B. J. VANIJYA MAHAVIDYALAYA

(Autonomous)
(Grant-in-Aid)
(Affiliated to Sardar Patel University)
Vallabh Vidyanagar- 388 120, Dist. Anand, Gujarat, India
Accredited with CGPA of 2.78 on four-point scale at B++ Grade by NAAC

Syllabus as per the NEP 2020 with effect from June - 2026
Bachelor of Business Administration (B.B.A.) (General)
Semester – V

Course Code	UM05MABBA01	Title of the Course	Business Taxation - I
Total Credits of the Course	04	Hours per week	04

Course Objectives:	1) To Understand and explain the basic framework of the Income Tax Act, key definitions, residential status, incidence of tax, and fully exempted incomes for individual assessee. 2) To Apply provisions of income tax law to compute income from salary by analysing allowances, perquisites, and deductions. 3) To Apply relevant provisions to compute income from house property by determining annual value and evaluating different types of properties and allowable deductions. 4) To Understand and explain the basic concepts of GST including its need, advantages, structure, GST Council, GSTN, and key definitions related to GST.

Course Content		
Unit No.	Description	Weightage (%)
1	Conceptual Framework & Incidence of Tax (Theory only): • Introduction to Income Tax Act • Definitions: Person, Assessee, Assessment Year, Previous Year, Dividend, Casual income, Agriculture Income • Residential status (Rules & Example) and incidence of tax of Individual assesse (Only Rules) Fully exempted incomes for individual Assessee	25%
2	Income from Salaries (Examples only): • Basis of Charge • Allowances and their taxability • Perquisites and their valuation • Deductions from Salary (No retirement benefits will be covered in the chapter)	25%
3	Income from House Property (Examples Only): • Basis of Charge • Annual Value	25%

	• Valuation of Self Occupied, Let-out and Deemed to be Let Out Properties, Partly & Proportionate Let-out property Deductions allowed	
4	Introduction to Goods and Services Tax Act: (Theory only): • Overview of GST • Need for GST in India • Advantages of GST • GST Council • GSTN and Its Process • Definition: Goods, Services, Supply, Taxable Person, Business, Place of Business, Reverse Charge	25%

Note: (Provisions as amended and made applicable to current Assessment Year will be considered to be part of the syllabus. Accordingly, for academic year 2026-27 provisions relevant to A.Y. 2026-27 will apply and so on).

Teaching-Learning Methodology	The course would be taught /learnt through ICT (e.g. Power Point Presentation, Audio-Visual Presentation), Lectures, Group Discussions, Quizzes,Assignments, Case Study and Browsing E- Resources.

Internal and External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)	25 Marks (%)
1	Class Test (at least one)	15 (30%)	10 (40%)
2	Quiz (at least one)	15 (30%)	05 (20%)
3	Active Learning	05 (10%)	----
4	Home Assignment	05 (10%)	05 (20%)
5	Class Assignment	05 (10%)	----
6	Attendance	05 (10%)	05 (20%)
Total Internal (%)		50 (100%)	25 (100%)
Final Examination (%)		50 (100%)	25 (100%)

Sr. No.	Course Outcomes: Having completed this course, the learner will be able to
1)	Explain the conceptual framework of income tax, including key definitions, residential status, incidence of tax, and fully exempted incomes of an individual assessee.
2)	Compute income from salaries by applying provisions related to allowances, perquisites, and deductions.
3)	Compute income from house property by determining annual value and applying provisions for various types of properties and allowable deductions.
4)	Explain the fundamental concepts of Goods and Services Tax (GST), including its need, advantages, structure, and key definitions.

Sr. No.	Suggested References:
1)	Ahuja, G., & Gupta, R. (Year). Systematic approach to income tax. Bharat Law House.
2)	Singhania, V. K., & Singhania, K. (Year). Direct taxes law & practice. Taxmann Publications.

3)	Singhania, V. K., & Singhania, M. (Year). Students' guide to income tax. Taxmann Publications.

Sr. No.	On-Line Resources available that can be used as Reference Material
1)	https://www.incometaxindia.gov.in for relevant provisions of Act and Rules applicable to concerned assessment year.
2)	https://ugcmoocs.inflibnet.ac.in/index.php/courses/view_ug/293

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Syllabus as per the NEP 2020 with effect from June - 2026
Bachelor of Business Administration (B.B.A.) (General)
Semester – V

Course Code	UM05MABBA02	Title of the Course	Advanced Marketing Management – I
Total Credits of the Course	04	Hours per week	04

Course Objectives:	1) To understand and apply marketing research concepts, processes, and research design for effective decision-making using MIS and MDSS. 2) To develop understanding and application skills in data collection methods, questionnaire design, scaling techniques, and sampling decisions for effective research. 3) To analyze marketing data using various statistical techniques to gain marketing insights. 4) To develop understanding of emerging applications of marketing research in areas such as content marketing, brand storytelling, consumer psychology, and sensory-based marketing strategies.

Course Content		
Unit No.	Description	Weightage (%)
1	Marketing Research • Marketing Information-concept, need • Marketing Research-nature, features, scope, uses & limitations • MKIS-concept and components, MDSS • Marketing Research process • Research designs: types and criteria for a good Research Design	25%
2	Data Collection & Sampling Decisions (Theory and Examples) • Primary & secondary data-sources, advantages & disadvantages • Questionnaire construction process • Scaling Techniques • Sampling Process, Types of Sampling designs & sample size decisions.	25%

3	Data Analysis, Interpretation & Presentation: (Theory and Examples) • Hypothesis testing procedure, • Non-parametric statistics –Chi Square Goodness of Fit Test, Chi Square contingency table, McNemar test, Median test, Mann Whitney U test, Signed ranked or Wilcoxon test • Parametric statistics -Z & t tests, ANOVA- One Way & Two-Way classification • Data analysis using Excel, Jamovi and JASP for Marketing Research • Report writing-types of reports &Contents.	25%
4	Emerging Applications of Marketing Research: • Research in Content Marketing • Research in Brand Storytelling • Consumer Psychology & Neuromarketing Research • Emotional Branding through Research • Colour Psychology & Sensory Marketing Research	25%

Teaching-Learning Methodology	The course would be taught /learnt through ICT (e.g. Power Point Presentation, Audio-Visual Presentation), Lectures, Group Discussions, Quizzes,Assignments, Case Study and Browsing E- Resources.

Internal and External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)	25 Marks (%)
1	Class Test (at least one)	15 (30%)	10 (40%)
2	Quiz (at least one)	15 (30%)	05 (20%)
3	Active Learning	05 (10%)	----
4	Home Assignment	05 (10%)	05 (20%)
5	Class Assignment	05 (10%)	----
6	Attendance	05 (10%)	05 (20%)
Total Internal (%)		50 (100%)	25 (100%)
Final Examination (%)		50 (100%)	25 (100%)

Sr. No.	Course Outcomes: Having completed this course, the learner will be able to
1)	Analyze marketing problems and apply appropriate research processes and research designs for decision-making using Marketing Information System and Marketing Decision Support System.
2)	Analyze and apply appropriate data collection methods, scaling techniques, and sampling designs to conduct effective research and support decision-making.
3)	Evaluate and apply statistical techniques, hypothesis testing procedures, and report writing methods to analyze and present research findings effectively.
4)	Analyze and evaluate the application of marketing research in areas such as content marketing, brand storytelling, consumer psychology, neuromarketing, and sensory branding for strategic decision-making.

Sr. No.	Suggested References:
1)	Malhotra, N. K. (2019). Marketing research: An applied orientation (7th ed.). Pearson Education.
2)	Boyd, H. W., Westfall, R., & Stasch, S. F. (2002). Marketing research: Text and cases. Richard D. Irwin.
3)	Luck, D. J., & Rubin, R. S. (1987). Marketing research. Prentice Hall.
4)	Tull, D. S., & Hawkins, D. I. (1993). Marketing research: Measurement and method. Macmillan Publishing Company.
5)	Beri, G. C. (2017). Marketing research. Tata McGraw-Hill Education.
6)	Sonatakki, C. N. (2007). Marketing research. Himalaya Publishing House.
7)	Nair, S. R. (2019). Marketing research. Himalaya Publishing House.
8)	Zurawicki, L. (2010). Neuromarketing: Exploring the brain of the consumer. Springer.

Sr. No.	On-Line Resources available that can be used as Reference Material
1)	SWAYAM. (2026). Marketing research and analytics – Lecture 01: Basics of marketing research [Video]. YouTube. https://www.youtube.com/watch?v=IPGDq0T0YGY
2)	SWAYAM. (2026). Marketing research and analytics – Lecture 05: Marketing research process [Video]. YouTube. https://www.youtube.com/watch?v=aT1qPE8bD18

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Syllabus as per the NEP 2020 with effect from June - 2026
Bachelor of Business Administration (B.B.A.) (General)
Semester – V

Course Code	UM05MABBA03	Title of the Course	Advanced Financial Management - I
Total Credits of the Course	04	Hours per week	04

Course Objectives:	1) To explain the fundamentals of valuation as applied to securities. 2) To calculate the component costs of equity, debt and preferred stock and WACOC. 3) To describe the Types of lease Arrangements, Factors relevant in making leasing Decisions and significance. 4) To study the features, Stages & Process of Venture Financing, Methods of Venture Financing, Disinvestment Mechanisms, Development of Venture Capital in India, and Future of Venture Capital in India.

Course Content		
Unit No.	Description	Weightage (%)
1	Valuation of Securities [Theory 50% and Examples 50%] • Concept of Value • Basic Valuation Model, • Bond Value Theorems, • Yield to Maturity • Bond values with Semi-annual Interest • Present Value of Preference Shares • Valuation of Equity: Dividend Capitalization approach -Single Period Valuation - Multi period valuation – Valuation with Supernormal growth	25%
2	Cost of Capital [Theory 70% and Examples 30%] • Basic concepts, • Rational & Assumptions • Significance, • Specific cost of Equity, (Cost of equity based on dividend capitalization approach, earning price approach, realized yield approach, & CAPM approach), Retained earnings, Preference share & Debenture capital• Weighted average cost of capital	25%

3	Leasing (Theory 100%) • Concepts • Types of lease Arrangements • Factors relevant in making leasing Decisions • Potentiality of leasing as a means of financing (significance), Financial Evaluation from the lessee's point of view, • Evaluation of lease as a financing decision	25%
4	Venture Capital (Theory 100%) • Concept & Features of Venture Capital, • Stages & Process of Venture Financing, • Methods of Venture Financing, • Disinvestment Mechanisms, • Development of Venture Capital in India, • Future of Venture Capital in India	25%

Teaching-Learning Methodology	The course would be taught /learnt through ICT (e.g. Power Point Presentation, Audio-Visual Presentation), Lectures, Group Discussions, Quizzes,Assignments, Case Study and Browsing E- Resources.

Sr. No.	Course Outcomes: Having completed this course, the learner will be able to
1)	Students will understand about fundamental principles of securities valuation and their application in financial analysis.
2)	Students will calculate the component costs of equity, debt, and preferred stock, and determine the Weighted Average Cost of Capital (WACC).
3)	Students will Analyze different types of lease arrangements, relevant factors for leasing decisions, and their overall significance.
4)	Students will Understand the features, stages, processes, and methods of venture financing, and assess the evolution and future prospects of venture capital in India.

Internal and External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)	25 Marks (%)
1	Class Test (at least one)	15 (30%)	10 (40%)
2	Quiz (at least one)	15 (30%)	05 (20%)
3	Active Learning	05 (10%)	----
4	Home Assignment	05 (10%)	05 (20%)
5	Class Assignment	05 (10%)	----
6	Attendance	05 (10%)	05 (20%)
Total Internal (%)		50 (100%)	25 (100%)
Final Examination (%)		50 (100%)	25 (100%)

Sr. No.	Suggested References:
1)	Financial Management: P.V.Kulkarni
2)	2 Financial Management: S. N. Maheshwari
3)	3 Financial Management: I. M. Pandey
4)	4 Financial Management: Prasanna Chandra
5)	5 Financial Management: Khan & Jain

6)	6 Financial Management: R. S. Kulshreshta
7)	7 Fundamentals of Financial Management: Van Horne

Sr. No.	On-Line Resources available that can be used as Reference Material
1	1. https://www.sscasc.in/wp-content/uploads/downloads/MCOM/AdvancedFinancial-Management.pdf
2	2. https://youtu.be/xItNGPRBQKg
3	3. https://youtu.be/KJLHlOIdqA4
4	4. https://youtu.be/QzhaziGs6lQ
5	5. https://youtu.be/Ux69_UreKcU
6	6. https://youtu.be/Ex0sQ8xaQ0M
7	7. https://youtu.be/rUO8Qvcs7cY

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Syllabus as per the NEP 2020 with effect from June - 2026
Bachelor of Business Administration (B.B.A.) (General)
Semester – V

Course Code	UM05MABBA04	Title of the Course	Advanced Human Resource Management - I
Total Credits of the Course	04	Hours per week	04

Course Objectives:	1) To acquaint students with comprehensive understanding of Organizational Behaviour, factors influencing human behaviour at work, and applying the S-O-B-C model. 2) To explore individual behaviour by examining personality determinants, learning principles, classical and operant conditioning theories, and reinforcement principles. 3) To make students understand group dynamics through the study of group development stages, types, norms, cohesiveness, and techniques for enhancing group decision-making. 4) 4. To examine organizational change by exploring its concepts, influencing factors, planned change processes, resistance, and strategies for overcoming resistance.

Course Content		
Unit No.	Description	Weightage (%)
1	Organizational Behaviour • Meaning, Definition • Evolution of Organisational Behaviour • Contributing disciplines • Factors affecting Human behaviour at work • S-O-B-C model of human behaviour	25%
2	Individual Behaviour • Concept of personality • Determinants of personality • Concept of learning • Factors affecting learning • Classical and operant conditioning theory • Reinforcement principle	25%

3	Group Dynamics • Concept of group dynamics • Stages of group development • Types of groups • Group norms • Cohesiveness • Techniques to improve group decision making	25%
4	Organizational Change • Concept of organizational change • Influencing factors • Process of Planned change • Resistance to change • Overcoming resistance to chang • Impact of change on employees and organization	25%

Teaching-Learning Methodology	The course would be taught /learnt through ICT (e.g. Power Point Presentation, Audio-Visual Presentation), Lectures, Group Discussions, Quizzes,Assignments, Case Study and Browsing E- Resources.

Internal and External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)	25 Marks (%)
1	Class Test (at least one)	15 (30%)	10 (40%)
2	Quiz (at least one)	15 (30%)	05 (20%)
3	Active Learning	05 (10%)	----
4	Home Assignment	05 (10%)	05 (20%)
5	Class Assignment	05 (10%)	----
6	Attendance	05 (10%)	05 (20%)
	Total Internal (%)	50 (100%)	25 (100%)
	Final Examination (%)	50 (100%)	25 (100%)

Sr. No.	Course Outcomes: Having completed this course, the learner will be able to
1	Students will gain an understanding of Organizational Behaviour of various persons at work place and factors affecting human behaviour at work.
2	Students will understand the intricacies of individual behaviour and various aspects of personality.
3	Students will understand group dynamics through the exploration of group development stages and decision-making enhancement techniques.
4	Students will learn the nature of organizational change and strategies for managing and overcoming resistance.

Sr. No.	Suggested References:
1	Organizational Behaviour, K. Aswat Happ, Himalaya Publishing House, 2010.
2	Organizational Behaviour, L. M. Prasad, Sultan Chand & Sons, 2011.
3	Human Behaviour at Work: Organizational Behaviour, Keith Davis, McGraw-Hill Education, 1985.
4	Organizational Change: Theory and Practice, Barbara Senior & Janet Fleming,

	Sage Publications, 2006.
5	Group Dynamics: Theory, Research, and Practice, David A. Forsyth, Wadsworth Publishing, 2014.

Sr. No.	On-Line Resources available that can be used as Reference Material
1	https://youtu.be/unjkxzJw5jw?si=dKB6AFqYszd2zRfi
2	https://youtu.be/E08yInSLBP4?si=yZ55qRZ9-JxoCNKA
3	https://youtu.be/OUJJgktZqTw

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Syllabus as per the NEP 2020 with effect from June – 2026
Bachelor of Business Administration (B.B.A.) (General)
Semester – V

Course Code	UM05MABBA05	Title of the Course	Export Management - I
Total Credits of the Course	04	Hours per week	04

Course Objectives:	1) To provide students with a working knowledge of the concepts of exports and International Marketing Environment. 2) To demonstrate the role of Foreign Trade Policy. 3) To engage in a collaborative learning process to develop a better understanding of the context and domain of export management. 4) To prepare students personally and professionally for meaningful employment by reflecting on the issues of export assistance 5) To understand functioning of various export promotion organizations/agencies at national and international level.

Course Content		
Unit No.	Description	Weightage (%)
1	Indian Economy and Exports • Export Marketing: Meaning & scope, • Difference between Export Marketing & Domestic Marketing , • Problems of exports in India, • International Marketing Environment: Factors, • Trade barriers : Tariff and Non- Tariff	25%
2	Institutional Infrastructures for Exports • India's Current EXIM (Foreign Trade) Policy-features and amendments • Export Promotion Agencies: Export Promotion Councils, Commodity Board & FICCI • Service Organizations: ITPO, FIEO, IIFT	25%
3	Export Assistance • Need for Export Assistance • Export Promotion Measures • Deemed Exports • Star Export-Houses • Special Economic Zones (SEZs)	25%

4	Identification of Markets for Exports • International Trade Promotion Agencies: WTO, IMF, UNCTAD • Regional Economic Groups: EU, ASEAN, SAARC, United States of America, Mexico, and Canada (USMCA)/ (NAFTA)	25%

Teaching-Learning Methodology	The course would be taught /learnt through ICT (e.g. Power Point Presentation, Audio-Visual Presentation), Lectures, Group Discussions, Quizzes,Assignments, Case Study and Browsing E- Resources.

Internal and External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)	25 Marks (%)
1	Class Test (at least one)	15 (30%)	10 (40%)
2	Quiz (at least one)	15 (30%)	05 (20%)
3	Active Learning	05 (10%)	----
4	Home Assignment	05 (10%)	05 (20%)
5	Class Assignment	05 (10%)	----
6	Attendance	05 (10%)	05 (20%)
	Total Internal (%)	50 (100%)	25 (100%)
	Final Examination (%)	50 (100%)	25 (100%)

Sr. No.	Course Outcomes: Having completed this course, the learner will be able to
1)	Understand the concept of Export Marketing, Environmental factors and Trade barriers of International Trade.
2)	Acquire knowledge regarding Foreign Trade Policy, Promotion agencies and service organization.
3)	Know need for export assistance, export promotion measures and special economic zone.
4)	Understand objectives and functions of International Trade Promotion Agencies and Regional Economic Groups.

Sr. No.	Suggested References:
1)	Export Management: TAS Bala Gopal, Himalaya Publishing House.
2)	International Marketing Management: V. L. Varshney & B. Bhattacharya.
3)	Export Marketing: B. s. Rathore & J. S. Rathore, Himalaya Publishing House.
4)	Export Marketing: Acharya & Jain, Himalaya Publishing House.
5)	Foreign Trade-Review: Indian Institute of Foreign Trade.
6)	International Business: Dr. R. Chandran, Jaico Publishing House

Sr. No.	On-Line Resources available that can be used as Reference Material
1)	https://www.trade.gov/knowledge-product/india-trade-barriers
2)	https://ic.gujarat.gov.in/Assistance-to-States-for-Developing-Export-Infrastructure-andAllied-Activities-ASIDE-Scheme.aspx
3)	https://content.dgft.gov.in/Website/DGFT%20FAQs%20-%20Status%20Holder%20Certificate%20v1.0.pdf
4)	https://www.commerce.gov.in/international-trade/india-trade-portal-of-saarc-asean-andtop-25-countries/

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Syllabus as per the NEP 2020 with effect from June - 2026
Bachelor of Business Administration (B.B.A.) (General)
Semester – V

Course Code	UM05MIBBA01	Title of the Course	Social Entrepreneurship
Total Credits of the Course	04	Hours per week	04

Course Objectives:	1) To provide students with a working knowledge of the concepts, opportunities and challenges of social entrepreneurship. 2) To demonstrate the role of social entrepreneurship in creating innovative responses to critical social. 3) To engage in a collaborative learning process to develop a better understanding of the context and domain of social entrepreneurship. 4) To help prepare you personally and professionally for meaningful employment by reflecting on the issues of social entrepreneurship.

Course Content		
Unit No.	Description	Weightage (%)
1	Fundamentals of Social Entrepreneurship: • Concept of Social entrepreneur & entrepreneurship • Evolution & Need • Major Functions • Difference between Social and Commercial entrepreneurs • Areas of social entrepreneurship	25%
2	Women Entrepreneurship: • Concept • Functions • Problems • Promotional measures adopted by the central government for the Development of women entrepreneurship in India (Govt. Schemes) • Role of women associations (EDI, SIDCO, DIC, NAYE, SEWA, AWAKE)	25%
3	Rural Entrepreneurship: • Concept • Need • Problems	25%

	• Role of NGO in Rural entrepreneurship • Development of rural entrepreneurship in India	
4	Trends in Social Entrepreneurship: • Major challenges • Major opportunities • Global trends in social entrepreneurship • Contribution of Successful Social entrepreneurs of India and abroad	25%

Teaching-Learning Methodology	The course would be taught /learnt through ICT (e.g. Power Point Presentation, Audio-Visual Presentation), Lectures, Group Discussions, Quizzes,Assignments, Case Study and Browsing E- Resources.

Internal and External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)	25 Marks (%)
1	Class Test (at least one)	15 (30%)	10 (40%)
2	Quiz (at least one)	15 (30%)	05 (20%)
3	Active Learning	05 (10%)	----
4	Home Assignment	05 (10%)	05 (20%)
5	Class Assignment	05 (10%)	----
6	Attendance	05 (10%)	05 (20%)
Total Internal (%)		**50 (100%)**	**25 (100%)**
Final Examination (%)		**50 (100%)**	**25 (100%)**

Sr. No.	Course Outcomes: Having completed this course, the learner will be able to
1)	The students will understand the concept of social entrepreneur & entrepreneurship, Functions, Areas of social entrepreneurship.
2)	The students will acquire knowledge regarding women entrepreneur, Functions, Problems, Role of women associations.
3)	The students will be able to know rural entrepreneurship, Need & Problems.
4)	The students will understand Major challenges, Major opportunities, Global trends & Contribution of Successful Social entrepreneurs of India and abroad.

Sr. No.	Suggested References:
1)	Entrepreneurial Development by Dr. S. R. Ajmeri
2)	Social Entrepreneurship by David bournstein & Susan Devis, Oxford University Press.
3)	Social Entrepreneurship - Meaning, Challenges & Strategies by Hamza El Fasiki, Lambart Academic Publication.
4)	Entrepreneurship Development by S.S.Khanka
5)	Entrepreneurship Development and Project Management by Neeta Baporikar
6)	Entrepreneurial Development by Gupta and Shrinivasan.

Sr. No.	On-Line Resources available that can be used as Reference Material
1)	1501582892modulenumber-1-text.pdf (inflibnet.ac.in)
2)	Chapter 1: The Foundations of Entrepreneurship (cesie.org)
3)	Social Entrepreneurship: What it is and How to Use it for Change (acumenacademy.org)
4)	Decoding-Government-Support-to-Women-Entrepreneurs-in-India.pdf (niti.gov.in)
5)	giz2019-en-Analysis-of-Women-entrepreneurship-in-India.pdf
6)	Knowledge_Series_1_Handbook_for_Promoting_Women_Entrepreneurship.pdf (sidbi.in)
7)	2-Rural-Entrepreneurship-In-India.pdf (iaraindia.com)
8)	Kumar & Rajalakshmi ECSP-LG13-55 (emes.net)

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Syllabus as per the NEP 2020 with effect from June – 2026
Bachelor of Business Administration (B.B.A.) (General)
Semester – V

Course Code	UM05MIBBA02	Title of the Course	Materials & Operations Management
Total Credits of the Course	04	Hours per week	04

Course Objectives:	1) To equip learners with essential concepts and techniques in materials 2) management and industrial purchasing to enhance efficiency and decision-making in supply chain processes. 3) To provide a comprehensive understanding of storekeeping practices and the principles of logistics and supply chain management to optimize inventory and enhance operational efficiency. 4) To explore foundational knowledge of operations management and production processes to effectively design and manage efficient workflows and plant layouts in a modern business context. 5) To provide a practical understanding of production planning, control, and work design through a blend of theoretical concepts and real-world examples to enhance operational efficiency and productivity.

Course Content		
Unit No.	Description	Weightage (%)
1	Materials Management & Industrial Purchasing (Theory 30% & Examples 70%) Materials Management • Concept of Materials Management & Material Planning • Classification of Materials • Importance of Materials Management • Factors Affecting Materials Planning Industrial Purchasing • Meaning of Industrial Purchasing • Purchase Procedure • Centralised v/s Decentralized Purchasing • Vendor selection (Examples of Vendor Performance Rating)	25%

2	Storekeeping & Logistics and Supply Chain Management Storekeeping • Meaning of Storekeeping • Importance of Storekeeping • Store Location, Sores Layout and Stores Records Logistics and Supply Chain Management • Concept of Logistics and Supply Chain Management • Modes of Transportation • Functions of Warehousing & Packaging • Need for Supply Chain Management	25%
3	Operations Management & Production Process Operation Management • Meaning of operation management • Importance of Operations management • Role and responsibility of operations managers in modern business environment. Production Process and Plant Layout • Concept of production process and plant layout • types of production process (Job, Lot, Batch and Mass Production) • Factor affecting plant layout • Types of plant layout (Process, Product and Fix layout)	25%
4	Production Planning, Production Control & Work Design (Theory-30% Examples - 70%) Production Planning and Production Control • Concept Production Planning and Production Control • Routing, scheduling, dispatching and follow up • importance of production control (Examples on Critical Path Method) Work Design • concept of work design, Method study and Time Study • objectives of Time study • Computation of standard time (Examples)	25%

Teaching-Learning Methodology	The course would be taught /learnt through ICT (e.g. Power Point Presentation, Audio-Visual Presentation), Lectures, Group Discussions, Quizzes,Assignments, Case Study and Browsing E- Resources.

Internal and External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)	25 Marks (%)
1	Class Test (at least one)	15 (30%)	10 (40%)
2	Quiz (at least one)	15 (30%)	05 (20%)
3	Active Learning	05 (10%)	----
4	Home Assignment	05 (10%)	05 (20%)
5	Class Assignment	05 (10%)	----
6	Attendance	05 (10%)	05 (20%)
Total Internal (%)		50 (100%)	25 (100%)
Final Examination (%)		50 (100%)	25 (100%)

Sr. No.	Course Outcomes: Having completed this course, the learner will be able to
1	Apply principles of materials management in planning, purchasing and vendor evaluation.
2	Perform storekeeping activities efficiently and explain logistics and supply chain functions.
3	Explain operations management concepts and assess production processes and plant layouts.
4	Use production planning and control tools and calculate standard time using work design methods.
5	Students will grasp the importance of operations management and the critical role of operations managers in today's business environment.
6	Students will understand the concepts of production planning and control, including routing, scheduling, dispatching and applications of the Critical Path Method (CPM).
7	Students will learn the fundamentals of work design, including method and time study and computation of standard time through practical examples.

Sr. No.	Suggested References:
1	Materials Management by K. Shridhar Bhat, Himalaya publication.
2	Production Management by Chunawalla and Patel.
3	Logistics Management by Satish C. Ailawadi & Rakesh P. Singh PHI.
4	Production Management by L.C. Jhamb, Everest Publication.
5	Production and Operation Management by S.N. Chary, Tata McGrew Hill.
6	Modern Production Management by E.S.Buffa.

Sr. No.	On-Line Resources available that can be used as Reference Material
1	https://youtu.be/oSoU4msV2ss
2	https://youtu.be/XE-Tdox0VlU
3	https://youtu.be/4-QU7WiVxh8
4	https://youtu.be/ZI81JQO1hDo
5	https://youtu.be/lZPO5RclZEo
6	https://youtu.be/pX9mjXKt6PU
7	https://youtu.be/szJgPfe-4MU
8	https://youtu.be/YR5jjIeIoTg

Syllabus as per the NEP 2020 with effect from June – 2026
Bachelor of Business Administration (B.B.A.) (General)
Semester – V

Course Code	UM05MIBBA03	Title of the Course	Management Accounting
Total Credits of the Course	04	Hours per week	04

Course Objectives:	1) To enable students to distinguish management accounting from financial and cost accounting while understanding the role of a management accountant in the modern business world. 2) To provide students with the technical skills required to design and prepare functional budgets, specifically Cash and Flexible budgets, for organizational planning. 3) To facilitate an understanding of the conceptual and practical differences between Absorption and Marginal costing through the preparation of comparative income statements. 4) To develop student competence in calculating and analyzing Material and Labour cost variances to assist in managerial control.

Course Content		
Unit No.	Description	Weightage (%)
1	Management Accounting – Nature & Scope (Only Theory) • Meaning & Definition of Management Accounting • Characteristics of Management Accounting • Scope and Limitations of Management Accounting • Functions of Management Accounting • Methods of Management Accounting • Difference between Financial Accounting and Management Accounting • Difference between Cost Accounting and Management Accounting • Role of Management Accountant in Modern Business World	25%
2	Budget & Budgetary Control (Theory and Examples) • Meaning and Definition of Budget and Budgetary Control • Objectives, Advantages & Limitations of Budgetary Control • Types of Budgets (Production Budget, Raw Material Consumption Budget, Purchase Budget, Cash Budget & Flexible Budget) • Examples on Cash Budget & Flexible Budget only	25%

3	Absorption Costing and Marginal Costing (Theory & Examples) • Meaning and Definition of Absorption Costing and Marginal Costing • Difference between Absorption Costing and Marginal Costing • Features of Absorption Costing and Marginal Costing • Examples on Income statement under Absorption Costing and Marginal Costing (One Year Information)	25%
4	Standard Costing & Variance Analysis (Theory & Examples) • Meaning & Definition of Standard Cost, Standard Costing & Variance Analysis • Types of Variances (Materials, Labour, Overheads & Sales) • Examples on Material Cost Variances & Labour Cost Variances only	25%

Teaching-Learning Methodology	The course would be taught /learnt through ICT (e.g. Power Point Presentation, Audio-Visual Presentation), Lectures, Group Discussions, Quizzes, Assignments, Case Study and Browsing E- Resources.

Internal and External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)	25 Marks (%)
1	Class Test (at least one)	15 (30%)	10 (40%)
2	Quiz (at least one)	15 (30%)	05 (20%)
3	Active Learning	05 (10%)	----
4	Home Assignment	05 (10%)	05 (20%)
5	Class Assignment	05 (10%)	----
6	Attendance	05 (10%)	05 (20%)
Total Internal (%)			25 (100%)
Final Examination (%)		50 (100%)	25 (100%)

Sr. No.	Course Outcomes: Having completed this course, the learner will be able to
1)	Explain the fundamental functions and limitations of management accounting and identify its application in business decision-making.
2)	Prepare comprehensive Cash and Flexible budgets to facilitate effective organizational budgetary control.
3)	Analyze cost behavior and prepare income statements under both marginal and absorption costing methods for a given financial year.
4)	Perform standard cost variance analysis specifically for material and labour inputs to evaluate operational performance.

Sr. No.	Suggested References:
1)	Arora, M. N. (2021). A textbook of cost and management accounting. Vikas Publishing House.
2)	Jain, S. P., & Narang, K. L. (2014). Advanced cost accounting. Kalyani Publishers.
3)	Jawaharlal, Dr. (2016). Accounting for management. Himalaya Publishing House.
4)	Khan, M. Y., & Jain, P. K. (2017). Cost accounting. McGraw Hill Education.

5)	Kishore, R. M. (2016). Advanced management accounting. Taxmann Publications.
6)	Maheshwari, S. N., & Maheshwari, S. K. (2021). Problems and solutions in advanced accounting. Vikas Publishing House.
7)	Nigam, L., & Sharma, G. L. (2015). Advanced cost accountancy. Himalaya Publishing House.
8)	Saxena, V. K., & Vashist, C. D. (2014). Cost accounting: Text and problems. Sultan Chand & Sons.

Sr. No.	On-Line Resources available that can be used as Reference Material
1)	https://online-degree.swayam2.ac.in/mri22_07_d07_s2_cc01/preview
2)	https://swayam.gov.in
3)	https://www.youtube.com/watch?v=pYSgMGoK_Jo
4)	https://www.youtube.com/watch?v=CazqxPg7KAE

B. J. VANIJYA MAHAVIDYALAYA
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Vallabh Vidyanagar- 388 120, Dist. Anand, Gujarat, India
Accredited with CGPA of 2.78 on four-point scale at B++ Grade by NAAC

Syllabus as per the NEP 2020 with effect from June – 2026
Bachelor of Business Administration (B.B.A.) (General)
Semester – V

Course Code	UM05SEBBA01	Title of the Course	Innovation Management
Total Credits of the Course	02	Hours per week	02

Course Objectives:	1) To develop an understanding of the concepts, importance, and processes of innovation and creativity, along with the fundamentals and influencing factors of innovation management. 2) To equip students with practical tools and techniques for enhancing creativity and applying innovation in product and process development.

Course Content		
Unit No.	Description	Weightage (%)
1	Innovation & Creativity • Concept of Innovation and Creativity • Importance of Innovation and Creativity • Process of Innovation • Hurdles to Creativity. Innovation Management • Concept of Innovation Management • Evolution of Innovation Management • Factors Influencing Innovation Management	50%
2	Tools of Innovation • Traditional V/S Creativity Thinking • Individual Creativity Techniques: Meditation, Self-Awareness, & Creative Focus • Group Creative Techniques: Brain Storming, & Thinking Hats Method. Areas of Innovation • Product Innovation: Packaging and Positioning • Process Innovation: Requirement & Total Quality Management	50%

Teaching-Learning Methodology	The course would be taught /learnt through ICT (e.g. Power Point Presentation, Audio-Visual Presentation), Lectures, Group Discussions, Quizzes,Assignments, Case Study and Browsing E- Resources.

Internal and External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)	25 Marks (%)
1	Class Test (at least one)	15 (30%)	10 (40%)
2	Quiz (at least one)	15 (30%)	05 (20%)
3	Active Learning	05 (10%)	----
4	Home Assignment	05 (10%)	05 (20%)
5	Class Assignment	05 (10%)	----
6	Attendance	05 (10%)	05 (20%)
Total Internal (%)		50 (100%)	25 (100%)
Final Examination (%)		50 (100%)	25 (100%)

Sr. No.	Course Learning Outcomes: Having completed this course, the learner will be able to
1)	Students will be able to explain the innovation process, identify barriers to creativity, and analyze factors affecting innovation management in organizations.
2)	Students will be able to apply individual and group creativity techniques and evaluate innovation strategies in product packaging, positioning, and process improvement.

Sr. No.	Suggested References:
1)	Krishnamacharyulu, C. S. G., & Lalitha, R. (n.d.). Innovation management. Himalaya Publishing House.
2)	Christiansen, J. A. (2000). Competitive innovation management. Macmillan Business.
3)	Trott, P. (2000). Innovation management & new product development. Pitman.
4)	Kelley, T., Littman, J., & Peters, T. (2001). The art of innovation: Lessons in creativity from IDEO, America's leading design firm. Doubleday.
5)	George, S. S. (2004). Managing innovation in the new millennium. The ICFAI Press.
6)	Wagner, T. (2012). Creating innovators: The making of young people who will change the world. Scribner.

Sr. No.	On-Line Resources available that can be used as Reference Material
1)	https://onlinecourses.swayam2.ac.in/e-learning/preview/aic19_de02
2)	https://onlinecourses.swayam2.ac.in/e-learning/preview/aic26_ge05
3)	https://onlinecourses.swayam2.ac.in/e-learning/preview/aic20_ed02
4)	https://onlinecourses.nptel.ac.in/noc26_de08/preview

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Syllabus as per the NEP 2020 with effect from June – 2026
Bachelor of Business Administration (B.B.A.) (General)
Semester – V

Course Code	UM05SEBBA02	Title of the Course	Soft Skills
Total Credits of the Course	02	Hours per week	02

Course Objectives:	1) To equip students with essential skills for personal and professional success. 2) To enhance verbal and non-verbal communication techniques for effective interaction. 3) To focus on some theories and detailed tips to improve usage of career and self-development strategies.

Course Content		
Unit No.	Description	Weightage (%)
1	Soft Skills: An Introduction • What is Soft Skill? • Soft Skills – A man made skill • Hard Skills v/s Soft Skills • Importance of Soft Skills • Types of Soft Skills • Career of Soft Skills • Identification of your Soft Skills	50%
2	Learning to Prioritize: • The importance of managing time and money wisely • How to regulate the way you spend time • Developing the attitude to work hard • How to counter procrastination • Enjoying your work • Planning work • Organizing your work • Team work • Preparing blueprint of your priorities	50%

Teaching-Learning Methodology	The course would be taught /learnt through ICT (e.g. Power Point Presentation, Audio-Visual Presentation), Lectures, Group Discussions, Quizzes,Assignments, Case Study and Browsing E- Resources.

Internal and External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)	25 Marks (%)
1	Class Test (at least one)	15 (30%)	10 (40%)
2	Quiz (at least one)	15 (30%)	05 (20%)
3	Active Learning	05 (10%)	----
4	Home Assignment	05 (10%)	05 (20%)
5	Class Assignment	05 (10%)	----
6	Attendance	05 (10%)	05 (20%)
Total Internal (%)		50 (100%)	25 (100%)
Final Examination (%)		50 (100%)	25 (100%)

Sr. No.	Course Learning Outcomes: Having completed this course, the learner will be able to
1)	Effectively communicate through verbal/oral communication and improve the
2)	listening skills. Write precise briefs or reports and technical documents.
3)	Write precise briefs or reports and technical documents
4)	Actively participate in group discussion / meetings / interviews and prepare &

Sr. No.	Suggested References:
1)	Shalini Verma, Enhancing Employability @ Sot Skills, Person, India
2)	Dr. K. Alex, Soft Skills, S. Chand & Sons, India.
3)	Asha Kaul, Business Communication, Prentice Hall of India Private Limited, New Delhi, 2002.

Sr. No.	On-Line Resources available that can be used as Reference Material
1)	https://youtu.be/jY8nWva_0BQ
2)	https://youtu.be/kdYpqwEogFo

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