



# Shreyarth University

Gujarat Bhavan, Nr M. J. Library, Ashram Road, Ahmedabad – 380 006

## NOTIFICATION-AC0801

No.: SU/ACD/AC/NOT/2026/1435

Date: 15/04/2026

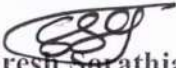
**Subject:** Approval of syllabus of various programmes of School of Management.

**Read following with respect to the subject mentioned above:**

- i. Resolution no. 3,4 of the 10<sup>th</sup> meeting of the Board of Studies of the School of Management dated 02/03/2026. (Attached as Appendix-1)
- ii. Resolution No. 3 of the 8<sup>th</sup> meeting of the Academic Council dated 16/03/2026. (Attached as Appendix-2)

In pursuance of the above-mentioned read i and ii, the following decision is notified with regard to the approval of the syllabus of various programmes of School of Management:

- Resolved that the Academic Council, after reviewing the recommendations of the Board of Studies of the School of Management, be approved the Syllabus, Teaching and Examination Scheme of BBA (Hons.) Semester VII, Integrated BBA-MBA Semester VII, and B. Com (Hons.) Semester V programmes, as placed at Appendix-3A, 3B, and 3C respectively, to be implemented with effect from the Academic Year 2026–27 in alignment with the provisions of NEP 2020 as per Appendix-3 attached herewith.

  
**Dr. Suresh Sorathia,**  
**Registrar (I/C),**  
**Shreyarth University, Ahmedabad.**



Attachments: As mentioned above

Copy forwarded for information and necessary action To:

- President, Shreyarth University
- Provost, Shreyarth University
- Library, Shreyarth University
- Director / Head of School of Management
- All the employees of the School of Management
- All academic and administrative sections of the University
- Select File



Date: 05.03.2026

**BOARD OF STUDIES – SCHOOL OF MANAGEMENT**

**Minutes of the Meeting**

The 10<sup>th</sup> meeting of the Board of Studies of School of Management, Shreyarth University, constituted under Section 27 (1) (a) of the Gujarat Private Universities Act, 2009, (read with Section 19 (d), Section 26 (1) (a) of Gujarat Private Universities Act, 2009 and Proposed Statute – 1 of the Sub-sequent Statutes of the Shreyarth University) was held on 02.03.2026 at 3PM at Shreyarth University campus in which following members were present:

1. Prof. Krupal Acharya – Chairperson
2. Dr. Viral Bhatt - Karnavati University
3. Dr. Ashok Bantwa - Faculty of Management, GLS University
4. Dr. Suresh Sorathia - Member Secretary
5. Dr. Vinod Parghi - Teacher nominated by the Provost
6. Prof. Hiral Vora - Teacher nominated by the Provost

Leave of absence was granted to following members:

1. Dr. Kaushal Bhatt – Graduate School of Management Studies, GTU

Following invitees has attend the meeting:

1. Dr. Apurv Raval – Academic Director and Research

In the beginning of the meeting, the Chairperson welcomed all and gave brief idea about the agenda of the meeting, and discussed progress of the School of Management. After the above deliberation following agenda was taken into consideration:

**Item No. 1** – Consideration of the confirmation of the Minutes of the said meeting of Board of Studies of School of Management held on 18.11.2025 at Shreyarth University (Appendix-I).

(Note: Minutes of the Meeting of the Board of Studies of School of Management was circulated on 19.11.2025 and no comments were received.)

**Resolution:**

Resolved that the Minutes of the 9<sup>th</sup> Meeting of the Board of the Studies of School of Management held on 18.11.2025 be confirmed as attached with the agenda.

**Item No. 2** – Consideration of note on the actions taken on the decisions of the 9<sup>th</sup> meeting of the Board of Studies held on 18.11.2025 at Shreyarth University Campus (Appendix-II).

**Resolution:**

Resolved that the note on actions taken on the decisions of the 9<sup>th</sup> meeting of the Board of Studies of School of Management held on 19.11.2025 be noted as attached with the agenda.

**Item No. 3** – Consideration of Syllabus with Course Outcome (CO) & Teaching & Examination Scheme: BBA (Hons.), Integrated BBA - MBA Semester - VII and making recommendations to the Academic Council to give approval (Appendix-III).



# SHREYARTH UNIVERSITY

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## **Resolution:**

Resolved to recommend to the Academic Council that the approval be given to the Syllabus with Course Outcome (CO) and Teaching & Examination Scheme of the **BBA (Hons.), BBA (Hons. With Research Degree), IMBA Semester – VII** to be made effective from AY 2026-27 and onwards (Appendix – III).

**Item No. 4** – Consideration of Syllabus with Course Outcome (CO) & Teaching & Examination Scheme: **B.com Semester V** and making recommendations to the Academic Council to give approval (Appendix-IV).

## **Resolution:**

Resolved to recommend to the Academic Council that the approval be given to the Syllabus with Course Outcome (CO) & Teaching & Examination Scheme: **B.com Semester V** to be made effective from AY 2026-27 and onwards (Appendix-IV).

**Item No. 5** - Consideration of Syllabus with Course Outcome (CO) & Teaching & Examination Scheme: **BBA, Integrated BBA –MBA Semester VI Internship** and making post facto recommendations to the Academic Council to give approval (Appendix-V):

**Resolution:** Resolved to recommend to the Academic Council that the post facto approval be given to the Syllabus with Course Outcome (CO) & Teaching & Examination Scheme: **BBA, Integrated BBA –MBA Semester VI Internship** to be made effective from AY 2025-26 and onwards (Appendix-V).

**Item No 6-** Consideration of review of Programme: B. Com (Hons.), BBA (Hons.) & Integrated BBA-MBA and MBA, and Semester: 1, 3, and 5 Semester End Examinations Question Papers on various parameters & formats. (Appendix-VI).

**Resolution:** Resolved that the Board of Studies reviewed and appreciated the Semester I, III, and V End Examination Question Papers of B.Com (Hons.), BBA (Hons.), Integrated BBA–MBA, and MBA programmes and approved them as per the prescribed parameters and formats (Appendix–VI).

**Item No 7-** Consideration of the expert review received from the different expert from industry and academia. (Appendix-VII)

**Resolution:** Resolved that the Board of Studies considered and appreciated the expert reviews received from industry and academia, as presented in Appendix–VII, and approved the same for further academic action. (Appendix – VII)

As there was no business to discuss, the meeting ended with a Vote of Thanks to the Hon'ble Chair.



  
Dr. Suresh Sorathia  
Registrar (I/C),  
Shreyarth University



# Shreyarth University

Gujarat Bhavan, Nr M. J. Library, Ashram Road, Ahmedabad – 380 006

SU/AC/MOM/2026/ 1108

Date: 19/03/2026

## ACADEMIC COUNCIL

### Minutes of the Meeting

The 8<sup>th</sup> Meeting of the Academic Council of the Shreyarth University constituted under section 19 (c) of the Gujarat Private Universities Act, 2009, (read with Section 22 (1) of the Gujarat Private Universities Act, 2009 and proposed draft first Statute 3 of the University) was held on 16/03/2026 at 02:00 pm at the Conference Room of the University, Gujarat Bhavan, Near M. J. Library, Ashram Road, Ahmedabad, where following members were present:

1. Prof. (Dr.) Apurv Raval - Chairman
2. Dr. Hemant Trivedi (Online – Google Meeting)
3. Prof. Malti Mehta
4. Dr. Kinjal Adhvaryu
5. Prof. Krupal Acharya
6. Dr. Nikita Shah
7. Prof. Milan Vyas
8. Dr. Jayraj Pandya
9. Prof. Jinal Bhatt
10. Prof. Zalak Modi
11. Prof. Riddhi Zala
12. Dr. Suresh Sorathia, I/C Registrar – Member Secretary

The following member have attended the meeting as Special Invitee:

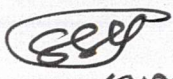
1. Hiral Vora – Academic Coordinator.

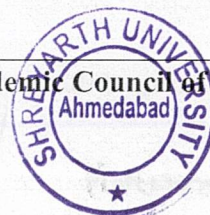
Leave of absence was granted to following member:

1. Dr. Dharmesh Shah

In the absence of the Provost, the Hon'ble President nominated the Dean and Director of Academics and Research, Prof. (Dr.) Apurv Raval, to chair the meeting, and he accordingly accepted and presided over it. At the outset, the Chairman introduced the new members and provided a brief overview of the meeting agenda. Following these initial proceedings, the agenda items were taken up for consideration.

**Item No. 1:** Consideration of the confirmation of the Minutes of the 7<sup>th</sup> meeting of the Academic Council held on 01/12/2025 at Shreyarth University Campus (**Appendix-1**).

  
Dr. Suresh Sorathia





# Shreyarth University

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(Note: Minutes of the previous meeting were circulated on 16.12.2025 and no comments were received thereafter)

## **Resolution:**

Resolved that the minutes of the 7th meeting of the Academic Council held at Shreyarth University on 01/12/2025, which were circulated on 16.12.2025 and on which no comments were received thereafter, be and are hereby confirmed.

**Item No. 2:** Consideration of note on the actions taken on the decisions of the 7<sup>th</sup> meeting of the Academic Council held on 01.12.2025 at Shreyarth University Campus (**Appendix-2**).

## **Resolution:**

Resolved that the Academic Council noted the actions taken on the decisions of the 7th meeting of the Academic Council held on 01.12.2025 at Shreyarth University Campus, as placed before the members, and the same be and are hereby taken on record.

**Item No. 3:** Considerations of the recommendations of the Board of Studies of School of Managements to accord approval to the Syllabus & Teaching & Examination Scheme of, BBA (Hons.) Sem.-VII, Integrated BBA-MBA Semester-VII, B. Com (Hons) V Programmes to be made effective from academic year 2026-27 as aligned with NEP 2020. (**Appendix-3A,3B,3C**), respectively.

## **Resolution:**

Resolved that the Academic Council, after reviewing the recommendations of the Board of Studies of the School of Management, be approved the Syllabus, Teaching and Examination Scheme of BBA (Hons.) Semester VII, Integrated BBA-MBA Semester VII, and B.Com (Hons.) Semester V programmes, as placed at Appendix-3A, 3B, and 3C respectively, to be implemented with effect from the Academic Year 2026–27 in alignment with the provisions of NEP 2020.

**Item No. 4:** Considerations of the recommendations of the Board of Studies of School of Computer Science and Applications to accord approval to the new Syllabus & Teaching & Examination Scheme of following programmes and semesters to be made effective from academic year 2026-27 and onward as aligned with NEP-2020. (**Appendix-4**).

Dr Suresh Sorethia





# Shreyarth University

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Programme	Sem.	New / Modified Syllabus
BCA, Int. B.Sc.-M.Sc. (CA&IT)	VII	New
Int. B.Sc.-M.Sc. (CA&IT)	IX	New
M. Sc. (IT)	III	New
B.Sc. Cyber Security Cloud Computing and Networking	V	New
B. Sc. Animation, VFX & Gaming	VII	New

## Resolution:

Resolved that the Academic Council, after reviewing the recommendations of the Board of Studies of the School of Computer Science and Applications, be approved the new Syllabus, Teaching and Examination Scheme of the programmes and semesters as detailed in Appendix-4, to be implemented with effect from the Academic Year 2026–27 onwards in alignment with the provisions of NEP 2020.

**Item No. 5:** Considerations of the recommendations of the Board of Studies of School of Engineering to accord approval to the Syllabus & Teaching & Examination Scheme of Diploma in Computer Science Engineering Sem-III and Diploma in Information Technology, Semester-V programmes to be made effective from academic year 2026-27 and onward as per AICTE 2022 guidelines. (Appendix-5).

## Resolution:

Resolved that the Academic Council, after reviewing the recommendations of the Board of Studies of the School of Engineering, be approved the Syllabus, Teaching and Examination Scheme of Diploma in Computer Science Engineering Semester III and Diploma in Information Technology Semester V programmes, as placed at Appendix-5, to be implemented with effect from the Academic Year 2026–27 onwards in accordance with the AICTE 2022 guidelines.

**Item No. 6:** Consideration to constitute the following new authorities under the Section 19 (d) of the Gujarat Private Universities Act, 2009, Statute-4, Sub-sequent Statute 1 (1) of the University. (Appendix-6).

Dr. Suresh Sorathia  
SSS





# Shreyarth University

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- **Constitution of the Board of Studies for the B.Com. Programme under the School of Management.**

## **Resolution:**

Resolved to recommend to the Board of Management and the Governing Body that the Academic Council, after reviewing the agenda for the constitution of new authorities under Section 19(d) of the Gujarat Private Universities Act, 2009, read with Statute-4 and subsequent Statute 1(1) of the University, proposed the constitution of a separate Board of Studies for the B.Com. Programme under the School of Management, considering the need for specialized academic guidance in the domain of accountancy and commerce.

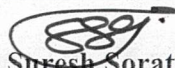
**Item No. 7:** Considerations of the recommendations of the Board of Studies of School of Management to accord post facto approval to the Modification in Syllabus & Teaching & Examination Scheme of the Internship course of BBA(Hons.) Sem VI, Integrated BBA-MBA Semester VI, programmes to be made effective from academic year 2025-26 as aligned with NEP 2020 (Appendix – 7).

## **Resolution:**

Resolved that the Academic Council accorded post facto approval to the modifications in the Syllabus, Teaching and Examination Scheme of the Internship course for BBA (Hons.) Semester VI and Integrated BBA-MBA Semester VI programmes, as placed at Appendix-7. The Council further resolved that the same be implemented with effect from the Academic Year 2025-26, in alignment with the provisions of NEP 2020.

As there being no other business to transact, the meeting concluded with a vote of thanks to the Hon'ble Chair.



  
Dr. Suresh Sorathia  
Registrar (I/C),  
Shreyarth University, Ahmedabad



# **SHREYARTH UNIVERSITY**

**School of Management**

**BBA (H) / IMBA Syllabus**

**Semester –VII**

<b>Teaching Scheme for BBA (Hons.) Semester VII</b>				
<b>S. No.</b>	<b>Course Name</b>	<b>Curricular Components</b>	<b>Credit</b>	<b>Total Credit</b>
<b>1</b>	<b>Business Environment</b>	<b>Major Course – 17</b>	<b>4</b>	<b>22</b>
<b>2</b>	<b>Computer Application for Business</b>	<b>Major Course – 18</b>	<b>4</b>	
<b>3</b>	<b>Management and Cooperatives</b>	<b>Major Course – 19</b>	<b>4</b>	
<b>4</b>	<b>Company Law</b>	<b>Minor Course – 7</b>	<b>4</b>	
<b>5</b>	<b>On-the-job Training / Research Project</b>	<b>OJT / Research</b>	<b>6</b>	

Course: Business Environment								
Course Code: BBA		Credit: 4		Program: BBA(H)/Integrated BBA-MBA			Semester: VII	
Teaching Scheme				Evaluation Scheme				
Lecture	Tutorial	Practical	Contact Hours	CIE Theory	CIE Practical	ESE Theory	ESE Practical	Total
4	0	0	4	18/50	-	18/50	-	100

**Course Objectives:**

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

**CO1:** To develop an understanding of the dynamic business environment and its components.

**CO2:** To familiarize students with economic, political, legal, social, and technological factors influencing business decisions.

**CO3:** To enable students to analyse the impact of government policies and global forces on business operations.

**CO4:** To develop analytical and decision-making skills in evaluating environmental factors affecting business organizations.

**Course Learning Outcomes (CLO's):**

**At the end of the course, the students will be able to:**

**CLO1:** Explain the concept, nature, and significance of the business environment.

**CLO2:** Analyse economic and regulatory factors influencing business operations.

**CLO3:** Evaluate the impact of political, legal, and socio-cultural factors on business decisions.

**CLO4:** Understand the role of globalization, technological changes, and international business environment and interpret government policies and their implications for business growth and sustainability.

**Course Content:**

<b>Module-I</b>	<b>Introduction to Business Environment</b>
	<ul style="list-style-type: none"> <li>• Meaning, Nature, and Scope of Business Environment</li> <li>• Components of Business Environment</li> <li>• Internal Environment</li> <li>• External Environment</li> <li>• Micro and Macro Environment</li> <li>• Environmental Analysis (SWOT, PESTLE Analysis)</li> <li>• Importance of Business Environment in Strategic Decision Making</li> </ul>
<b>Module-II</b>	<b>Economic Environment of Business</b>
	<ul style="list-style-type: none"> <li>• Structure of Indian Economy</li> <li>• Economic Planning and Policy Framework</li> <li>• Industrial Policy and Economic Reforms</li> </ul>

	<ul style="list-style-type: none"> <li>• Liberalization, Privatization, and Globalization (LPG)</li> <li>• Monetary Policy and Fiscal Policy</li> <li>• Role of Financial Institutions in Business</li> </ul>
<b>Module-III</b>	<b>Political, Legal, and Socio-Cultural Environment</b>
	<ul style="list-style-type: none"> <li>• Political Environment and Business</li> <li>• Role of Government in Business Regulation</li> <li>• Legal Framework Governing Business                             <ul style="list-style-type: none"> <li>• Companies Act</li> <li>• Consumer Protection Laws</li> <li>• Competition Law</li> <li>• Environmental Laws</li> </ul> </li> <li>• Social and Cultural Environment</li> <li>• Corporate Social Responsibility and Business Ethics</li> </ul>
<b>Module-IV</b>	<b>Technological and Global Environment</b>
	<ul style="list-style-type: none"> <li>• Role of Technology in Business Development</li> <li>• Digital Transformation and Innovation</li> <li>• Impact of E-commerce and FinTech on Business</li> <li>• Globalization and International Business Environment</li> <li>• Foreign Direct Investment (FDI) and Multinational Corporations</li> <li>• Emerging Trends in Global Business Environment</li> </ul>

**Teaching Methods:**

- Lectures
- Case study Discussion
- Project and Presentation
- Policy Analysis and Report Writing

**Evaluation and Assessment:**

1. Continuous Internal Evaluation (CIE)
  - Mid-Semester Exam: 20
  - Projects/Assignments: 10 **: 50 Marks**
  - Quizzes/ Presentation: 10
  - Class participation: 10
2. End Semester Examination **: 50 Marks**

**Text Books:**

- Francis Cherunilam – Business Environment, Himalaya Publishing House.
- K. Aswathappa – Essentials of Business Environment, Himalaya Publishing House.

**Reference Books:**

- Justin Paul – Business Environment: Text and Cases, McGraw Hill.
- Shaikh & Saleem – Business Environment, Pearson Education.

**Journals and Magazine:**

- Journal of Business Environment Studies
- International Journal of Business and Globalisation
- Journal of Business Research
- Global Business Review

Course: Computer Applications for Business								
Course Code: BBA		Credit: 4		Program: BBA(H)/Integrated BBA-MBA			Semester: VII	
Teaching Scheme				Evaluation Scheme				
Lecture	Tutorial	Practical	Contact Hours	CIE Theory	CIE Practical	ESE Theory	ESE Practical	Total
4	0	0	4	18/50	-	18/50	-	100

**Course Objectives:**

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

**CO1:** Understand the role and importance of information technology (IT) in modern business environments.

**CO2:** Explore various types of information systems used in organizations, such as enterprise resource planning (ERP), customer relationship management (CRM), and business intelligence (BI).

**CO3:** Learn about emerging trends and technologies in IT, including cloud computing, big data analytics, and cybersecurity.

**CO4:** Develop skills in leveraging IT resources to improve managerial decision-making, operational efficiency, and strategic planning.

**Course Learning Outcomes (CLO's):**

**At the end of the course, the students will be able to:**

**CLO1:** Demonstrate an understanding of how different types of information systems support various business functions and processes.

**CLO2:** Analyze the impact of IT on organizational performance, competitiveness, and innovation.

**CLO3:** Apply IT tools and techniques to solve business problems and optimize business processes.

**CLO4:** Evaluate the ethical, legal, and social implications of IT use in organizations and develop strategies for responsible technology management.

**Course Content:**

Module-I	Foundations of Information Technology in Business
	<ul style="list-style-type: none"> <li>• Overview of information technology and its importance in business management</li> <li>• Evolution and trends in information technology</li> <li>• Basic concepts of hardware, software, networks, and data management</li> <li>• Role of IT in organizational decision-making</li> <li>• Introduction to various types of information systems: Transaction Processing Systems (TPS), Management Information Systems (MIS), Decision Support Systems (DSS)</li> </ul>

<b>Module-II</b>	<b>IT-Enabled Business Processes and Infrastructure</b>
	<ul style="list-style-type: none"> <li>• Integration of information systems with business operations and strategy</li> <li>• Business process re-engineering (BPR) and optimization using IT</li> <li>• Components and architecture of IT infrastructure: servers, networks, cloud computing</li> <li>• Case studies on successful IT implementation in diverse industries</li> <li>• IT infrastructure planning and management in a digital enterprise</li> </ul>
<b>Module-III</b>	<b>Security, Emerging Technologies, and Digital Transformation</b>
	<ul style="list-style-type: none"> <li>• IT security: concepts, threats, vulnerabilities, and mitigation strategies</li> <li>• Legal and regulatory compliance: GDPR, HIPAA, etc.</li> <li>• Overview of emerging technologies: AI, blockchain, IoT, big data analytics</li> <li>• Impact of digital technologies on business models and operations</li> <li>• Strategies for digital transformation and competitive advantage</li> <li>• Case studies on successful digital transformation initiatives</li> </ul>
<b>Module-IV</b>	<b>Introduction to Programming (Power BI, Tableau)</b>
	<ul style="list-style-type: none"> <li>• Variables, data types and size</li> <li>• Variable declaration, operators and expressions</li> <li>• Type conversion, conditional expression, special operators, precedence rules</li> <li>• Decision making, looping and control structures</li> </ul>

**Teaching Methods:**

- Lectures
- Case study Discussion
- Project and Presentation

**Evaluation and Assessment:**

1. Continuous Internal Evaluation (CIE)
  - Mid-Semester Exam: 20
  - Projects/Assignments: 10 : **50 Marks**
  - Quizzes/ Presentation: 10
  - Class participation: 10
2. End Semester Examination : **50 Marks**

**Text Books:**

- Information Technology for Management: Advancing Sustainable, Profitable Business Growth by Efraim Turban, Linda Volonino, and Gregory R. Wood

**Reference Books:**

- Managing Information Technology: What Managers Need to Know by Carol V. Brown, Daniel W. DeHayes, Jeffrey Slater, and Wainright E. Martin
- IT Strategy: Issues and Practices by James D. McKeen and Heather A. Smith

**Journals and Magazine:**

- MIT Sloan Management Review
- Harvard Business Review (HBR)
- CIO Magazine

Course: Management and Cooperatives								
Course Code: BBA		Credit: 4		Program: BBA(H)/Integrated BBA-MBA			Semester: VII	
Teaching Scheme				Evaluation Scheme				
Lecture	Tutorial	Practical	Contact Hours	CIE Theory	CIE Practical	ESE Theory	ESE Practical	Total
4	0	0	4	18/50	-	18/50	-	100

**Course Objectives:**

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

- CO1:** Provide knowledge of cooperative principles and philosophy
- CO2:** Explain organizational structure and management of cooperatives
- CO3:** Develop understanding of governance, finance, and operations of cooperative institutions
- CO4:** Familiarize students with legal, ethical, and contemporary challenges in cooperative management.

**Course Learning Outcomes (CLO's):**

**At the end of the course, the students will be able to:**

- CLO1:** Define key terminology related to cooperatives and cooperative management.
- CLO2:** Identify different types of cooperative societies and their functions.
- CLO3:** Explain management practices including finance, leadership, and member participation.
- CLO4:** Discuss legal provisions and contemporary issues affecting cooperative organizations.

**Course Content:**

<b>Module-I</b>	<b>Fundamentals of Cooperative Management</b>
	<ul style="list-style-type: none"> <li>• Meaning and concept of cooperation</li> <li>• History and evolution of cooperative movement (India and abroad)</li> <li>• Principles of cooperation</li> <li>• Features and characteristics of cooperatives</li> <li>• Objectives and importance of cooperative societies</li> <li>• Cooperative vs private and public enterprises</li> <li>• Role of cooperatives in socio-economic development</li> </ul>
<b>Module-II</b>	<b>Formation, Structure &amp; Governance of Cooperatives</b>
	<ul style="list-style-type: none"> <li>• Types of cooperative societies: credit, dairy, housing, consumer, marketing, producer, etc.</li> <li>• Registration and formation of cooperative societies</li> <li>• Organizational structure and membership</li> </ul>

	<ul style="list-style-type: none"> <li>• Roles and responsibilities of managing committee</li> <li>• Governance and leadership in cooperatives</li> <li>• Member participation and democratic control</li> <li>• Role of government and cooperative federations</li> </ul>
<b>Module-III</b>	<b>Management &amp; Operations of Cooperatives</b>
	<ul style="list-style-type: none"> <li>• Functions of cooperative management</li> <li>• Financial management in cooperatives</li> <li>• Sources of funds and capital structure</li> <li>• Budgeting and accounting practices</li> <li>• Marketing and operational management</li> <li>• Human resource management in cooperatives</li> <li>• Case studies: Amul, IFFCO, NDDB, Cooperative Banks</li> </ul>
<b>Module-IV</b>	<b>Legal Framework, Issues &amp; Emerging Trends</b>
	<ul style="list-style-type: none"> <li>• Cooperative laws and regulations (Multi-State Cooperative Societies Act – basic overview)</li> <li>• Audit and accountability</li> <li>• Ethical practices in cooperatives</li> <li>• Problems and challenges of cooperatives</li> <li>• Role of technology and digitization</li> <li>• Role of cooperatives in rural development and entrepreneurship</li> <li>• Recent reforms and future prospects of cooperative sector</li> </ul>

**Teaching Methods:**

- Lectures
- Case study Discussion
- Project and Presentation

**Evaluation and Assessment:**

1. Continuous Internal Evaluation (CIE)
  - Mid-Semester Exam: 20
  - Projects/Assignments: 10 : **50 Marks**
  - Quizzes/ Presentation: 10
  - Class participation: 10
2. End Semester Examination : **50 Marks**

**Text Books:**

- T.N. Hajela – Principles, Problems and Practice of Cooperation, Konark Publishers
- R.K. Mishra & S.K. Puri – Indian Economy and Cooperative Sector, Himalaya Publishing House

**Reference Books:**

- Dubhashi P.R. – Principles and Philosophy of Cooperation
- Vasant Desai – Management of Cooperative Organizations, Himalaya Publishing

**Journals and Magazine:**

- MIT Sloan Management Review & Harvard Business Review (HBR)

Course: Company Law								
Course Code: BBA		Credit: 4		Program: BBA(H)/Integrated BBA-MBA			Semester: VII	
Teaching Scheme				Evaluation Scheme				
Lecture	Tutorial	Practical	Contact Hours	CIE Theory	CIE Practical	ESE Theory	ESE Practical	Total
4	0	0	4	18/50	-	18/50	-	100

**Course Objectives:**

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

**CO1:** To familiarize students with the provisions of the Companies Act.

**CO2:** To develop understanding of incorporation, management, and winding up of companies.

**CO3:** To analyse rights and duties of directors, shareholders, and stakeholders.

**CO4:** To enable students to apply company law provisions in practical business situations.

**Course Learning Outcomes (CLO's):**

**At the end of the course, the students will be able to:**

**CO1:** Explain fundamental concepts and legal framework of Company Law.

**CO2:** Describe procedures relating to incorporation, management, and administration of companies.

**CO3:** Analyze statutory rights, duties, and compliance requirements under the Companies Act.

**CO4:** Apply legal provisions to solve practical corporate law problems.

**Course Content:**

<b>Module-I</b>	<b>Introduction to Company Law - 2013</b>
	<ul style="list-style-type: none"> <li>• Overview of Company Act 1956</li> <li>• Meaning and characteristics of a company;</li> <li>• Lifting of corporate veil;</li> <li>• Overview of administration of Company Law;</li> <li>• Types of companies including private and public company, government company, foreign company, one person company, small company, associate company, dormant company and producer company;</li> <li>• Association not for profit;</li> <li>• Illegal association.</li> </ul>
<b>Module-II</b>	<b>Formation and Incorporation Documents</b>
	<ul style="list-style-type: none"> <li>• Formation of company, promoters, their legal position and pre incorporation contracts;</li> <li>• Online registration of a company. Memorandum of Association and its alteration, Articles of Association and its alteration,</li> <li>• Doctrine of constructive notice,</li> </ul>

	<ul style="list-style-type: none"> <li>• Doctrine of ultra vires and indoor management.</li> </ul>
<b>Module-III</b>	<b>Management and Meetings</b>
	<ul style="list-style-type: none"> <li>• Directors: Legal position, Disqualifications, Director Identification Number (DIN); Classification of directors-Additional, Alternate and Casual directors, Women directors,</li> <li>• Independent director, small shareholder's director;</li> <li>• Appointment, Removal of directors;</li> <li>• Powers and Duties; Key managerial personnel (KMP);</li> <li>• Board Meetings; Shareholders' meetings: AGM and EGM.</li> <li>• Convening and conduct of meetings: Requisites of a valid meeting; Resolutions; Postal ballot; e-voting.</li> </ul>
<b>Module-IV</b>	<b>Share Capital, Dividends, Audit and Winding up</b>
	<ul style="list-style-type: none"> <li>• Prospectus, Shelf and Red herring prospectus, misstatement in prospectus; Book building.</li> <li>• Allotment and Forfeiture of share, Sweat Equity, ESOPs, Bonus issue, and Further issue of shares, buyback and provisions regarding buyback;</li> <li>• Transfer and transmission of shares; Demat system.</li> <li>• Provisions relating to payment of Dividend.</li> <li>• Company Audit - auditor's qualification and disqualifications, Auditor's appointment, rotation and removal.</li> <li>• Winding Up: Concept and Modes of Winding Up; Provisions of winding up under Insolvency and Bankruptcy Code 2016.</li> </ul>

**Teaching Methods:**

- Lectures
- Case study Discussion
- Project and Presentation

**Evaluation and Assessment:**

1. Continuous Internal Evaluation (CIE)
  - Mid-Semester Exam: 20
  - Projects/Assignments: 10 **: 50 Marks**
  - Quizzes/ Presentation: 10
  - Class participation: 10
2. End Semester Examination **: 50 Marks**

**Text Books:**

- N D Kapoor - Elements of Company Law, Sultan Chand & Sons Latest Revised Edition, updated as per Companies Act, 2013.
- Dr. S.K. Maheshwari & Dr. S.N. Maheshwari - Corporate Laws, Himalaya Publishing House, Latest Edition.

**Journals and Magazine:**

- Journal of Corporation Law
- Company Cases



# SHREYARTH UNIVERSITY

## School of Management Research Project / Dissertation Manual

**Program:** BBA (Honours) with Research

**Course Type:** Core / Major

**Credits:** 12 (Semester VII – 6 Credit and Semester VIII – 6 Credit)

**Total Marks:** 150 Per Semester

**Duration:** One Academic Year

**Mode:** Research Work, Report Submission & Viva-Voce

### 1. Course Rationale

The Research Project / Dissertation is designed to develop research aptitude among BBA (Honours) students by enabling them to identify business problems, review literature, design appropriate research methodology, and analyse data systematically. The course strengthens analytical, critical thinking, and academic writing skills, preparing students for higher studies, research-oriented roles, and evidence-based managerial decision-making.

### 2. Course Objectives (COs)

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

**CO1:** To develop an understanding of the fundamentals of business research and its application in management decision-making.

**CO2:** To enable students to identify research problems and design an appropriate research framework.

**CO3:** To equip students with skills required for data collection, analysis, interpretation, and reporting.

**CO4:** To foster independent thinking, ethical research practices, and professional research documentation skills.

### 3. Course Learning Outcomes (CLOs)

**At the end of the course, the student will be able to:**

**CLO1:** Identify and define research problems relevant to management and business domains.

**CLO2:** Review and synthesize existing literature to identify research gaps and develop hypotheses.

**CLO3:** Design and execute an appropriate research methodology for data collection and analysis.

**CLO4:** Analyze research findings and present conclusions, suggestions, and implications in a structured research report.

#### **4. Semester-wise Course Content:**

### **Semester VII – Research Project (Phase I)**

**(Research Design & Proposal Stage)**

#### **Unit I: Introduction to Business Research**

- Meaning and importance of research in management
- Types of research: exploratory, descriptive, causal
- Ethical issues in business research

#### **Unit II: Identification of Research Problem**

- Identification of research area and topic selection
- Statement of research problem
- Research questions and objectives

#### **Unit III: Review of Literature**

- Sources of literature (journals, reports, books, databases)
- Review and synthesis of relevant studies
- Identification of research gap
- Conceptual framework development

#### **Unit IV: Research Methodology Design**

- Research design and approach
- Data collection methods
- Sampling design
- Measurement scales
- Drafting of research hypothesis

**By the end of Semester VII, students shall complete:**

- Finalization of research topic
- Literature review
- Research objectives and hypotheses
- Proposed research methodology
- Submission and approval of Research Proposal

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### **Semester VIII – Research Project (Phase II)**

**(Execution, Analysis & Reporting Stage)**

#### **Unit V: Data Collection and Data Processing**

- Questionnaire / instrument finalization
- Primary and/or secondary data collection
- Data coding, editing, and tabulation

#### **Unit VI: Data Analysis and Interpretation**

- Application of statistical and analytical tools
- Interpretation of results in line with research objectives
- Use of tables, charts, and graphs

**Unit VII: Findings and Discussion**

- Key findings of the study
- Discussion in relation to literature and objectives

**Unit VIII: Conclusion and Recommendations**

- Conclusions drawn from research
- Managerial implications
- Suggestions and recommendations
- Scope for future research

**By the end of Semester VIII, students shall complete:**

- Data analysis and interpretation
- Final dissertation report
- Internal and external viva-voce

**5. Evaluation Scheme**

**Total Marks: 150**

Components	Evaluation	Marks
Internal Evaluation	Research Proposal & Progress Review	25
	Literature Review & Methodology Design	25
	Presentation & Research Discipline	25
External Evaluation	Report Evaluation	35
	Viva-Voce Examination	40
Total		150

**6. Passing Criteria**

Students must:

- Complete all research stages as prescribed
- Submit the dissertation within stipulated timelines
- Secure minimum passing marks as per university norms

**7. Minimum Criteria**

- Students who secure a minimum aggregate of 75% marks in the 1st to 6th Semester.
- A unique and well-selected research topic.
- The Research Project is compulsory for award of the BBA Honours with Research degree.
- Joint or group research work is not permitted.
- The structure and learning outcomes are designed to remain consistent across academic years.



**Handbook**  
**of**  
**ON-THE-JOB TRAINING**  
**BBA (HONS.)**

## **1.Introduction**

On-The-Job Training (OJT) is introduced for the first time in the BBA curriculum sensing the need in current job market. It is an integral part of the academic curriculum of BBA. On-the-job-training thus plays a vital role providing learning experience through hands-on training to the students for performing various tasks for a job in the workplace. The training needs to be completed as per the prescribed format and duration. Students are required to work with an organization for hands on experiential learning during Semester-7&8. The students may carry their OJT training at an organization located within the geographical boundary of Gujarat. The students will have to undergo OJT during the 7<sup>th</sup> and 8th semester and submit an “OJT REPORT”.

## **2.Objectives**

It will act as a medium for pre-placement where students will learn the ins and outs of a particular job. The students will experience the actual work environment and get the opportunity to take decisions and gain certain autonomy at work.

- To relate knowledge and understanding acquired in the classroom to the performance of related jobs in their natural setting.
- To identify state-of-the-art technology and processes related to the job and demonstrate proficiency in the operation of tools and equipment
- To demonstrate general work habits and traits, such as initiative, dependability, resourcefulness, regularity and such other occupation-specific desirable traits and characteristics.
- To identify strengths and weaknesses in relation to the job readiness and potential for career advancement and work upon them.
- To Gain an understanding of specific trade and the various practices and protocols within the chosen industry.

## **3.What is to be done?**

- The duration for this program is 360 hours. However, the maximum limit can be set as per the requirement of a particular organization.
- The students will select a company of their choice that is ready to impart training to them.
- There is no compulsion for number of students per company as it totally dependable on the capacity of a company to train students.

- The students need to take training on part-time or full-time basis as per the requirement of the company.
- A periodic log is to be maintained which will include date, in and out times, duties and responsibilities carried out and learning outcome on a periodic basis.
- The supervisor or guide of the respective company will sign the periodic log.
- The students need to document the training report on periodic basis.
- The report template will be in a prescribed format provided by the university.

Students are required to prepare a report of what they learned during On-the-Job Training (OJT). Students shall include the following information in the OJT report.

Chapter No.	Section	Expected Details
1.	Introduction	<ul style="list-style-type: none"> <li>• Title of the Report</li> <li>• Student Name, Enrollment No.</li> <li>• Name of Job Role/Vocational Subject.</li> </ul>
2.	OJT Overview	<ul style="list-style-type: none"> <li>• Employer/Workplace Details</li> <li>• Name of OJT Site, Address, Website, Supervisor Name</li> <li>• Brief Profile of the Organization (Government Private, Business Activity, etc.)</li> <li>• OJT Dates (Start and End), Timings, Number of Hours completed.</li> </ul>
3.	OJT Details	As per Annexure 1
4.	OJT Weekly Report	As per Annexure 2
5.	Employer Evaluation	As per Annexure 3
6.	Conclusion	

#### 4.FAQ

What is the duration of OJT?	The minimum duration for this program is 360 hours.
How many students are allowed in one company/organization?	There is no limit on the number of students from one Institute undertaking the OJT in one organization.
Is Joint Project allowed in OJT?	No, Joint project is not allowed in OJT.
What are the credits and marks of OJT?	OJT carries 6 credits and 150 marks
What is the proportion of Internal and External marks in OJT?	The proportion is 50:50. Out of total marks of 150 the internal examiner has to give marks out of 75 and the

	external examiner has to give marks out of 75.
Is it required to attach a company Certificate to the project report?	Yes, it is compulsory.
Is it required to attach a Weekly Log Report to the project report?	Yes, it is compulsory.
Is it required to attach an institute certificate to the project report?	Yes, it is compulsory.
What are the passing criteria in OJT?	The passing criteria of OJT are the same as other subjects of BBA course.

## 5. Criteria for Evaluation

The total marks for the subject will be 150 and it carries 6 credits. The marks will be awarded in proportion of 50:50 by external and internal examiners respectively. Mode of exam will be viva voce and each students need to prepare a short presentation around the same.

**Annexure 1**

**On the job Training Details**

<b>Sr. No.</b>	<b>Week Start &amp; End Date</b>	<b>Objectives / Task Assigned</b>	<b>Location and Designation</b>	<b>Work-Action Taken 1. Tools and techniques used. 2. Evidence like photos, data, permissions etc. )</b>	<b>Learnings/ / Outcomes</b>

**Annexure 2**

**Log Book**

Student Name: \_\_\_\_\_

Job Site: \_\_\_\_\_

<b>Date</b>	<b>In Time</b>	<b>Out Time</b>	<b>Total Hours</b>	<b>Signature of Industry Mentor</b>

**Annexure 3**

**Employer Evaluation**

<b>Criteria</b>	<b>Excellent</b>	<b>Satisfactory</b>	<b>Unsatisfactory</b>
<b>Regularity:</b>			
<b>Timeliness:</b>			
<b>Willingness to Learn:</b>			
<b>Initiative:</b>			
<b>Professional Behaviour:</b>			
<b>Adaptability:</b>			

**Name of the organization / Company:** \_\_\_\_\_

**Name of the Mentor:** \_\_\_\_\_

**Signature of Mentor:** \_\_\_\_\_

**Date:** \_\_\_\_\_



# **SHREYARTH UNIVERSITY**

**School of Management**

**B.Com / B.Com (H) Syllabus**

**Semester –V**

<b>Teaching Scheme for B.Com / B.Com (H) Semester VII</b>				
<b>S. No.</b>	<b>Course Name</b>	<b>Curricular Components</b>	<b>Credit</b>	<b>Total Credit</b>
<b>1</b>	<b>Management Accounting</b>	<b>Major Course – 11</b>	<b>4</b>	<b>22</b>
<b>2</b>	<b>Income Tax Law and Practices</b>	<b>Major Course – 12</b>	<b>4</b>	
<b>3</b>	<b>Public Finance</b>	<b>Major Course – 13</b>	<b>4</b>	
<b>4</b>	<b>Advanced Business Statistics</b>	<b>Minor Course – 4</b>	<b>4</b>	
<b>5</b>	<b>Banking System</b>	<b>Minor Course – 5</b>	<b>4</b>	
<b>6</b>	<b>Family Business Management</b>	<b>Skill Enhancement Course</b>	<b>2</b>	

Course: Management Accounting								
Course Code: B.Com		Credit: 4		Program: B.Com (Honours)			Semester: V	
Teaching Scheme				Evaluation Scheme				
Lecture	Tutorial	Practical	Contact Hours	CIE Theory	CIE Practical	ESE Theory	ESE Practical	Total
4	0	0	4	18/50	-	18/50	-	100

**Course Objectives:**

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

- CO1:** To enable students to distinguish between financial, cost, and management accounting and understand how to manage a firm's working capital cycle.
- CO2:** To equip students with the analytical tools, such as Ratio Analysis and Cash Flow Statements, required to evaluate a company's financial health and liquidity.
- CO3:** To develop the ability to apply marginal costing and CVP analysis to solve complex business problems, such as determining break-even points and product mix.
- CO4:** To provide expertise in designing budgets and using standard costing techniques to monitor organizational performance through variance analysis.

**Course Learning Outcomes (CLO's):**

**At the end of the course, the students will be able to:**

- CLO1:** Analyze and interpret financial statements using ratio analysis and trend tools to assess a company's liquidity, solvency, and overall operational efficiency.
- CLO2:** Evaluate Cash Flow and Fund Flow statements to track the movement of resources and ensure effective working capital management.
- CLO3:** Apply marginal costing techniques and CVP analysis to determine break-even points and provide data-driven recommendations for "Make or Buy" and pricing decisions.
- CLO4:** Develop functional and flexible budgets and utilize standard costing to identify and analyze variances between actual and targeted performance.

**Course Content:**

<b>Module-I</b>	<b>Introduction and Working Capital</b>
	<ul style="list-style-type: none"> <li>• Nature and Scope of Management Accounting</li> <li>• Financial vs. Cost vs. Management Accounting</li> <li>• Management of Working Capital</li> <li>• Determinants of Working Capital</li> </ul>
<b>Module-II</b>	<b>Financial Statement Analysis</b>
	<ul style="list-style-type: none"> <li>• Comparative and Common-size Statements</li> <li>• Ratio Analysis (Liquidity, Solvency, and Profitability)</li> <li>• Cash Flow Statement (AS-3)</li> </ul>

	<ul style="list-style-type: none"> <li>• Fund Flow Statement</li> <li>• Doctrine of ultra vires and indoor management.</li> </ul>
<b>Module-III</b>	<b>Marginal Costing and Decision Making</b>
	<ul style="list-style-type: none"> <li>• Cost-Volume-Profit (CVP) Analysis</li> <li>• Break-Even Point and Margin of Safety</li> <li>• Profit Volume (P/V) Ratio</li> <li>• Key Managerial Decisions (Make or Buy, Product Mix)</li> </ul>
<b>Module-IV</b>	<b>Budgetary Control and Standard Costing</b>
	<ul style="list-style-type: none"> <li>• Functional Budgets (Sales, Production, and Cash)</li> <li>• Fixed and Flexible Budgeting</li> <li>• Standard Costing Process</li> <li>• Variance Analysis (Material and Labor)</li> </ul>

**Teaching Methods:**

- Lectures
- Case study Discussion
- Project and Presentation

**Evaluation and Assessment:**

1. Continuous Internal Evaluation (CIE)
  - Mid-Semester Exam: 20
  - Projects/Assignments: 10 : **50 Marks**
  - Quizzes/ Presentation: 10
  - Class participation: 10
2. End Semester Examination : **50 Marks**

**Text Books:**

- Principles of Management Accounting S.N. Maheshwari, Sultan Chand & Sons
- Management Accounting: M.Y. Khan & P.K. Jain Tata McGraw Hill
- Management Accounting: Principles & Practice M.N. Arora Vikas Publishing
- Management Accounting Shashi K. Gupta & R.K. Sharma, Kalyani Publisher

**Reference Books:**

- Introduction to Management Accounting: Charles T. Horngren Pearson Education
- Management Accounting for Decision Makers: Peter Atrill & Eddie McLaney, Financial Times Prentice Hall

**Journals and Magazine:**

- Journal of Management Accounting Research (JMAR)
- Management Accounting Research (Elsevier)
- Indian Journal of Finance
- MUDRA: Journal of Finance and Accounting

Course: Income Tax Law and Practices								
Course Code: B.Com			Credit: 4	Program: B.Com (Honours)			Semester: V	
Teaching Scheme				Evaluation Scheme				
Lecture	Tutorial	Practical	Contact Hours	CIE Theory	CIE Practical	ESE Theory	ESE Practical	Total
4	0	0	4	18/50	-	18/50	-	100

**Course Objectives:**

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

- CO1** - Understand income tax administration and GST framework with practical application skills.
- CO2** - Apply clubbing provisions and set-off and carry forward rules to compute taxable income in different situations.
- CO3** - Calculate deductions and rebates under the Income Tax Act and determine total taxable income using numerical illustrations.
- CO4** - Compute tax liability for different assesses such as HUF, firms, and AOP using practical case-based problems.

**Course Learning Outcomes (CLO's):**

**At the end of the course, the students will be able to:**

- CLO1:** Compute TDS, advance tax and differentiate direct and indirect taxation systems.
- CLO2:** Solve practical problems relating to clubbing of income and set-off and carry forward of losses.
- CLO3:** Apply deduction and rebate provisions to compute total taxable income through numerical exercises.
- CLO4:** Prepare computation of taxable income and tax liability of different assesses using case-based sums.

**Course Content:**

Module-I	Income Tax Authorities and Administration and GST
	<ul style="list-style-type: none"> <li>• Income Tax Authorities and their Powers</li> <li>• Types of Assessment and Basic Assessment Procedure</li> <li>• PAN, TDS and Advance Tax – Core Provisions</li> <li>• Practical problems on TDS and Advance Tax</li> <li>• Case-based questions on Tax Administration</li> <li>• <b>Introduction to GST (Latest Reforms – Overview)</b> <ul style="list-style-type: none"> <li>• Basic Concept and Structure of GST (CGST, SGST, IGST)</li> <li>• Important Recent GST Reforms (rate rationalization, e-invoicing, compliance updates)</li> <li>• Basic difference between Direct Tax and Indirect Tax</li> </ul> </li> </ul>
Module-II	Clubbing of Income and Set-off & Carry Forward of Losses

	<ul style="list-style-type: none"> <li>• Concept of Clubbing of Income</li> <li>• Transfer of Income without Transfer of Asset</li> <li>• Clubbing of Spouse and Minor Income</li> <li>• Set-off of Losses</li> <li>• Carry Forward and Set-off Rules</li> <li>• Numerical problems on clubbing provisions</li> <li>• Practical sums on intra-head and inter-head adjustments</li> <li>• Case-based computation on carry forward of losses</li> </ul>
<b>Module-III</b>	<b>Deductions and Rebates under Income Tax Act</b>
	<ul style="list-style-type: none"> <li>• Advanced Deductions under Chapter VI-A</li> <li>• Sections 80G, 80E, 80U, 80DD and other relevant deductions</li> <li>• Rebate under Section 87A</li> <li>• Computation of Total Income</li> <li>• Computation of eligible deductions using real-life scenarios</li> <li>• Practical sums on calculation of total taxable income</li> <li>• Case-based questions covering multiple deductions</li> </ul>
<b>Module-IV</b>	<b>Assessment of Different Assesseees</b>
	<ul style="list-style-type: none"> <li>• Assessment of HUF</li> <li>• Assessment of Partnership Firms</li> <li>• Assessment of AOP</li> <li>• Basic Concept of Company Taxation</li> <li>• Computation of Tax Liability</li> <li>• Preparation of income computation for HUF and firms</li> <li>• Practical problems on tax liability calculation of different assesseees</li> <li>• Case study-based numerical questions</li> </ul>

**Teaching Methods:**

- Lectures
- Case study Discussion
- Project and Presentation

**Evaluation and Assessment:**

1. Continuous Internal Evaluation (CIE)
  - Mid-Semester Exam: 20
  - Projects/Assignments: 10 : **50 Marks**
  - Quizzes/ Presentation: 10
  - Class participation: 10
2. End Semester Examination : **50 Marks**

**Text Books:**

- Dr. Vinod K. Singhania & Dr. Monica Singhania – Students’ Guide to Income Tax
- Taxman Publications
- Gaur & Narang – Income Tax Law and Practice Kalyani Publishers
- T.N. Manoharan & G.R. Hari – Direct Taxes (Law & Practice) Snow White Publications
- V.K. Singhania – Direct Taxes Ready Reckoner Taxman Publications

**Reference Books:**

- Ahuja & Gupta – Systematic Approach to Income Tax Bharat Law House
- Dr. Girish Ahuja & Dr. Ravi Gupta – Direct Taxes Law and Practice Bharat Publications

**Journals and Magazine:**

- Taxmann's Corporate Professionals Today- Taxmann Publications
- Journal of Accounting and Taxation - Academic Journals
- Indian Journal of Finance and Accounting

Course: Public Finance								
Course Code: B.Com		Credit: 4		Program: B.Com (Honours)			Semester: V	
Teaching Scheme				Evaluation Scheme				
Lecture	Tutorial	Practical	Contact Hours	CIE Theory	CIE Practical	ESE Theory	ESE Practical	Total
4	0	0	4	18/50	-	18/50	-	100

**Course Objectives:**

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

**CO1:** To evaluate the theoretical foundations of taxation and the mechanisms of public revenue collection under the Principle of Maximum Social Advantage.

**CO2:** To examine the determinants of public spending growth and the strategic frameworks for managing and redeeming public debt.

**CO3:** To master the technicalities of the budgetary process and the role of fiscal instruments in achieving macroeconomic stability and growth.

**CO4:** To analyze the structural relations between federal and local finance, including the role of the Finance Commission and the GST framework.

**Course Learning Outcomes (CLO's):**

**At the end of the course, the students will be able to:**

**CLO1:** Analyze taxation theories and the Principle of Maximum Social Advantage to optimize public revenue.

**CLO2:** Evaluate the drivers of public expenditure growth and the strategic methods for sustainable debt redemption.

**CLO3:** Apply budgetary tools and fiscal policy instruments to ensure macroeconomic stability and growth.

**CLO4:** Analyze centre-state financial relations and the modern impact of GST on local and federal governance.

**Course Content:**

Module-I	Introduction & Public Revenue
	<ul style="list-style-type: none"> <li>• Basics of Public Finance                             <ul style="list-style-type: none"> <li>• Definition, Nature, and Scope.</li> <li>• Public Finance vs. Private Finance.</li> <li>• The Principle of Maximum Social Advantage.</li> </ul> </li> <li>• Sources of Revenue                             <ul style="list-style-type: none"> <li>• Tax Revenue (Direct and Indirect Taxes).</li> <li>• Non-Tax Revenue (Fees, Fines, and Profits from Public Enterprises).</li> </ul> </li> <li>• Taxation Theory                             <ul style="list-style-type: none"> <li>• Canons of Taxation.</li> <li>• Impact, Incidence, and Shifting of Tax.</li> <li>• Characteristics of a Sound Tax System.</li> </ul> </li> </ul>

<b>Module-II</b>	<b>Public Expenditure &amp; Public Debt</b>
	<ul style="list-style-type: none"> <li>• Public Expenditure <ul style="list-style-type: none"> <li>• Meaning and Classification.</li> <li>• Canons of Public Expenditure.</li> <li>• Causes of Growth in Public Expenditure (Wagner’s Law).</li> </ul> </li> <li>• Public Debt <ul style="list-style-type: none"> <li>• Types of Public Debt (Internal vs. External).</li> <li>• Sources of Public Borrowing.</li> <li>• Methods of Debt Redemption (Sinking Fund, Conversion).</li> </ul> </li> </ul>
<b>Module-III</b>	<b>Public Budget &amp; Fiscal Policy</b>
	<ul style="list-style-type: none"> <li>• The Budgetary Process <ul style="list-style-type: none"> <li>• Meaning and Components (Revenue and Capital Budgets).</li> <li>• Types: Balanced, Surplus, and Deficit Budgets.</li> <li>• Concepts of Zero-Based Budgeting and Performance Budgeting.</li> </ul> </li> <li>• Fiscal Policy <ul style="list-style-type: none"> <li>• Objectives and Instruments.</li> <li>• Role in Economic Stability and Growth.</li> <li>• Deficit Financing: Meaning and Effects.</li> </ul> </li> </ul>
<b>Module-IV</b>	<b>Federal Finance &amp; Local Finance</b>
	<ul style="list-style-type: none"> <li>• Federal Finance <ul style="list-style-type: none"> <li>• Principles of Federal Finance.</li> <li>• Center-State Financial Relations.</li> <li>• Role of the Finance Commission.</li> </ul> </li> <li>• Local &amp; Modern Finance <ul style="list-style-type: none"> <li>• Sources of Revenue for Local Bodies (Panchayats and Municipalities).</li> <li>• Introduction to GST (Goods and Services Tax).</li> <li>• Current Trends in Public Finance Management.</li> </ul> </li> </ul>

**Teaching Methods:**

- Lectures
- Case study Discussion
- Project and Presentation

**Evaluation and Assessment:**

1. Continuous Internal Evaluation (CIE)
  - Mid-Semester Exam: 20
  - Projects/Assignments: 10 : **50 Marks**
  - Quizzes/ Presentation: 10
  - Class participation: 10
2. End Semester Examination : **50 Marks**

**Text Books:**

- Public Finance H.L. Bhatia Vikas Publishing House
- Principles of Public Finance Hugh Dalton Routledge
- Public Finance B.P. Tyagi Jai Prakash Nath & Co.

**Reference Books:**

- Public Finance in Theory and Practice R.A. Musgrave & P.B. Musgrave 6th Ed. (Revised), McGraw Hill
- Modern Public Finance: Theory & Policy D.M. Mithani Latest Ed. (2025), Himalaya Publishing

**Journals and Magazine:**

- Journal of Public Economics
- The IUP Journal of Public Finance
- Indian Journal of Finance and Economics
- Public Finance Review
- Economic and Political Weekly (EPW)
- Finance & Development (F&D)

Course: Advanced Business Statistics								
Course Code: B.Com		Credit: 4		Program: B.Com (Honours)			Semester: V	
Teaching Scheme				Evaluation Scheme				
Lecture	Tutorial	Practical	Contact Hours	CIE Theory	CIE Practical	ESE Theory	ESE Practical	Total
4	0	0	4	18/50	-	18/50	-	100

**Course Objectives:**

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

- CO1:** Apply the concepts of normal distribution, Z–score, and standard normal table to solve basic probability and business-related problems.
- CO2:** Analyze and interpret statistical quality control tools, including control charts for variables and attributes, to monitor process quality.
- CO3:** Evaluate product quality using acceptance sampling techniques and interpret sampling plans and operating characteristic curves.
- CO4:** Analyze time series data to measure trends, seasonal variations, and perform business forecasting.

**Course Learning Outcomes (CLO’s):**

**At the end of the course, the students will be able to:**

- CLO1:** Calculate and interpret probabilities using mean, standard deviation, Z–score, and the standard normal table in practical situations.
- CLO2:** Use statistical quality control tools to monitor and control process quality.
- CLO3:** Apply acceptance sampling techniques to evaluate product quality.
- CLO4:** Analyze time series data for trend, seasonal variation, and forecasting.

**Course Content:**

<b>Module-I</b>	<b>Normal Distribution</b>
	<ul style="list-style-type: none"> <li>• Introduction to Probability Distribution (Discrete and Continuous)</li> <li>• Meaning and Characteristics of Normal Distribution</li> <li>• Parameters – Mean (<math>\mu</math>) and Standard Deviation (<math>\sigma</math>)</li> <li>• Equation and Properties of Normal Curve</li> <li>• Standard Normal Distribution and Z–Score</li> <li>• Use of Z–Table and Empirical Rule (68%–95%–99.7%)</li> <li>• Business Applications and Simple Numerical Problems</li> </ul>
<b>Module-II</b>	<b>Process Control Technique (Statistical Quality Control)</b>
	<ul style="list-style-type: none"> <li>• Introduction</li> <li>• Quality and Quality control</li> <li>• Variations in quality:                             <ul style="list-style-type: none"> <li>• Variations due to chance causes</li> <li>• Variations due to assignable causes</li> </ul> </li> </ul>

	<ul style="list-style-type: none"> <li>• Theory of control charts             <ul style="list-style-type: none"> <li>• Theory of runs</li> <li>• Uses of SQC</li> </ul> </li> <li>• Charts for variables             <ul style="list-style-type: none"> <li>• <math>\bar{x}</math> chart</li> <li>• R chart</li> <li>• Construction of <math>\bar{x}</math> and R charts</li> <li>• Conclusion of <math>\bar{x}</math> and R charts</li> <li>• Objectives of drawing <math>\bar{x}</math> and R charts</li> <li>• Illustrations of <math>\bar{x}</math> and R charts</li> </ul> </li> <li>• Charts for attributes:             <ul style="list-style-type: none"> <li>• p and np charts</li> <li>• C chart</li> </ul> </li> </ul>
<b>Module-III</b>	<b>Lot Control Technique (Acceptance Sampling)</b>
	<ul style="list-style-type: none"> <li>• Meaning of Lot Control Technique</li> <li>• Advantages of Lot Control Technique</li> <li>• Single sampling plan</li> <li>• Acceptance quality level and Lot tolerance proportion defective</li> <li>• Producer's risk and Consumer's risk</li> <li>• Operating characteristic curve</li> <li>• Average Sample Number, Average Outgoing Quality, Average Total Inspection</li> </ul>
<b>Module-IV</b>	<b>Time Series Analysis</b>
	<ul style="list-style-type: none"> <li>• Meaning and Components of Time Series</li> <li>• Measurement of Trend             <ul style="list-style-type: none"> <li>• Moving Average Method</li> <li>• Least Square Method</li> </ul> </li> <li>• Measurement of Seasonal Variations</li> <li>• Seasonal Index</li> <li>• Forecasting Techniques</li> </ul>

**Teaching Methods:**

- Lectures
- Case study Discussion
- Project and Presentation

**Evaluation and Assessment:**

1. Continuous Internal Evaluation (CIE)
  - Mid-Semester Exam: 20
  - Projects/Assignments: 10 : **50 Marks**
  - Quizzes/ Presentation: 10
  - Class participation: 10
2. End Semester Examination : **50 Marks**

**Text Books:**

- S.P. Gupta – Statistical Methods, Sultan Chand & Sons
- V.K. Kapoor & S.C. Gupta – Fundamentals of Mathematical Statistics Sultan Chand & Sons

- J.K. Sharma – Business Statistics Pearson Education

**Reference Books:**

- Douglas C. Montgomery – Introduction to Statistical Quality Control Wiley Publication
- Anderson, Sweeney & Williams – Statistics for Business and Economics Cengage Learning

**Journals and Magazine:**

- Journal of the American Statistical Association (JASA)
- American Statistical Association Technometrics
- Taylor & Francis (ASA & ASQ)
- Journal of Quality Technology
- American Society for Quality
- International Journal of Forecasting Elsevier

Course: Banking System								
Course Code: B.Com		Credit: 4		Program: B.Com (Honours)			Semester: V	
Teaching Scheme				Evaluation Scheme				
Lecture	Tutorial	Practical	Contact Hours	CIE Theory	CIE Practical	ESE Theory	ESE Practical	Total
4	0	0	4	18/50	-	18/50	-	100

**Course Objectives:**

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

**CO1:** Learners will be able to understand the origin, structure, and functioning of the Indian banking system along with the relationship between banker and customer.

**CO2:** Learners will be able to acquire knowledge of modern banking operations, negotiable instruments, digital banking services, and credit management practices.

**CO3:** Learners will be able to familiarize learners with negotiable instruments, loan and advance systems, NPA management, and modern digital payment mechanisms.

**CO4:** Learners will be able to build awareness of the regulatory and legal framework governing banking operations, including major banking laws and compliance requirements.

**Course Learning Outcomes (CLO's):**

**At the end of the course, the students will be able to:**

**CLO1:** Learners will be able to explain the evolution, structure, and functions of the Indian banking system and the role of regulatory authorities.

**CLO2:** Learners will be able to identify and describe various banking products, services, negotiable instruments, and digital payment systems used in modern banking.

**CLO3:** Learners will be able to analyze negotiable instruments, loan procedures, NPA classification, and digital banking systems used in contemporary banking operations.

**CLO4:** Learners will be able to interpret and apply key provisions of banking laws and regulatory acts to practical banking and financial situations.

**Course Content:**

Module-I	Introduction to Banking Systems
	<ul style="list-style-type: none"> <li>• Bank: Origin, Meaning, Definition, History of Indian Banking System.</li> <li>• Banker and Customer: Definition, Meaning, Right and Duties, Features of Banker and Customer Relation.</li> <li>• Structure and Role of Bank: Structure Indian Banking System, Functions of Banks, Role of RBI and its Functions, Banking Regulations Act, 1949.</li> <li>• Opening of Accounts: Overview, KYC Norms and Procedures.</li> <li>• Bank Accounts: Overview, Savings Accounts, Current Accounts, Fixed Deposit, Recurring Deposit.</li> </ul>
Module-II	Classifications of Banks
	<ul style="list-style-type: none"> <li>• Scheduled Banks and Non-scheduled Banks</li> </ul>

	<ul style="list-style-type: none"> <li>• Commercial Banking in India: Functions and Types, Public Sector Bank, Private Sector Bank, Foreign Bank, Regional Rural Bank.</li> <li>• Cooperative Banking in India: Types and Functions.</li> <li>• Payment Banks in India: Role and Functions.</li> <li>• Development Banks in India: NABARD, EXIM Bank, SIDBI, NHB, IFCI.</li> </ul>
<b>Module-III</b>	<b>Loan and Payment System</b>
	<ul style="list-style-type: none"> <li>• Negotiable Instruments: Demand Draft, Cheque, Bill of Exchange, Promissory Note,</li> <li>• Loans and Advances, Types of Loans, Debt Recovery Tribunals (DRTs).</li> <li>• NPA: Introduction, Meaning, Objectives, Types, How NPAs Work, Significance.</li> <li>• Digital Banking: Credit Card, Debit Card, ATM, Internet Banking, Mobile Banking, IMPS, NEFT, RTGS, UPI, POS</li> </ul>
<b>Module-IV</b>	<b>Regulatory Framework</b>
	<ul style="list-style-type: none"> <li>• Reserve Bank of India Act, 1934</li> <li>• The Banking Regulation Act, 1949</li> <li>• SARFAESI Act, 2002.</li> <li>• Negotiable Instruments Act, 1881</li> </ul>

**Teaching Methods:**

- Lectures
- Case study Discussion
- Project and Presentation

**Evaluation and Assessment:**

## 1. Continuous Internal Evaluation (CIE)

Mid-Semester Exam: 20

Projects/Assignments: 10 : 50 Marks

Quizzes/ Presentation: 10

Class participation: 10

## 2. End Semester Examination : 50 Marks

**Text Books:**

- Fundamentals of Banking and Insurance, Dr. Rohit Garg, Dr. Tanu Arora, Himalaya Publication House.
- Banking and Insurance, Prof. E. Gordon, P.K. Gupta, Himalaya Publishing.

**Reference Books:**

- Banking and Insurance: Principles and Practices, Neelam C. Gulati, Excel Books.
- Principles and Practices of Banking, Indian Institute of Banking & Finance (IIBF)

**Journals and Magazine:**

- Business Standards
- Harvard Business Review
- International Journal of Banking and Insurance Management (IJBIM)
- Journal of Banking and Insurance Law
- Indian Journal of Finance and Banking

Course: Family Business Management								
Course Code: B.Com			Credit: 2	Program: B.Com (Honours)				Semester: V
Teaching Scheme				Evaluation Scheme				
Lecture	Tutorial	Practical	Contact Hours	CIE Theory	CIE Practical	ESE Theory	ESE Practical	Total
2	0	0	2	9/25	-	9/25	-	50

**Course Objectives:**

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

- CO1:** Understand the intersection of family, ownership, and business systems using the Three- Circle Model.
- CO2:** Apply governance frameworks like Family Constitutions to manage conflict and formalize decision-making.
- CO3:** Create strategic succession plans to ensure smooth leadership transitions across generations.
- CO4:** Analyze professionalization strategies to evolve informal family practices into competitive corporate structures.

**Course Learning Outcomes (CLO's):**

**At the end of the course, the students will be able to:**

- CLO1:** Identify the unique structural overlaps of family, ownership, and business systems using the Three-Circle Model.
- CLO2:** Apply governance mechanisms, such as Family Constitutions and Councils, to formalize decision-making and manage conflict.
- CLO3:** Develop strategic succession and transition plans to facilitate smooth leadership transfers across generations.
- CLO4:** Analyze professionalization techniques to evolve informal family practices into structured, competitive corporate systems.

**Course Content:**

<b>Module-I</b>	<b>Foundations of Family Business</b>
	<ul style="list-style-type: none"> <li>• Defining the Family Business: Characteristics, prevalence, and the economic impact of family firms globally.</li> <li>• The Three-Circle Model: Understanding the overlapping roles of Family, Ownership, and Management.</li> <li>• Pros and Cons: Analyzing the "Family Business Advantage" (trust, long-term vision) vs. common challenges (nepotism, role ambiguity).</li> <li>• Life Cycle Stages: The evolution from the Founder-Stage to Sibling Partnership and Cousin Consortium.</li> </ul>
<b>Module-II</b>	<b>Governance and Conflict Management</b>
	<ul style="list-style-type: none"> <li>• Family Governance: The role of Family Councils, Family Assemblies, and the</li> </ul>

	<p>Family Constitution.</p> <ul style="list-style-type: none"> <li>• Corporate Governance: The importance of Independent Boards and professionalizing the business.</li> <li>• Managing Conflict: Identifying sources of friction (compensation, sibling rivalry) and methods for formal dispute resolution.</li> <li>• The Family Office: Introduction to managing the family’s collective wealth and private investments.</li> </ul>
<b>Module-III</b>	<b>Succession Planning and Leadership</b>
	<ul style="list-style-type: none"> <li>• The Succession Process: Moving from "Owner-Manager" to "Distributed Leadership."</li> <li>• Next-Generation Development: Strategies for mentoring, external work experience, and integrating heirs into the business.</li> <li>• CEO Exit Strategies: Managing the transition for the outgoing leader (the "Monarch" vs. the "Ambassador" exit).</li> <li>• Legal and Tax Aspects: An overview of estate planning, inheritance laws, and share transfer mechanisms.</li> </ul>
<b>Module-IV</b>	<b>Innovation and Professionalization</b>
	<ul style="list-style-type: none"> <li>• Professionalizing the Firm: Transitioning from informal "kitchen table" decisions to data-driven management.</li> <li>• Transgenerational Entrepreneurship: Encouraging "Intrapreneurship" to keep the business relevant across decades.</li> <li>• Family Branding: Leveraging the family name as a marketing asset and building reputation capital.</li> <li>• Crisis Management: Resilience strategies for family firms during economic downturns or internal family crises.</li> </ul>

**Teaching Methods:**

- Lectures
- Case study Discussion
- Project and Presentation

**Evaluation and Assessment:**

1. Continuous Internal Evaluation (CIE)
  - Mid-Semester Exam: 20
  - Projects/Assignments: 10 : **50 Marks**
  - Quizzes/ Presentation: 10
  - Class participation: 10
2. End Semester Examination : **50 Marks**

**Text Books:**

- Family Business Management Rajiv G. Agarwal SAGE Publications (Sage Texts)
- Entrepreneurship and Small Business Management Dr. S. S. Khanka Sultan Chand & Sons
- Family Business Management Dr. Mayanka Sharma Shashwat Publication

**Reference Books:**

- The Harvard Business Review Family Business Handbook, Josh Baron and Rob Lachenauer, Harvard Business Review.

**Journals and Magazine:**

- Camden FB (Family Business)
- Family Business Magazine
- Harvard Business Review (HBR):