

# **C P PATEL AND F H SHAH COMMERCE (AUTONOMOUS) COLLEGE, ANAND**

**(Managed by SARDAR PATEL EDUCATION TRUST, ANAND)**

**AFFILIATED TO SARDAR PATEL UNIVERSITY, V V NAGAR**

An ISO 9001 2015 Certified / An ISO 14001-2015 Certified / An ISO 21001-2018 Certified

GUJARAT INSTITUTIONAL RATING FRAMEWORK (4 STAR)

AAA Reaccredited CGPA 3.56–GRADE **A<sup>+</sup>** KCG-Dept. of Edu. Govt. of Gujarat- April 2017

NAAC Reaccredited – CGPA 3.30 -GRADE **‘A<sup>+</sup>’** UGC–MHRD, Govt. of India– June 2022

Syllabus as per NEP 2020 with effect from the Academic Year 2025- 2026

## **Bachelor of Business Administration (ITM- Information Technology Management) with effect from June -2025**

### **PROGRAMME SPECIFIC OBJECTIVE:**

The objective of the BBA (ITM) programme is to give students the knowledge and abilities to efficiently manage and use of IT resources with in organizations, comprehend the strategies of technology in business, and gain proficiency in field of Management and IT.

At the end of the BBA (ITM) programme the students will be able to:

<b>PROGRAMME OUTCOME (PO)- SEMESTER-IV</b>	<ol style="list-style-type: none"><li>1. To understand business functions and management practices leading to development of business acumen among students.</li><li>2. To develop critical and analytical thinking abilities.</li><li>3. To improve Communication and interpersonal skills</li><li>4. To develop social sensitivity and ethical considerations leading to sustainable business practices.</li><li>5. To demonstrate global perspective and entrepreneurship acumen.</li><li>6. To get exposure of industrial world through company visits and interaction with experts.</li><li>7. To get exposure and guidance for appearing in competitive examinations in management such as CAT, GMAT etc.</li></ol>
<b>PROGRAMME SPECIFIC OUTCOME (PSO) - SEMESTER-IV</b>	<ol style="list-style-type: none"><li>1. Apply various business and information technology management practices.</li><li>2. Analyze and interpret data for better decision making.</li><li>3. Demonstrate effective communication and interpersonal skills.</li><li>4. Implement basic concepts of high speed LAN and data communication.</li><li>5. To get exposure and guidance for appearing in competitive examinations in management such as CAT, GMAT etc.</li></ol>
<b>To Pass:</b>	<ol style="list-style-type: none"><li>(i) At least <b>36% Marks</b> in each paper at the <b>Semester End Examination</b> and <b>Aggregate Marks. Internal &amp; External Assessment.</b></li><li>(ii) At least <b>36% Marks</b> in each paper in <b>Internal Assessment</b> and <b>36% aggregate marks in Internal Assessment.</b></li></ol>

**Course Structure under NEP – 2020 (BBA-ITM) Semester-V**  
**with effect from the Academic Year June - 2025**

Course Type	Course Code	Name of Course	T/P	Credit	WCH	Exam Duration in Hours	Components of Marks		
							Internal	External	Total
Major (Core)	UM5MABBI01	Advanced Human Resource Management – I	T	4	4	2	50/18	50/18	100/36
	UM5MABBI02	Database Management System (T/P)	T/P	4	4	2	50/18	50/18	100/36
	UM5MABBI03	Advanced Financial Management – I	T	4	4	2	50/18	50/18	100/36
	UM5MABBI04	Advanced Marketing Management – I	T	4	4	2	50/18	50/18	100/36
	UM5MABBI05	Materials Management	T	4	4	2	50/18	50/18	100/36
	UM5MABBI06	Management Accounting	T	4	4	2	50/18	50/18	100/36
Minor	UM5MIBBI01	Leadership Skills for Management	T	4	4	2	50/18	50/18	100/36
	UM5MIBBI02	Social Entrepreneurship	T	4	4	2	50/18	50/18	100/36
	UM5MIBBI03	Fundamentals of Information Technology	T	4	4	2	50/18	50/18	100/36
	UM5MIBBI04	Business Taxation - I	T	4	4	2	50/18	50/18	100/36
Skills Enhancement Course	UM5SEBBI01	Software Engineering	T	2	2	1	25/9	25/9	50/18
Minimum Qualifying Credits					22				

**Notes:**

1. Each student shall have to offer the same Elective Course Paper at Semester I to IV. **Any qualified teacher can teach SEC.**
2. Class Room Presentation will include CSDS/ Factory Visit /Field Study/ Seminar/ Film Screening /Audio-Video/Problem Solving/ Group Study//Case Study/ Book Review/Article Review/ Computer Lab/ Project Work etc.

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**Bachelor of Business Administration (ITM - Information Technology Management)**  
**Semester – V**

<b>Course Code</b>	<b>UM5MIBBI04</b>	<b>Title of the Course</b>	<b>Business Taxation - I</b>
<b>Total Credits of the Course</b>	<b>04</b>	<b>Hours per Week</b>	<b>04</b>

<b>Course Objectives</b>	1. To understand the key definitions and concepts related to income tax, including assessment year, previous year, and taxable income.
	2. To learn the principles of tax planning, tax avoidance, evasion, and management.
	3. To determine the residential status and its impact on tax incidence.
	4. To gain knowledge of general deductions and exempted incomes under relevant sections.
	5. To develop the ability to compute taxable income from salary, house property, and other sources through practical examples.

<b>Course Content</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage (%)</b>
<b>1.</b>	<b>Definitions (Theory only)</b> Assessment Year, Previous Year, Person, Assessee, Company, Dividend, Agricultural Income, Casual Income, Gross Total, Income & Total Taxable Income <b>Tax Planning</b> Concept, Objectives, Factors for Proper Tax Planning, Methods of Tax Planning Tax Avoidance, Tax Evasion, Tax Management	<b>25%</b>
<b>2.</b>	<b>Residential Status, General Deductions &amp; Exempted Incomes</b> Residential Status (Examples of Individual Assessee only) Incidence of Tax (Theory only) General Deduction available under sections 80C, 80D, 80E, 80G, and 80U (Theory Only)	<b>25%</b>

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	<b>Exempted Incomes:</b> Agriculture Income, Income of Non-Resident and Foreign Citizens, Certain Incomes of Indian Citizens, Income of employees, Interest on Securities, Allowances & Awards, Miscellaneous Incomes (Theory Only)	
<b>3.</b>	<b>Salary Income (Examples only)</b> Examples Based on Allowances, Perquisites, Bonus, Commission, Provident Fund, Gratuity and pension, Deductions Available from Salary Income	<b>25%</b>
<b>4.</b>	<b>Income from House Property (Examples only)</b> Basics Concepts, Examples covering Self-occupied, Let-out, Deemed to be Let-out, Partly & Proportionate Let-out Property only and Deduction U/S 24.	<b>25%</b>

<b>Teaching-Learning Methodology</b>	<ul style="list-style-type: none"> <li>• Lecture Method</li> <li>• Online Lectures</li> <li>• Group Discussion</li> <li>• Practical Problem Solving</li> <li>• Case Study</li> </ul>
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**Evaluation Pattern:**

<b>Sr. No.</b>	<b>Details of the Evaluation</b>	<b>Weightage</b>
<b>1.</b>	Internal Written	<b>50 %</b>
<b>2.</b>	Internal Continuous Assessment in the form of Quizzes, Seminars, Assignments, Attendance	
<b>3.</b>	External Examination	<b>50 %</b>

**Course Outcomes**

<b>1.</b>	Accurately compute taxable income from salary, house property, and other sources.
<b>2.</b>	Understand the key definitions and concepts of income tax and taxable income.
<b>3.</b>	Apply tax planning strategies while distinguishing between tax avoidance, evasion, and management.

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4.	Understand the residential status rules under income tax law and analyze their impact on tax liability and incidence of tax.
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**Suggested References**

Sr. No.	References
1.	TAXMANN: Students' Guide to Income Tax - Dr. Vinod K. Singhania & Dr. Monica Singhania
2.	TAXMANN: Direct taxes law & practice - Dr. Vinod K. Singhania & Dr. Kapil Singhania Ahuja Girish and Ravi Gupta, "Systematic Approach to Income Tax", Bharat Law House, Delhi
3.	Taxation- 1 – Prof Ramakant Shah, B. S. Shah Prakashan, Ahmedabad.
4.	Taxation- 2 – Prof Ramakant Shah, B. S. Shah Prakashan, Ahmedabad.
5.	Singhania, V. K., & Singhania, K. (2020). Direct Taxes: Law & Practice. New Delhi: Taxmann Publication.
6.	Ahuja, G., & Gupta, R. (2020). Direct Taxes Ready Reckoner. New Delhi: Wolters Kluwer India Private Limited
7.	Ahuja, G., & Gupta, R. (2023). Practical Approach to Direct & Indirect Taxes (including Income Tax & GST). Commercial Law Publishers (India) Pvt. Ltd.
8.	Study material of ICAI Intermediate Paper 3: Taxation (Section A: Income-tax Law)
9.	Ahuja, G., & Gupta, R. (2020). Simplified Approach to Income Tax. New Delhi: Flair Publications Pvt. Ltd.

On-line resources to be used if available as reference material

Online Resources

[https://onlinecourses.swayam2.ac.in/ugc19\\_hs24/preview](https://onlinecourses.swayam2.ac.in/ugc19_hs24/preview)

[https://onlinecourses.swayam2.ac.in/cec24\\_cm09/preview](https://onlinecourses.swayam2.ac.in/cec24_cm09/preview)

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## **Bachelor of Business Administration (ITM - Information Technology Management) Semester – V**

<b>Course Code</b>	<b>UM5MABBI01</b>	<b>Title of the Course</b>	<b>Advanced Human Resource Management– I</b>
<b>Total Credits of the Course</b>	<b>04</b>	<b>Hours per Week</b>	<b>04</b>

<b>Course Objectives</b>	1. To understand the human interactions in an organization, find what is driving it and influence it for getting better results in attaining business goals.
	2. To define the interpersonal relationship.
	3. Improved working conditions for the employee and increase organizational effectiveness.
	4. To demonstrate a basic understanding of different types of groups in the organisation.

<b>Course Content</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage (%)</b>
<b>1.</b>	<b>Organizational Behaviour Organizational Behaviour:</b> <ul style="list-style-type: none"><li>• Meaning,</li><li>• Nature,</li><li>• Factors affecting human behaviour at work,</li><li>• Limitations of OB.</li></ul> <b>Personality:</b> <ul style="list-style-type: none"><li>• Concept,</li><li>• Determinants,</li><li>• Freudian and Neo Freudian Stages of personality,</li><li>• Psychoanalytic theory &amp; Self Theory.</li></ul>	<b>25%</b>

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2.	<b>Perception &amp; Learning Perception:</b> <ul style="list-style-type: none"><li>• Concept,</li><li>• Importance,</li><li>• Sensation and Perception,</li><li>• Perceptual Process,</li><li>• Perceptual Selectivity,</li><li>• Developing Perceptual skills.</li></ul> <b>Learning:</b> <ul style="list-style-type: none"><li>• Nature,</li><li>• Components of learning process,</li><li>• Factors affecting learning</li></ul>	25 %
3.	<b>Interpersonal Behaviour &amp; Quality of Work Life:</b> <ul style="list-style-type: none"><li>• Nature of Interpersonal Behaviour,</li><li>• Transactional Analysis (TA),</li><li>• Benefits &amp; uses of TA,</li><li>• Level of self-awareness,</li><li>• Ego states,</li><li>• Life positions,</li><li>• Transactions.</li></ul> <b>Quality of Work Life:</b> <ul style="list-style-type: none"><li>• Dimensions,</li><li>• Principles of QWL,</li><li>• Techniques for improving QWL,</li><li>• Work life Balance.</li></ul>	25 %
4.	<b>Group Dynamics &amp; Work Teams Group Dynamics:</b> <ul style="list-style-type: none"><li>• Concept,</li><li>• Features,</li><li>• Positive and Negative aspects of Group Decision Making</li><li>• Methods of Group decision making,</li><li>• Techniques for improving group decision-making.</li></ul> <b>Work Teams:</b> <ul style="list-style-type: none"><li>• Concept,</li><li>• Importance of team,</li><li>• Characteristics of an effective team,</li><li>• Process of team creation</li></ul>	25 %

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<b>Teaching-Learning Methodology</b>	Multiple teaching approaches: lecture and discussion, exploration and cooperative group work, demonstrations, and presentations with practical implementation.
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<b>Evaluation Pattern</b>		
<b>Sr. No.</b>	<b>Details of the Evaluation</b>	<b>Weightage</b>
1.	Internal Written	<b>50 %</b>
2.	Internal Continuous Assessment in the form of Quizzes, Seminars, Assignments, Attendance	
3.	External Examination	<b>50 %</b>

## Course Outcomes:

1.	The unit help to understand the employees in better way, to know the job satisfaction level, how to find right people for the organizational work. It also helps to know ways to lead team and highest productivity.
2.	This unit upgrades the selection skills, idea and knowledge about the employee's selectivity's even also helps to students to improve observation power
3.	Unit will help to students for their Clear direction, Open and honest communication, Support risk taking and change, well Defined roles, mutually accountable, communicate freely, Common goals and help to Encourage differences in opinions.
4.	Each student gets an idea about the teamwork and understands the mission or objective, and the team has a plan of action.

<b>Sr. No.</b>	<b>References</b>
1	Organizational Behaviour by L. M. Prasad, Published by Sultan Chand & Sons, New Delhi. 2. 2. 3.
2	Human Resource Management by C. B. Gupta, Published by Sultan Chand & Sons, New Delhi.
3	Organizational Behaviour by Fred Luthans, Published by McGraw Hill, Singapore

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## **Bachelor of Business Administration (ITM - Information Technology Management) Semester – V**

<b>Course Code</b>	<b>UM5MABBI03</b>	<b>Title of the Course</b>	<b>Advanced Financial Management – I</b>
<b>Total Credits of the Course</b>	<b>04</b>	<b>Hours per Week</b>	<b>04</b>

<b>Course Objectives</b>	1. The course helps to develop the knowledge of investment and investment sources.
	2. The course is helpful in acquiring knowledge to run their business profession and profitability.
	3. To study of dividend policy of companies and its impact on shareholders' wealth.
	4. The course is helpful to develop the knowledge of leasing and valuation of securities for business successfully.

<b>Course Content</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage (%)</b>
<b>1.</b>	<b>INTRODUCTION TO INVESTMENT AND SECURITIES (100% Theory)</b> <ul style="list-style-type: none"><li>• Concept of investment, security, portfolio, security analysis,</li><li>• Characteristics and Objectives of investment.</li><li>• Types of investors</li><li>• Investment vs. speculation</li><li>• Investment vs. Gambling - Investment avenues.</li><li>• Investment opportunities for foreign citizens of Indian origin</li><li>Sources of investment information</li><li>• Risk &amp; Return relationships.</li></ul>	<b>25%</b>
<b>2.</b>	<b>VALUATION OF SECURITIES: [Theory 30%, Examples 70%]</b> <ul style="list-style-type: none"><li>• Valuation of Securities - Concepts of Value,</li></ul>	<b>25 %</b>

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	<ul style="list-style-type: none"><li>• Theorem of Bond Valuation</li><li>• Valuation of Equity shares</li><li>• Valuation of Preference share</li><li>• Valuation of Debenture and Bond</li><li>• Yield to Maturity (YTM)</li><li>• Dividend Capitalization approach</li><li>• Single Period Valuation and Multi-period valuation (concept)</li></ul>	
3.	<b>LEASING (Theory 100%)</b> <ul style="list-style-type: none"><li>• Concept</li><li>• Types of lease Arrangements.</li><li>• Factors relevant in making leasing Decisions.</li><li>• Potentiality of leasing as a means of financing (significance).</li><li>• Financial Evaluation from the lessee's point of view.</li><li>• Evaluation of lease as a financing Decision.</li></ul>	25 %
4.	<b>DIVIDEND POLICY DECISION : [Theory 50% and Examples 50%]</b> <ul style="list-style-type: none"><li>• Forms of Dividend payment</li><li>• Significance of Dividend policy in Financial Decision</li><li>• Variables influencing Dividend Decision (Theory).</li><li>• Examples of Walter's Model, Gordon's</li><li>• Model Modigliani and Miller's Model.</li></ul>	25 %

<b>Teaching-Learning Methodology</b>	These are Teacher's and Learners Centric Methods and it facilitate student learning and overall comprehension of material, and to measure student learning through both formal and informal forms of assessment, like interactive / participated methods, group projects, student portfolios, and class participation and in the student-cantered classroom, teaching and assessment are connected.
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<b>Evaluation Pattern</b>		
<b>Sr. No.</b>	<b>Details of the Evaluation</b>	<b>Weightage</b>
1.	Internal Written	

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2.	Internal Continuous Assessment in the form of Quizzes, Seminars, Assignments, Attendance	50 %
3.	External Examination	50 %

**Course Outcomes:** Having completed this course, the learner will be able to

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|----|--|
| 1. | <ul style="list-style-type: none"><li>• The students will understand the concept of Portfolio and Investment.</li><li>• The Students will understand the concept Investment, Security, Portfolio, Security Analysis.</li></ul> |
| 2. | The students will acquire knowledge regarding different securities like Bond, Preference Shares, Equity Shares etc.  |
| 3. | The students will acquire knowledge regarding Leasing.   |
| 4. | The students will understand concept and calculation about Dividend Policy.  |

## Suggested References

Sr. No.	References
1.	Financial Management : S. N.Maheshwari
2.	Financial Management : I. M.Pandey
3.	Financial Management : PrasannaChandra
4.	Financial Management : Khan &Jain
5.	Gordon and Natarajan: Financial Markets and Services, Himalaya Publishing House, Delhi

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## **Bachelor of Business Administration (ITM - Information Technology Management) Semester – V**

<b>Course Code</b>	<b>UM5MABBI04</b>	<b>Title of the Course</b>	<b>Advanced Marketing Management – I</b>
<b>Total Credits of the Course</b>	<b>04</b>	<b>Hours per Week</b>	<b>04</b>

<b>Course Objectives</b>	1. To understand advance level of Marketing and use them to grow the Business.
	2. To develop understanding of Publicity as an element of Marketing Communication.
	3. To develop a marketing strategy with an understanding of CRM.
	4. To provide the knowledge of contemporary issues related to the field of Marketing Information System.
	5 To familiarize the students regarding various dimensions of retail management.

<b>Course Content</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage (%)</b>
<b>1.</b>	<b>PUBLICITY MANAGEMENT:</b> <ul style="list-style-type: none"><li>• Concept, characteristics</li><li>• Difference between advertising &amp; publicity</li><li>• Importance of Publicity</li><li>• Objectives of publicity</li></ul>	<b>25%</b>
<b>2.</b>	<b>MARKETING INFORMATION SYSTEM:</b> <ul style="list-style-type: none"><li>• Meaning</li><li>• Characteristics</li><li>• Elements/Components of MIS</li><li>• Difference between Marketing &amp; MIS</li></ul> <b>Marketing control and marketing Audit:</b> <ul style="list-style-type: none"><li>• Concept</li><li>• Types and tools of control,</li><li>• Marketing audit procedure</li></ul>	<b>25 %</b>

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3.	<b>CUSTOMER RELATIONSHIP MANAGEMENT:</b> <ul style="list-style-type: none"><li>• Introduction</li><li>• CRM Process</li><li>• Origin and Features of CRM</li><li>• Difference Between CRM &amp; E-CRM</li></ul>	25 %
4.	<b>RETAILING:</b> <ul style="list-style-type: none"><li>• Introduction</li><li>• Characteristics of retailing</li><li>• Evolution stages of Retail Format</li><li>• Functions of retailers</li><li>• Types of Retail Formats</li><li>• Retail Location and Retail Strategies</li></ul>	25 %

<b>Teaching-Learning Methodology</b>	ICT through (e.g. Power Point Presentation, Audio-Visual Presentation) Group Discussion, Role Playing, Case Study
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal Written	50 %
2.	Internal Continuous Assessment in the form of Quizzes, Seminars, Assignments, Attendance	
3.	External Examination	50 %

**Course Outcomes:** Having completed this course, the learner will be able to

1.	Understand and develop insights and knowledge base of various concepts that driving marketing strategies.
2.	Students will be able to examine Advance marketing concepts and phenomenon to current business events in the industry
3.	Students will be able to understand the exact difference between MIS & MR

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4.	Students will be able to practice marketing communication skills relevant to the corporate world based on CRM.
<b>Suggested References:</b>	
Sr. No.	References
1.	Basics Of Marketing Management By Dr.R.B.Rudani, S.Chand Publications (pg. No- 368 “Evolution stages of Retail Format”)
2.	Marketing Management By Arun Kumar and N.Meenakshi, Vikas Publishing House, 2nd Edition, 2011
3.	Marketing Management By Rajan Saxena, 5th Edition, McGraw Hill Education
4.	Marketing Management By Philip Kotler, Millennium Edition, Pearson Education
5.	Marketing Management By S.A.Sherlekar, Himalaya Publishing House, 13th Revised Edition
6.	Marketing Management By S.A.Chunawala, Himalaya Publishing Hou
7.	Marketing Management text and cases an Indian Perspective by Rajendra P Maheshwari

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## **Bachelor of Business Administration (ITM - Information Technology Management) Semester – V**

<b>Course Code</b>	<b>UM5MABBI05</b>	<b>Title of the Course</b>	<b>Materials Management</b>
<b>Total Credits of the Course</b>	<b>04</b>	<b>Hours per Week</b>	<b>04</b>

<b>Course Objectives</b>	1. To understand the basic concepts and definitions of materials management. To acquire knowledge about the modes of transportation and packaging.
	2. To acquire knowledge about industrial purchasing, purchase procedure and buying methods, stores and supply chain management.
	3. To prepare students Competent enough to take up to employment in Industrial Sector.
	4. To acquire knowledge about the modes of transportation and packaging.

<b>Course Content</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage (%)</b>
<b>1.</b>	<b>Fundamentals of Materials Management:</b> <ul style="list-style-type: none"><li>• Classification of Materials Materials Management:</li><li>• Meaning, Definition, Scope &amp; Importance</li><li>• <b>Integrated Materials Management:</b> Concept &amp; Advantages</li><li>• <b>Material Planning:</b> Concept, Need &amp; Factors Affecting Materials Planning.</li></ul>	<b>25%</b>
<b>2.</b>	<b>Industrial Purchasing: (Theory 60% &amp; Examples 40%)</b> <ul style="list-style-type: none"><li>• Meaning, Definition</li><li>• Importance of Purchasing</li><li>• Principles of Right Purchasing</li><li>• Purchase Procedure</li><li>• Centralised v/s Decentralised Purchasing</li><li>• Buying Methods</li><li>• Vendor selection (Examples of Vendor Performance Rating)</li></ul>	<b>25 %</b>

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3.	<b>Storekeeping:</b> <ul style="list-style-type: none"><li>• Meaning, Objectives &amp; Importance of Storekeeping</li><li>• Functions of Storekeeping</li><li>• Store Location and Layout</li><li>• Receiving and Inspection</li><li>• Store Records</li></ul>	25 %
4.	<b>Logistics and Supply Chain Management</b> <ul style="list-style-type: none"><li>• Meaning and Modes of Transportation</li><li>• Warehousing – Meaning &amp; Functions</li><li>• Packaging – Meaning &amp; Functions</li><li>• Supply Chain Management – Meaning Need &amp; Functions.</li></ul>	25 %

<b>Teaching-Learning Methodology</b>	The course would be taught /learnt through ICT (e.g Power Point presentation, Audio-Visual Presentation),lectures, group discussions, assignments , case Study and browsing e- resources.
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<b>Evaluation Pattern:</b>		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal Written	50 %
2.	Internal Continuous Assessment in the form of Quizzes, Seminars, Assignments, Attendance	
3.	External Examination	50 %

**Course Outcomes:** Having completed this course, the learner will be able to

1.	Students will be able to identify the technical terms related to materials management.
2.	Students should be able to make independent purchase and storekeeping decisions.
3.	Students will be able to understand the various benefits of logistics and supply chain management.
4.	Students will be able to compute problems of vendor selection.



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<b>5.</b>	Outlining the concepts of warehousing, stores records and stores layout.
<b>Suggested References:</b>	
<b>Sr. No.</b>	<b>References</b>
<b>1</b>	Materials Management by K. Shridhar Bhat, Himalaya publication
<b>2</b>	Logistics Management by Satish C. Ailawadi & Rakesh P. Singh PHI
<b>3</b>	Production Management by Chunawalla and Patel

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## **Bachelor of Business Administration (ITM - Information Technology Management) Semester –V**

<b>Course Code</b>	<b>UM5MABBI06</b>	<b>Title of the Course</b>	<b>Management Accounting</b>
<b>Total Credits of the Course</b>	<b>04</b>	<b>Hours per Week</b>	<b>04</b>

<b>Course Objectives</b>	1. To provide students relevant and actual knowledge of Management accounting.
	2. Get foundational understanding and clarity of basic principles and core concepts of Management accounting.

<b>Course Content</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage (%)</b>
<b>1.</b>	<b>Management Accounting:</b> <ul style="list-style-type: none"><li>• Nature &amp; Scope (Theory)</li><li>• Meaning &amp; definition of Management Accounting</li><li>• Characteristics of Management Accounting</li><li>• Scope and Limitations of Management Accounting</li><li>• Functions of Management Accounting</li><li>• Methods of Management Accounting</li></ul>	<b>25%</b>
<b>2.</b>	<b>Financial Statement Analysis:</b> <ul style="list-style-type: none"><li>• Meaning of Financial Statements;</li></ul> <b>Principal Tools of Analysis: (Theory only)</b> <ul style="list-style-type: none"><li>• Comparative Financial Statements;</li><li>• Common-Size Financial Statements;</li><li>• Trend Percentages;</li></ul> <b>Ratio Analysis:(Theory and Examples)</b> <ul style="list-style-type: none"><li>• Liquidity Ratios (Short-term Solvency);</li><li>• Capital Structure Ratios or Gearing Ratios (Long-term Solvency);</li><li>• Turnover Ratios (Performance Ratios or Activity Ratios),</li><li>• Profitability Ratios.</li></ul>	<b>25 %</b>

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3.	<b>Funds Flow Statement:</b> <ul style="list-style-type: none"><li>• Meaning of fund and fund flow statement,</li><li>• Objectives,</li><li>• Distinction between Funds Flow Statement and Profit and Loss Account and Balance Sheet,</li><li>• Statement of Changes in Working Capital,</li><li>• Preparation of Fund flow statement (Examples).</li></ul>	25 %
4.	<b>Cash Flow Statement:</b> <ul style="list-style-type: none"><li>• Classification of Cash Flows,</li><li>• Objectives,</li><li>• Uses of Cash Flow Statement,</li><li>• Preparation of A Cash Flow Statement (Examples).</li></ul>	25 %

Teaching-Learning Methodology	White Board, Power Point Presentation
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal Written	50 %
2.	Internal Continuous Assessment in the form of Quizzes, Seminars, Assignments, Attendance	
3.	External Examination	50 %

Course Outcomes	
1.	Get basic knowledge about management accounting.
2.	Understand the basic concepts of decision-making process.
3.	Learn issues related to Absorption and marginal costing.

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<b>4.</b>	Gain the knowledge Of material, labour and sales variances
<b>Sr. No.</b>	<b>References</b>
<b>1.</b>	Advanced Cost Accounting - Jain S P And Narang K L 2 3 4 Cost Accounting. And Financial Management - Kishore Ravi M 5 6 8
<b>2.</b>	Textbook of Cost & management Accounting- Arora M.N
<b>3.</b>	Cost Accounting - Khan My And Jain Pk
<b>4.</b>	Problems And Solution In Adv Accounting - Maheshwari S N And Maheshwari SK
<b>5.</b>	Advanced Cost Accountancy - Nigam Lalla And Sharma G.L 7
<b>6.</b>	Advanced Management Accounting: Ravi M. Kishore
<b>7.</b>	Accounting for Management: Dr. Jawaharla

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## **Bachelor of Business Administration (ITM - Information Technology Management) Semester –V**

<b>Course Code</b>	<b>UM5MIBBI01</b>	<b>Title of the Course</b>	<b>Leadership Skills for Management</b>
<b>Total Credits of the Course</b>	<b>04</b>	<b>Hours per Week</b>	<b>04</b>

<b>Course Objectives</b>	1. The Course is designed to understand the importance of Leadership.
	2. It is helpful to understand the participative leadership.
	3. It helps to understand leadership training and techniques.
	4. It helps to understand the role of leaders and the impact of different leadership levels.
	5 It helps to understand the nature of human decision-making and what it takes to make effective team decisions.

<b>Course Content</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage (%)</b>
<b>1.</b>	<b>Introduction: The Nature of Leadership</b> <ul style="list-style-type: none"><li>• Definitions of leadership,</li><li>• Need or Importance of Leadership ,</li><li>• Leadership effectiveness,</li><li>• Level of conceptualization for leadership.</li></ul>	<b>25%</b>
<b>2.</b>	<b>Participative Leadership, Delegation, and Empowerment</b> <ul style="list-style-type: none"><li>• Nature of participative leadership,</li><li>• Guidelines for participative leadership,</li><li>• Delegation: Concept, varieties, potential advantages, and guidelines for delegating,</li><li>• Empowerment: Concept, Consequences, and Facilitating conditions.</li></ul>	<b>25 %</b>

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3.	<b>Developing Leadership Skills:</b> <ul style="list-style-type: none"><li>• Concept,</li><li>• Leadership training programme,</li><li>• Steps in designing effective training,</li><li>• Special techniques of leadership training,</li><li>• Behaviour role model, Case discussion and Business games and simulation.</li></ul>	25 %
4.	<b>Ethical Leadership and Leadership Theories:</b> <ul style="list-style-type: none"><li>• Concept of ethical leadership,</li><li>• Leadership Theories: Charismatic, Trait, Behavioural and Situational Theories</li></ul>	25 %

<b>Teaching-Learning Methodology</b>	These are Teacher's and Learners Centric Methods and it facilitate student learning and overall comprehension of material, and to measure student learning through both formal and informal forms of assessment, like interactive / participated methods, group projects, student portfolios, and class participation and in the student-cantered classroom, teaching and assessment are connected.
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal Written	50 %
2.	Internal Continuous Assessment in the form of Quizzes, Seminars, Assignments, Attendance	
3.	External Examination	50 %

Course Outcomes	
1.	The students will understand the concept of leadership, importance of leadership and level of conceptualization for leadership.
2.	The students will acquire knowledge regarding participative leadership, delegation, and empowerment.
3.	The students will understand the leadership training programme, steps in designing effective training and special techniques of leadership training programme.

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<b>4.</b>	The students will understand the ethical leadership and leadership theories.
<b>Suggested References</b>	
<b>Sr. No.</b>	<b>References</b>
<b>1</b>	Gary Yukl: Leadership in organisations, Pearson Education, New Delhi.
<b>2</b>	L M Prasad: Organisational Behaviour, Sultan Chand & Sons, New Delhi.
<b>3</b>	Patricia Guggenheimer & Mary Diana Szulc: Understanding Leadership Competencies.

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## **Bachelor of Business Administration (ITM - Information Technology Management) Semester – V**

<b>Course Code</b>	<b>UM5MIBBI02</b>	<b>Title of the Course</b>	<b>Social Entrepreneurship</b>
<b>Total Credits of the Course</b>	<b>04</b>	<b>Hours per Week</b>	<b>04</b>

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

<b>Course Content</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage (%)</b>
<b>1.</b>	<b>Fundamentals of Social Entrepreneurship:</b> <ul style="list-style-type: none"><li>• Concept of Social entrepreneur &amp; entrepreneurship,</li><li>• Evolution,</li><li>• Need,</li><li>• Major Functions ,</li><li>• Difference between Social and Commercial entrepreneurs,</li><li>• Areas of social entrepreneurship.</li></ul>	<b>25%</b>
<b>2.</b>	<b>Women Entrepreneurship:</b> <ul style="list-style-type: none"><li>• Concept,</li><li>• Functions,</li><li>• Problems,</li><li>• Promotional measures adopted by the central government for the Development of women entrepreneurship in India,</li><li>• Role of women associations.</li></ul>	<b>25 %</b>



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3.	<b>Rural Entrepreneurship:</b> <ul style="list-style-type: none"><li>• Concept,</li><li>• Need,</li><li>• Problems,</li><li>• NGO &amp; Rural entrepreneurship,</li><li>• Development of rural entrepreneurship in India.</li></ul>	25 %
4.	<b>Trends in Social Entrepreneurship:</b> <ul style="list-style-type: none"><li>• Major challenges,</li><li>• Major opportunities,</li><li>• Global trends in social entrepreneurship,</li><li>• Contribution of Successful Social entrepreneurs of India and abroad.</li></ul>	25 %

<b>Teaching-Learning Methodology</b>	These are Teacher's and Learners Centric Methods and it facilitate student learning and overall comprehension of material, and to measure student learning through both formal and informal forms of assessment, like interactive / participated methods, group projects, student portfolios, and class participation and in the student-cantered classroom, teaching and assessment are connected.
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal Written	50 %
2.	Internal Continuous Assessment in the form of Quizzes, Seminars, Assignments, Attendance	
3.	External Examination	50 %

Course Outcomes:	
1.	The Students will understand the concept of Social entrepreneur & entrepreneurship, Functions, Areas of social entrepreneurship
2.	The Students will acquire knowledge regarding women entrepreneur, Functions, Problems, Role of women associations
3.	The Students will be able to know rural entrepreneurship, Need & Problems

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4.	The Students will understand Major challenges, Major opportunities, Global trends & Contribution of Successful Social entrepreneurs of India and abroad
<b>Suggested References</b>	
Sr. No.	References
1.	Social Entrepreneurship by David bournstein& Susan Devis, Oxford University Press
2.	Social Entrepreneurship - Meaning, Challenges & Strategies by Hamza El Fasiki, Lambart Academic Publication.
3.	Entrepreneurship Development by S.S.Khanka
4.	Entrepreneurship Development and Project Management by Neeta Baporikar
5.	Entrepreneurial Development by Gupta and Shrinivasan.
6.	Entrepreneurial Development by Dr. S.R.Ajmeri

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