: Meaning, Process, Traditional Techniques and Discounted Cash Flow Techniques of Capital Budgeting • Time value of Money • Net Present Value & Internal Rate of Return	8
4	**Unit IV: Working Capital Management and Contemporary Trends** • Concept, Classification, and Determinants of Working Capital • Management of Cash, Inventory, Receivables, and Payables • Working Capital Financing: Bank Credit, Trade Credit, Factoring • Behavioral Finance and its Impact on Financial Decision Making • Simple Problems	7

Total 50 marks Division: -

- **30 marks -**External Theory Exam (University/College)
- **20 -**For mapping the course learning outcomes, 40% of total marks, course teacher will have the liberty to choose from the variety of assessment tools / methods under CAT i.e. three class test, record book, assignment, seminar, case study, field work, mini project work, quiz, MCQs, or any innovative method

Recommended Textbooks & Reference Books

1. Financial Management: I.M. Pandey , Vikas Publishing House
2. Financial Management: M.Y. Khan & P.K. Jain, Tata McGraw-Hill
3. Fundamentals of Financial Management: R.P. Rustagi Taxmann Publications
4. Financial Management: Dr. Minal Bhuptani, Dr Mayur Malviya ,Aditya Publication
5. Financial Management: Principles and Practice, S.N. Maheshwari Sultan Chand &Sons
6. Indian Financial System: Bharati V. Pathak, Pearson Education
7. Financial Markets and Services: E. Gordon & K. Natarajan Himalaya Publishing House

BBA II NEP Sem IV
Vertical: Major
Subject Title: Advanced Company Accounting

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	IV	501403	Advanced Company Accounting	2	30	2 Hours	50

Course Outcomes:

By the end of this course on Corporate Accounting students will be able to.

1. Understand the concept of profit prior to incorporation and its provisions.
2. Analyze the process and accounting treatment for the amalgamation of companies.
3. Examine the accounting procedure and implication of the absorption of a company
4. Comprehend the liquidation process and prepare the liquidation process and prepare the Liquidator's Final statements of Accounts.

Unit	Contents	Teaching Hours
1	Profit Prior to Incorporation (provisions of the Companies Act,2013)	8
2	Amalgamation of Company	7
3	Absorption of Company	8
4	Liquidation of Company (Liquidator's Final Statements of Accounts)	7

Total 50 marks Division :-

- **30 marks -**External Theory Exam (University/College)
- **20 -**For mapping the course learning outcomes, 40% of total marks, course teacher will have the liberty to choose from the variety of assessment tools / methods under CAT i.e. three class test, record book, assignment, seminar, case study, field work, mini project work, quiz, MCQs, or any innovative method

Books Recommended:

1. Shukla M.C. , Grewal T.S. & Gupta S.C (2019). Advance accounts Vol.II Sultan Chand and Sons Ltd
2. Gupta R. L. & Radhaswamy M.: Advanced Accountancy Vol.II Sultan Chand & Sons, New Delhi
3. Goyal V.K. and Goya R.(2019) Corporate Accounting ,PHI Learning
4. Corporate Accounting: Dr Girish Daga Minal Bhuptani, Aditya Publication.
5. Dr. Paul S. Kr(2019) Advanced Corporate Accounting ,New Central Book Agency.

BBA II NEP Sem IV
Vertical: Minor
Subject: Direct Tax - II

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	IV	501404	Direct Tax- II	2	30	2 Hours	50

***Disclaimer*:** *This syllabus is based on the Income Tax Act, 2025 as passed by Parliament. Section numbers and rules are subject to final CBDT notifications. Faculty must refer to the latest amendments before teaching.*

Course Outcomes: Students completing this course on Direct Tax Laws will be able to:
1. Concepts related to Income from House Property.
2. Computation of Income from House Property
3. Basic understanding income from Capital assets, Types of capital assets.
4. Basic understanding of the components of income from other sources
5. Knowledge of various types of returns and e-filing of returns and various types of assessments

Unit	Contents	Teaching Hours
1	• Basis of charge, Exempted Income form House Property. • Determination of Annual Value: GAV, NAV for the Tax Year • Deductions from Annual Value as per the corresponding Income Tax Act 2025. • Provisions related to unrealized rent, Arrears of rent • Computation for self-occupied and let-out property	8
2	• Capital Gains – Capital Assets (Virtual digital assets also), Transfer, cost of acquisition, cost of improvement, • Long-term capital asset, Long-term Capital Gains, Short-Term capital assets, Short -term Capital gains. Difference between the two • Exemptions as per corresponding provisions of ITA 2025 • Note – only theory	8
3	• Basic understanding of Income from Other Sources • Simple Problems related to Income from Other Sources • Various Deductions available as per relevant income tax act. • Simple Problems related to deductions.	7
4	• Various types of assessments • Various types of returns, due dates for filing returns, ITR forms • E-filing of Returns and e-verification • Faceless Assessment, E-Proceedings, Virtual Hearing	7

Total 50 marks Division :-
- **30 marks -**External Theory Exam (University/College)
- **20 -**For mapping the course learning outcomes, 40% of total marks, course teacher will have the liberty to choose from the variety of assessment tools / methods under CAT i.e. three class test, record book, assignment, seminar, case study, field work, mini project work, quiz, MCQs, or any innovative method

Books Recommended:
1. Direct Tax Law ; Singhania
2. Direct Tax Laws: Ahuja & Gupta
3. Direct Tax Laws : Mehrotra & Goyal
4. Direct Tax Laws II: Dr Shaila Nibjiya & Dr Sachin Bothra, Aditya Publicatons.

BBA II NEP Sem IV
Vertical: Minor
Advance Corporate Accounting

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	IV	501405	Advance Corporate Accounting	2	30	2 Hours	50

Course Outcomes:

By the end of this course on Corporate Accounting students will be able to.

1. Understand the concept of profit prior to incorporation and its provisions.
2. Analyze the process and accounting treatment for the amalgamation of companies.
3. Examine the accounting procedure and implication of the absorption of a company
4. Comprehend the liquidation process and prepare the liquidation process and prepare the Liquidator's Final statements of Accounts.

Unit	Contents	Teaching Hours
1	Profit Prior to Incorporation (provisions of the Companies Act,2013)	8
2	Amalgamation of Company	7
3	Absorption of Company	8
4	Liquidation of Company (Liquidator's Final Statements of Accounts)	7

Total 50 marks Division :-

- **30 marks -**External Theory Exam (University/College)
- **20 -**For mapping the course learning outcomes, 40% of total marks, course teacher will have the liberty to choose from the variety of assessment tools / methods under CAT i.e. three class test, record book, assignment, seminar, case study, field work, mini project work, quiz, MCQs, or any innovative method

Books Recommended:

1. Shukla M.C. , Grewal T.S. & Gupta S.C (2019). Advance accounts Vol.II Sultan Chand and Sons Ltd
2. Gupta R. L. & Radhaswamy M.: Advanced Accountancy Vol.II Sultan Chand & Sons, New Delhi
3. Goyal V.K. and Goya R.(2019) Corporate Accounting ,PHI Learning
4. Corporate Accounting: Dr Girish Daga Dr. Minal Bhuptani, Aditya Publication.
5. Dr. Paul S. Kr(2019) Advanced Corporate Accounting ,New Central Book Agency.

BBA-II (NEP) Semester IV
Vertical–C: Generic Open Elective Course
Subject: Consumer Protection Act 2019

Level	Sem	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	IV	501406	Consumer Protection Act 2019	02	30	2 Hrs.	50

Course Outcomes:

1. Students will be able to articulate the primary purpose of the Act
2. Students will gain an in-depth understanding of the consumer rights.
3. Students will demonstrate the ability to analyses how consumer disputes are handled at different levels
4. Students will understand the powers and functions of the CCPA, including its role in promoting and protecting consumer rights, conducting investigations, and addressing unfair trade practices
5. Studentswillbeabletocontributetoconsumereducationbypromotingawareness
6. Students will be proficient in the process of filing a consumer complaint, including understanding the documentation required.

Note: The syllabus must be understood, keeping in view the provisions of Consumer Protection Act, 2019

Unit	Contents	Teaching Hours.
Unit-I	**Introduction:** **1.1** Definitions (Consumer, Goods, Service, Deficiency, Defect, Unfair Trade Practice) **1.2** Need for Consumer Protection Act, Objective of Consumer Protection Act, **1.3** Salient Features of the 2019 Act **1.4** Difference between the 1986 Act and the 2019 Act.	07
Unit-II	**Unit–II: Consumer Rights and Dispute Resolution Mechanisms (08 Marks)** **2.1** Rights under the Consumer Protection Act 2.2 Consumer Dispute Redressal Mechanisms - District Consumer Disputes Redressal Forum (DCDRF) State Consumer Disputes Redressal Commission (SCDRC) National Consumer Disputes Redressal Commission (NCDRC) 2.3 Consumer Protection Councils - Central Consumer Protection Council State Consumer Protection Councils 2.4 Functions and Powers of the Consumer Protection Councils	08
Unit-III	**Unit–III: CCPA, Misleading advertisements and E-commerce (08 Marks)** **3.1** Role of the Central Consumer Protection Authority (CCPA), Powers and Functions of the CCPA 3.2 Misleading advertisements and penalties 3.3 E-commerce and Consumer Protection 3.4 Consumer Protection in the Digital Market place Rights and Remedies for Online Consumers Consumer Protection against Fraud in E-commerce	08
Unit-IV	**Unit–IV: Product Liability, Offences and Penalties (07 Marks)** **4.1** Product Liability Liability of Product Manufacturer **4.2** Liability of Service Provider Liability of Product Seller **4.3** Offences and Penalties under the Consumer Protection Act **4.4** Role of Consumer organisations and government initiatives	07

Total 50 marks Division :-

- **30 marks -**External Theory Exam (University/College)
- **20 -**For mapping the course learning outcomes, 40% of total marks, course teacher will have the liberty to choose from the variety of assessment tools / methods under CAT i.e. three class test, record book, assignment, seminar, case study, field work, mini project work, quiz, MCQs, or any innovative method

Books Recommended

1. Business Law for Management by K. R. Bulchandani, Himalaya Publishing House, Nagpur.
2. Consumer Protection in India: Law and Practice by Dr. H. K. Saharay, Eastern Book Company, Lucknow.
3. Consumer Protection Act, 2019: A Comprehensive Guide by Dr. Anil Kumar, LexisNexis, Gurgaon.
4. Consumer Protection Laws in India by Dr. V. S. Khanna, Taxmann, New Delhi.
5. A Guide to Consumer Protection Act, 2019 by Prof. (Dr.) S. K. Agarwal, Central Law Agency, New Delhi.
6. Consumer Protection Act, 2019: Law, Policy, and Practice by P. K. Malhotra, Bharat Law House, New Delhi.
7. Consumer Protection Act: A Legal Guide for Business and Consumer by Dr. N. V. Paranjape, University Book House, Jaipur.
8. Consumer Protection Act, 2019: A Comprehensive Guide by Dr. Ashish S. Deshmukh, Nagpur Law House, Nagpur.
9. The Consumer Protection Act, 2019: Analysis and Interpretations by Dr. P. D. Nair, Vora Law Books, Pune.
10. A Practical Guide to Consumer Protection Law by Dr. S. R. Joshi, Bharati Law House, Pune.

BBA II NEP SEM IV
Vertical- VSC
Subject Title: Design Thinking and Innovation

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	IV	501407	Design Thinking and Innovation	2	60	2 Hours	50

Course Outcomes:

1. To make students understand Innovation and their significance
2. To make students Understand Design Thinking and its process
3. Understanding creative thinking process and problem solving approaches
4. Introduce student to templates of ideation
5. Understand the importance of prototyping in the innovation journey

Unit	Contents	Teaching Hours
1	Basics of Innovation and Design Thinking 1.1 The concept of Innovation and its significance in business 1.2 Significance of Innovation in Business 1.3 The concept of Creative Thinking 1.4 Understanding problem solving approaches through creative thinking process	14
2	Design Thinking Process 2.1 Stages of Design Thinking Process – Empathize, Define, Ideate, Prototype, Implement 2.2 The importance of empathy in innovation process 2.3 Observing and assimilating information 2.4 Identifying wicked problems around us and the potential impact of their solutions	16
3	Ideate, Prototype and Implement **3.1** Various ways of ideation: brainstorming, systems thinking 3.2 Concept of brainstorming – how to reach consensus on wicked problems 3.3 Know the methods of prototyping, purpose of rapid prototyping 3.4 Understanding the meaning of Implementation	14
4	Feedback, Re-Design & Re-Create 4.1 Feedback Pool: Concept 4.2 Focus on User Experience, address ergonomic challenges, user focused design 4.3 Final concept testing, 4.4 Final Presentation – Solving Problems through innovative design concepts & creative solution	16

Total 50 marks Division :-

- **20 -**For mapping the course learning outcomes, 40% of total marks, course teacher will have the liberty to choose from the variety of assessment tools / methods under CAT i.e. three class test, record book, assignment, seminar, case study, field work, mini project work, quiz, MCQs, or any innovative method

  External Assessment Out of 30 Marks:

  Division of Marks for practical

Record Preparation	05 Marks
Practical	10 Marks
Description	10 Marks
Viva	05 Marks

Books Recommended:

1. E Balaguruswamy , Developing Thinking Skills (The way to Success), Khanna Book Publishing Company
2. Tim Brown, "Change by Design: How Design Thinking Transforms Organizations and Inspires Innovation", Harvard Business Review
3. Steps to Innovation by R T Krishnan & V Dabholkar, Collins Publishing
4. Design Thinking and Innovation. Aditya Publication, Ritesh Chandak

BBA II NEP Sem IV
Vertical: AEC
Subject :Digital Communication

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.0	IV	501408	Digital Communication	2	60	2 Hours	50

Course Outcome: Students completing this course on the Virtual Communication will be able to:
1. Understand Digital Communication concepts and theories
2. Develop effective online Communication Skills
3. Utilize digital tools for collaboration and teamwork
4. Manage virtual meetings and presentations
5. Foster inclusive and culturally sensitive online interactions

Unit	Contents	Teaching Hours
1	Introduction to Virtual Communication Defining virtual communication History and evolution Objectives and Importance of Virtual Communication Key concepts and theories of Virtual Communication	14
2	Digital Communication Platforms Email and instant messaging Video conferencing tools (e.g., Zoom, Google Meet) Social media and online communities	16
3	Online Presence and Identity Creating a professional online profile Personal branding Digital etiquette	14
4	Virtual Meetings and Presentations Preparing for Virtual Meetings Effective Presentation Skills Engaging Virtual Audiences	16

Total 50 marks Division :-
- **30 marks** -External Theory Exam (University/College)
- **20** -For mapping the course learning outcomes, 40% of total marks, course teacher will have the liberty to choose from the variety of assessment tools / methods under CAT i.e. three class test, record book, assignment, seminar, case study, field work, mini project work, quiz, MCQs, or any innovative method

Books Recommended:

1. Raman S. & Swami R. Business Communications,
2. Professional Publications Madras - R.C. Sharma & Krishan Mohan, Business Correspondence &
3. Report Writing. Tata McGraw Hill Delhi.
   - Nandanwar K.P. Ninawe A.S. & Nandanwar S.P.
4. Essential of Business Communication, Prashant Publication, Jalgaon.
5. Virtual Communication: The Impact of the new Informational and Communicational
6. Virtual Communication ,Dr.Pallavi Mandaogade, Dr.Shaila Nibjiya, Aditya Publication ,Amravati
7. Technologies in Contemporary Educational Space, Ileana Rotaru 2014
8. Communication Relationship and Practices in virtual work (Advances in human resource management and organizational development , Shawan d Long)
9. Virtual Communication: Another form of Communication Remus Runcan 2020

B. B. A. II (NEP) (Semester-IV)

FP/CES

Subject Title: Field Project/ Community Engagement Project

Level	**Semester**	**Course Code**	**Course Name**	**Credits**	**Teaching Hours**	**Exam Duration**	**Max. Marks**
5.0	III	**501409**	Field Project/ Community Engagement Project	2	60	2 Hours	50

Course Outcomes:

1. The field based learning/ project should attempt to provide opportunities for students to understand the different socio-economic context.
2. It should aim at giving students exposure to development-related issue in rural and urban settings.
3. Students have opportunity to select real problem from field and understand actual field situations regarding issue related to socio-economic development.
4. Students able to understand socio-economic problems and develop their solution, policies or regulations.

Field work based on:

Assessment of this vertical shall be based on various socio-economic activities / practices.

Evaluation of Field Projects:

Module	**Unit**	**Distribution of credit**
1	**Selection of Topic, Preparation of synopsis**	**2**

Evaluation of above activities done by the concern teacher internally at college level.

B.B.A. III Year (NEP) Semester– V
Vertical a – Major
Subject Title: Cost Accounting

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.5	**V**	**501500**	**Cost Accounting**	**2**	**30**	**2 Hrs**	**50**

Course Outcome:
Upon completion of this course, students will be able to:

1. Acquire a comprehensive understanding of the basic concepts, terminology, and applications of Cost Accounting.
2. Analyze and classify various elements of cost and prepare Cost Sheets for effective cost determination.
3. Understand the treatment of overheads and reconcile Cost Accounts with Financial Accounts to identify and interpret variations in profit.
4. Apply process costing methods for determining the Cost of products in process-oriented industries.

UNIT	CONTENT	Teaching Hours
UNIT I	**1.1** Cost Accounting- Meaning, Features, Functions, advantages, limitations, Difference between Cost and Management accounting **1.2** Cost Sheet Meaning and Importance of Cost sheet, Elements of Cost: Material, Labour, overheads (Concept only) **1.3** Practical problems on Cost Sheet	**8**
UNIT II	**Material cost Ascertainment** 2.1 Purchase material purchase cycle 2.2 Stores organization Bin card costing of material 2.3 Pricing of material issue LIFO, FIFO, Simple average price **Reconciliation of Cost & Financial Accounts** **2.4** Meaning, Need, Reasons for difference in cost and financial accounts **2.5** Practical Problems on Reconciliation statement Note- Numerical Problems only	**7**
UNIT III	**3.1** Classification of costs- Direct and Indirect Costs, Fixed and Variable Costs. **3.2** Classification Overheads **3.3** Tender: Simple Problems on Tender	**7**
UNIT IV	**Process Costing-** **4.1** Meaning and Characteristics, Joint and By-products **4.2** Practical Problems on Process Costing (Excluding Abnormal Gain and Losses and Internal Process Profit)	**8**

Total 50 marks Division :-
- **30 marks** -External Theory Exam (University/College)
- **20 Marks-**For mapping the course learning outcomes, 40% of total marks, course teacher will have the liberty to choose from the variety of assessment tools / methods under CAT i.e. three class test, record book, assignment, seminar, case study, field work, mini project work, quiz, MCQs, or any innovative method

Books Recommended:

1. Tulsian P.C. : Practical Costing Vikas Publication, New Delhi,
2. Maheshwari S.N.: Advanced Problems and Solutions in Cost Accounting, Sultan Chand, New Delhi.
3. Agrawal M.L & GuptaK. L. : Cost Accounting, Sahitya Bhavan Publications, Agra
4. Shukla M.C., Grewal T.S. & Gupta M.P.: Cost Accounting; Text and Problems, S. Chand & Co. Ltd., New Delhi.

B.B.A. III Year (NEP) Semester– V
Vertical c – Major
Subject Title: Recent Trends in Banking

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.5	V	501501	Recent Trends in Banking	2	30	2 Hrs	50

Course Outcomes:

By the end of this course, students will be able to

1. Understand the basic concepts and structure of the banking system.
2. Explain the role of digital banking and modern payment systems.
3. Identify new banking products and customer-oriented services.
4. Understand recent developments, security issues, and future trends in banking.

Unit	Contents	Teaching Hours
Unit – I	**Fundamentals of Banking** 1.1 Introduction: Meaning and importance of banking, Functions of Banking 1.2 Types of Banks in India: Public Sector Banks, Private Sector Banks, Foreign Banks, Regional Rural Banks, Cooperative Banks 1.3 Evolution of banking from traditional to modern. 1.4 Basic challenges faced by banks today	7
Unit – II	**Digital Banking and Payment Systems** 2.1 Digital Banking: Meaning and benefits of digital banking, Digital transformation in banking 2.2 Internet and Mobile Banking: Features and uses, Advantages and limitations 2.3 Modern Payment Systems: UPI, NEFT, RTGS, IMPS 2.4 ATM, Debit Cards, Credit Cards and E-Wallets: Working and uses, Safety measures	8
Unit - III	**Emerging Banking Services** 3.1 Retail Banking: Personal loans, Home loans, Vehicle loans, Education loans 3.2 Financial Inclusion: Jan Dhan Yojana, Basic Banking Services, Banking for rural areas 3.3 Bancassurance, Mutual Funds, and Wealth Management (basic concepts): Introduction, functions and benefits 3.4 Green Banking: Meaning and importance, Paperless banking initiatives	7
Unit -IV	**Banking Security and Future Trends** 4.1 Cyber Security in Banking: Common banking frauds, Safe digital banking practices, Recent Regulatory Reforms by RBI 4.2 Customer Protection in Banking: Banking Ombudsman, Consumer grievance redressal 4.3 FinTech and Banking: Meaning of FinTech, Impact of FinTech on banking services 4.4 Future Trends in Banking (Basic Concepts): Artificial Intelligence (AI) in Banking, Open Banking (Introduction), Neo Banks (Introduction), Blockchain and Cryptocurrency	8

Total 50 marks Division :-

- **30 marks -**External Theory Exam (University/College)
- **20 -**For mapping the course learning outcomes, 40% of total marks, course teacher will have the liberty to choose from the variety of assessment tools / methods under CAT i.e. three class test, record book, assignment, seminar, case study, field work, mini project work, quiz, MCQs, or any innovative method

Books Recommended:

1) Modern Banking in India by R.K. Uppal
2) Banking and Financial Services by various contributors (Himalaya Publishing House) – Indian perspective.
3) Modern Banking: Theory and Practice by D. Muraleedharan.

4) Indian Banking System by various IIBF publications (Indian Institute of Banking & Finance).

B.B.A. III Year (NEP) Semester– V
Vertical A – Major
Subject Title: Financial Planning

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.5	V	501502	Financial Planning	2	30	2 Hours	50

Course Outcomes: Students completing this course on Indirect Tax Law will be able to:
1. Acquire a basic understanding of Goods and Services Tax
2. Register under GST
3. Understand the functions of the GST Council
4. Understand the working of the GST network
5. Know how to make payments of GST
6. Claim for refund
7. Understand the various types of customs duties
8. Analyze the implications of GST and Customs Duty on businesses

Unit	Contents	Teaching Hours
1	1. Meaning, history, features 2. Advantages Of GST 3. Basic concepts 4. GST Council – constitution and its functions	7
2	1. GST Framework 2. GST Network 3. Registration and cancellation under GST 4. Returns under GST	8
3	1. Input Tax Credit 2. Reverse Charge Mechanism 3. Payment of GST and Challan generation 4. Exemptions under GST	8
4	1. Introduction and History of Customs Duty 2. Definitions – Adjudicating Authority; Appellate Tribunal; Export; Exporter; Goods; Import; Imported Goods; Importer; Goods Prohibited in India. 3. Features and Objectives of Customs Duty in India 4. Various types of customs duty – Protective customs duty, Antidumping Customs Duty, Additional Duty, Safeguard Duty	7

Total 50 marks Division :-
- **30 marks** -External Theory Exam (University/College)
- **20** -For mapping the course learning outcomes, 40% of total marks, course teacher will have the liberty to choose from the variety of assessment tools / methods under CAT i.e. three class test, record book, assignment, seminar, case study, field work, mini project work, quiz, MCQs, or any innovative method

Note – The Entire syllabus is theoretical References

1. Indirect Tax Laws: Singhania
2. Indirect Tax Laws: Ahuja & Gupta
3. Indirect Tax Laws; Mehrotra & Goyal
4. Indirect Tax Laws : Dr Shaila Nibjiya & Dr Sachin Bothra, Aditya Publicatons.

B.B.A. III Year (NEP) Semester– V
Vertical A – Major
Subject Title: Company Law 2013

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.5	V	501503	Company Law 2013	2	30	2 Hrs	50

Course Outcomes:

By the end of this course, students will be able to

1. To give students basic understanding of company formation, governance, compliance & legal aspects of business under Companies Act 2013.
2. Understand powers, duties & liabilities of directors, members & company.
3. Apply provisions related to meetings, dividends, accounts & audit.
4. Analyze recent amendments, CSR, corporate governance & winding up basics.

Unit	Contents	Teaching Hours
Unit – I	**Introduction – Companies Act, 2013** **1.1**. Meaning, features & types of companies: OPC, Pvt, Public, Listed, Small company, Section 8. **1.2**. Concept of 'Lifting of Corporate Veil' – exceptions. **1.3**. Incorporation of company: PROMOTERS, MOA, AOA, DIN, DSC, SPICe+ (Simplified Proforma for Incorporating Company Electronically Plus) form. **1.4**. Commencement of business & conversion of companies.	7
Unit – II	**Capital, Members and Management** **2.1**. Share capital: types of shares, debentures, buy-back, sweat equity. **2.2**. Members vs Shareholders – rights, duties, transfer & transmission of shares. **2.3**. Directors: Appointment, qualifications, disqualifications, duties, liabilities. Key Managerial Personnel. **2.4**. Corporate Social Responsibility – Sec 135 basics.	8
Unit - III	**Meetings, Accounts and Audit** **3.1**. Types of meetings: AGM, EGM, Board meeting, e-meetings. Notice, quorum, voting, proxy. **3.2**. Dividends – declaration, payment, unpaid dividend. **3.3** Accounts & audit: books of account, financial statements, auditor appointment & powers. **3.4**. Deposits, loans & investments – Sec 185, 186 basics.	7
Unit -IV	**Oppression, Winding Up & Corporate Governance** **4.1** Oppression & mismanagement – Sec 241-242. Minority shareholder rights. **4.2**. Winding up of companies: modes, voluntary vs compulsory, liquidator basics. **4.3**. Recent amendments: Decriminalization, MCA updates. **4.4** Corporate governance: Board committees, independent directors, ethics.	8

Total 50 marks Division :-

- **30 marks** -External Theory Exam (University/College)
- **20** -For mapping the course learning outcomes, 40% of total marks, course teacher will have the liberty to choose from the variety of assessment tools / methods under CAT i.e. three class test, record book, assignment, seminar, case study, field work, mini project work, quiz, MCQs, or any innovative method

Books Recommended:

1. *Textbook*: GK Kapoor & Sanjay Dhamija – _Company Law_, Taxmann
2. *Bare Act*: Companies Act 2013 with latest amendments
3. *Reference*: MC Kuchhal – _Company Law_
4. *MCA Website*: http://mca.gov.in for updates & e-forms

B.B.A. III Year (NEP) Semester– V
Vertical c – Major (Elective) Group A
Subject Title: Investment Analysis

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.5	**V**	**501504**	**Investment Analysis**	**2**	**30**	**2 Hrs**	**50**

Course Outcomes:

By the end of this course on Investment Analysis, students will be able to:

1. Understand the fundamental concepts of investment and classify various investment avenues.
2. Develop an understanding of risk-return relationships in investment decisions.
3. Apply basic fundamental and technical analysis tools to evaluate equity investments.
4. Develop awareness of SEBI regulations, investor protection, and ethical investing.

Unit	Contents	Teaching Hours
I	**Investment: Concepts & Environment** **1.1.** Introduction, meaning, concept, nature of investment, modes of investment, tax provision, objects of investors, characteristics of investment, **1.2.** Speculation, Gambling and Investment, Savings and Investment **1.3.** Investment Process: Setting Objectives, Risk Profiling, Asset Allocation, Security Selection, Portfolio Construction, Review **1.4.** Investment Avenues (only Basic Concept): Equity Shares, Debentures, Bonds, Mutual Funds, Bank Deposits, Gold and Real Estate	07
II	**RISK AND RETURN ANALYSIS** **2.1**. Meaning and Concept of Risk, Types of Risk: Systematic and Unsystematic Risk **2.2**. Concept of Return, Measurement of Risk and Return **2.3**. Risk-Return Trade-off **2.4.** Diversification and Risk Reduction	**07**
III	**SECURITY ANALYSIS – FUNDAMENTAL & TECHNICAL ANALYSIS**	**08**

	3.1. Meaning and Importance of Security Analysis **3.2**. Fundamental Analysis: The EIC (Economy-Industry-Company) Framework — Economy, Industry, Company Analysis; Rationale, Steps, and Limitations **3.3**. Economic Analysis: Key Macro Indicators and Their Market Impact; Industry Analysis: Industry Life Cycle — Introduction, Growth, Maturity, Decline; **3.4**. Company Analysis: Reading a Profit & Loss Account and Balance Sheet; Key Financial Ratios (Only Concepts)— EPS, P/E Ratio, P/B Ratio, Return on Equity (ROE), Debt-to-Equity Ratio, Dividend Yield **3.5**. Technical Analysis: Meaning and Assumptions; Dow Theory; Candlestick Charts — Doji, Hammer, Bullish and Bearish Engulfing Patterns; Support and Resistance Levels	
IV	**MUTUAL FUNDS, ALTERNATIVE INVESTMENTS & INVESTOR PROTECTION**	**08**
	4.1 Mutual Funds: Meaning and Structure — AMC, Trustee, Custodian, Registrar & Transfer Agent; **4.2**. Types of Funds — Equity (Large Cap, Mid Cap, Flexi Cap), Debt, Hybrid, Index, ELSS, Liquid **4.3**. Alternative Investment Avenues: Gold — Physical Gold vs. Gold ETF vs. Sovereign Gold Bond (SGB) — Comparison on Return, Safety, Liquidity, Minimum Investment, and Taxation; Real Estate as an investment avenue; REITs in India — Concept and listed examples (Embassy, Mindspace, Brookfield, Nexus) **4.4.** Investor Protection & Regulatory Framework: KYC Norms; SEBI Investor Charter; SCORES Portal for Grievance Redressal; Introduction to ESG (Environmental, Social, Governance) Investing and its growing relevance in India	

Total 50 marks Division :-

- **30 marks -**External Theory Exam (University/College)
- **20 -**For mapping the course learning outcomes, 40% of total marks, course teacher will have the liberty to choose from the variety of assessment tools / methods under CAT i.e. three class test, record book, assignment, seminar, case study, field work, mini project work, quiz, MCQs, or any innovative method

References:

1. Investment Analysis and Portfolio Management - Prasanna Chandra
2. Security Analysis and Portfolio Management – Dr. V. K. Bhalla, S. Chand Publications, New Delhi
3. Investment Analysis and Portfolio Management – Avadhani V. A., Himalaya Publishing House, Mumbai
4. Financial Markets and Services – Gordon E. & Natarajan K., Himalaya Publishing House, Mumbai
5. Investment Analysis and Portfolio Management – Avadhani V. A., Himalaya Publishing House, Mumbai
6. Financial Markets and Services – Gordon E. & Natarajan K., Himalaya Publishing House, Mumbai
7. https://www.sebi.gov.in/investor-corner.html – SEBI Investor Awareness Resources
8. https://nptel.ac.in/courses/110104093 – Security Analysis, IIT Kharagpur (NPTEL)
9. https://scores.sebi.gov.in – SEBI SCORES Investor Grievance Portal

B.B.A. III Year (NEP) Semester– V
Vertical c – Major (Elective) Group A
Subject Title: Financial Market

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.5	**V**	**501505**	**Financial Market**	**2**	**30**	**2 Hrs**	**50**

Course Outcomes:
By the end of this course on Financial Markets, students will be able to:

1. Describe the structure and segments of the Indian financial system and the role of key intermediaries.
2. Explain the functioning of the money market and the instruments used by RBI and commercial banks.
3. Analyse the operations of capital markets, stock exchanges, and primary market mechanisms.
4. Understand the basics of the foreign exchange market, exchange rate determination, and currency risk.
5. Interpret the regulatory framework governing Indian financial markets and recent market developments.

Unit	Contents	Teaching Hours
I	**Financial System & Financial Market**	08
	1.1. Financial System: Meaning, Components — Financial Markets, Financial Institutions, Financial Instruments, and Financial Services; Role of Financial Markets.	
	1.2. Classification of Financial Markets: Money Market vs. Capital Market; Primary Market vs. Secondary Market; Organized vs. Unorganised Sector — Key Differences	
	1.3. Financial Intermediaries: Role of Commercial Banks, NBFCs, Insurance Companies, Mutual Funds, and Pension Funds in the Indian financial system	
	1.4 Market Participants and Regulations: Retail Investors, FIIs/FPIs, Domestic Institutional Investors (DIIs), Mutual Funds, HNIs; SEBI's Role — Investor Protection, Disclosure Norms, Insider Trading Regulations, SEBI Takeover Code	
II	**Capital Market (Primary & Secondary) and Money Market**	08
	2.1 Money Market: Key Participants — Reserve Bank of India, Commercial Banks, Primary Dealers, and Foreign Institutional Investors; Repo and Reverse Repo Rate	
	2.2. RBI's Role in the Money Market: Monetary Policy Tools — Repo Rate, Reverse Repo Rate, CRR, SLR, Bank Rate, Marginal Standing Facility (MSF); Liquidity Adjustment Facility (LAF); Impact on Liquidity, Inflation, and Credit Flow	
	2.3 Capital Market – Primary Market: Methods of Raising Capital — Initial Public Offering (IPO), Follow-on Public Offer (FPO), Rights Issue, Bonus Issue, Private Placement, Offer for Sale (OFS), Qualified Institutional Placement (QIP)	
	2.4 Secondary Market: Stock Exchanges in India — BSE and NSE — Structure	

	and Trading Mechanism; T+1 Settlement Cycle; Dematerialisation — Role of NSDL and CDSL; Corporate Actions — Dividend, Bonus, Stock Split, Buyback	
	2.5 Market Indices: Sensex and Nifty 50 — Free Float Market Capitalisation Method; Use of Indices as Performance Benchmarks	
III	Foreign Exchange Market and Debt Market	07
	3.1 Foreign Exchange Market: Meaning, Functions, and Structure; Participants — RBI, Commercial Banks, Forex Brokers, Exporters and Importers, Speculators	
	3.2 Exchange Rates: Meaning and Types — Fixed, Flexible, and Managed Float; Direct Quote vs. Indirect Quote; Cross Rates; Spot Rate vs. Forward Rate — Concept Role of RBI in Foreign Exchange Management; FEMA, 1999 – Basic Concepts	
	3.3 Debt Market in India: Government Securities (G-Secs) — Treasury Bills and Dated Securities; State Development Loans (SDLs); Trading on NDS-OM Platform; Role of Primary Dealers; Corporate Bond Market: Concept and Significance	
	3.4. Credit Ratings — CRISIL, ICRA, CARE — Rating Scale and Interpretation.	
IV	**Derivatives Market, Regulation & Recent Developments**	08
	4.1. Derivatives Market: Meaning and Purpose; Types of Derivatives — Forwards, Futures, Options, and Swaps — Basic Concepts and Distinctions; Functions of Derivatives Market — Hedging, Price Discovery, and Risk Transfer	
	4.2. Futures Market: Concept and Features of a Futures Contract; Margin System — Initial Margin and Maintenance Margin; Mark-to-Market (MTM) Settlement; Options Market: Call and Put Options — Meaning	
	4.3. Commodity Derivatives: MCX and NCDEX — Role and Key Commodities Traded (Gold, Crude Oil, Silver, Agricultural Commodities);	
	4.4. Financial Market Regulators – Role of SEBI, RBI, IRDAI and PFRDA; Financial Stability and Development Council (FSDC)	

Total 50 marks Division :-

- **30 marks -**External Theory Exam (University/College)
- **20 -**For mapping the course learning outcomes, 40% of total marks, course teacher will have the liberty to choose from the variety of assessment tools / methods under CAT i.e. three class test, record book, assignment, seminar, case study, field work, mini project work, quiz, MCQs, or any innovative method

Books Recommended:

1. Financial Markets and Services- Gordon E. & Natarajan K. (Himalaya Publishing House, Mumbai.)
2. Indian Financial System- M.Y. Khan (McGraw Hill Education, New Delhi)
3. Financial Markets and Services- Punithavathy Pandian (Vikas Publishing House, New Delhi).
4. The Indian Financial System-. **Bharti V. Pathak (**Pearson Education, New Delhi.) 5.Investment and Securities Markets in India- V.A. Avadhani (Himalaya Publishing House, Mumbai)

B.B.A. III Year (NEP) Semester– V
Vertical b – Major (Elective) Group B
Subject Title: Corporate Governance

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.5	**V**	**501506**	**Corporate Governance**	**2**	**30**	**2 Hrs**	**50**

Course Outcomes:
1) Overview the concept of corporate governance
2) Understand Frameworks of Corporate Governance
3) To know the Indian Regulatory Framework
4) To know the concepts of Business Ethics & CSR

Unit	Contents	Teaching Hours
1	**Unit I: Introduction to Corporate Governance** **1.1** Meaning & significance: Definitions, objectives importance of good governance in organizational success. **1.2** Problems and Issues: Flow of information Accounting transparency practice & expression -Cost of Monitoring. **1.3** Best Practices for corporate Governance: Conduct & Actions of Directors and the Board - **1.4**. Operational level: Reporting at the account levels - Enhancing the democracy at the shareholders level.	8
2	**Unit 2: Conceptual framework of Corporate Governance {Theories and Models}** **2.1** Theory of stakeholder **2.2** Stewardship theory **2.3** Agency theory **2.4** Corporate Governance Mechanism	7
3	**Unit III: Indian Regulatory Framework**. **3.1**. Companies Act 2013: Relevant legal provisions regarding board structure, independent directors, & audit Committee. **3.2** SEBI Guidelines: SEBI listing obligations. and disclosure requirements, Regulation 2015. **3.3** Shareholders Rights: - Class action suits, investor protection, & the role of institutional investors.	8
4.	**Unit IV: Business Ethics & CSR** **4.1** Emergence on of Corporate Governance Code (salient features). **4.2** Ethics and Corporate Governance. **4.3** Corporate social Responsibility (CSR): -Meaning, evolution, approaches and the principles of Gandhian Trusteeship. **4.4** Development of Indian Corporate Governance	7

Total 50 marks Division :-
- **30 marks** -External Theory Exam (University/College)
- **20** -For mapping the course learning outcomes, 40% of total marks, course teacher will have the liberty to choose from the variety of assessment tools / methods under CAT i.e. three class test, record book, assignment, seminar, case study, field work, mini project work, quiz, MCQs, or any innovative method

Recommended Books:
1) Corporate Governance: Publisher : Bharat Publishers
2) Corporate Governance: Principles, Policies, & Practices Publisher : Oxford University Press
3) Corporate Governance: Theory and Practice Publisher : Virtus Interpress
4) Corporate Governance: Creating Value for Stakeholders

B.B.A. III Year (NEP) Semester– V

Vertical c – Major (Elective) Group B

Subject Title: Business Analytics

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.5	V	501507	Business Analytics	2	30	2 Hrs	50

Course Outcomes:

1. Understand basic concepts of consumer behavior and its role in marketing.
2. Identify psychological factors influencing buying decisions.
3. Recognize social and cultural influences such as consumers.
4. Apply basic consumer behavior models to real-life situations.

Unit	Content	No. Of Periods
I	**Unit I: Basics of Business Analytics** 1. Business Analytics - meaning, scope, importance for managers, types: Descriptive, Diagnostic, Predictive, Prescriptive Analytics 2. Business Intelligence vs Business Analytics vs Data Analytics - simple difference with examples 3. Data Analytics: Scope in Business, Basic Terminologies-Artificial Intelligence, Data Mining, Data Warehousing, Big Data Anaytics, Role of Excel, Google Sheets in business analysis. 4. Web Anaytics: Internet Data Analytics, Live Analytics, List of Online Analytics Software and programs- Intro to tools: Excel, Tableau Public, Google Analytics basics, Social Media Analytics, Face Book Analytics, Face Book Insights, etc.	7
II	**Unit-II: Data Handling & Visualization** 1. Data Collection methods -Types of data: Primary vs Secondary. Data vs Information vs Knowledge , Methods of Data Collection- Survey, Observation, Online forms. Sampling and cencus method 2. Data Visualization: Classification & Tabulation of data. Frequency tables 3. Graphical Representation of Data: Charts & Graphs: Bar, Pie, Line, Histogram. 4. Descriptive stats: Measures of Central Tendency and Dispersion- Mean, Median, Mode, Range, Standard Deviation, Excel =AVERAGE(), =STDEV()	8
III	**Unit-III: Basic Analytics for Business** 1. Correlation Analysis: Karl Pearson coefficient, What- if analysis, Scatter diagram in Excel 2. Regression Analysis: Simple Linear Regression, Trendline in Excel only 3. Business Forecasting : Moving average for sales/demand prediction 4. Probability :Theory of Probability, Concept of Binomial & Normal distribution and its applications	7
IV	**Unit-IV: Analytics Applications in Business Functions** 1. Marketing Analytics: Website traffic, social media insights, Customer Segmentation, Market Basket Analysis, campaign ROI, customer segmentation 2. HR Analytics: Attrition rate, employee performance data, recruitment analytics 3. Finance Analytics: Profit/loss trends, Credit Risk, Fraud Detection, basic ratio analysis using data 4. Operations Analytics: Supply chain optimization, Inventory forecasting etc.,	8

Total 50 marks Division :-

- **30 marks -**External Theory Exam (University/College)

- **20 -**For mapping the course learning outcomes, 40% of total marks, course teacher will have the liberty to choose from the variety of assessment tools / methods under CAT i.e. three class test, record book, assignment, seminar, case study, field work, mini project work, quiz, MCQs, or any innovative method

SUGGESTED READINGS AND BOOKS:

1. Acharya S. & Prasad R.N. - Fundamentals of Business Analytics, Wiley.
2. Beri G.C. - Business Statistics, Tata McGraw-Hill.
3. Winston W.L. - Business Analytics: Data Analysis & Decision Making, Cengage.
4. Levine D.M. et al - Statistics for Managers using MS Excel, Pearson.
5. James Evans, Business Analytics, Pearson. Albright Winston, Business Analytics - Data Analysis - Data Analysis and Decision Making,
6. Sahil Raj, Business Analytics, Cengage Learning.
7. Excel Bible: John Walkenbach, Wiley.
8. Excel Data Analysis - Modeling and Simulation: Hector Guerrero, Springer.

B.B.A. III Year (NEP) Semester– V
Vertical a – Minor
Subject Title: Basics of Cost Accounting

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.5	**V**	**501508**	**Basics of Cost Accounting**	**2**	**30**	**2 Hrs**	**50**

Course Outcome:
Upon completion of this course, students will be able to:

1. Acquire a comprehensive understanding of the basic concepts, terminology, and applications of Cost Accounting.
2. Analyze and classify various elements of cost and prepare Cost Sheets for effective cost determination.
3. Understand the treatment of overheads and reconcile Cost Accounts with Financial Accounts to identify and interpret variations in profit.
4. Apply process costing methods for determining the Cost of products in process-oriented industries.

UNIT	CONTENT	Teaching Hours
UNIT I	**1.1** Cost Accounting- Meaning, Features, Functions, advantages, limitations, Difference between Cost and Management accounting **1.2** Cost Sheet Meaning and Importance of Cost sheet, Elements of Cost: Material, Labour, overheads (Concept only) **1.3** Practical problems on Cost Sheet	**8**
UNIT II	**Material cost Ascertainment** 2.1 Purchase material purchase cycle 2.2 Stores organization Bin card costing of material 2.3 Pricing of material issue LIFO, FIFO, Simple average price **Reconciliation of Cost & Financial Accounts** **2.4** Meaning, Need, Reasons for difference in cost and financial accounts **2.5** Practical Problems on Reconciliation statement Note- Numerical Problems only	**7**
UNIT III	**3.1** Classification of costs- Direct and Indirect Costs, Fixed and Variable Costs. **3.2** Classification Overheads **3.3** Tender: Simple Problems on Tender	**7**
UNIT IV	**Process Costing-** **4.1** Meaning and Characteristics, Joint and By-products **4.2** Practical Problems on Process Costing (Excluding Abnormal Gain and Losses and Internal Process Profit)	**8**

Total 50 marks Division: -

- **30 marks -**External Theory Exam (University/College)
- **20 -**For mapping the course learning outcomes, 40% of total marks, course teacher will have the liberty to choose from the variety of assessment tools / methods under CAT i.e. three class test, record book, assignment, seminar, case study, field work, mini project work, quiz, MCQs, or any innovative method

Books Recommended:

1.Tulsian P.C. : Practical Costing Vikas Publication, New Delhi,
2.Maheshwari S.N.: Advanced Problems and Solutions in Cost Accounting, Sultan Chand, New Delhi.
3.Agrawal M.L & GuptaK. L. : Cost Accounting, Sahitya Bhavan Publications, Agra
4.Shukla M.C., Grewal T.S. & Gupta M.P.: Cost Accounting; Text and Problems, S. Chand & Co. Ltd., New

B.B.A. III Year (NEP) Semester– V
Vertical A – Minor
Subject Title: Introduction to Company Law 2013

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.5	V	501509	Introduction to Company Law 2013	2	30	2 Hrs	50

Course Outcomes:

By the end of this course, students will be able to

1. To give students basic understanding of company formation, governance, compliance & legal aspects of business under Companies Act 2013.
2. Understand powers, duties & liabilities of directors, members & company.
3. Apply provisions related to meetings, dividends, accounts & audit.
4. Analyze recent amendments, CSR, corporate governance & winding up basics.

Unit	Contents	Teaching Hours
Unit – I	**Introduction – Companies Act, 2013** **1.1**. Meaning, features & types of companies: OPC, Pvt, Public, Listed, Small company, Section 8. **1.2**. Concept of 'Lifting of Corporate Veil' – exceptions. **1.3**. Incorporation of company: PROMOTERS, MOA, AOA, DIN, DSC, SPICe+ (Simplified Proforma for Incorporating Company Electronically Plus) form. **1.4**. Commencement of business & conversion of companies.	7
Unit – II	**Capital, Members and Management** **2.1**. Share capital: types of shares, debentures, buy-back, sweat equity. **2.2**. Members vs Shareholders – rights, duties, transfer & transmission of shares. **2.3**. Directors: Appointment, qualifications, disqualifications, duties, liabilities. Key Managerial Personnel. **2.4**. Corporate Social Responsibility – Sec 135 basics.	8
Unit - III	**Meetings, Accounts and Audit** **3.1**. Types of meetings: AGM, EGM, Board meeting, e-meetings. Notice, quorum, voting, proxy. **3.2**. Dividends – declaration, payment, unpaid dividend. **3.3** Accounts & audit: books of account, financial statements, auditor appointment & powers. **3.4**. Deposits, loans & investments – Sec 185, 186 basics.	7
Unit -IV	**Oppression, Winding Up & Corporate Governance** **4.1** Oppression & mismanagement – Sec 241-242. Minority shareholder rights. **4.2**. Winding up of companies: modes, voluntary vs compulsory, liquidator basics. **4.3**. Recent amendments: Decriminalization, MCA updates. **4.4** Corporate governance: Board committees, independent directors, ethics.	8

Total 50 marks Division :-

- **30 marks** -External Theory Exam (University/College)
- **20** -For mapping the course learning outcomes, 40% of total marks, course teacher will have the liberty to choose from the variety of assessment tools / methods under CAT i.e. three class test, record book, assignment, seminar, case study, field work, mini project work, quiz, MCQs, or any innovative method

Books Recommended:

1. *Textbook*: GK Kapoor & Sanjay Dhamija – _Company Law_, Taxmann
2. *Bare Act*: Companies Act 2013 with latest amendments
3. *Reference*: MC Kuchhal – _Company Law_
4. *MCA Website*: http://mca.gov.in for updates & e-forms

B.B.A. III Year (NEP) Semester– V
Vertical A – VSC
Subject Title: Internet and World wide web

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.5	**V**	**501510**	**Internet and World wide web**	**2**	**60**	**2 Hrs**	**50**

Unit	Contents	Teaching Hours
Unit – I	Computer Networks Fundamentals** 1.1 Introduction to Networks:Meaning of Network, Network Models (Peer-to-Peer Network, Server-based Network). 1.2 Network Topologies:Bus, Ring, Star, Mesh, Tree, and Hybrid Topologies. 1.3 Types of Networks:Local Area Network (LAN), Metropolitan Area Network (MAN), Wide Area Network (WAN).	14
Unit – II	The Internet & Web Browsing 2.1 Internet Core Concepts: Concept & uses of Internet, essential components, IP address, URL, ISP. 2.2 Internet Mechanism: Internet protocol suite, TCP/IP protocol model. 2.3 Web Browsers & Browsing: Meaning and history of browsing, Basic Functions of a Web Browser. 2.4 Types & Features of Browsers: Text-based vs. Graphical Browsers; overview of major browsers (Microsoft Edge, Google Chrome, Mozilla Firefox).	16
Unit - III	E-Mail, Security, & Internet Services 3.1 Electronic Mail & Gmail: Procedure for creating an email ID, signing in, sending/deleting emails, understanding CC and BCC, and attaching files. Key features and components of Gmail. 3.2 Web Security Fundamentals: Meaning of Password (creating strong passwords). Meaning, purpose, and creation of CAPTCHA. Difference between Password & CAPTCHA. 3.3 Internet Enabled Services: Core services overview including File Transfer Protocol (FTP), Domain Name System (DNS), Usenet, and Internet Relay Chat (IRC).	14
Unit -IV	Web Designing using HTML 4.1 Introduction to HTML: Concepts, features, versions, advantages, and limitations of HTML. Naming schemes for HTML documents. 4.2 HTML Document Structure:Explanation of the structure of a home page and essential HTML elements. 4.3 Structural & Formatting Tags:Basic tags, Formatting tags, Hyperlink tags, Table tags, Image tags, and Form tags.	16

Total 50 marks Division :-

- **20 -**For mapping the course learning outcomes, 40% of total marks, course teacher will have the liberty to choose from the variety of assessment tools / methods under CAT i.e. three class test, record book, assignment, seminar, case study, field work, mini project work, quiz, MCQs, or any innovative method

  Practical External Assessment: (30 Marks)
  Division of Marks for practical
  Theory- 05 Marks
  Record Preparation- 05 Marks
  Practical- 10 Marks

Viva- 10 Marks

BBA III(NEP) (Semester – V)
Vertical – SEC
Subject Tittle : Advanced Excel

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max Marks
5.5	V	502511	Advanced Excel	2	60	2 Hrs	50

Course outcomes:

By the end of this course, students will be able to

1) Work confidently with advance Excel tools and features.
2) Use advanced formulas and functions to solve business problems.
3) Analyze large datasets using Pivot Tables and Pivot Charts
4) Create professional dashboard and reports
5) Clean, validate and transform data efficiently.

Unit	Contents	Teaching Hours
Unit - I	Introduction to Advance Excel 1. Meaning of advance Excel 2. Explain key features of advance excel 3. Application of advance Excel 4. Benefits of learning advanced excel	14
Unit -II	Excel Fundamentals 1. Workbook and Worksheet Management 2. Cell formatting and Conditional formatting 3. Tables and named ranges 4. Sorting, filtering and advance filtering	16
Unit - III	Advanced Formulas and Functions 1. Logical Function: IF, AND, OR. 2. Text Functions : LEFT, RIGHT, MID, LEN, CONCAT, TEXT 3. Date & Time functions: TODAY, NOW, DATEDIF, EOMONTH	14
Unit - IV	Data Analysis 1. Pivot Tables 2. Pivot Charts 3. What-If Analysis 4. Goal seek and scenario Manager	16

Total 50 marks Division :-

- **20 -**For mapping the course learning outcomes, 40% of total marks, course teacher will have the liberty to choose from the variety of assessment tools / methods under CAT i.e. three class test, record book, assignment, seminar, case study, field work, mini project work, quiz, MCQs, or any innovative method

Practical External Assessment: (30 Marks)
Division of Marks for practical
Theory- 05 Marks
Record Preparation- 05 Marks
Practical- 10 Marks
Viva- 10 Marks

Books Recommended

1. Dnyansankul Prakashan – Advanced Excel (Marathi & English)
Publisher: Dnyansankul Prakashan, Pune

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dnyansankulprakashan.com +1
2. Mastering Advanced Excel – Ritu Arora (BPB Publications)
Mastering Advanced Excel
3. Advanced Excel
Author: Rimple Sanchla
Publisher: Vipul Prakashan, Mumbai

Suitable for undergraduate students under the NEP curriculum. �

vipulprakashan.com
4. Nirali Prakashan – Advanced Excel
Designed for practical learning.

Covers advanced formulas, Pivot Tables, charts, macros, and data visualization. �

PragatiOnline Books

Program:	BBA			**Semester:**	**V**	
Course:	**Foundation of Artificial Intelligence**			**Code:**		
Teaching Scheme				**Evaluation Scheme**		
Level	**Lecture**	**Hours**	**Credit**	**Internal**	**External**	**Total**
5.5	2	2	2	20	30	50
Methods of Internal Assessment: 15 Marks to Class Tests,/Assignments/Viva voce/Presentation&5 Mark to Attendance						
Course Objectives: To introduce AI concepts in a simple, real-life way with focus on understanding applications, ethics, and future opportunities.						
Course Outcomes: After completion of the course, the students will be able to:						

CO	**Course Outcomes**	**BT Level**
CO-1	Explain the basic concepts, history, and types of AI with real-life examples.	L1 – Knowledge, L2 – Understanding
CO-2	Describe AI structures and architectures using simple real-world analogies.	L2 – Understanding, L3 – Application
CO-3	Identify and analyze applications of AI in the area of arts, commerce, humanities, and daily life.	L3 – Application, L4 – Analysis
CO-4	Evaluate ethical, social issues and predict future opportunities of AI in their own fields.	L4 – Analysis, L5 – Evaluation

Unit 1: Introduction to Artificial Intelligence (8 Hours)

Definition of AI: What is Intelligence? Natural vs. Artificial, Simple definition of AI; History & Evolution of AI: From early computers to modern AI; Types of AI: Narrow AI vs. General AI vs. Super AI; AI in Everyday Life: Google Maps, E-commerce suggestions, Chatbots, Social Media feeds; Key Components: Data, Algorithms, Computing Power

Unit 2: AI Structures, Architectures & Techniques (7 Hours)

Basic Structure of an AI System; AI Architectures (Simplified): Rule Based System, Machine Learning, Neural Networks; Key Concepts: Knowledge Representation (using symbols, facts), Search & Problem Solving (maze example, finding shortest route), Natural Language Understanding (Google Translate, chatbots)

Unit 3: Applications of AI in Society (7 Hours)

AI in Different Fields: Education(Personalized learning apps, plagiarism checkers), Healthcare(Disease prediction, medical chatbots), Commerce (Fraud detection in banking, stock market predictions, customer support), Daily Life(Smart home devices, language translation, travel assistants); AI & Decision Making: Hiring, Loan Approval, Court Decisions; Advantages of AI, Limitations of AI

Unit 4: Ethical, Social & Future Aspects of AI (8 Hours)

Ethical Concerns in AI: Privacy issues (CCTV, online data), Bias & Fairness (AI preferring certain groups), Job Displacement (automation replacing humans); Responsible AI: Transparency, Accountability, Human oversight; Future Trends in AI: Self-driving cars, AI in governance, creative industries; AI and You (Career Perspective): Opportunities in Digital Marketing, Content Creation, Business Analytics, HR Tech, Creative Industries (non-programming roles)

Textbook:

Melanie Mitchell – *Artificial Intelligence: A Guide for Thinking Humans*

Reference Books:

1. Boden, Margaret A., *Artificial Intelligence*: A Very Short Introduction
2. Elaine Rich – *Artificial Intelligence* (3rd Edition)
3. Godbole, Achyut, *Artificial Intelligence* (आर्टिर्ि्र्ियल इंटेिलजन्स), Bookganga Publication.
4. Kulkarni, Dr Anand, आर्टिर्ि्र्ियल इंटेिलजन्सच्या वाटेवर, Sakal Media Pvt. Ltd.
5. Stuart Russell – *Human Compatible* (2019)
6. Thorpe, Josh, *AI for Students: Creative Hacks for Academic Success*, Promplty Books

B. B. A. III Year NEP Semester-VI
Vertical: Major
Subject Title: - International Financial Management

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.5	IV	501600	International Financial Management	2	30	2 Hours	50

Course Outcome:

This course introduces the student to financial management from the perspective of a global corporation. Student is exposed to the foreign exchange market and its workings. Importance of exchange rates, management and determination are also discussed. Global investments from the perspective of corporations and individuals is also highlighted.

Unit	Contents	No. of Periods
Unit I	Introduction to International Financial Management Domestic vs International Financial Management, Multinational Corporations, Exchange Rate, International Trade, Free Trade V/s Protection, Tariff and Non-Tariff Barriers; Meaning of BOP, Importance of BOP, Components of BOP	7
Unit II	Exchange Rate Determinants Fixed rate, Floating Rate, Managed Rate, Factors affecting Exchange rates; Theories of Purchasing Power Parity Theory, Demand and Supply, Role of Central banks in managing exchange rate	8
Unit III	Foreign Exchange Market Defining Foreign Exchange Market, Participants, Structure, Spot and Forward rates Foreign Exchange Quotations, Cross Rates, Inverse rates	7
Unit IV	International Investments Raising capital across the globe, GDRS, ADRs, Dollar Debt, Masala Bonds International Portfolio Investments, Diversification benefits, Global-Macroeconomic risks International Capital Investments	8

Total 50 marks Division :-

- **30 marks** -External Theory Exam (University/College)
- **20 Marks -**For mapping the course learning outcomes, 40% of total marks, course teacher will have the liberty to choose from the variety of assessment tools / methods under CAT i.e. three class test, record book, assignment, seminar, case study, field work, mini project work, quiz, MCQs, or any innovative method

Textbooks (Latest Editions)

1. Apte, P.G. Kapshe, S., "International Financial Management," McGraw Hill.
2. Seth, A.K.," International Financial Management," Galgotia Publications, New Delhi
3. Gautam A., Jaiswal T., Keshari A., "International Financial Management", PHI

B. B. A. II Year (NEP) Semester-VI
Vertical – Major
Subject Title – Accounting for Managerial Decisions

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.5	**VI**	501601	**Accounting for Managerial Decisions**	**2**	**30**	**2 Hours**	**50**

Course Outcomes (COs)
Upon successful completion of the course, students will be able to:
CO1: Explain the concepts, scope, functions, and significance of Management Accounting and distinguish it from Financial Accounting and Cost Accounting.
CO2: Apply Cost-Volume-Profit (CVP) techniques to calculate Contribution, P/V Ratio, Break-Even Point, and Margin of Safety for business decision-making.
CO 3: Evaluating financial health using various ratios.
CO4: Prepare Cash Budgets using given financial data and evaluate their role in short-term financial planning and control.
CO5: Construct Flexible Budgets at different levels of activity and analyze their usefulness as a managerial planning and control tool.

UNIT	CONTENT	Teaching Hours
UNIT I	1.1 Management accounting-Meaning, Nature and Scope, Objectives and Functions of Management Accounting 1.2 Difference between Cost Accounting and Management Accounting. 1.3 Break Even Analysis- Concept, Uses and Limitations ofBreak-even analysis., Simple problems on Break Even Analysis.	8
UNIT II	2.1 Ratio Analysis: Meaning of Ratio Analysis, Advantages and Limitations of Ratio Analysis, Types of Ratios. 2.2 Simple Problems on Current Ratio, Quick Ratio, Debt-Equity Ratio, Proprietary Ratio Gross Profit Ratio, Net Profit Ratio, Operating Ratios, Stock turnover Ratio	7
UNIT III	3.1 Cash Budget-Meaning, Definition, Characteristics and Types of Budget. 3.2 Problems on Cash Budget	7
UNIT IV	4.1 Budgetary Control-Meaning, Definition, Objectives and limitations 4.2 Problems on Flexible Budget	8

Total 50 marks Division :-

- **30 marks** -External Theory Exam (University/College)
- **20 Marks -**For mapping the course learning outcomes, 40% of total marks, course teacher will have the liberty to choose from the variety of assessment tools / methods under CAT i.e. three class test, record book, assignment, seminar, case study, field work, mini project work, quiz, MCQs, or any innovative method

Books Recommended:

1. Khan M.Y. and Jain P.K.: Management Accounting: Tata Mc-graw-Hill Publishing Co. Ltd.,
2. New Delhi.
3. Gupta S.P.: Management Accounting, Sahitya Bhawan, Agra
4. Goyal Manmohan : Principles of Management Accounting, Sahitya Bhawan, Agra.
5. Singhavi N.P., Dr. Tated R.M., Dr. Chandak S.S. & Dahake R.R.: Management Accounting, Himalaya Publishing House , New Delhi

BBA- SEM VI

Vertical: Major

Subject Title: Portfolio Management

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.5	**VI**	501602	Portfolio Management	**2**	**30**	**2 Hours**	**50**

Course Outcomes:

Upon successful completion of this course, the student will be able to:

- **CO1 (Remember & Understand - Level 1 & 2): Identify** and **explain** various traditional and modern investment avenues, their respective risk-return profiles, and the core differences between investment, speculation, and gambling.
- **CO2 (Understand & Analyze - Level 2 & 4): Analyze** the financial health of a company using basic financial statements and **interpret** primary stock chart patterns and market trends to assist in security selection.
- **CO3 (Apply - Level 3): Apply** the concepts of Net Asset Value (NAV), systematic investing (SIPs), and compounding to evaluate and select appropriate mutual fund schemes based on specific financial goals.
- **CO4 (Create & Evaluate - Level 5 & 6): Design** a balanced investment portfolio tailored to different investor lifecycles and risk profiles, and **formulate** basic strategies for periodic portfolio review and rebalancing.

Unit	Content	No. Of Periods
I	**Unit I: Fundamentals of Investment** • **Concepts and Context:** Definition, nature, and scope of investment; Core distinctions between Investment, Speculation, and Gambling. • **Investment Objectives:** Assessment of safety of principal, liquidity, regular income, and capital appreciation. • **Risk and Return Framework:** Concept of financial risk; Overview of Systematic (market-driven) and Unsystematic (asset-specific) risk; Relationship between risk and expected return. • **Investment Avenues:** Features, advantages, and limitations of traditional avenues: Bank Fixed Deposits, Public Provident Fund (PPF), Gold, Real Estate, and Corporate Equities/Bonds.	7
II	**Unit-II: Foundations of Security Analysis** • **Introduction to Company Analysis:** Qualitative factors in stock selection including corporate reputation, management quality, and industry growth potential. • **Basic Financial Statement Analysis:** Structural overview of Balance Sheets and Profit & Loss statements; Introduction to key operational and profitability metrics. • **Introduction to Technical Analysis:** Core philosophy of price action and market trends; Identification of basic line charts, candlestick charts, support and resistance levels, and primary market trends (bullish, bearish, sideways).	8

III	**Unit-III: Mutual Funds & Wealth Accumulation** • **Mutual Fund Infrastructure:** Definition, operational structure, and primary benefits of mutual funds; Understanding Net Asset Value (NAV). • **Classification of Schemes:** Categorization by structure (Open-ended vs. Close-ended) and by asset class (Equity, Debt, Hybrid, and Liquid funds).	8
	• **Investment Mechanics:** Comparative analysis of Systematic Investment Plans (SIP) and Lumpsum investments; Practical application of compounding in wealth creation. • **Regulatory Environment:** Overview of the Securities and Exchange Board of India (SEBI) and its role in retail investor protection and market integrity.	
IV	**Unit-IV: Portfolio Construction & Management** • **Portfolio Principles:** Meaning and significance of a portfolio; The role of diversification in risk reduction. • **Asset Allocation Strategies:** Steps in building a basic portfolio; Designing portfolios based on investor life cycle stages, risk tolerance, and financial goals (Conservative vs. Aggressive profiles). • **Portfolio Review:** Basic mechanisms for periodic monitoring, asset rebalancing, and tracking portfolio performance.	7

Total 50 marks Division :-

- **30 marks** -External Theory Exam (University/College)
- **20 Marks -**For mapping the course learning outcomes, 40% of total marks, course teacher will have the liberty to choose from the variety of assessment tools / methods under CAT i.e. three class test, record book, assignment, seminar, case study, field work, mini project work, quiz, MCQs, or any innovative method

SUGGESTED READINGS AND BOOKS:

1. **Investment Management** – *Preeti Singh* (Himalaya Publishing House)
   Tailored for Indian undergraduate curricula, focusing on clear conceptual explanations of domestic financial markets.
2. **Security Analysis and Portfolio Management** – *Punithavathy Pandian* (Vikas Publishing House)
   Provides highly accessible, step-by-step guidance on basic stock evaluation and chart interpretation without heavy mathematical modeling.
3. **From the Rat Race to Financial Freedom** – *Manoj Arora* (Jaico Publishing House)
   Recommended for building practical context around personal finance, asset allocation, and long-term wealth building.
4. **Bogle on Mutual Funds** – *John C. Bogle*
   An excellent foundational text for understanding the simplicity, structure, and immense utility of mutual fund investing.

BBA – III (NEP) (Semester – VI)
Vertical: Major
Subject Title: Mercantile Law

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.5	**VI**	501603	Mercantile Law	**2**	**30**	**2 Hours**	**50**

Course Outcomes:
By the end of this course, students will be able to
1) Understand the legal principles governing the sale of goods and commercial transactions.
2) Understand the features and legal implications of negotiable instruments.
4) Assess the role of LLPs in modern business.

UNIT	CONTENT	Teaching Hours
UNIT I	Sale of Goods Act 1.1 Meaning and essentials of a contract of sale and agreement to sell 1.2 Conditions and warranties 1.3 Transfer of ownership and delivery of goods, 1.4 Unpaid seller and remedies. Rights and duties of buyer and seller	8
UNIT II	Negotiable Instruments Act 2.1 Meaning, characteristics, and types of negotiable instruments. 2.2 Parties to negotiable instruments. Liabilities of the parties 2.3 Negotiation, endorsement, types of endorsement and crossing of cheques. 2.4 Dishonor of negotiable instruments and legal consequences. Discharge of Negotiable Instruments	7
UNIT III	Indian Partnership Act 3.1 Objectives and salient features of Indian Partnership Act. Types of partnerships. 3.2 Registration of Partnership and partnership deed. 3.3 Rights, duties and liabilities of partners. Relations of partners to third parties (partner as agent, liability of firm, Minor's position), Incoming of partners 3.4 Dissolution of partnership, modes of dissolution, settlement of accounts	7
Unit IV	Limited Liability Partnership 4.1 Meaning and characteristics 4.2 Formation and incorporation 4.3 Rights and duties of partners. 4.4 Advantages of LLP over traditional partnership	

Total 50 marks Division :-

- **30 marks** -External Theory Exam (University/College)
- **20 Marks -**For mapping the course learning outcomes, 40% of total marks, course teacher will have the liberty to choose from the variety of assessment tools / methods under CAT i.e. three class test, record book, assignment, seminar, case study, field work, mini project work, quiz, MCQs, or any innovative method Books Recommended:

1) N.D. Kapoor, Elements of Mercantile Law.
2) M.C. Kuchhal and Vivek Kuchhal, Business Law.
2) Avtar Singh, Mercantile Law.

B.B.A. III Year (NEP) Semester–VI
Vertical – Major (Elective) Group A
Subject Title: Auditing

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.5	VI	501604	Auditing	2	30	2 Hours	50

Course Outcomes:

1. Explain the fundamental concepts, objectives, advantages, and limitations of auditing
2. Differentiate between various types of audits and describe the process and significance of audit planning.
3. Describe the audit Programme and internal check systems, and differentiate between internal control and internal audit
4. Apply the principles of vouching and verification, and evaluate the challenges in the valuation of assets and liabilities.
5. Understand the qualifications, appointment process, and duties of company auditors and interpret the structure and purpose of an audit report.

Unit	**Contents**	**Teaching Hours**
1	1.1. Introduction, Concept, Definition, Objective of Audit 1.2. Advantages and Limitations of Audit, Types of Audit 1.3. Audit planning, Benefits of Audit Planning	7
2	2.1 Meaning and Importance of Audit Programme , Advantages of Audit Programme, limitations of Pudit Programme 2.2 Internal check System- Meaning, Definition, Concept, Object 2.3. Difference between Internal Control and Internal Audit	8
3	3.1. Meaning and Concept of Vouching, Importance of Vouching, Vouching of Opening Balance 3.2. Meaning of Valuation and Verification of Assets & Liabilities, Problems in Valuations of Assets and Liabilities 3.3. Mode of valuation of fixed assets 3.4. Auditor's position with regards to valuation of assets	7
4	4.1. Qualification of Company Auditor 4.2. Appointment of Company Auditor 4.3. Duties of Company Auditor 4.4. Audit report	8

Total 50 marks Division :-

- **30 marks** -External Theory Exam (University/College)
- **20 Marks -**For mapping the course learning outcomes, 40% of total marks, course teacher will have the liberty to choose from the variety of assessment tools / methods under CAT i.e. three class test, record book, assignment, seminar, case study, field work, mini project work, quiz, MCQs, or any innovative method

Books Recommended:

1) Principles and Practice of Auditing, Dinkar Pgare, Sultan Chand & Publication New Dhelli.
2) Auditing Principles and Practice , V. Gurumothi & R. Swarnalakshmi Charulata Publication Mumabai
3) Auditing: Dr Nita Honrao, Dr. Minal Bhuptani. Aditya Publication.

B.B.A. III Year (NEP) Semester–VI
Vertical – Major (Elective) Group A
Subject Title: Indirect Tax Law

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.5	VI	501605	Indirect Tax Law	2	30	2 Hours	50

Course Outcome: Students completing this course on Indirect Tax Law will be able to:

1. Acquire a basic understanding of Goods and Services Tax
2. Register under GST
3. Understand the functions of the GST Council
4. Understand the working of the GST network
5. Know how to make payments of GST
6. Claim for refund
7. Understand the various types of customs duties
8. Analyze the implications of GST and Customs Duty on businesses

Unit	Contents	Teaching Hours
1	**Meaning, history, features, and advantages of GST** Basic concepts GST Council – constitution and its functions	7
2	**GST Framework** GST Network Registration and cancellation under GST Returns under GST	8
3	**Input Tax Credit** Reverse Charge Mechanism Payment of GST Challan generation Exemptions under GST	8
4	**Customs Duty** Introduction and history of Customs Duty Definitions – adjudicating authority; appellate tribunal; export; exporter; goods; import; imported goods; importer; India; prohibited goods; smuggling Features and Objectives of Customs Duty in India Various types of customs duty – Protective customs duty, antidumping customs duty, additional duty, safeguard duty	7

Total 50 marks Division :-

- **30 marks -**External Theory Exam (University/College)
- **20 Marks -**For mapping the course learning outcomes, 40% of total marks, course teacher will have the liberty to choose from the variety of assessment tools / methods under CAT i.e. three class test, record book, assignment, seminar, case study, field work, mini project work, quiz, MCQs, or any innovative method

References

1. Indirect Tax Laws: Singhania
2. Indirect Tax Laws: Ahuja & Gupta
3. Indirect Tax Laws; Mehrotra & Goyal

B.B.A. III Year (NEP) Semester–VI
Vertical – Major (Elective) Group B
Subject Title: Financial Analysis

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.5	VI	501606	Financial Analysis	2	30	2 Hours	50

Course Outcomes:

1. Identify the primary users of financial statements and explain how core accounting concepts govern the structure of corporate financial reporting.
2. Calculate and critically evaluate liquidity, solvency, efficiency, and profitability ratios to assess a company's financial health. Improve financial decision-making capability.
3. Deconstruct a corporate Cash Flow Statement to differentiate between operating, investing, and financing activities, and evaluate a firm's liquidity management.
4. Perform horizontal (trend/comparative) and vertical (common-size) analyses on multi-year corporate financial data to identify operational trends and structural shifts.
5. Construct a structured Financial Analysis Report suitable for managerial decision-making or investment review.

Unit	Contents	Teaching Hours
1	<u>Fundamentals of Financial Reporting:</u> • Meaning and Importance of Financial Analysis, Purpose of Financial Reporting, Users of Financial Statements, Basic Accounting Concepts, Structure of Financial Statements, Introduction to: Income Statement & Position Statement • Interpretation of important ratios in Ratio Analysis and case study analysis on interpretation of ratios	8
2	<u>Components & Interpretation of Financial Statements:</u> • Assets and Liabilities, Inventory and Receivables, Fixed and Intangible Assets, Revenue and Expenses, Retained Earnings and Reserves • Introduction to Cash flow statement, Interpretation of Cash flow statement, Simple problems on Cash flow statements.	8
3	<u>Financial Analysis Techniques – I:</u> • Introduction to Horizontal Analysis: Trend Analysis, Comparative Financial Statements, Industry and Peer Comparison, Simple Problems on Comparative statement Analysis.	7
4	<u>Financial Analysis Techniques – II:</u> • Introduction to Common Size Statements & its interpretation, Simple problems on Common Size Statement Analysis.	7

Total 50 marks Division :-

- **30 marks** -External Theory Exam (University/College)
- **20 Marks -**For mapping the course learning outcomes, 40% of total marks, course teacher will have the liberty to choose from the variety of assessment tools / methods under CAT i.e. three class test, record book, assignment, seminar, case study, field work, mini project work, quiz, MCQs, or any innovative method **Recommended Books:**

1 Financial Management, I. M. Pandey, Vikas Publishing House, 2023.
2 Financial Management, Prasanna Chandra McGraw Hill Education India 2023.
3 Management Accounting, S. N. Maheshwari, Vikas Publishing House, 2024
4 Financial Management, M. Y. Khan & P. K. Jain McGraw Hill Education India 2022
5 Financial Management: Minal Bhuptani & Dr. Mayur Malviya, Aditya Publication

B.B.A. III Year (NEP) Semester–VI
Vertical – Major (Elective) Group B
Subject Title: Financial Modelling

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.5	VI	501607	Financial Modelling	2	30	2 Hours	50

Course Objectives:

1. To learn the basics of MS Excel and understand what a financial model is.
2. To use basic Excel formulas for financial calculations.
3. To learn how to create simple future projections and financial statements in Excel.
4. To understand basic error-checking and ethical practices in accounting.

Unit	Contents	Teaching Hours
1	Unit 1: Introduction to Financial Modelling (Theory) • Introduction: Meaning, basic definition, objectives, and importance of Financial Modelling in business. • Structure of a Model: Understanding basic components: Inputs (Data), Assumptions, Calculations, and Output (Results). • Good Governance: Importance of data accuracy, neat presentation, and honesty in corporate reporting.	7
2	Unit 2: Excel Basics & Financial Formulas (Practical) • Getting Started with Excel: Understanding rows, columns, worksheets; Formatting numbers and currency; Data sorting and filtering. • Basic & Financial Formulas: Using simple functions like SUM, AVERAGE, COUNT, and IF. • Useful Tools for Finance: Introduction to VLOOKUP and basic loan calculation formulas (PMT, PV, FV).	8
3	Unit 3: Financial Forecasting using MS-Excel (Practical) • Analysing Statements: How to create simple Comparative and Common-Size statements in Excel for quick comparison. • Simple Forecasting: Using basic ratios and historical trends to forecast future Sales, Expenses, and simple Balance Sheet items. • Finding Mismatches: Identifying basic funding gaps when balancing the projected statements.	8
4	Unit 4: Reports, Errors & Ethical Practices (Theory/Practical) • Simple Reporting: Creating clear charts (Bar, Line, Pie) and basic tables to present financial information visually. • Error Checking: How to find basic formula errors and circular reference mistakes in Excel. • Ethical Practices: Importance of avoiding data manipulation ("window dressing"); Protecting sheets using basic passwords and cell-locking.	7

Total 50 marks Division :-

- **30 marks** -External Theory Exam (University/College)
- **20 Marks -**For mapping the course learning outcomes, 40% of total marks, course teacher will have the liberty to choose from the variety of assessment tools / methods under CAT i.e. three class test, record book, assignment, seminar, case study, field work, mini project work, quiz, MCQs, or any innovative method

Recommended Learning Resources:

1. Microsoft Excel Data Analysis and Business Modelling – Wayne L. Winston.
2. Financial Management: Theory and Practice – Prasanna Chandra (For Indian accounting parlance and corporate governance principles).
3. Corporate Governance: Principles, Policies, and Practices – A.C. Fernando (For ethical reporting frameworks).

BBA – III (NEP) (Semester – VI)
**Vertical: Minor **
Subject Title: Business Law

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.5	**VI**	501608	Business Law	**2**	**30**	**2 Hours**	**50**

Course Outcomes:

By the end of this course, students will be able to
1) Understand the legal principles governing the sale of goods and commercial transactions.
2) Understand the features and legal implications of negotiable instruments.
3) Assess the role of LLPs in modern business.

Unit	Contents	Teaching Hours
1	**Sale of Goods Act** 1.1 Meaning and essentials of a contract of sale and agreement to sell 1.2 Conditions and warranties 1.3 Transfer of ownership and delivery of goods, 1.4 Unpaid seller and remedies. Rights and duties of buyer and seller	8
2	**Negotiable Instruments Act** 2.1 Meaning, characteristics, and types of negotiable instruments. 2.2 Parties to negotiable instruments. Liabilities of the parties 2.3 Negotiation, endorsement, types of endorsement and crossing of cheques. 2.4 Dishonour of negotiable instruments and legal consequences. Discharge of Negotiable Instruments.	8
3	**Indian Partnership Act** 3.1 Objectives and salient features of Indian Partnership Act. Types of partnerships. 3.2 Registration of Partnership and partnership deed. 3.3 Rights, duties and liabilities of partners. Relations of partners to third parties (partner as agent, liability of firm, Minor's position), Incoming of partners 3.4 Dissolution of partnership, modes of dissolution, settlement of accounts.	7
4	**Limited Liability Partnership** 4.1 Meaning and characteristics 4.2 Formation and incorporation 4.3 Rights and duties of partners. 4.4 Advantages of LLP over traditional partnership.	7

Total 50 marks Division :-

- **30 marks** -External Theory Exam (University/College)
- **20 Marks -**For mapping the course learning outcomes, 40% of total marks, course teacher will have the liberty to choose from the variety of assessment tools / methods under CAT i.e. three class test, record book, assignment, seminar, case study, field work, mini project work, quiz, MCQs, or any innovative method **Books Recommended:**

1) N.D. Kapoor, Elements of Mercantile Law.
2) M.C. Kuchhal and Vivek Kuchhal, Business Law.
3) Avtar Singh, Mercantile Law.

B. B. A. II Year (NEP) Semester-VI
Vertical – Minor
Subject Title – Basics of Management Accounting

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.5	**VI**	501609	**Basics of Management Accounting**	**2**	**30**	**2 Hours**	**50**

Course Outcomes (COs)
Upon successful completion of the course, students will be able to:
CO1: Explain the concepts, scope, functions, and significance of Management Accounting and distinguish it from Financial Accounting and Cost Accounting.
CO2: Apply Cost-Volume-Profit (CVP) techniques to calculate Contribution, P/V Ratio, Break-Even Point, and Margin of Safety for business decision-making.
CO 3: Evaluating financial health using various ratios.
CO4: Prepare Cash Budgets using given financial data and evaluate their role in short-term financial planning and control.
CO5: Construct Flexible Budgets at different levels of activity and analyze their usefulness as a managerial planning and control tool.

UNIT	CONTENT	Teaching Hours
UNIT I	1.1 Management accounting-Meaning, Nature and Scope, Objectives and Functions of Management Accounting 1.2 Difference between Cost Accounting and Management Accounting. 1.3 Break Even Analysis- Concept, Uses and Limitations of Break-even analysis., Simple problems on Break Even Analysis	8
UNIT II	2.1 Ratio Analysis: Meaning of Ratio Analysis, Advantages and Limitations of Ratio Analysis, Types of Ratios. 2.2 Simple Problems on Current Ratio, Quick Ratio, Debt-Equity Ratio, Proprietary Ratio Gross Profit Ratio, Net Profit Ratio, Operating Ratios, Stock turnover Ratio	7
UNIT III	3.1 Cash Budget-Meaning, Definition, Characteristics and Types of Budget. 3.2 Problems on Cash Budget	7
UNIT IV	4.1 Budgetary Control-Meaning, Definition, Objectives and limitations 4.2 Problems on Flexible Budget	8

Total 50 marks Division: -
- **30 marks** -External Theory Exam (University/College)
- **20 Marks -**For mapping the course learning outcomes, 40% of total marks, course teacher will have the liberty to choose from the variety of assessment tools / methods under CAT i.e. three class test, record book, assignment, seminar, case study, field work, mini project work, quiz, MCQs, or any innovative method

Books Recommended:

1. Khan M.Y. and Jain P.K.: Management Accounting: Tata Mc-graw-Hill Publishing Co. Ltd., New Delhi.
2. Gupta S.P.: Management Accounting, Sahitya Bhawan, Agra
3. Goyal Manmohan : Principles of Management Accounting, Sahitya Bhawan, Agra.
4. Singhavi N.P., Dr. Tated R.M., Dr. Chandak S.S. & Dahake R.R.: Management Accounting, Himalaya Publishing House , New Delhi
5. Kishore Ravi M. : Cost & Management Accounting, Tax Mann's Publications (P) Ltd. New Delhi

B. B. A. II Year (NEP) Semester-VI
Vertical – VSC
Subject Title – E-Commerce

Level	Semester	Course Code	Course Name	Credits	Teaching Hours	Exam Duration	Max. Marks
5.5	**VI**	501610	**E-Commerce**	**2**	**60**	**2 Hours**	**50**

Course Outcomes (COs)
After completing the course, students will be able to:
CO1: Explain the concepts and applications of E-Commerce.
CO2: Identify various E-Commerce business models and online retail practices.
CO3: Use digital payment systems and basic online marketing tools effectively.
CO4: Demonstrate practical skills in online business operations and E-Governance services.

UNIT	CONTENT	Teaching Hours
I	**Unit I: Fundamentals of E- Commerce** 1.1 Meaning, Nature, Features and Scope of E Commerce 1.2 Components, Advantages, Limitations and Challenges of E-Commerce 1.3 Traditional Commerce Vs. E-Commerce 1.4 Growth of Internet and E-Commerce in India, Current Trends and Opportunities	16
II	**Unit II: E-Commerce Business Models & Retail Commerce (7 Hours)** 2.1 Business Models:(concept only) B2B, B2C, C2C, C2B, G2C 2.2 Retail E-Commerce, Online Marketplace and E-Marketplace Models 2.3 Online Buying Process, Order Processing and Customer Service 2.4 Disintermediation, Reintermediation, E-Auction and Drop Shipping	14
III	**Unit III: Digital Marketing, Online Payments & Banking (8 Hours)** 3.1 Introduction to Digital Marketing and Online Advertising 3.2 Social Media Marketing, Search Engine Marketing and Email Marketing 3.3 Digital Payment Systems: UPI, Cards, Internet Banking, Mobile Banking and E-Wallets 3.4 Electronic Fund Transfer (NEFT, RTGS, IMPS), Payment Security and Cyber Safety	14
IV	**Unit IV: E-Governance & Emerging Trends in E-Commerce (7 Hours)** 4.1 Meaning, Objectives and Benefits of E-Governance 4.2 E-Governance Models: G2C, G2B, G2G and G2E 4.3 Government Digital Services: Digital India, e-Tendering, e-Filing and Online Public Services 4.4 Emerging Trends: Mobile Commerce (M-Commerce), Social Commerce, Artificial Intelligence, Cloud Commerce and Future of ECommerce	16

Practical Syllabus (20 Marks)

Students shall perform any Four practical exercises with practical record and viva-voce.

1. Study and compare two leading E-Commerce websites (Amazon, Flipkart, etc.).
2. Demonstrate an online product purchase process (Cart, Checkout and Payment Simulation).
3. Perform digital payment demonstrations using UPI, Internet Banking and Mobile Wallet (simulation/demo).
4. Prepare a digital marketing campaign using social media posters or Canva.
5. Register a seller account (demo) on an online marketplace and explain the selling process.
6. Demonstrate Government E-Services such as e-Tender, GST Portal, DigiLocker, or Income Tax e-Filing (demo).

Total 50 marks Division :-

- **20 Marks -**For mapping the course learning outcomes, 40% of total marks, course teacher will have the liberty to choose from the variety of assessment tools / methods under CAT i.e. three class test, record book, assignment, seminar, case study, field work, mini project work, quiz, MCQs, or any innovative method

Practical External Assessment: (30 Marks)

Division of Marks for Practical

Theory	05 Marks
Record	05 Marks
Practical	10 Marks
Viva	10 Marks

Sant Gadge Baba Amravati University, Amravati

STANDARD OPERATING PROCEDURE (SOP)

College Level Internship / Apprenticeship Programme

As per NEP 2020 Guidelines and uniform structure (24/2026) of Sant Gadge Baba Amravati University, All Commerce and Management faculty Graduates of Semester-VI Students have to compulsorily complete Internship / Apprenticeship Programme corresponding to major for 4 Credits with120 Hrs. of work under vertical-f. Students will complete Internship / Apprenticeship through OJT other than College teaching hours during his/her vacations immediately with the beginning of his/her second year- third semester.

Objectives:

1. To provide structured, industry/academia exposure to students through Internship/Apprenticeship, enhance employability, and fulfill NEP 2020 and UGC requirements.
2. Bridge the gap between classroom theory and real-world practice.
3. Enable students to apply subject knowledge to solve real problems.
4. Improve communication, teamwork, leadership, and problem-solving abilities.
5. Enhance entrepreneurship and self-employment capabilities 6. Create awareness about career paths, job roles, and workplace ethics.

LEARNING OUTCOMES:

1. Apply theoretical concepts learned in the classroom to practical situations in industry/organization.

2. Demonstrate proficiency in relevant tools, equipment, software, and work procedures of the sector.

3. Identify workplace problems, analyze them, and suggest practical solutions.

4. Exhibit professional behavior including punctuality, discipline, teamwork, ethics, and responsibility at workplace.

5. Understand organizational culture, social responsibility, and practice ethical conduct.

RESPONSIBILITY:

Sr. No.	Role	Responsibility
1	Principal	Overall approval & policy decision
2	Internship Cell Coordinator	Planning, MoU, industry connect, monitoring
3	Department Head	Nominate Department Internship Faculty, approve students
4	Faculty Mentor	Guide 10-15 students, assess, visit companies
5	Training & Placement Cell	Industry outreach, placement of students
6	Student	All VI Semester Students

4. PROCEDURE:

I. **Planning:**

1.1 Internship Cell prepares annual calendar with the initiation of Semester III.

1.2 Identify sectors: Industry, Research Lab, Startup, Govt. dept. Agriculture, Agro based Industry and Service Industry etc., In-house projects.

II. **Industry /MoU**

2.1 Sign MoU with companies/organizations.

2.2 Collect internship opportunities and share with departments.

III. **Student Registration:**

3.1 Notification to students with last date.

3.2 Students submit Appendix -1: Internship Application Appendix.

3.3 Department allocates Faculty Mentor.

IV. **Execution:**

4.1 Student joins organization and submits Appendix -2: Joining Letter.

4.2 Faculty Mentor conducts 1 visit / 2 online meetings.

4.3 Student maintains Appendix -3: Daily Diary / Logbook.

4.4 Mid-term review by mentor in Week 3.

V. **Assessment & Evaluation -** (Activity for 4 Cr. 120 hours)

Sr.	Activity	Marks
1	External Evaluation by Industry, Agriculture, Agro based and Service industry etc.: Performance, Discipline, Learning, Viva-voce	60 Marks
2	Internal Evaluation by College: Faculty can choose from case study method or seminar method or both as per one's convenience.	40 Marks
	Total	**100 Marks**
Note: Continuous assessment as per NEP scheme: The mentor should either physically visit or take two online meetings with the student and his industry supervisor to understand the performance of the student.		

VI. **Submission & Certification:**

6.2 Student submits Appendix -4: Final Report + Appendix-5: Completion Certificate from Industry.

6.2 Department submits consolidated marks to Exam Cell.

6.3 College issues Appendix-6: Internship Completion Certificate.

VII. DOCUMENTATION APPENDICES

Appendix-I: Student Application

Appendix-II: Joining Letter

Appendix-III: Daily Diary / Logbook

Appendix-IV: Final Internship Report

Appendix-V: Completion Certificate from Industry

Appendix-VI: Student Feedback

Appendix-I

1. Student Name:			
2. Current Address			
3. Residence Address			
4. Email id			
5. Mobile Nos.			
6. Aadhar No.			
7. PAN			
8. Overall GPA			
9. Mode of Internship			
10. Internship Preferences			
	Location	Core Area	Organization / Institute
Preference-1			
Preference-2			
Preference-3			
I confirm that I agree with the terms, conditions, and requirements of the Internship Policy Student Signature: Date___________			
I confirm that the student has attended the internship orientation and has met all paperwork and process requirements to participate in the internship program, and has received approval from his/her mentor. Sign of Department Faculty Coordinator Date / / 202--			

Resume

Name: --

Contact Number and Email ID: ---

Education: --------------------------------

HEI Name: -- Degree

/ Specialization: Year

CGPA:

HEI Name:

<bachelor’s degree> Year

Degree / Specialization:

CGPA:

Internship / Work Experience

Organization

Year
Project:
Brief:
Academic Experience

Semester Year Project:
Brief:

- Emphasize accomplishments that are relevant to the field
- Be specific—omit unnecessary words and sentences
- Start your sentence with an action verb, not a passive one Use past-tense verbs to show what you have accomplished Quantify results as much as possible
- Use key words that will catch a recruiter’s eye

Other Achievements and Personal Interests

- List other achievements also in reverse chronological order
- Leadership positions held outside of your appendixal work environment
- Personal interests and accomplishments that will distinguish you from other applicants
- Volunteer service/Social Work

Appendix-II

(On College Letter head) To,

The (Manager, HR) ....

....

Subject: Request for_____ weeks internship of Students pursuing < > Dear

Sir,

The HEI established in <year>, <HEI>, Maharashtra reflects the vision of leading industrialists and educationalists. Institute is accredited with '< >' grade by NAAC in March 2015. The HEI has been recognized about it's over all academic excellence and infrastructure.

In view of the above, I request your good self to allow our following (no. of students) students for practical raining in your esteemed organization. Kindly accord your permission and give at least one-week time for students to join training after confirmation.

Sr. No.	Name	Roll Number	Year	Department

The resumes of these students are attached with this letter. If vacancies exist, kindly do plan for Interviews for the students in above branches.

A line of confirmation will be highly appreciated.

Yours sincerely,

Nodal Officer/TPO

<HEI Name and Date>

(On College Letter Head)

Relieving Letter of Student

To,
The General Manager (HR) ....
....
Subject: Relieving letter of student

Dear Sir,

Kindly refer your letter/e-mail dated................ on the above cited subject. As permitted by your good self the following students will undergo Industrial Internship in your esteemed organization under your sole guidance and direction

S.No.	Name	Roll no.	Year	Department

This training being an essential part of the curriculum, the following guidelines have been prescribed in the curriculum for the training. You are therefore, requested to please issue following guidelines to the concerned student mentor.

- Internship schedule may be prepared and a copy of the same may be sent to us.
- Each student is required to prepare Internship diary and report.
- Kindly check the Internship diary of the student daily.
- Issue instruction regarding working hours during training and maintenance of the attendance record

You are requested to evaluate the student's perappendixance on the basis of grading i.e. Excellent,

- Attendance and general behavior
- Relation with workers and supervisors
- Initiative and efforts in learning
- Knowledge and skills improvement
- Contribution to the organization

The perappendixance report may please be forwarded to the undersigned on completion of training in sealed envelope.
Your efforts in this regard will positively enhance knowledge and practical skills of the students, your cooperation will be highly appreciated, and we shall feel obliged.

The students will abide by the rules and regulation of the organization and will maintain a proper discipline with keen interest during their internship. The students will report to you on

dated.................... along with a copy of this letter.

Yours sincerely,

Nodal Officer/TPO

<HEI Name and Date>

Appendix -III

Student Diary (Log) Recording Appendixat

Week	Task Assigned	Activities Perappendixed	Key Learning	Additional Remarks
1				
2				
3				
4				
5				
6				
7				

Signature of Industry Supervisor

Attendance Sheet

<Organization Letter Head>

Name & Address of Organization

____

____

____

Name of the Student	
Roll Number	
Name of Course	
Date of Commencement of Training	
Date of Completion of Training	

Month and Year:

Week	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday

- Attendance Sheet should remain affixed in Daily Training Diary. Do not remove or tear it off.
- Holidays should be marked in Red Ink in attendance column. Absent should be marked as 'A' in Red Ink.

Name and Signature with date of Internship
Supervisor__________________________________

Appendix-IV

Supervisor Evaluation of Intern <Organization Letter Head>

Student Name: ____________________________________ Date: __________________

Work Supervisor: ___________________________________Title: __________________

Organization: ____

Internship Address: ____

Dates of Internship: From ____________________________ To ___________________

Please evaluate intern by indicating the frequency with which you observed the following behaviors:

Parameters	**Needs Improvement**	**Satisfactory**	**Good**	**Excellent**
Behaviors				
Perappendixs in a dependable manner				
Cooperates with co-workers and supervisors				
Shows interest in work				
Learns quickly				
Shows initiative				
Produces high quality work				
Accepts responsibility				
Accepts criticism				
Demonstrates organizational skills				
Uses technical knowledge and expertise				
Shows good judgment				
Demonstrates creativity/originality				
Analyzes problems effectively				
Is self-reliant				
Communicates well				
Writes effectively				
Has a professional attitude				
Gives a professional appearance				
Is punctual				
Uses time effectively				

Overall perappendixance of student intern (circle one):

(Needs improvement / Satisfactory / Good / Excellent)

Additional comments, if any:

Signature of Industry supervisor_______________HR Manager _______________

Appendix V

On Institution Letter Head

--

Internship Certificate

This is to certify that Mr./**Miss. ---------------------** BBA – III Sem – VI student from ------------- -- affiliated to SGBAU Amravati University has completed the Internship program at our **------------------------**from date **----------to-------------** as **------------**

During the tenure we found he / she is sincere hardworking and keen learner. All the best for his / her future endeavors.

His / Her associate with us was very faithful and we wish his / her all the best in her future we wish his / her every success in life and all the best for endeavors.

Date **-----/--/---**

Signature with Seal

Appendix VI

Student Feedback of Internship

(To be filled by Students after Internship completion)

Student Name: ________________________________ Date:_______________________

Industrial Supervisor: ____________________________Title: _______________________

Supervisor Email: _________________ Internship is: _______Paid_____Unpaid_______

Organization:____

Internship Address:____

Faculty Coordinator: ___________________________Department: __________________

Dates of Internship: From ________________________ To _________________________

Give a brief description of your internship work (title and tasks for which you were responsible):

Was your internship experience related to your major area of study?

• Yes, to a large degree

• Yes, to a slight degree

• No, not related at all

Indicate the degree to which you agree or disagree with the following statements.

This experience has:	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree
Given me the opportunity to explore a career field					
Allowed me to apply classroom theory to practice					
Helped me develop my decision-making and problem-solving skills					
Expanded my knowledge about the work world prior to permanent employment					

Helped me develop my written and oral communication skills					
Provided a chance to use leadership skills (influence others, develop ideas with others, stimulate decisionmaking and action)					
Expanded my sensitivity to the ethical implications of the work involved					
Made it possible for me to be more confident in new situations					
Given me a chance to improve my interpersonal skills					
Helped me learn to handle responsibility and use my time wisely					
Helped me discover new aspects of myself that I didn't know existed before					
Helped me develop new interests and abilities					
Helped me clarify my career goals					
Provided me with contacts which may lead to future employment					
Allowed me to acquire inappendixation and/ or use equipment not available at my Institute					

- **In the Institute internship program, faculty members are expected to be mentors for students.**

Do you feel that your faculty coordinator served such a function? Why or why not?

- **How well were you able to accomplish the initial goals, tasks and new skills that were set down in your learning contract? In what ways were you able to take a new direction or expand beyond your contract? Why were some goals not accomplished adequately?**

- **In what areas did you most develop and improve?**

• What has been the most significant accomplishment or satisfying moment of your internship?

• What did you dislike about the internship?

• Considering your overall experience, how would you rate this internship? (Circle one).

-Satisfactory/ Good/ Excellent

• Give suggestions as to how your internship experience could have been improved. (Could you have handled added responsibility? Would you have liked more discussions with your professor concerning your internship? Was closer supervision needed? Was more of an orientation required?

Signature of Student

Name,

Roll number,

Date ....

Examination, Evaluation and Assessment Scheme

<table>
<tr><th rowspan="3">Verticals no.</th><th rowspan="3">Name of the Vertical</th><th rowspan="3">Mode of Exam. Evalua & Assess.</th><th colspan="4">Theory</th><th colspan="4">Practical</th><th colspan="2" rowspan="2">Total Marks</th></tr>
<tr><th colspan="2">External Marks</th><th colspan="2">Internal Marks</th><th colspan="2">External Marks</th><th colspan="2">Internal Marks</th></tr>
<tr><td>Max.</td><td>Min.</td><td>Max.</td><td>Min.</td><td>Max.</td><td>Min.</td><td>Max.</td><td>Min.</td><td>Max.</td><td>Min.</td></tr>
<tr><td>A</td><td>Major</td><td>External & Internal</td><td>30</td><td>9</td><td>20</td><td>6</td><td>—</td><td>—</td><td>—</td><td>—</td><td>50</td><td>20</td></tr>
<tr><td>B</td><td>Minor</td><td>External & Internal</td><td>30</td><td>9</td><td>20</td><td>6</td><td>—</td><td>—</td><td>—</td><td>—</td><td>50</td><td>20</td></tr>
<tr><td>C</td><td>GOEC</td><td>External & Internal</td><td>30</td><td>9</td><td>20</td><td>6</td><td>—</td><td>—</td><td>—</td><td>—</td><td>50</td><td>20</td></tr>
<tr><td rowspan="2">D</td><td>VSC</td><td>External & Internal</td><td></td><td></td><td></td><td></td><td>30</td><td>9</td><td>20</td><td>6</td><td>50</td><td>20</td></tr>
<tr><td>SEC</td><td>External & Internal</td><td></td><td></td><td></td><td></td><td>30</td><td>9</td><td>20</td><td>6</td><td>50</td><td>20</td></tr>
<tr><td rowspan="3">E</td><td>AEC (Eng. & MIL)</td><td>External & Internal</td><td></td><td></td><td></td><td></td><td>15
15</td><td>5
5</td><td>10
10</td><td>3
3</td><td>25
25</td><td>10
10</td></tr>
<tr><td>IKS (Generic)</td><td>External & Internal</td><td>30</td><td>9</td><td>20</td><td>6</td><td>—</td><td>—</td><td>—</td><td>—</td><td>50</td><td>20</td></tr>
<tr><td>VEC</td><td>External & Internal</td><td>30</td><td>9</td><td>20</td><td>6</td><td>—</td><td>—</td><td>—</td><td>—</td><td>50</td><td>20</td></tr>
<tr><td rowspan="3">F</td><td>Internship / Apprenticeship</td><td>External & Internal</td><td colspan="10" rowspan="2">Assessment of the Internship / Apprenticeship / Field project / Community engagement program shall be done through SOP, appointing external examiner by HEI Principal from Industry / Organisation / Academia. The mentor faculty shall be the internal examiner. It shall be evaluated by giving maximum 50 marks per 2 credits.</td></tr>
<tr><td>FP / CEP</td><td>External & Internal</td></tr>
<tr><td>CC</td><td>Internal</td><td colspan="10">Assessment of the CC shall be performs based on different activities/ practices mentioned in the direction at the various levels.</td></tr>
</table>

SANT GADGE BABA AMRAVATI UNIVERSITY GAZETTE

Official Publication of Sant Gadge Baba Amravati University

PART- TWO

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(Extra-Ordinary)

Tuesday, the 7th October, 2025

NOTIFICATION

No. : /2026 Date :- / /2026

Subject : Scheme of Equivalence and Absorption for old Course Failures of B.B.A.(Annual/CGS to NEP & (CBCS to NEP Pattern)

It is notified for general information of all the concerned that the authorities of the University have accepted to provide Scheme of Equivalence/Absorption for the old course failure students of B.B.A (Annual/CGS to NEP-2020 Pattern) and B.B.A. (CBCS to NEP-2020 Pattern) to be implemented from the Academic Session 2026-2027 onwards.

ABSORPTION SCHEME FOR BBA (FACULTY OF COMMERCE AND MANAGEMENT)

Sr.No	ANNUAL	CGS	CBCS	NEP-2020
	First year	**SEM-I**	**SEM-I**	**SEM-I**
1	Principles of Economics	Business Environment	Business of Economics	Principles of Economics Sem-I (500102)
2	Commercial Law	---------------	-------------------	Commercial Law Sem-I (500101)
3	Business Communication	Business Communication	Business Communication-I	Business Communication (AEC) Sem-I (500107)
4	Fundamental of Accounting	Basic Accounting	Basic Accounting	Basic of Accounting Sem-I (500103)
5	Business Statistics / Business Mathematics	Business Mathematics & Business Statistics	Business Mathematics & Business Statistics	Business Mathematics & Business Statistics Sem-II (500208&500209)
6	Principles of Business Management	Creativity and Innovation	PBM & Creativity and Innovation	Principles of Business Management Sem-I (500100)
7	Computer Fundamental& Problems Solving	-----------------	Fundamental Computer-I	ICT tools for Business Sem-I (500106)
		SEM-II	**SEM-II**	**SEM-II**
8		Business Law	Business Law	Commercial Law Sem-I (500101)
9		Principles of Economics	Business Environment	Principles of Economics Sem-I (500102)
10		Financial Services	Financial Services	Management of Financial Services Sem-III (501301) Finance & BA
11		Fundamental Accounting	Fundamental of Accounting	Financial Accounting Sem-II (500203)
12		Principles of Business Management	---------------------	Principles of Business Management

				Sem-I (500100)

	Second Year	**SEM-III**	**SEM-III**	**SEM-III**
13	Marketing Management	-----------	Marketing Management	Marketing Management Sem-II (500201)
14		Company Account	Company Account	Company Accounting Sem-III (501302) Finance & BA.
15	Direct Tax Law	Direct Tax Law	Direct Tax Law	Direct Tax Law-I Sem-III (501300) Finance & BA
16	Auditing	-------------	-------------	Auditing Sem-IV (501604) Finance & BA
17	Entrepreneurship		------------------	Entrepreneurship and Startup Sem-IV (502403) Marketing & HR
18	Computer Applications	-----------	Computer Application-I	ICT tools for Business Sem-I (500106)
19	Environmental Studies	----------	Environmental Studies	Environmental Science and Sustainability . **SEM- I** (500110) (VAC)
20	Personal Management	Human Resource Management	Human Resource Management	Human Resource Management Sem-III (502300) Marketing & HR
21		Sales and Distribution Management	----------------	Sales Management Sem-IV (502402) Marketing & HR
22		Secretarial Practice and Company Management	Secretarial Practice and Company Management	Company Law 2013 Sem-V 501503 Finance & Business Analytics
		SEM-IV	**SEM -IV**	**SEM-IV**
23		Corporate Accounting	Corporate Accounting	Corporate Accounting Sem-III (501305) Finance & BA
24		Marketing Management	Sales and distribution Management	Sales Management Sem-IV (502402) Marketing & HR
25		---------	Computer Application-II	Management Information System **SEM-III (502307)** (VSC) Marketing & HR
26		Managerial Skill	Managerial Skill	Soft Skill. **SEM-I**. (AEC) 500108

27		Management of Small Entrepreneurs	Financial Management	Financial Management Sem-IV (501402) Finance & BA
28		Indirect Tax Law	Indirect Tax Law	Indirect Tax Law Sem-VI (501606) Finance & BA

	Third Year	**SEM-V**	**SEM -V**	**SEM-V**
29	Indian Economics	Indian Economics	Indian Economics	Financial Institution in India Sem IV (Marketing and HR) (502502)
30	Company Management and Secretarial Practice	--------------	--------------	Company Law 2013 Sem-V 501503 Finance & Business Analytics
31	Sales and Advertisement Management	---------------	-------------	Sales Management **SEM-IV** (502402) Marketing & HR
32	Economics and Other legislations	-------------	--------------	Consumer Protection Act 201 Sem-IV (501406) Finance & BA
33	Business data Processing	-----------	Internet and www **SEM-V**	Internet and www **SEM-V (501510)** Finance & BA
34			E-commerce	E-commerce Sem VI (501610) Finance & BA
35		Health care and Hospitality Management	Health care and Hospitality Management	Life Skill for 21st Centaury Sem III (501308) Finance & BA
36		Cost Accounting	Cost Accounting	Cost Accounting Sem-V (501500) Finance & BA
37		Personal Financing Planning	Personal Financial Planning	Financial Planning Sem-V (501502) Finance & BA
38		Event Management	Event Management	Event Management Sem-V (502507) Marketing & HR
		SEM-VI	**SEM -VI**	**SEM-VI**

39		Management Accounting	Management Accounting	Accounting for Managerial decision Sem-VI (501601) Finance & BA
40		Industrial Law	Industrial Law	Industrial Law Sem-VI (502605) Marketing & HR
41		Auditing	Auditing	Auditing Sem-VI (501604) Finance & BA
42		Investment Management	Investment Management	Portfolio Management Sem-VI (501602) Finance & BA
43		Service Management	Service Management	Service Marketing Sem-VI (502600) Marketing & HR
44			Indian Banking System	Recent Trends in Banking Sem-V (501501) Finance & BA

Sd/-
(Dr. N.A. Koli) .
Registrar (I/c)
Sant Gadge Baba Amravati University