



પરિપત્ર:

ભક્તકવિ નરસિંહ મહેતા યુનિવર્સિટીની કોમર્સ & મેનેજમેન્ટ વિદ્યાશાખાનાં અભ્યાસક્રમ ચલાવતી તમામ સંલગ્ન કોલેજોનાં આચાર્યશ્રીઓને સવિનય જણાવવાનું કે કોમર્સ & મેનેજમેન્ટ વિદ્યાશાખા હેઠળનો NEP-૨૦૨૦ અંતર્ગતનો બેચલર ઓફ બિઝનેસ એડમિનીસ્ટ્રેશન વિષયનો (બી.બી.એ વિથ ઓનર્સ) નો સેમેસ્ટર-૪ નો અભ્યાસક્રમ આ સાથે સામેલ છે.

માનનીય કુલપતિશ્રીની મંજૂરી અનુસાર સદર અભ્યાસક્રમ શૈક્ષણિક વર્ષ જુન, ૨૦૨૪ થી અમલવારી કરવાની રહે છે. કોમર્સ & મેનેજમેન્ટ વિદ્યાશાખાનાં અભ્યાસક્રમ ચલાવતી તમામ સંલગ્ન કોલેજો ધ્વારા તેની અમલવારી કરવા જણાવવામાં આવે છે.



[Signature]
૨૩/૦૭/૨૦૨૪

ખાસ ફરજ પરના અધિકારી
(એકેડેમિક)

ક્રમાંક/બીકેએનએમયુ/ એકેડેમિક/૧૨૭૮/૨૦૨૪

ભક્તકવિ નરસિંહ મહેતા યુનિવર્સિટી,

સરકારી પોલીટેકનિક કેમ્પસ,

ભક્તકવિ નરસિંહ મહેતા યુનિવર્સિટી રોડ,

ખડીયા, જૂનાગઢ-૩૬૨૨૬૩

તા.૨૩/૦૮/૨૦૨૪

પ્રતિ,

- ભક્તકવિ નરસિંહ મહેતા યુનિવર્સિટી સંલગ્ન કોમર્સ & મેનેજમેન્ટ વિદ્યાશાખાનાં અભ્યાસક્રમો ચલાવતી તમામ કોલેજોના આચાર્યશ્રીઓ તરફ....

નકલ સાદર રવાના:-

- માન.કુલપતિશ્રી/કુલસચિવશ્રીનાં અંગત સચિવશ્રી.
- પરીક્ષા નિયામકશ્રી, ભક્તકવિ નરસિંહ મહેતા યુનિવર્સિટી, જૂનાગઢ

નકલ રવાના જાણ તથા યોગ્ય કાર્યવાહી અર્થે:

- સીસ્ટમ મેનેજરશ્રી, આઈ.ટી.સેલ વિભાગ (વેબસાઇટ ઉપર પ્રસિદ્ધ થવા અર્થે.)



**BHAKTA KAVI NARSINH MEHTA UNIVERSITY
JUNAGADH**



**BOARD OF BUSINESS ADMINISTRATION STUDIES
FACULTY OF COMMERCE & MANAGEMENT
SYLLABUS FOR
B.B.A (HONOURS) PROGRAMME
(SEMESTER- IV)
EFFECTIVE FROM JUNE, 2024**

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Syllabus of B.B.A (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.B.A

SEMESTER-IV

SUMMARY OF THE SYLLABUS

SN	Category of Course	Course Title	Course Level	Credit	Teaching Hours	SEE Marks	CCE Marks	Total Marks	Exam Time
1	MAJOR-08	Modern Marketing Practices	05	04	60	50	50	100	2 :00
2	MAJOR-09	Fundamentals of Human Resource Management	05	04	60	50	50	100	2 :00
3	MAJOR-10	Practical Studies – Industrial Training Report	05	04	60	50	50	100	-
4	MINOR-03	Advanced Corporate Accounting	05	04	60	50	50	100	2 :00

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Course Level	5.0	Internal Marks	50
Programme	B.B.A	External Marks	50
Semester	IV	Practical Internal	-
Category of Course	Major-08	Practical External	-
Course Credit	04	Prac. External Exam Duration	-
Teaching Hours	60	Total	100
Course Code	BBA-401	Exam Duration	2:00
Course Title	Modern Marketing Practices		

Objectives: On successful completion of the course, the students will be able to:

- Outline major marketing decisions (4Ps).
- Elaborate major marketing decisions of modern marketing practices
- Assimilate primary aspects of Marketing Research

Outcomes: On successful completion of the course, the students will be able to:

- Formulate marketing mix for a given corporate house
- Describe major marketing decisions in context to global marketing practices
- Deal with any type of marketing issues, and take and modify marketing decisions effectively.
- Inculcate and improve marketing capabilities of the marketing personnel for better work performance.
- Relate marketing research with marketing decisions

Teaching Pedagogy: Interactive classroom session, group discussion, seminar, case study, problem-solving-based learning, performance-related tasks, fieldwork, or any other methods can be used. Multimedia device and other relevant tools of ICT should be used to make the teaching and learning process effective and interesting.

Theory:

Unit	Title	Hours
Unit - I	Product Mix Concept of Product; Product Dimensions; Product Mix: Concept of Product Mix, Product Line, and Product Items; Product Mix Dimensions; New Product: Concept, New Product Development Process, and Reasons of Failure of the New Product; Product Life	12

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	Cycle: Concept, Stages, and Uses; Consumer Adoption: Concept and Stages. Practical Study: The students are required to study product mix of any two large companies of their choice. (Note: The question on describing the product mix of any one company may be asked in the semester-end examination.	
Unit – II	Price Mix Concept of Price and Pricing; Different Forms of Price; Price-Setting Process: Steps involved in Price Setting; Significance of Price in Marketing; Pricing Objectives; Price-setting Methods: Brief Idea of Major Price Setting Methods; Factors Affecting Pricing Decisions; Some Important Concepts: Psychological Price, Product-Quality Leadership, Premium Pricing, Discounts and Allowances, Price Discrimination.	12
Unit - III	Market Promotion Mix-I Advertising Objectives; Advertising Message (Concept, Process of Developing Advertising Message; Ad Copy (Concept and Layout); Advertising Media (Concept, Types, and Factors); Advertising Budgets (Concept, Methods, and Factors); Measuring Advertising Effectiveness (Need and Methods – Communication Effect Test and Sales Effect Test); Social Aspects of Advertising – Positive and Negative Outcomes; Advertising Agency (Concept, Functions, and Benefits)	12
Unit - IV	Market Promotion Mix-II Personal Selling: Significance, Difference between Advertising and Personal Selling, Outline of major personal Selling Decisions; Sales Promotion: Concept, Types, and Merits and Demerits; Publicity – Concept, Organisation’s Publicity Efforts; Public Relations: Concept, Parties in Public Relations (only List), Organisation’s Public Relations Efforts.	12
Unit - V	Place (Distribution) Mix Physical Distribution: Concept, Major Decisions (only Primary Idea), Importance of Physical Distribution; Channel of Distribution: Concept, Types, Services of Channel Members, Factors Affecting Channel Decisions. Online Payment: Concept and Payment options.	12

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Note: The Topics and sub-topics of the course shall be discussed in context to actual marketing management practices of leading corporate houses within and outside India.

References Books:

1. Philip Kotler, Kevin Lane Keller, Abraham Koshy, and Mithileshwar Jha, *Marketing Management*, 14th edition, Person education, New Delhi
2. R. B. Rudani, *Basics of Marketing Management*, S. Chand & Company, New Delhi.
3. S.A. Sherlekar, *Marketing Management*, Himalaya Publishing House, Mumbai, India,
4. V. S. Ramaswamy and S. Namakumari, *Marketing Management*, Global Perspective Indian Context, 4th Edition, Macmillan Publishers India Ltd, New Delhi
5. John Quelch, and Kasturi Rangan, *Marketing Management: Text and Cases*, Tata McGraw-Hill, New Delhi
6. R. Shrinivasan, *Case studies in Marketing, The Indian Context*, PHI Learning, Private Limited, New Delhi

Note: Use the latest edition of the books.

Other Sources:

1. Digital and online sources relevant to the topics in the course
2. Relevant Journals, Reports, and other Periodicals

INTERNAL EVALUATION SCHEME		
No	Particulars	Marks
1	Practical Exam/ Mid Semester Exam (Mandatory)	25
2	Class Test	05
3	Open book exam/test	05
4	Open note exam/test	05
5	Self – test / Online test	05
6	Essay / Article writing	05
7	Quizzes / Objective test	05
8	Class assignment	05
9	Home assignment	05
10	Report Writing	05
11	Research/ Dissertation	05
12	Case Studies	05
13	Viva/Oral exam	05
14	Group Discussion	05
15	Role Play	05
16	Paper presentation/Seminar	05

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17	Language Lab work	05
18	Interview	05
19	Craft work	05
20	Co – curricular work	05
21	Field Assignment	05
22	Poster Presentation	05
23	Attendance	05
24	Project Work	05
Total		50

Note: Sr. No. 1 is mandatory. Select any five from Sr. No. 2 to 24.

Each Contains five marks. Student should secure 18 Marks for passing in internal exam.

Paper Style:

Ques. No.	Particulars	From which Unit	Marks
1	Question 1	1	10
	OR		
	Question 1		
2	Question 2	2	10
	OR		
	Question 2		
3	Question 3	3	10
	OR		
	Question 3		
4	Question 4	4	10
	OR		
	Question 4		
5	Question 5	5	10
	OR		
	Question 5		

Note: Total Passing Marks: The student shall obtain minimum **36 marks** (minimum 18 marks from Internal Assessment **Plus** minimum 18 marks from External Examination) out of **total 100** marks to pass course

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Course Level	5.0	Internal Marks	50
Programme	B.B.A	External Marks	50
Semester	IV	Practical Internal	-
Category of Course	Major-09	Practical External	-
Course Credit	04	Prac. External Exam Duration	-
Teaching Hours	60	Total	100
Course Code	BBA-402	Exam Duration	2:00
Course Title	Fundamentals of Human Resource Management		

Objectives: On successful completion of the course, the students will be able:

- Familiarize the learners with basic concepts and functions of Human Resource Management
- Explain the recent trend in human resource management.
- Incorporate to emerging approaches for effective human resource management.

Outcomes: On successful completion of the course, the students will be able:

- Deal effectively issues relating to human resource management.
- Improve capabilities of the better utilization of human element for better work performance.
- Suggest HRM policies for a given business unit.

Teaching Pedagogy: Classroom session, group discussion, seminar, case study, fieldwork, or any other suitable method.

Theory:

Unit	Title	Hours
Unit - I	Introduction to Human Resource Management Concept, Functions, Characteristics and Significance of HRM, HR Policy, Role and Competencies of HR Manager; Emerging Trends of Human Resource Management: Globalization, Work Force Diversity, Corporate Downsizing, Technological Advances, Cultural Environment, Changing Skill Requirement, Changing Employee Expectation.	12
Unit – II	Acquisition of Human Resource Human Resource Planning: Concept, Process and Significance;	12

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	Job Analysis: Job Description and Job Specification (key contents); Recruitment: Concept and sources, and E-recruitment: Basic Concept; Selection: Concept and Process; Placement and Induction: Concept	
Unit - III	Training and Development Concepts and Importance, Identifying Training and Development Needs; Designing Training Programmes, Method of Training (on-the-job and off-the-job methods), Evaluating Training Effectiveness, Introduction to Management Development and Career Development.	12
Unit - IV	Performance Appraisal Concepts, Nature and Objective; Traditional and Modern Techniques of Performance Appraisal; Compensation: Concepts of Wage and Salary, and Minimum, Fair and Living Wage; Factors Influencing Compensation Levels; Method of Wage Payments with their Merits and Demerits; Job Evaluation: Concept and objectives.	12
Unit - V	Employee Maintenance Employee Welfare: Concept, Objectives, Scope and merits and demerits; Employee Health: Concept, legal provision regarding health and Health Measures; Employee Safety: Concept and Need for Safety, Process of Safety Program; Social Security: Concept, objective, and provision towards social securities; Quality of Work Life: Only Concept; Work Life Balance: Concept and Organisation Efforts.	12
Note: The Topics and sub-topics of the course shall be discussed in context to actual marketing management practices of leading corporate houses within and outside India.		

References Books:

1. K. Ashwathappa: Human Resource and Personnel Management: Text and Cases, Tata McGraw-Hill, New Delhi.
2. P. Subba Rao: Personnel and Human Resource Management, Text and Cases: Himalaya Publishing House, Mumbai
3. Himalaya Publishing House, Mumbai
4. Rao, V.S.P.: Human Resource Management- Text and Cases, Excel Books.
5. Ramesh B. Rudani, Management and Organisational Behaviour; Tata McGraw-Hill, New Delhi.
6. Rudrabasavaraj M.N. Dynamics personnel Administration- Management of Human Resources,
7. Himalaya Publication House.

Note: Use the latest edition of the books.

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Other Sources:

1. Digital and online sources relevant to the topics in the course.
2. Internet Sources
3. Relevant Journals

INTERNAL EVALUATION SCHEME		
No	Particulars	Marks
1	Practical Exam/ Mid Semester Exam (Mandatory)	25
2	Class Test	05
3	Open book exam/test	05
4	Open note exam/test	05
5	Self – test / Online test	05
6	Essay / Article writing	05
7	Quizzes / Objective test	05
8	Class assignment	05
9	Home assignment	05
10	Report Writing	05
11	Research/ Dissertation	05
12	Case Studies	05
13	Viva/Oral exam	05
14	Group Discussion	05
15	Role Play	05
16	Paper presentation/Seminar	05
17	Language Lab work	05
18	Interview	05
19	Craft work	05
20	Co – curricular work	05
21	Field Assignment	05
22	Poster Presentation	05
23	Attendance	05
24	Project Work	05
Total		50

Note: Sr. No. 1 is mandatory. Select any five from Sr. No. 2 to 24.

Each Contains five marks. Student should secure 18 Marks for passing in internal exam.

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Paper Style:

Ques. No.	Particulars	From which Unit	Marks
1	Question 1	1	10
	OR		
	Question 1		
2	Question 2	2	10
	OR		
	Question 2		
3	Question 3	3	10
	OR		
	Question 3		
4	Question 4	4	10
	OR		
	Question 4		
5	Question 5	5	10
	OR		
	Question 5		

Note: Total Passing Marks: The student shall obtain minimum **36 marks** (minimum 18 marks from Internal Assessment **Plus** minimum 18 marks from External Examination) out of **total 100** marks to pass course.

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Course Level	5.0	Internal Marks	-
Programme	B.B.A	External Marks	-
Semester	IV	Practical Internal	50
Category of Course	Major-10	Practical External	50
Course Credit	04	Prac. External Exam Duration	-
Teaching Hours	60	Total	100
Course Code	BBA-403	Exam Duration	
Course Title	Practical Studies- Industrial Training Report		

Objectives: On successful completion of the course, the students will be able to:

- Assimilate with practical aspects of business management.
- Associate management theory with the real practice of management
- Understand and practise managerial responsibilities.
- Learn overall managerial behaviour.

Outcomes: On successful completion of the course, the students will be able to:

- Develop necessary managerial qualities and skills to build career in corporate sector.
- Plan to start his/her business unit in the future.
- Understand business environment in context to business operations.
- Make suggestions to improve managerial performance.

Teaching Pedagogy: Conducting different sessions to guide the students for common details, and counseling individual student to help him/her collect the details and draft the report.

Theory:

Unit	Title	Hours
Part-A	Under this course, the students have to undergo a practical study and prepare the practical studies report. The students have to choose one option out of the two options, given as under: Industrial Training Report OR Preparation of Secondary Data-Based Dissertation or Primary Data-Based Survey in the Field of Business Activities PART A: Industrial Training Report	

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	The students shall be placed in any one of the different types of organisations, including manufacturing unit, trading unit, service, and non-profit organisation for a minimum period of 10 days for practical studies. The report shall contain the data for minimum period of last three years. Every student shall prepare a report on the following aspects pertaining to the organisation in which he/she was placed for this purpose: Areas of study and Contents of Report: 1. General information: - History and development of unit - Size of unit and form of organization - Products and manufacturing process - Organization structure - Time-keeping system - Employer services 2. Marketing Department: - Organization of Marketing Department - Product Decisions - Market Segmentation - Pricing Policies - Market promotion (including advertising, personal selling, sales promotion, publicity, and public relations) - Marketing Research - Channel of Distribution - International Marketing (if applicable) 3. Human Resource Department: - Organisation of HRD - Recruitment, Selection and Induction Procedure - Training and Development Programme - Promotion and Transfer Policy - Wage and Salary Administration - Employee welfare activities (including ESI Scheme) - Provident Fund Scheme - Grievance Handling Procedure 4. Finance and Accounting Department: - Organization of Finance and Accounting Department - Financial Planning - Capitalization: Whether the unit is Under Capitalized or Over Capitalized) - Capital Structure: Financial Leverage and Capital Gearing.	
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	e. Management of Fixed Assets: (i). Capital Budgeting (ii). Review of last Capital Project of the Unit with reference to Project Cost, Project Financing and Implementation f. Management of Working Capital: (i). Management of Inventories (ii). Management of Receivables (iii). Management of Cash including Cash Budget g. Operating Leverage analysis. h. Profitability and Dividend Distribution: A Trend analysis of past three years i. Right Issue, Bonus Issue, Convertible Issues, Fund raising through Public Deposits, etc if any. Note: Maximum four students are permitted to undergo for training in the same industrial unit. Report must be drafted individually. OR PART A: Preparation of Secondary Data-Based Dissertation or Primary Data-Based Survey This is an option under this paper for those students who, for any reason, are not ready to go for industrial training in any business organisation. Under this option, the students can select <u>any one from the following four options</u> for practical studies purpose: 1. A Study of corporate profile of any large scale public Limited company with Indian or foreign origin. This option includes an analytical description of corporate profile of any large-scale company. Aspects to be covered include (1) Establishment and development history and promoters (2) Information of the present managing body, and Mission statement, (3) present product portfolio, (4) Financial performance for the last financial year, including total sales, profits, dividend, EPS, PE Ratio, current stock price, etc. (5) CSR activities, efforts, and expenditure as per the Company Law provisions, (6) Brief idea of SWOT analysis of the company concern, (7) long term business strategies, (8) Aspects of corporate governance and business ethics in relation to the company under study (9) Any other additional information. Under this option, the students can use primary and secondary data for practical study and preparation of the report	
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	2. A detail study of major departments of the corporate house Study of biography of the entrepreneurs may include a few photographs and primary details, childhood and family background, education, remarkable corporate achievements and contribution, personal and family life, political liaison, notable ups and downs in the corporate life, mindset and personality aspects, inspirational quotes and useful lessons, the retired life and death events, any other details that inspire the readers to develop useful entrepreneurial spirit. Under this option, the students can use secondary data to describe the life story of the entrepreneurs under study. If required, they can also use primary data. 3. A comparative study of financial performance or marketing performance of any two business houses carrying any type of business. Financial or Marketing Parameters (as the case may be) of study may include ratio analysis, fund flow analysis, and other financial parameters. The data and outcomes must be supplemented with relevant comments and conclusions. 4. Consumer and/or Dealer Survey The students who opt for 'consumer or dealer survey' have to prepare a dissertation after conducting survey of dealers and consumers. The students can use all sources of the secondary data. In this option, the report contains two parts, first part that contains corporate details of the company and second part that contains survey details. Tables, charts, diagrams, etc., should be used to present the survey in an effective manner. Topics for survey may be 'Consumer Satisfaction', 'Brand Loyalty', 'Dealer Effectiveness', 'Service Quality' or any other. In case of a survey, the students have to prepare and use questionnaire. The copy of questionnaire shall be attached in the end of the report. The market survey must fulfill all formalities, in term of survey objectives, hypothesis, population, sampling, analysis tools, etc. Important Note: The length of report in this option must be sufficient to justify 100 marks (not less 7500 words). Every student should prepare the dissertation in own simple and effective words. The presentations shall be original. The students can collect data	
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	from any source of primary or secondary data, but the copy-paste approach should be avoided. During the semester, the students have to remain in a close contact with the project teacher/guide. The report shall be prepared in due consultation with the project teachers. Every student has to prepare dissertation on a separate topic. Two or more students are not permitted to work on the same areas or topic.	
Part-B	Guidelines for Drafting the Report Follow the instruction given below while drafting the report: 1. Writing Style: While preparing practical studies report, the students shall follow specific format. The report writing norms are (a) Font size 14 pt, (b) Times New Roman, (c) 1.5 spacing line, (d) A4 size paper, (e) printed on one side of paper, and (f) printed in black colour without boarder and decoration. Students can use photos, graphs, and tables at the right places. 2. Binding Type: Preferably hardbound. 3. Format/Layout of the Report: Students have to prepare report as per following sequence: a. Cover Page: Preferably Blue in colour and attach a sticker/chit of paper on the front cover showing full details of the students on it. b. Title Page: Full name of students, Semester number, roll/seat number, name of unit/topic, name of academic institutions, month and year, etc. c. Company Detail: Name, address of registered office, phones, fax, website, e-mail address, etc. d. A copy of certificate issues by the business unit (in case of industrial training,); duration of time is not compulsory to mention. e. A Copy of the Certificate issued by the concerned teacher/project guide f. Student's declaration regarding originality of the report. g. Acknowledge h. Preface/Introduction i. Index and contents with page number j. Main part of the report: General information and other practical details (as shown in Part A) k. Conclusion and suggestions l. Bibliography (if any)	

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	m. Appendix (if necessary) 4. Only Practical aspects are required. Therefore, the Book-concepts should be avoided from the report so far possible.	
Part-C	GENERAL INSTRUCTIONS – FOR PROJECT TEACHER/GUIDE AND STUDENTS Under this course, the students and project teacher (or project guide) shall follow following guidelines while preparing the training report: 1. The Practical studies curriculum shall be assigned an overall the four-credit equivalent workload. 2. The practical study/survey shall be conducted during vacation, or during holidays. 3. Students shall make arrangement for permission from the business units for practical studies under the guidance of concern faculty of the academic institution. 4. The teacher concerned shall teach or guide the students regarding the subject and topics prior to commencement of practical study or study or survey. 5. For industrial training or dissertation, every student shall register his/her topic with the concerned teacher/project guide before the student starts his/her practical work. No student is allowed to undergo practical studies without formal consultation of the concerned guide or teacher. 6. As and when necessary, the subject teacher or guide has to interact with the student in one-to-one mode to provide a customized guidance. 7. The project teacher has to maintain the register containing name of the students with role number, name of topic, and date of registration. Panel of examiner (in case of external evaluation) may ask to show the register. 8. All students shall draft their practical training report independently, which shall be checked and certified by the teacher concerned. The students have to incorporate all the suggestions and/or corrections prescribed by the guide. 9. The student shall prepare his practical studies report in two copies, the first copy is to be submitted to the college/institute, and the second copy can be retained as his/her personal copy. 10. The report shall be assessed by the panel of examiners appointed by the University. The student also shall be	

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	examined by Viva-voce by the same panel of examiners. 11. The students have to draft the report as per guidelines as given in the PART B, as above	
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References Books:

- If required, the teacher can recommend reference books necessary for preparation of the report.

Other Sources:

1. Relevant Journals and Reports
2. Digital and online sources relevant to the topics in the course.
3. Any other Sources

EVALUATION SCHEME AND DISTRIBUTION OF MARKS		
Total Marks 100		
50 Marks for the External Assessment – Viva-Voce by the University-appointed Examiners		
50 Marks for the Internal Assessment – Evaluation of Report		
Semester-End External Examination		
Particulars		
Viva Voce	One-to-one evaluation of each of the students by the examiners appointed by the university.	50 Marks
Each examiner will assess the student's overall performance in term of knowledge about the practical training, communication skills, and overall personality aspects. Each examiner can examine maximum 25 students in a day.		
(The external examiners are entitled for TA- DA as per the university norms.)		
Marks		50
Passing Marks for External Examination: 18 Marks (36% of 50 Marks)		

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Internal Examination		
Particulars		
Internal Assessment	The subject teacher (guide) will evaluate student's physical report and grant marks.	50 Marks
Internal assessment of the Industrial Training Report shall be made by the guide (subject teacher). After the practical study work, the subject teacher (guide) will continuously guide and instruct the students individually as well as jointly in a class, to prepare the report. He/she verify whether the norms specified in the syllabus have been fully implemented. The guide is responsible to authenticate or validate the students report with the Seal of Institute and his/her signature. The guide has to ensure that all formalities have been fully and duly completed. Once the hard-bound copy of report is ready, the teacher shall assess the report as per her/his convenience and prepare the mark sheet for this course. The internal evaluation of the report must be completed prior to the viva-voce conducted by the external examiners. It is responsibility of the guide to upload the internal marks within the time limit, when instructed by the university.		
Marks		50
Passing Marks for External Examination: 18 Marks (36% of 50 Marks)		
Total Passing Marks: The student shall obtain minimum 36 marks Minimum 18 marks from the Internal Assessment (Report Evaluation by the project guide), and minimum 18 marks from the External Examination (Viva voce) separately, out of total 100 marks to pass course. The marks must be bifurcated as Internal Marks and External Marks.		

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Course Level	5.0	Internal Marks	50
Programme	B.B.A	External Marks	50
Semester	III	Practical Internal	-
Category of Course	Minor-03	Practical External	-
Course Credit	04	Prac. External Exam Duration	-
Teaching Hours	60	Total	100
Course Code	BBA-404	Exam Duration	2:00
Course Title	Advanced Corporate Accounting		

Objectives: On successful completion of the course, the students will be able:

- Explain the Mechanism of EVA.
- Develop a process for Underwriting Commission Calculation
- Calibrate the Analytics of Ratio Analysis.

Outcomes: On successful completion of the course, the students will be able to:

- Able to solve problems relating to Managerial Remuneration.
- Devise a plan for the Underwriting Process.
- Illustrate the procedure involved in Financial Statement Analysis.
- Able to calculate the Value of Goodwill and Shares.

Teaching Pedagogy: Interactive classroom session, group discussion, seminar, case study, problem-solving-based learning, performance-related tasks, fieldwork, or any other methods can be used.

Theory:

Unit	Title	Hours
Unit - I	Managerial Remuneration Meaning and scope of managerial remuneration, Provisions of Company Act relating to Managerial remuneration, Remuneration to directors, Remuneration to Managers, Calculation of net profit for remuneration purpose. (Theory & Practical).	12
Unit – II	Underwriting Commission Concepts: Underwriter and Broker; Marked and unmarked applications, Underwriting agreement. Determination of liability of Underwriters: When entire issue is	12

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	underwritten, when issue is partly underwritten, Firm underwriting. (Practical Only)	
Unit - III	Analysis And Interpretation of Financial Statements Financial Statements: Meaning, objectives and limitations of financial statements, Classification of financial statements, Tools of analysis: Comparative Statements, Common size statements, Trend analyses. Ratio analysis: Meaning and limitations of ratios, Analysis of financial statements on the base of the following ratios: Profitability Ratios, Liquidity Ratios, Turnover Ratios, Capital Structure Ratios, Liquidity Ratios and Capital Gearing. (Practical Only).	12
Unit - IV	Valuation of Goodwill and Shares Valuation of Goodwill: Meaning of Goodwill, Factors affecting the value of goodwill, Need for valuation of goodwill, Methods of valuation of goodwill, Calculation of average and weighted average profit, Super profit, Capital employed and Average capital employed. (Theory & Practical). Valuation of Shares: Need for valuation of shares, Factors affecting the value of shares, Methods for valuation of Equity Shares: Intrinsic Value, Market Value and Fair value. (Practical Only).	12
Unit - V	Economic Value Added Meaning, Importance of EVA; Concepts: EVA and Earning Per Share, EVA and Return on Assets, EVA and Discounted Cash Flow, EVA and maintaining Shareholder's Value, Market Return, Cost of Capital; Steps in implementing EVA. Preparation of EVA Statement, Computation of EVA, Value Added Ratios, Adjustment to Net Operating Profit after Tax, Adjustment to Capital Employed. (Theory & Practical).	12
Note: Theory or Practical aspects are mentioned at the end of each unit for the purpose of final exam preparation.		

References Books:

1. Financial Accounting - P.C. Tulsian, Tata McGraw Hill, Delhi
2. Advanced Accounts - M.C. Shukla & - T.S. Grewal, S.Chand & Co., Delhi
3. Advanced Accounting - S.N. Maheshwari, Sultan Chand & Sons, Delhi
4. Advanced Accounting - R.L. Gupta & - M. Radhaswamy, Sultan Chand & Sons, Delhi
5. Advanced Accounting - Ashok Sehgal & - Deepak Sehgal, Tata McGraw Hill, Delhi
6. Modern Accounting - Hanif Mukherjee, Tata McGraw Hill, Delhi.

Note: Use the latest edition of the books.

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Other Sources:

1. Relevant Journals and Reports
2. Digital and online sources relevant to the topics in the course.
3. Any other Sources

INTERNAL EVALUATION SCHEME		
No	Particulars	Marks
1	Practical Exam/ Mid Semester Exam (Mandatory)	25
2	Class Test	05
3	Open book exam/test	05
4	Open note exam/test	05
5	Self – test / Online test	05
6	Essay / Article writing	05
7	Quizzes / Objective test	05
8	Class assignment	05
9	Home assignment	05
10	Report Writing	05
11	Research/ Dissertation	05
12	Case Studies	05
13	Viva/Oral exam	05
14	Group Discussion	05
15	Role Play	05
16	Paper presentation/Seminar	05
17	Language Lab work	05
18	Interview	05
19	Craft work	05
20	Co – curricular work	05
21	Field Assignment	05
22	Poster Presentation	05
23	Attendance	05
24	Project Work	05
Total		50

Note: Sr. No. 1 is mandatory. Select any five from Sr. No. 2 to 24.
Each Contains five marks. Student should secure 18 Marks for passing in internal exam.

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Paper Style:

Ques. No.	Particulars	From which Unit	Marks
1	Question 1	1	10
	OR		
	Question 1		
2	Question 2	2	10
	OR		
	Question 2		
3	Question 3	3	10
	OR		
	Question 3		
4	Question 4	4	10
	OR		
	Question 4		
5	Question 5	5	10
	OR		
	Question 5		

Note: Total Passing Marks: The student shall obtain minimum **36 marks** (minimum 18 marks from Internal Assessment **Plus** minimum 18 marks from External Examination) out of **total 100** marks to pass course.