



Re-Accredited 'B++' 2.86 CGPA by NAAC

**VEER NARMAD SOUTH GUJARAT UNIVERSITY**

University Campus, Udhna-Magdalla Road, SURAT - 395 007, Gujarat, India.

**વીર નર્મદ દક્ષિણ ગુજરાત યુનિવર્સિટી**

યુનિવર્સિટી કેમ્પસ, ઉદ્ધના-મગદલા રોડ, સુરત - ૩૯૫ ૦૦૭, ગુજરાત, ભારત.

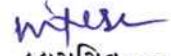
Tel : +91 - 261 - 2227141 to 2227146, Toll Free : 1800 2333 011, Digital Helpline No.- 0261 2388888  
E-mail : info@vnsgu.ac.in, Website : www.vnsgu.ac.in

## **-: પરિપત્ર :-**

યુનિવર્સિટી સંલગ્ન તમામ બી.બી.એ. કોલેજોનાં આચાર્યશ્રીઓને જણાવવાનું કે, NEP-2020 અંતર્ગત શૈક્ષણિક વર્ષ ૨૦૨૬-૨૭ થી અમલમાં આવનાર B.B.A. Sem.-5 Summer Internship Programme સંદર્ભે બિઝનેસ એન્ડ મેનેજમેન્ટ સ્ટડીઝ વિષયની અભ્યાસ સમિતિની તા.૨૧/૦૨/૨૦૨૬ની સભાના ઠરાવ ક્રમાંક:૦૨ થી કરેલ ભલામણને મેનેજમેન્ટ વિદ્યાશાખાનાં અધ્યક્ષશ્રીએ મેનેજમેન્ટ વિદ્યાશાખાની મંજૂરીની અપેક્ષાએ વિદ્યાશાખા વતી મંજૂર કરી એકેડેમિક કાઉન્સિલને કરેલ ભલામણને એકેડેમિક કાઉન્સિલની તા.૨૪/૧૨/૨૦૨૪ ની સભાનાં ઠરાવ ક્રમાંક:૩૫૩ અન્વયે માન. કુલપતિશ્રીને આપેલ સત્તા અંતર્ગત માનનીય કુલપતિશ્રી ધ્વારા મંજૂર કરેલ છે. જેનો અમલ કરવા આથી જાણ કરવામાં આવે છે.

બિડાણ: ઉપર મુજબ

ક્રમાંક:ઓથો./પરિપત્ર/સિલેબસ/૭૬૯૩/૨૦૨૬  
તા.૧૭-૦૪-૨૦૨૬

  
કુલસચિવ

પ્રતિ,

- ૧) યુનિવર્સિટી સંલગ્ન તમામ બી.બી.એ. કોલેજોનાં આચાર્યશ્રીઓ.  
.....આપશ્રીની કોલેજના સંબંધિત શિક્ષકોને જાણ કરી અમલ કરવા સારું.
- ૨) ડીનશ્રી, મેનેજમેન્ટ વિદ્યાશાખા.
- ૩) પરીક્ષા નિયામકશ્રી, પરીક્ષા વિભાગ, વીર નર્મદ દ. ગુ. યુનિવર્સિટી, સુરત.  
.....તરફ જાણ તેમજ અમલ સારું.

Subject Code [2508000705010001]

**Major : SUMMER INTERNSHIP PROJECT (DSCC-11)**

**TY.B.B.A (SEM-5) - Credit : 4**

**(EFFECTIVE FROM A.Y. 2026-27)**

**BACHELOR OF BUSINESS ADMINISTRATION**

## **General Guidelines for Implementation of Internship as per NEP 2020 at Veer Narmad South Gujarat University**

- Curriculum and Credit Framework for Undergraduate Programmes, UGC, New Delhi, December 2022.
- Based on Framing of Uniform Credit Structure for all Higher Educational Institutions of the State and Implementation of the Common Curriculum and Credit Framework under the National Education Policy-2020.
- GR No. KCG/admin/2023-24/0607/kh.1 dated 11/07/2023.

## Contents

<b>Sr. No.</b>	<b>Particulars</b>
1	About Summer Internship Project (SIP)
2	General Rules
3	Credit Rules
4	Evaluation Pattern
5	Annexure 1: Departments that can be studied
6	Annexure 2: Structure of Summer Internship Project Report
7	Annexure: 3 OJT / Internship completion certificate for candidates to be issued by the company to the concerned university department/college
8	Annexure : 4 OJT / Internship Completion Certificate for candidates to be issued by the concerned university department/college to Examination Section of the University
9	Annexure 5: Suggestive Formatting Guidelines
10	Annexure : 6 Internship Report Summary
11	Annexure : 7 Log Book (Dairy ) Format

## Summer Internship Project – DSCC-11 (T.Y.B.B.A – Sem. V)

### About Summer Internship Project (S.I.P)

A student enrolled in Bachelor of Business Administration (BBA) program shall have to undergo Summer Internship in any organization of their choice (Manufacturing / Processing is highly advisable) either individually or in group. Student(s) will choose a company of his/her/their choice will personally go to the company and understand the working of the company there will prepare a report of the same and will have to present the report in front of panel members. This whole exercise will be equivalent to 4 credits in Semester 5 of BBA course. The students shall be able to get credit only when they complete their training.

#### Objectives:

The Internship Program at Veer Narmad South Gujarat University aims to:

- Integrate theoretical knowledge with practical workplace applications.
- Offer hands-on industry exposure to equip students for professional roles and organizational expectations.
- Enhance competencies in critical thinking, collaboration, effective communication, and adaptability to dynamic environments.
- Expose students to emerging technologies, innovation practices, and entrepreneurial avenues.
- Foster professional values, ethical conduct, social accountability, and integrity in future careers.

#### Outcomes:

Upon completion of the Internship program, students will be able to:

- Apply theory in practical settings.
- Show problem-solving and teamwork skills.
- Understand workplace culture and career trends.
- Adapt to new technologies effectively.
- Practice professional ethics and social responsibility.

### General Rules

**R.S.T.R. 1: At the end of Semester 4 during Summer Vacations, and during Semester 5 the student(s) have to undergo minimum 120 hours ( 4Credit) of Summer Internship Training.**

**R.S.T.R. 2: One student /Group of students should undergo said training. HOWEVER, GROUP PROJECT SHOULD BE ENCOURAGED.**

**R.S.T.R. 3: Student(s) will choose the company of his/her/their own choice and will bring the permission letter from there either in written letter format or via e-mail or any other formal mode. This training is the only means in BBA curriculum which allows the students to expose practically with hard-core working of manufacturing / processing activities. Students can also be sent to service firms / organisations, with proper guidance provided by the mentors.**

**R.S.T.R. 4: College authority can decide minimum and maximum number of group size on their**

discretion but group size must not be greater than **6 (Six)**. Further college can also decide the maximum limit of groups going in single company. Individual student can also undergo summer training project. College should appoint faculty mentor to guide them throughout their work.

**R.S.T.R. 5:** This study will purely be ‘**Departmental Study**’ by nature wherein students will learn functioning of the company by studying departments like production, operations, marketing, finance, accounting, sales, personnel, HR, Health, Safety, Quality Assurance and others.

**R.S.T.R. 6:** At the end of Summer Internship Project, they will have to bring completion certificate and one copy of the same must be kept by the college. Without Project Completion certificate, study would be considered incomplete and student(s) will not get credit for the same and will be considered failed in ‘Summer Internship Project’.

**R.S.T.R. 7:** It is mandatory for an individual student to undergo the said training to earn the required credit of the said paper.

## **CreditRules**

**R.S.T.R. 8:** If a student(s) fails to undergo required summer training, he/she will be considered “FAIL” and will be allotted ‘Grade F’ in the said subject.

**R.S.T.R.9:** Incaseastudent(s)fail(s)toundergothetrainingandhe/sheisdeclaredfailedinit,a student will earn the required credit just as it is done for any other subject.

**R.S.T.R. 10:** If student(s) gets his/her form withdrawn in Semester 5 and student(s) had already completed the training during summer vacation, in such circumstance, he/she will be allowed to use completion certificate to claim the credit of ‘Summer Internship Project’ in the following semesters just as it is done for any other subject.

**R.S.T.R. 11:** An individual student or a group of students shall have to give VIVA VOCE Exam before the committee/panel as a part of **CCE (Continuous and Comprehensive Evaluation)**. A panel may consist of the faculty members of the college concerned or from other colleges, if college wishes for. College must maintain full confidentiality during the whole evaluation process.

**R.S.T.R. 12:** Marks of Summer Internship Project External should also be entered in the university ERP system along with the internal marks of Semester 5.

**R.S.T.R. 13:** Although this is a group project work but evaluation should be done on individual student basis. E.g. If only 4 students are working sincerely out of 6 and the other 2 are not putting enough efforts, they must be evaluated accordingly.

**R.S.T.R.14:** If a student never undergoes summer training, he/ she will never be entitled for the credit of ‘Summer Internship Project (DSCC – 11)’ of Semester 5.

**R.S.T.R.15:** Students are required to maintain a logbook (Diary) of their Summer Internship Project (SIP) activities on a regular basis. The format prescribed in Annexure–7 shall be followed. However, the college may adopt a similar format with necessary modifications, ensuring that all essential details of the internship work are systematically recorded.

## Evaluation Pattern

As per the SOP issued by the Education Department, in semester 5, a total 4 credits are allotted for Internship/ OJT.

Out of these, 2 credits shall be evaluated through SEE (Semester Ended Examination) (50 marks) by concerned company/ Industry/ factory expert/supervisor/ mentor etc.

The remaining 2 credit (50 Marks) shall be evaluated as CCE (Continuous and Comprehensive Evaluation) by concerned Institution/ colleges

Course type	Semester	Course Code	Course Title	Course Credit	SEE	CEE	Total
Major	Fifth	DSCC-11	Summer Internship Project	4	50 marks	50 marks	100 marks

### CCE ( Continuous and Comprehensive Evaluation)

Particulars	Marks
Summer Training Report (Quantum of Information taken, Formatting, Content, Way of presentation)	25 Marks
VIVA VOCE of Report (Faculty panel from within /outside college)*	25 Marks
<b>Total</b>	<b>50 Marks**</b>
<i>* College concerned is allowed to frame faculty panel for VIVA from within as well as outside college. If college appoints outside faculties/experts for VIVA, DA and TA should be borne by college only and not by VNSGU. Panel members should not be less than two.</i>	
<i>**subject to producing completion certificate</i>	

# ANNEXURE 1

## DEPARTMENTS THAT CAN BE STUDIED

### AIM & ESTABLISHMENT OF THE COMPANY AND GENERAL INFORMATION

- Name of the Organization and its Establishment year
- Location of the Registered Office and Head Office
- Location of the manufacturing units and other branches (if any)
- Name of Founders and Promoters
- Brief History
- Form of Organization
- Vision Statement
- Mission Statement
- Objectives and Shared Values
- Milestones since Inception
- Total Investment in Plant and Machinery (from inception till present)
- Organizational Structure of the company
- Organizational Hierarchy (To be presented as a flow-chart representing the various designations in the organization starting from top and arranged in descending order)
- Present Manpower status (classified as Executive/Managerial Level and Non-Executive/Non-Managerial level)
- Company's Sales Volume, Sales Revenue and Profits of Previous Financial Year
- Types of Products/ Services produced/offered
- Brand Name/s of Company's Products / Services
- The Market Structure (of the industry where the selected organization belongs to)
- Position in Industry (Company's Rank within the Industry among its peers)
- Environmental Pollution issues encountered by the organization (if any)
- CSR activities undertaken by the Organization if any
- Future Expansion Plans
- Any other specific detail

### Production Department / Processing Department

- Departmental structure representing the Key Personnel in Department
- Plant Location
- Plant Layouts Used
- Raw Materials Used
- Systems used (Continuous / Intermittent and their sub-systems)
- Heavy Machineries Used
- Products and Services produced
- Process used
- Description of Layout (Product, Process, FP, Hybrid)
- Material Handling Equipment used
- Inventory Control methods (if followed)
- Order Quantity, Lead Time, Reordering Level

- CRP plan
- MRP plan
- Quality control technique
- Inspection Technique
- On the Job & Off the Job Training to Workers and Supervisors
- Names and addresses of plants if elsewhere situated
- Any other company specific detail

#### **Marketing Department/ sales Department**

- Departmental structure representing the Key Personnel in Department
- List of Products & Services
- Number of customers / overseas customers
- Marketing Plan
- Major competitors
- Specific Distribution channel
- PLC concept and association of their product with respect to PLC stage
- Market segmentation
- Positioning Strategies
- Promotion tools used
- Pricing method followed
- Sales force management
- CRM practices (if followed)
- Research Procedure (if conducted)
- Export Procedure (if applicable)
- Any other company specific detail

#### **HRM / Personnel Department**

- Departmental structure representing the Key Personnel in Department
- Recruitment Procedure
- Selection Process
- No. of employees
- Attendance maintenance
- Training given
- Fringe benefits provided, Leave rules
- Employee Safety mechanisms
- Promotion – Transfer rules
- Specific HR policies
- Performance appraisal
- Wages & Salary Administration
- Grievance Handling Procedure
- Strategic HRM (if adopted)
- Employee Feedback mechanism (if adopted)

- **Finance Department / Accounting Department**

- Departmental structure representing the Key Personnel in Department
- Trading & P & L Account
- Balance Sheet
- Ratios & their interpretation
- Financial Statement Analysis
- Accounting procedure

### **Purchase Department**

- Departmental structure representing the Key Personnel in Purchase Department
- General details about purchase department
- Purchase Procedure
- Ordering Costs
- Raw Materials Ordered
- Order Quantity and Purchasing Lead Time (for key raw materials)
- List of Suppliers
- Vendor Selection
- Re-Ordering Time (Interval)
- Purchase Policies
- Software/Applications used by the department to carry out their work
- Any other specific detail

### **Safety Department**

- Departmental structure representing the Key Personnel in Safety Department
- No. of fire extinguishers
- Safety Equipment provided to workers
- Workmen's Compensation policy
- List of Life Insurance Policies (if taken)
- List of General Insurance Policies (Fire, Marine, Burglary, etc.)
- Health and Safety Policy
- Any other Safety mechanisms

### **Other Company Specific Departments that can be studied** **STORES AND WAREHOUSING DEPARTMENT**

- Departmental structure representing the Key Personnel in Stores Department
- Stores Layout
- Receipt, Storage and Issue Procedure
- Storage Medium
- Stores Record (Manual as well as Electronic)
- Software Used in store/warehouse administration
- Material Coding System
- Material Handling Equipment used inside the store-room / warehouse
- Carrying costs
- Inventory Management technique used
- Stock Verification
- Software/Applications used by the department to carry out their work

### **QA/QC DEPARTMENT**

- Departmental structure representing the Key Personnel in QA/QC Department
- Instruments Used
- Name of Tests Conducted
- Brief procedure of any one test
- Method of Calibration
- Quality Assurance and Control Policies
- Software/Applications used by the department to carry out their work

### **DISPATCH AND LOGISTICS DEPARTMENT**

- Departmental structure representing the Key Personnel in Dispatch Department
- Dispatch Procedure
- Mode of Dispatch
- Sources of Logistics (Own or Outsourced)

### **OTHER COMPANY SPECIFIC DEPARTMENTS THAT CAN BE STUDIED**

- Utility Department (for providing utilities like Steam, Central Air-conditioning, Air Handling, DM/DI Water, Artificial Humidification, LPG, Power Back-up, etc.) ETP and Waste Disposal
- Packing Department
- Engineering and Maintenance Department (Civil, Electrical, Mechanical) Captive Power Plant

## ANNEXURE 2

### STRUCTURE OF SUMMER TRAINING REPORT

Sr. No.	Particulars
	Title Page
	Project Completion Certificate (College)
	Project Completion Certificate (Company)
	Declaration
	Acknowledgement
	Executive Summary
	Table of contents
	List of Tables
	List of Figures
	List of Graphs
Chapter 1:	<b>AIM &amp; ESTABLISHMENT OF THE COMPANY AND GENERAL INFORMATION</b>
Chapter 2 :	<b>Production Department / Processing Department</b>
Chapter 3:	<b>Marketing / Sales Department</b>
Chapter 4:	<b>Finance / Accounts Department</b>
Chapter 5:	<b>Human Resource / Personnel Department</b>
Chapter 6:	<b>Purchase Department</b>
Chapter 7:	<b>Safety Department</b>
Chapter 8:	<b>Any other company specific department</b>
Chapter 9	<b>EXPERIENCE GAINED AND PROBLEMS FACED</b>  <ul style="list-style-type: none"><li>✓ What did you learn? How will this experience help you in the future?</li><li>✓ Problems faced</li><li>✓ What was missing /lacking?</li></ul>

	<ul style="list-style-type: none"><li>✓ How could you have done your work better?</li><li>✓ How could you have gained more experience?</li></ul>
Chapter 10:	<b>CONCLUSION, SUMMARY AND RECOMMENDATIONS</b> <b>Your thoughts, views and comments in general about the company and your work experience</b>
	Bibliography
	Annexure

## ANNEXURE 3

**OJT / Internship completion certificate for candidates to be issued by the company to the concerned university department/college**  
Company letter head

Issued on: \_\_\_\_\_ ID No.: \_\_\_\_\_

### **OJT / Internship Completion Certificate**

This is to certify that Ms. / Mr. \_\_\_\_\_  
\_\_\_\_\_ has successfully completed on the job training /  
internship with grade \_\_\_\_\_ and marks \_\_\_\_\_ out of 50 (SEE)\* for Conducted  
by \_\_\_\_\_ (Company name) facilitated by  
\_\_\_\_\_ (Institution / College / Department  
name) from \_\_\_\_\_ (DD/MM/YYYY) to \_\_\_\_\_  
(DD/MM/YYYY) at \_\_\_\_\_ (Name of company with  
address).

Certified by:

(Company name)

Sign and seal  
(Designation)

#### **Grading for performance are as follows:**

<b>Letter Grade</b>	<b>Marks (in %)</b>
O (Outstanding)	97.0 – 100
A+ (Excellent)	87.0 – 96.99
A (Very Good)	77.0 – 86.99
B+ (Good)	67.0 – 76.99

\*SEE: Semester End Evaluation

## Annexure 4

### **OJT / Internship Completion Certificate for candidates to be issued by the concerned university department/college to Examination Section of the University**

on letter head of university department/college

Issued on: \_\_\_\_\_

ID No.: \_\_\_\_\_

#### **OJT / Internship Completion Certificate**

This is to certify that Ms. / Mr. \_\_\_\_\_  
\_\_\_\_\_ has successfully completed on the job /  
internship with grade \_\_\_\_\_ and marks \_\_\_\_\_ out of 50 (CCE) and  
consolidated grade \_\_\_\_\_ and marks \_\_\_\_\_ out of 100 (SEE+CCE)\*  
for \_\_\_\_\_ (Name of Program/Course) conducted by  
\_\_\_\_\_ (Company name) facilitated by  
\_\_\_\_\_ (Institution / College / Department name) from  
\_\_\_\_\_ (DD/MM/YYYY) to \_\_\_\_\_ (DD/MM/YYYY) at  
\_\_\_\_\_ (Name of company, address).

Signed, Seal & Certified by:

Nodal Officer / Faculty Guide

Head of University Department / Principal of College

University Department/College

Date:

Place:

# Annexure 5

## **SUGGESTED FORMATTING GUIDELINES**

- Font Type: Times New Roman
- Font Size (Chapter Heading): 24
- Font Size (Main Heading): 16
- Font Size (Sub Heading): 14
- Font Size (Body Text): 12
- Line Spacing: 1.5
- Alignment: Justified
- References: APA Style
- Page No.: At Bottom Center
- Copies: 1 Spiral Bound + Soft copy
- Must be numbered according to the chapter (e.g. Table 5.1 means that it is located in Chapter 5 and that it is the first table presented and discussed in this chapter)
- Must have a title at the top and key(legend)underneath
- The table title must be set in sentence case (only first letter in capital) as follows: Table 5.1 Summary of sample characteristics
- Only the Table index number should be in bold. Rest of the title should be in plain text

## Annexure 5

### Internship Report Summary

Class: T.Y.B.B.A Semester:      Division:          Roll No.         

Academic Year: \_\_\_\_\_

Student's Name: \_\_\_\_\_

Student's Address: \_\_\_\_\_

SPID number: \_\_\_\_\_

Internship Supervisor's Name: \_\_\_\_\_

Internship Period (min. 120 hours): From \_\_\_\_\_ To \_\_\_\_\_

Name of Internship Organization/Company: \_\_\_\_\_

Address of Internship Organization/Company: \_\_\_\_\_

#### Points to be considered in the report:

1. Introduction of Company/Organization
2. Objectives of Internship
3. Experiences and Difficulties faced during Internship
4. Skill Development during Internship
5. Lessons learnt during Internship

**Date:**

Signature of Student:

Signature of Internship Mentor/ Faculty Guide:

Note: Each student shall submit the above detailed report along with the Internship Completion Certificate. **(Prepare this report of maximum 5 pages only)**



## 11.2 Annexure 2: Format of 'Letter of Intent' for Skills Knowledge Partner (SKP)

To,  
The Principal/ Dean/ Head of Department,  
(College – Institute Name)  
Address –

Subject – Letter of Intent to be a Skill Knowledge Provider.

Dear Sir/ Madam,

1. \_\_\_\_\_ (Name Of Organization) is desirous to become a Skill Knowledge Partner of \_\_\_\_\_ (Institute/University) and providing OJT/internship/Apprenticeship opportunity to students of \_\_\_\_\_.
2. We would be providing OJT/internship/Apprenticeship opportunity to up to \_\_\_\_\_ (number of students) for the \_\_\_\_\_ course/s.
3. We understand that the course is commencing on \_\_\_\_\_ and will be for the duration of \_\_\_\_\_ year (s) divided into \_\_\_\_\_ semesters.
4. As an organization, we shall provide opportunity to the students towards achieving the desirous learning outcomes. We understand that the minimum number of hours the student needs to spend on the learning outcome would be \_\_\_\_\_ (as per the credit assigned for internship) hours per semester.
5. We shall share the Completion letter with the names of the student and course, once the batch is finalized.

Your Sincerely,  
ABC Company  
Address  
Contact person Name  
Designation  
Phone number

Subject Code [2508000705020001]

**Veer Narmad South Gujarat University**  
**Major : DSCC-12 – Research Methodology**

Course	Core (Major) DSCC-12
Course Title	<b>Research Methodology</b>
Credit	4
Teaching per Week	4
Review / Revision	June, 2025
Minimum weeks / Semester	15 (Lectures, Guest Lectures, Case Study, Presentations, Group Assignments)
Medium of Instruction	English
Purpose of Course	<ul style="list-style-type: none"><li>• The purpose of the course is to explain to the students' application of research in business management.</li></ul>
Course Objective	<ul style="list-style-type: none"><li>• To acquaint students with the basic procedure of scientific business research</li><li>• To orient students with the methodology of research in a way that they can do their semester six project report work in an effective manner</li></ul>
Course Outcome	<ul style="list-style-type: none"><li>• Students should be able to understand the basic nature and purpose of Research and its advantages to business</li><li>• To understand the purpose of Sampling and Sampling Techniques in the process of research design</li><li>• To understand various Primary and Secondary sources of data</li><li>• To understand how to do Data Processing</li><li>• To learn how to write a Research Report</li></ul>

**Course Content**

**Unit 1: Introduction to Business Research**

**(25%)**

- Bharatiya Knowledge System in Research Methodology : Pramanas (Epistemological Tools in BKS RM) & Relevance to Modern Research Methodology: Pratyaksha (Direct Perception)' Anumana (Inference), Upamana (Comparison/Analogy), Arthapatti (Postulation/Presumption), Anupalabdi (Non-Perception), Shabda (Verbal Testimony)
- Concept & Definition of Business Research
- Classification of Business research viz. Basic vs. Applied Research,
- Problem Identification vs. Problem Solving Research,
- Cross Sectional vs. Longitudinal Research,
- Quantitative Vs. Qualitative Research
- Methods of Knowing: Scientific & Non-Scientific methods (Name the types of non-scientific methods only)
- Characteristics of a good scientific research
- Types of research design (Exploratory and Conclusive)
- Different types of errors in business research
- Meaning of terms: "Concept", "Construct" and "Definition" in relation to business research
- Different types of variables in business research
- Definition of hypothesis
- Types of hypotheses
- Role of hypothesis in research
- Qualities of a good hypothesis
- Business Research Process

**Unit 2: Data Collection****(25%)**

- Difference between terms: “Data” and “Information”,
- Difference between Primary Data & Secondary Data. Their relative merits & de-merits,
- Various sources of secondary data (Internal & External)
- General Idea of survey methods
- Four Survey Methods viz. Telephonic Survey, Personal Survey, Electronic Survey and Mail Survey,
- Comparison of four survey methods on various parameters - Social desirability, Perceived Anonymity, Response Rate, Control on data collection environment, Diversity of questions, Interviewer’s bias, Use of physical stimuli, Sample control, quantum of data
- Definition of Observation : When observation method is suitable, Advantages and Limitations of Observation Method

**Unit 3: Sampling and Scaling Methods.****(25%)**

- Difference between Sample and Census
- Sampling Procedure
- Probabilistic and Non- Probabilistic Sampling Methods
- Meaning of scale and Attitude scale
- Types of primary scale (Nominal, ordinal, interval, ratio)
- Various Comparative and Non-comparative attitude Scales

**Unit 4: Design of Questionnaire, Data preparation and Report writing****(25%)**

- **Design of Questionnaire:** Definition of Questionnaire, Process of questionnaire design,
- **Data Preparation:** Process of Data Preparation (Questionnaire Checking, Editing, Coding, Transcribing, Data Cleaning, Statistical Adjusting the data),
- **Report writing:** Types of research report, Contents/format of research report)

**Suggested Readings:**

1. Business Research Methods: Donald Cooper & Schindler, Tata McGraw Hill (Main Text)
2. Marketing Research: Naresh Malhotra, Pearson Publications ( Second Text)
3. Marketing Research: Churchill, Dryden Press, Harcourt Publications
4. Business Research Methods: Zikmund , Cengage Publishing
5. Business Research Methods: Saunders, Pearson Publications
6. Marketing Research : G. C. Beri, Tata McGraw Hill Education
7. G.P. Bhatta : Epistemology of Bhatta School of Purva Mimamsa, Chowkhamba Publication



Subject Code [2508000705030001]

**Veer Narmad South Gujarat University**

**Major : DSCC-13 - Introduction to Taxation**

<b>Course</b>	<b>Core (Major) DSCC-13</b>
Course Title	<b>INTRODUCTION TO TAXATION</b>
Credit	4
Teaching per Week	4
Review / Revision	June, 2025
Minimum weeks / Semester	15 (Lectures, Guest Lectures, Case Study, Presentations, Group Assignments)
Medium of Instruction	English
Purpose of Course	<ul style="list-style-type: none"><li>The purpose of the course is to explain the concepts of taxation and its application</li></ul>
Course Objective	<ul style="list-style-type: none"><li>Acquaint the students with the tax structure for individuals and corporate and also its implications for planning</li></ul>
Course Outcome	<ul style="list-style-type: none"><li>To enable students to know the basic concepts of taxation and its implications.</li><li>The students would be able to compute the income for the purpose of tax.</li><li>The students would know GST and its application in business.</li></ul>

**Course Content**

<b>Unit 1: Introduction of Taxation and Bhartiya Knowledge System of Taxation (25%)</b> <ul style="list-style-type: none"><li>Overview of Ancient taxation system: 1. Vedic Period 2. Mauryan Empire</li><li>Brief History of Income Tax Act'1961</li><li>Meaning of Direct and Indirect Taxes</li><li>Important Definitions: Income Tax, Assessment Year, Previous Year, Assessee, Person, Gross Total Income, Total Income.</li><li>Tax Planning, Tax Avoidance, Tax Evasion and Tax Management</li><li>Residential Status and their incidence of tax (including short numerical) (Only of individuals)</li></ul>
<b>Unit 2: Heads of Income (25%)</b> <ul style="list-style-type: none"><li>Brief Introduction of Heads of Income</li><li>Computation of Income under the head salary (Numerical including Basic Salary, Allowances – HRA, Children Education &amp; Hostel Allowance, Entertainment Allowance, Retirement Benefits - Pension, Gratuity, PF, Perquisites – Rent Free Accommodation, Motor Car)</li></ul>
<b>Unit 3: Heads of Income (25%)</b> <ul style="list-style-type: none"><li>Income under the Head: House Property (Only theory)</li><li>Capital gains – Numerical including Section 54, 54F, 54EC</li></ul>
<b>Unit 4: Deductions &amp; Filing of ITR (10%)</b> <ul style="list-style-type: none"><li>Standard Deduction, Deduction from gross total income as applicable to an individual (Section 24B, 80C, 80CCC, 80CCD, 80CCG, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80QQB, 80TTA, 80U).</li><li>Steps in filing ITR Online.</li></ul>
<b>Unit 5: Goods and Service Tax Act' 2017 (15%)</b> <ul style="list-style-type: none"><li>Goods and Service Tax – Introduction &amp; Meaning</li><li>Advantages of GST,</li><li>GST – Short Comings and Challenges</li><li>Basic Definitions of GST- Goods, Services, SGST, CGST, IGST, UTGST, Person, Aggregate Turnover, Taxable Person, Business, Place of business</li></ul>

**Suggested Reading:**

1. Singhanian, V.K. Student Guide to Income Tax. Taxmann Publications Pvt. Ltd. (Latest ed.)
2. Ahuja & Gupta, Simplified Approach to Corporate Tax, Flair Publications Pvt. Ltd (Latest ed.)
3. Ahuja & Gupta. Simplified Approach to Income Tax Flair, Publications Pvt. Ltd.
4. Mahesh Chandra & Shukla, D.C. Income Tax Law & Practice Pragati Publications.
5. Goyal, S.P. Tax Planning and Management. Sahitya Bhawan Publications.
6. Singhanian, V.K. Student Guide to Income Tax. (University ed.). Taxmann Publications Pvt. Ltd.
7. Poddar Avinash S : Glimpses of GST , CCH India – A Wolter Kluwer Business
8. Batra Ashok, GST Law and Practice, CCH India– A Wolter Kluwer Business
9. Datey V S, GST Ready Reckoner, Taxmann 10. Mohan Rajat Illustrative Guide to GST, Bharat LawHouse
10. Prasad, K. D. (1987). Taxation in Ancient India: From the Earliest Times Up to the Guptas. New Delhi: Mittal Publications.
11. Tripathi, O. (1988). Taxation and Fiscal Administration in Ancient India: From the Vedic Times to the End of the Mauryan Period. Allahabad: Upper India Publishing House.



Subject Code [2508000705040002]

**Veer Narmad South Gujarat University**  
**Minor :DSE-1: Advanced Financial**  
**Management**  
**(Finance Elective Group)**

Course	<b>DSE-1 Minor</b>
Course Title	<b>ADVANCED FINANCIAL MANAGEMENT</b>
Credit	4
Teaching per Week	4
Review / Revision	June, 2025
Minimum weeks / Semester	Lectures, PowerPoint presentations, Group Work
Medium of Instruction	English
Purpose of Course	<ul style="list-style-type: none"><li>• To provide financial knowledge to students from a company point of view when making financial decisions and also from an investor point of view when making investment decisions in the capital market.</li></ul>
Course Objective	<ul style="list-style-type: none"><li>• To equip students with basic tenets of long-term financial decision-making.</li></ul>
Course Outcome	<ul style="list-style-type: none"><li>• Evaluate the applicability of the concept of Financial Management to understand the managerial Decisions and Corporate Capital Structure</li><li>• Analyze the complexities associated with management of cost of funds in the capital Structure</li><li>• Evaluate how the concepts of valuation of security and dividend policy decisions could integrate while identification and resolution of problems pertaining to Business.</li></ul>

**Course Content**

<b>Unit 1: Valuation of Securities (Numeric)</b>	<b>(30%)</b>
<ul style="list-style-type: none"><li>• Concept of value,</li><li>• Importance of Valuation,</li><li>• Bond Valuation: Basic bond valuation, semi-annual interest payment, effect of relation between required rate of return &amp; coupon rate on bond values, effect of years to maturity on bond values, yield to maturity, perpetual bonds.</li><li>• Equity valuation: Dividend capitalization (Single period/ Multi period), Earnings capitalization Techniques (Numeric), Give a small assignment on equity valuation from BSE and NSE listed companies.</li></ul>	
<b>Unit 2: Cost of Capital (Numeric)</b>	<b>(30%)</b>
<ul style="list-style-type: none"><li>• Meaning &amp; significance,</li><li>• Explicit &amp; implicit cost,</li><li>• Cost of debt, equity and retained earnings,</li><li>• Cost of equity through dividend capitalization approach, CAPM &amp; earning price method,</li><li>• Weighted average cost of capital</li></ul>	
<b>Unit 3: Capital Structure</b>	<b>(20%)</b>
<ul style="list-style-type: none"><li>• Meaning and Significance,</li><li>• Net Income,</li><li>• Net Operating Income,</li><li>• Traditional &amp; MM Theory (Including Arbitrage)</li><li>• <b>Numerical:</b> NI approach, Net Operating Income, Traditional &amp; MM Theory (Excluding Arbitrage)</li></ul>	

**Unit 4: Dividend Policy****(20%)**

- Meaning of dividend, forms of dividend, stable and unstable dividend policy,
- Factors affecting dividend policy. types of dividend dates – Ex date, due date, announcement date
- The irrelevance of dividends: MM hypothesis, Relevance of dividends: Walter's model, Gordon's model
- Numerical: MM hypothesis, Walter's model, Gordon's model

**Suggested Reading:**

- Pandey, I.M. (2010) Financial Management, Vikas Publishing House Pvt. Ltd. NewDelhi.
- Jain, P.K. and M.Y. Khan. (2007) Financial Management, 6th Edition. New Delhi: Tata McGraw-Hill Publishing Company Limited.
- Bhala, V.K. (2006) Financial Management and Policy. New Delhi: Anmol Publication Pvt. Ltd.
- Prasanna Chandra, Financial Management-Theory Practice, Tata McGraw Hill Publication.
- P.C. Tulsian, Financial Management – S. Chand Publication



Subject Code [2508000705050002]

**Veer Narmad South Gujarat University**  
**Minor : DSE-2 Strategic Financial Management**  
**(Finance Elective)**

<b>Course</b>	<b>Minor : DSE-2</b>
Course Title	<b>STRATEGIC FINANCIAL MANAGEMENT</b>
Credit	4
Teaching per Week	4
Review / Revision	June, 2025
Minimum weeks / Semester	Lectures, PowerPoint presentations, Group Work
Medium of Instruction	English
Purpose of Course	<ul style="list-style-type: none"><li>• To identify the possible financial strategies capable of maximizing the organization's market value.</li></ul>
Course Objective	<ul style="list-style-type: none"><li>• To make aware about various fundamental concepts of strategic financial management.</li><li>• To develop a perspective of students towards combining finance functions with strategies.</li><li>• To ensure that students can exercise judgment and technique to make business value added decisions in strategic financial management.</li></ul>
Course Outcome	<ul style="list-style-type: none"><li>• Students will gain knowledge of how to develop and implement effective financial strategies in corporations and set up realistic business objectives in order to increase firm value.</li></ul>

**Course Content**

<b>Unit 1: Introduction to Strategy and Financial Management</b> (10%) <ul style="list-style-type: none"><li>• Concepts of Strategic Financial Management (Definition and Characteristics)</li><li>• Significance of Strategic Financial Management</li><li>• Strategic planning (Meaning, Definition)</li><li>• Financial, planning (Meaning, Definition, Process)</li><li>• Financial Forecasting (Meaning, Definition, Benefits and Techniques of Financial Forecasting)</li></ul>
<b>Unit 2: Project Planning and Control</b> (20%) <ul style="list-style-type: none"><li>• Meaning, Definition and Benefits of project management</li><li>• Classification of Project</li><li>• Kinds of Project</li><li>• Stages in setting up of a project</li><li>• Cost benefit analysis in project (Meaning, Definition, Benefits and Limitations)</li><li>• Project Appraisal by financial institution (Financial Feasibility, Technical Feasibility, Economic Feasibility and Management Competence)</li></ul>
<b>Unit 3: Long Term Strategic Financial Decisions</b> (30%) <ul style="list-style-type: none"><li>• Cost of Project</li><li>• Means of Financing</li><li>• Risk Evaluation in capital budgeting: Business risk and financial risk</li><li>• Risk analysis in project selection</li><li>• Techniques and models in taking decisions under risk and uncertainty (Numerical):</li><li>• Probability Analysis (including standard deviation and variance)</li><li>• Sensitivity Analysis</li><li>• Decision Tree Analysis</li><li>• Risk Adjusted Discounted Rate (RADR) Method</li><li>• Certainty Equivalent (CE) Method</li></ul>



**Unit 4: Valuation of Business****(20%)**

- Meaning of equity value and enterprise value
- Reasons for valuation of an enterprise
- Discounted Valuation Models: Discounted cash flow method (Numerical)

**Unit 5: Corporate Restructuring and Industrial Sickness****(20%)**

- Meaning and Reasons for corporate restructuring
- Meaning, Process and Techniques of Financial Restructuring
- Industrial Sickness
- Definition according to Companies Act 2013 and RBI
- Causes of sickness
- Prediction of sickness: Multiple Discriminant Analysis (Z - Score Model with Numerical)

**Suggested Reading**

1. Ravi M. Kishore (2011), Strategic Financial Management, Second Edition, Taxmann Publications Pvt. Ltd., NewDelhi.
2. Rajesh Kumar P. (2011), Mergers & Acquisitions, First Edition, Tata McGraw Hill, New Delhi
3. Godbole Prasad G. (2009), Mergers, Acquisitions and Corporate and Corporate Restructuring, First Edition, Vikas Publishing House Pvt. Ltd., NewDelhi.
4. Weston Fred J., Chung S., Hoang E. (2007), Mergers, Restructuring and Corporate Control, Latest Edition, Prentice – Hall of India, NewDelhi.
5. Khan and Jian (2011), Financial Management, Second Edition, Tata McGraw Hill, New Delhi.
6. Pandey I. M. (2012), Financial Management, tenth Edition, Vikas Publishing House Pvt. Ltd., NewDelhi
7. Damodaran Aswath (2006), Damodaran on Valuation, Second Edition, Wiley India Pvt. Ltd., NewDelhi



Subject Code [2508000705040001]

**Veer Narmad South Gujarat University**  
**Minor : DSE- 1- Advertising and Brand Management**  
**(Marketing Elective Group)**

<b>Course</b>	<b>Minor : DSE- 1</b>
Course Title	<b>ADVERTISING AND BRAND MANAGEMENT</b>
Credit	4
Teaching per Week	4 Hours
Review / Revision	June, 2025
Minimum weeks / Semester	15 (Lectures, Guest Lectures, Case Study, Presentations, Group Assignments)
Medium of Instruction	English
Purpose of Course	To acquaint students with the marketing process for different types of products and services and to understand the tools used by marketing managers in decisions pertaining to advertising and brand management.
Course Objective	<ul style="list-style-type: none"><li>● To acquaint students with the basic concepts of IMC</li><li>● To orient students with current scenarios in advertising and branding</li></ul>
Course Outcome	<ul style="list-style-type: none"><li>● Students will demonstrate strong conceptual knowledge in the functional area of marketing management.</li><li>● Students will demonstrate effective understanding of relevant functional areas of marketing management and its application.</li><li>● Students will demonstrate analytical skills in identification and resolution of problems pertaining to marketing management.</li></ul>

**Course Content**

<b>Unit 1: Introduction to Advertising</b>	<b>(20%)</b>
<ul style="list-style-type: none"><li>● Definition,</li><li>● Objectives,</li><li>● Functions and Classification of Advertising,</li><li>● The role of advertising in Marketing,</li><li>● The role of advertising agencies</li></ul>	
<b>Unit 2: Understanding Communication Process</b>	<b>(20%)</b>
<ul style="list-style-type: none"><li>● Source,</li><li>● Message and channel factors,</li><li>● AIDA Model,</li><li>● Hierarchy of Effect Model,</li><li>● Elaboration Likelihood Model</li></ul>	
<b>Unit 3: Planning for Marketing Communication</b>	<b>(20%)</b>
<ul style="list-style-type: none"><li>● Setting Marketing Communication Objectives,</li><li>● DAGMAR Approach for setting advertisement objectives,</li><li>● Building the IMC Program: Using Creative Strategies in advertising, sales promotion, publicity and event sponsorship, Creative strategy in implementation and evaluation of marketing communication,</li><li>● Types of appeals and execution styles.</li></ul>	



<b>Unit4: Brand and Brand Management</b>	<b>(15%)</b>
<ul style="list-style-type: none"> <li>● What is a brand,</li> <li>● Importance and Scope of Brand,</li> <li>● Branding challenges and Opportunities,</li> <li>● Strategic Brand management process</li> </ul>	
<b>Unit 5: Customer based brand equity</b>	<b>(15%)</b>
<ul style="list-style-type: none"> <li>● Sources of brand equity,</li> <li>● Building a strong brand,</li> <li>● Criteria for choosing brand elements,</li> <li>● Options and tactics for brand elements</li> </ul>	
<b>Unit 6: Managing brands over time</b>	<b>(10%)</b>
<ul style="list-style-type: none"> <li>● Reinforcing Brands,</li> <li>● Revitalizing Brands,</li> <li>● Adjustments To Brand Portfolio</li> </ul>	

**Suggested Readings:**

1. Advertising & Promotion: An Integrated Marketing Communication Perspective, TATA McGraw Hill, George Belch, Michael Belch and Keyoor Purani
2. Integrated Advertising, Promotion and Marketing Communication: Kenneth Clow and Donald Baack, Pearson
3. Strategic Brand Management: Building, Measuring and Managing Brand Equity - Kevin Keller, PHI.

Subject Code [2508000705050001]

**Veer Narmad South Gujarat University**  
**Minor : DSE- 2 - International Marketing Management**  
**(Marketing Elective Group)**

Course	Minor : DSE- 2
Course Title	INTERNATIONAL MARKETING MANAGEMENT
Credit	4
Teaching per Week	4 Hours
Review / Revision	June, 2025
Minimum weeks / Semester	15 (Lectures, Guest Lectures, Case Study, Presentations, Group Assignments)
Medium of Instruction	English
Purpose of Course	The course is designed specifically to integrate the core concepts of marketing management with concepts of international business and cross-cultural management.
Course Objective	<ul style="list-style-type: none"><li>● To acquaint students with the global environment of marketing.</li><li>● To give thorough understanding with regards to export, its procedure and documentation.</li><li>● To orient students with contemporary issues in international marketing</li></ul>
Course	<ul style="list-style-type: none"><li>● Describe the nature of international marketing and its value for modern business.</li><li>● Explain the basic concepts, principles and practices associated with international marketing management.</li><li>● Analyse international marketing situations and make appropriate decisions.</li><li>● Present a credible business case in a team setting.</li></ul>

**Course Content**

<b>Unit 1: International Marketing</b> (25%) <ul style="list-style-type: none"><li>● International Marketing: Meaning, Nature and Importance; International Marketing Orientation: E.P.R.G. - Approach, an overview of the International Marketing Management Process;</li><li>● International Marketing Environment</li><li>● Various factors affecting International Marketing Environment</li><li>● International Marketing vs. Domestic Marketing,</li><li>● International Market Segmentation and Positioning; Screening and Selection of Markets;</li><li>● International Market Entry Strategies: Exporting, licensing, Contract Manufacturing, Joint Venture M &amp; A, Setting-up of Wholly Owned Subsidiaries Abroad, Strategic Alliances.</li></ul>
<b>Unit 2: International Marketing Mix</b> (25%) <ul style="list-style-type: none"><li>● <b>Product:</b> Product-Communication Strategies, Advantages and Limitations of Product Standardisation and Product Adaptation, Branding-Packaging-Labeling Decisions in International Business</li><li>● <b>Price:</b> Factors affecting International Pricing, Pricing Steps, Transfer Pricing, Various INCOTERMS EXW, FCA, FAS, FOB, CFR, CIF, CPT, CIP, DAF, DES, DEQ, DDU, DDP</li><li>● <b>Promotion:</b> International Promotional Mix Elements</li><li>● <b>Distribution:</b> Indirect and Direct Exporting, Types of foreign Intermediaries</li></ul>
<b>Unit 3: Trade Policy and Export Promotion</b> (20%) <ul style="list-style-type: none"><li>● Introduction,</li><li>● Trade Barriers: Tariffs &amp; Non-Tariff,</li><li>● Export Promotion: Organizational set up, Incentives, production Assistance/facilities, Marketing Assistance, Special Economic Zones, Export Houses (Concepts),</li></ul>

**Unit 4: Export Procedure and documentation****(20%)**

- **Export Procedure:** Registration, Pre- Shipment, Shipment, Post-Shipment
- **Documentation:** Commercial and Regulatory

**Unit 5: Foreign Direct Investments****(10%)**

- Meaning,
- Types of FDI,
- Factors affecting FDI,
- Merits and Demerits of FDI

**Suggested readings:**

- International Business: Text and Cases - P. SubbaRao, Himaliya PublishingHouse.
- International Business: Text and Cases - Francis Cherunilam, PHILearning.
- International Business - Rakesh Mohan Joshi, Oxford University Press.
- International Trade and Export management - Francis Cherunilam, Himalaya PublishingHouse.
- International Marketing - RajendraNargunkar, Tata McgrowHill.
- International Marketing: Text and Cases - Francis Cherunilam, Himaliya Publishing House.
- Export Management - T.A.S. Balagopal, Himaliya PublishingHouse.
- International Marketing management: An Indian Perspective - R. L. Varshney, B.Bhattacharya, Sultan Chand & sons.



Subject Code [2508000705040003]

**Veer Narmad South Gujarat University**  
**Minor : DSE- 1: - Human Resource Development**  
**(HRM Elective Group)**

<b>Course</b>	<b>Minor : DSE- 1</b>
Course Title	<b>HUMAN RESOURCE DEVELOPMENT</b>
Credit	4
Teaching per Week	4
Review / Revision	June, 2025
Minimum weeks / Semester	15 (Lectures, Guest Lectures, Case Study, Presentations, Group Assignments)
Medium of Instruction	English
Purpose of Course	<ul style="list-style-type: none"><li>• The organization, which doesn't react to changes becomes "Outdated". So the subject will enable the students to learn the necessities of developing Human Resources in Organizations and provide exposure to the Contemporary issues in HRD. It will enable the budding managers become HR professionals.</li></ul>
Course Objective	<ul style="list-style-type: none"><li>• Understand the functions, systems, policies and applications of Human Resource Development in organizations.</li><li>• An overview of theoretical foundations of key areas associated with HR development in the organizations</li><li>• HR skills and their ability to assess the constraints and opportunities associated with managing employees in different socio-economic and political context</li></ul>
Course Outcome	<ul style="list-style-type: none"><li>• Ability to plan human resources and implement techniques of HRD</li><li>• Competency to implement organizational changes</li><li>• Ability to handle employee issues and evaluate the new trends in HRD</li></ul>

**Course Content**

- |  |              |
|--|--------------|
| <b>Unit 1: Human Resource Development</b>  | <b>(20%)</b> |
| <ul style="list-style-type: none"><li>• Introduction (Definition, Features, Benefits, Objectives),</li><li>• HRD Process – Steps in designing HRD system,</li><li>• HRD methods / techniques / mechanisms / instruments / subsystems,</li><li>• Principles in designing HRD system,</li><li>• Different index related to HRD: Quality of Work life Index (concept, dimensions and measurement), Human Development Index (concept, dimensions and measurement)</li></ul>  |              |
| <b>Unit 2: Organizational Change and Development</b>   | <b>(25%)</b> |
| <ul style="list-style-type: none"><li>• Organizational Change - Introduction, types (Revolutionary &amp; Evolutionary),</li><li>• Levels of Change,</li><li>• Reasons for change</li><li>• Resistance to change</li><li>• How to overcome resistance to change</li><li>• Process to introduce change (Lewin's 3-stage Model of change)</li><li>• Organization Development (Definitions, Characteristics of OD, OD Assumptions)</li><li>• Brief overview of various OD Interventions - Process and Structural OD intervention, OD intervention for specific targets (Individual, Dyads, Team &amp; group, Inter group and Total organisation)</li></ul> |              |



**Unit 3: Management Development Programmes****(20%)**

- Introduction and Objectives of MDP
- MDP Process
- Techniques of MDP (On the Job and Off the Job)
- Evaluation of MDP (Kirk Patrick Model – 4 Level)

**Unit 4: Contemporary Issues in HRD****(35%)**

- Employee Engagement - Meaning, Types (Highly Engaged Employee, Not Engaged, Actively Disengaged), 10 Cs of Employee Engagement,
- Job Design: Concept, Methods (Job Simplification, Job Rotation, Job Enlargement and Job Enrichment)
- Employee Empowerment - Definition, Conditions necessary for Empowerment, Forms of Empowerment, Barriers to Empowerment, Empowerment in India
- Managing Human Resources in Virtual Organizations - Meaning, Difference between Traditional and Virtual organization, Types (Bradt's Classification), Advantages and Disadvantages, Virtual Organization and HRM.

**Suggested Reading**

1. Human Resource Management by C.B. Gupta (Sultan Chand & Sons)
2. Human Resource Management by S.S. Khanka (S. Chand & Company)
3. Essentials of Human Resource Management and Industrial Relations by P. Subba Rao (Himalaya Publishing House)
4. Human Resource Management by K. Ashwathappa (Tata McGraw Hill)
5. Human Resource Management by L.M. Prasad (Sultan Chand & Sons)
6. Designing and Managing Human Resource Systems by Udai Pareek and T.V. Rao (Oxford & IBH Publishing Co Pvt. Ltd.)
7. Human Resource Management by Gary Dessler (Pearson)
8. Human Resource Management by Biswajeet Pattanayak (PHI)
9. Organisational Behaviour by K. Ashwathappa (Himalaya Publishing House)



Subject Code [2508000705050003]

## Veer Narmad South Gujarat University

Minor : DSE- 2 - Advanced Human Resource

Management

(HRM Elective Group)

<b>Course</b>	<b>Minor : DSE- 2</b>
Course Title	<b>ADVANCED HUMAN RESOURCE MANAGEMENT</b>
Credit	4
Teaching per Week	4
Review / Revision	June, 2025
Minimum weeks / Semester	15 (Lectures, Assignments, Case Studies, Presentations, Practical Examples from corporate and business world.)
Medium of Instruction	English
Purpose of Course	<ul style="list-style-type: none"><li>• This subject will enable the students to learn the necessities of managing Human Resources in Organizations and expose them to the Contemporary issues in HRM, which in turn will mould the students into HR professionals</li></ul>
Course Objective	<ul style="list-style-type: none"><li>• To develop the understanding of the concept of human resource management and to understand its relevance in organizations. To develop necessary skills for application of various HR issues. To analyse the strategic issues and strategies required to select and develop manpower resources.</li></ul>
Course Outcome	<ul style="list-style-type: none"><li>• Integrated perspective on the role of HRM in modern business. Ability to plan human resources and implement techniques of job design</li><li>• Competency to recruit, train, and appraise the performance of employees</li><li>• Rational design of compensation and salary administration</li><li>• Ability to handle employee issues and evaluate the new trends in HRM</li></ul>

### Course Content

**Unit 1: Strategic Human Resource Management (20%)**

- Meaning - Strategy, Strategic Management and Strategic HRM
- Difference between Traditional HRM and Strategic HRM
- Process of Linking HR Strategy with Organisational Strategy
- Corporate and SBU Strategy VIS-A-VIS Appropriate HR Strategies
- Benefits and Barriers of SHRM

**Unit 2: Managing Global Human Resources (20%)**

- International HRM - Definition and Need
- Differences between IHRM and Domestic HRM
- HR functions at international level (Recruitment, Selection, Performance Management, Compensation, Cross cultural Training & Development)
- The Expatriate and Repatriation (Stages and Problems)

**Unit 3: Recent Trends in HRM****(30%)**

- E-HRM and various aspects (E-Job Design, E- Recruitment, E- Selection, E- Performance Appraisal, E- Training & Development)
- HR Accounting (Meaning, Objectives, Advantages, Limitations and Methods of HR Valuation), HR Audit (Meaning, Objective, Scope and Process)
- HR issues in Business Process Outsourcing, Emotional Intelligence (Concept and Goleman's Theory of EI), HR Six Sigma Process, Knowledge Management, Flexi-time, Contingent Workforce, Talent Management.

**Unit 4: Managing Power, Politics and Culture****(30%)**

- Definition and Sources of Power
- Effective use of Power in organization
- Power Tactics
- Politics, Types of Political Activities
- Meaning of Organization Culture
- Essence of Culture
- Creation of Culture
- Sustaining Culture
- Effects of Culture

**Suggested Readings:**

1. Human Resource Management by C.B. Gupta (Sultan Chand & Sons)
2. Human Resource Management by S.S. Khanka (S. Chand & Company)
3. Essentials of Human Resource Management and Industrial Relations by P. Subba Rao (Himalaya Publishing House)
4. Organisational Behaviour by K. Ashwathappa (Himalaya Publishing House)
5. Human Resource Management by K. Ashwathappa (Tata McGraw Hill)
6. Human Resource Management by L.M. Prasad (Sultan Chand & Sons)
7. Human Resource Management by Gary Dessler (Pearson)
8. Human Resource Management by Biswajeet Pattanayak (PHI)



Subject Code [2508000706010001]

**THIRD YEAR BBA (SEMESTER 6)**  
**Veer Narmad South Gujarat University**  
**Major DSCC-14 - Business Policy and Strategic Management**

<b>Course</b>	<b>Major DSCC-14</b>
Course Title	<b>BUSINESS POLICY AND STRATEGIC MANAGEMENT</b>
Credit	4
Teaching per Week	4
Review / Revision	June, 2025
Minimum weeks / Semester	15 (Lectures, Guest Lectures, Case Study, Presentations, Group Assignments)
Medium of Instruction	English
Purpose of Course	<ul style="list-style-type: none"><li>• The course focuses on the concept of strategy formulation and implementation by exploring the functions and nature of general management. The course serves as an opportunity to develop skills for strategic thinking and analysis, leadership, communication, teamwork, and cross-functional integration.</li></ul>
Course Objective	<ul style="list-style-type: none"><li>• To enable the student to understand the functional area of management</li><li>• To understand the concept of strategy and strategic management process,</li><li>• To develop skills in identifying, analysing, and solving problems through a variety of corporate cases which represent the real business world.</li></ul>
Course Outcome	<ul style="list-style-type: none"><li>• The students will understand the basics of strategies- its importance, tests of winning strategy and process of crafting managerial strategy.</li><li>• The students will understand ways to perform external analysis of company- analyzing general economic conditions, driving forces; competitiveness in market- strategic group mapping, competitors' analysis framework.</li></ul>

**Course Content**

<b>Unit 1 Strategic Management and Bhartiya Knowledge System in Business Strategy (20%)</b> <ul style="list-style-type: none"><li>• Arthashastra &amp; Strategic Management – Chanakya's fourfold strategy (Sama, Dama, Bheda, Danda)</li><li>• Ethical Leadership &amp; Decision-Making – Dharma in business and Karma Yoga (work ethics)</li><li>• Conceptual Understanding of Strategy, Policy, Tactics, Strategic Management, Business Definition, SBU Strategic Management Process</li><li>• Strategic Intent</li><li>• Vision, Mission, Goals and Objectives (Their Formulation and relevance)</li></ul>	
<b>Unit 2 Environmental &amp; Organisational Analysis</b> <ul style="list-style-type: none"><li>• Concept and Role of Environmental Analysis (Only); ETOP</li><li>• Industry Analysis : Industry Setting, Structure, Attractiveness, Performance and Practices.</li><li>• Competition Analysis: Forces shaping competition,</li><li>• Organisational Analysis: Concept, Role, Approaches for organizational analysis : Value chain approach and Functional approach, Concept of Core competence, OCP, CAP/SAP</li></ul>	<b>(20%)</b>

<b>Unit 3 Grand Strategies</b>	<b>(20%)</b>
<ul style="list-style-type: none"> <li>• Corporate Strategies: Stability, Growth, Retrenchment and Combination Business level Strategies: Cost Leadership, Differentiation and Focus</li> </ul>	
<b>Unit 4 Choice of Strategy</b>	<b>(20%)</b>
<ul style="list-style-type: none"> <li>• Concept and Process,</li> <li>• Focusing on Strategic Alternatives</li> <li>• Evaluation of Strategic Alternatives (Corporate Portfolio Analysis: BCG, GE, SPACE, Product Market Evolution Matrix, Directional Policy Matrix; Corporate Parenting Analysis, Profit Impact of Market Strategy)</li> <li>• Considering decision factor</li> <li>• Strategic Choice</li> </ul>	
<b>Unit 5 Strategic Implementation and Evaluation &amp; Control</b>	<b>(20%)</b>
<ul style="list-style-type: none"> <li>• Strategic Implementation Concept</li> <li>• McKinsey's 7S Framework</li> <li>• Interdependence of Strategic Formulation and Implementation</li> <li>• Strategy Activation, Project Implementation and Procedural Implementation, Structural Implementation, Behavioural Implementation, Functional Implementation</li> <li>• Strategic Evaluation &amp; Control: Process, Evaluation and Control Criteria, Control Barriers</li> </ul>	

### Suggested Reading:

1. Strategic Management: L.M. Prasad, Sultan Chand & Sons
2. Strategic Management and Business Policy: Azhar Kazmi, McGraw Hill
3. Strategic Management: Text and Cases: VSP Rao & Krishna, Excel Group
4. Crafting and Executing Strategy: Concepts and Cases: Thompson Arthur Jr., McGraw Hill Education
5. Business Policy and Strategic Management Francis Cherunilam Himalaya Publishing House
6. Business Policy and Strategic Management Jauch, Gupta, Glueck Frank Bros. & Co.
7. Strategic Management, an integrated approach Hill, Charles W.L. Biztantra Jones, Gareth.R.
8. Exploring Corporate Strategies-Text and Cases Johnson Scholes Prentice Hall India
9. Strategic Management - Text and Cases Dess, Gregory, G. McGraw Hill / Irwin Lumpkin, G.T. Taylor, Marilyn, L
10. Strategic Management - Concepts and Cases David, Fred, R. PHI Learning
11. *Business Policy and Strategic Management* – Azhar Kazmi, McGraw Hill, 2015.
12. *Ethics in Management: Insights from Ancient Indian Wisdom* – S. K. Chakraborty, Oxford University Press, 2001

Subject COde [2508000706020001]

**Veer Narmad South Gujarat University**

**Major : DSCC-15**

**Startup and Innovation Management**

Course	Major : DSCC-15
Course Title	Startup and Innovation Management
Credit	4
Teaching per Week	4 Hours
Review / Revision	June, 2025
Minimum weeks / Semester	15 (Lectures, Guest Lectures, Case Study, Presentations, Group Assignments)
Medium of Instruction	English
Purpose of Course	To provide knowledge to students about setting up of small business and various factors to be considered for Business Start-Ups.
Course Objective	To make students aware about the basic steps and tasks required to start up a business and for the creation of a new venture - idea to launch. To introduce future managers/entrepreneurs towards various ways to generate innovative ideas in business.
Course Outcome	The students will understand the basics of setting up of small business To understand the various support mechanism available in the environment The students will understand the importance of innovation in start-ups The students will understand the role of technology transfer in growth of start-ups.

**Course Content**

**Unit 1 : Bharatiya Knowledge in Business Startup & Innovation (10%)**

- Flourishing Trade and Commerce in Ancient India
- Guild System (Shreni) - Early Business Organizations
- Ancient Entrepreneurs and Risk-Taking Culture
- Ancient Markets and Trade Fairs - Startup Platforms

**Unit 2: Location of an Enterprise and Steps for Starting a Small Enterprise (35%)**

- Introduction, need for enterprise location
- Importance of enterprise location
- Factors affecting location of enterprise
- Selection of most economic site
- Selection of a small-scale enterprise
- Starting a small-scale enterprise, Objective, Infrastructure, Machinery, Raw Materials, Finance, Marketing, Incentives

**Unit 3: Selection of Types of Ownership Organisation and Incentives and Subsidies (35%)**

- Introduction to ownership organisation
- Sole Proprietorship - Meaning, Merits & Limitations
- Partnership Organisation - Meaning, basic features, Advantages & disadvantage
- Joint stock company - Meaning, Salient Features, advantages & disadvantages
- Cooperatives - Meaning, Advantages & disadvantages
- Meaning of Incentives, Subsidy
- Need for Incentives
- Schemes of Incentives and Subsidies in operations (List)
- Advantages of Incentives and subsidies
- Problem of incentives and subsidies

**Unit 4: Innovations within Firms and Incubation. (20%)**

- Introduction to Innovation Management
- Innovation-meaning, types of innovation
- Sources of Innovation
- Models of innovation, Innovation as a management process
- Managing innovation within firms
- Organizational characteristics that facilitate the innovation process
- Organizational structures and innovation
- Role of individual in innovation process
- Public and Private Incubation
- History of business Incubators

**Suggested Readings:**

1. Narayana R., (2011), Entrepreneurship, Third Edition, Cengage Learning India Pvt. Ltd, New Delhi.
2. Paul T., (2010), Innovation Management and New Product Development, Fourth Edition, Pearson India Education Services Pvt. Ltd.
3. Vasant Desai, The Dynamics of Entrepreneurial Development and Management Entrepreneur, Planning for Future Sustainable Growth, Himalaya Publishing House
4. A Sahay, V Sharma, Entrepreneurship and New Venture Creation, Excel Books
5. Managing Innovation by Joe Tidd & John Bessant, Wiley Publication
6. Innovation & Entrepreneurship by Peter Drucker
7. Tripathi, D. (2016). *Indian entrepreneurship: Ancient to modern*. Sage Publications
8. Sharma, K. K. (2004). *History of commerce in India*. Atlantic Publishers & Distributors.

**For More Reading:**

1. Shlomo M., Seshadri D V R, (2012), Innovation Management: Strategies, Concepts and Tools for Growth and Profit, Sage Publication, New Delhi.
2. Allan A., (2003), Innovation Management: Strategies, Implementation and Profits, Oxford University Press, NewDelhi.
3. Online resource for; Latest scheme of central Govt. -<https://msme.gov.in/all-schemes> Latest Scheme of State Govt. -<https://ic.gujarat.gov.in/msme-small.aspx>.

Subject Code [2508000706030002]

**Veer Narmad South Gujarat University**  
**Major : DSE-3 - Investment and Portfolio Management**  
**(Finance Elective Group)**

<b>Course</b>	<b>Major : DSE-3</b>
<b>Course Title</b>	<b>INVESTMENT AND PORTFOLIO MANAGEMENT</b>
<b>Credit</b>	4
<b>Teaching per Week</b>	4
<b>Review / Revision</b>	June, 2025
<b>Minimum weeks / Semester</b>	15 (Lectures, Guest Lectures, Case Study, Presentations, Group Assignments)
<b>Medium of Instruction</b>	English
<b>Purpose of Course</b>	<ul style="list-style-type: none"><li>• To make students aware about various concepts and models that help in making investment decisions and designing optimum investment portfolio.</li></ul>
<b>Course Objective</b>	<ul style="list-style-type: none"><li>• To develop a concrete understanding of the theory and practice of investment management.</li><li>• To get the students familiar with the different investment avenues and management of investments.</li><li>• To develop the skills for the portfolio constructions, evaluation and investment advisory</li></ul>
<b>Course Outcome</b>	<ul style="list-style-type: none"><li>• Students will develop essential skills of portfolio management and personal investing.</li></ul>
<b>Course Content</b>	
<b>Unit 1 Introduction to Investment</b>	<b>(15%)</b>
<ul style="list-style-type: none"><li>• Basic Concept, objectives and characteristics of investment,</li><li>• Investment vs. speculation and Gambling,</li><li>• Investment decision making Process,</li><li>• Different investment alternatives and their risk &amp; return profile</li></ul>	
<b>Unit 2 Operations of Indian Stock Market</b>	<b>(20%)</b>
<ul style="list-style-type: none"><li>• Basics of Stock Market, New issue market: IPO, Book building procedure, listing of securities,</li><li>• Secondary market: Types of brokers, types of orders, mechanics of investing,</li><li>• Basic objectives and functions: SEBI, NSE, BSE, NSDL</li></ul>	
<b>Unit 3 Security Analysis</b>	<b>(20%)</b>
<ul style="list-style-type: none"><li>• Methods of security analysis: Basic theory of Technical Analysis (RSI, MACD),</li><li>• Fundamental Analysis (Economic, Industry and Company)</li></ul>	
<b>Unit 4 Introduction to Portfolio Management</b>	<b>(25%)</b>
<ul style="list-style-type: none"><li>• Meaning of portfolio and portfolio management,</li><li>• Concept of Diversification and Portfolio management process,</li><li>• Portfolio Analysis and evaluation: Markowitz Model, Sharpe Single Index Model, Capital Assets Pricing Model (Theory &amp; Examples)</li></ul>	
<b>Unit 5 Mutual Fund – An Investment Avenue</b>	<b>(20%)</b>
<ul style="list-style-type: none"><li>• Concept, types and benefits of mutual funds, NAV, Entry and Exit load, risk in mutual funds, Flow chart of mutual fund, AMCs,</li><li>• Basics of Exchange Traded Funds (ETFs) and overview on Systematic Investment Plan(SIP)</li></ul>	

**Suggested Reading:**

1. P. Pandian, Security Analysis & Portfolio Management Vikas Publishing Latest Edition
2. Kevin S. (2011), Security Analysis and Portfolio Management, PHI Learning Private Limited.
3. Fischer Donald E. and Jordan Ronald J., Security Analysis and Portfolio Management, PHI, New Delhi, 6th edition, 1995.
4. Amling Frederic, Investment, Prentice Hall Inc, Englewood Cliffs, New Jersey, 1983.
5. Fuller Russell J. and Farrell James L., Modern Investment and Security Analysis, McGraw Hill, New York, 1993.
6. Bhalla V.K., Investment Management: Security Analysis and Portfolio Management, S. CHAND, New Delhi, Latest Edition



Subject Code [2508000706040002]

**Veer Narmad South Gujarat University**  
**Minor : DSE-4 - International Financial Management**  
**(Finance Elective Group)**

<b>Course</b>	<b>Minor : DSE-4</b>
Course Title	<b>INTERNATIONAL FINANCIAL MANAGEMENT</b>
Credit	4
Teaching per Week	4
Review / Revision	June, 2025
Minimum weeks / Semester	15 (Lectures, Guest Lectures, Case Study, Presentations, Group Assignments)
Medium of Instruction	English
Purpose of Course	<ul style="list-style-type: none"><li>Acquaint students with the fundamental concepts of international finance and exchange rate systems and also the tools and techniques and strategies to make international finance – related decisions</li></ul>
Course Objective	<ul style="list-style-type: none"><li>To acquaint the students with the Multinational financial system, instruments used in International Finance, short term financing related decision.</li><li>Familiarize students with international financial transactions and Operational aspects of foreign exchange markets.</li></ul>
Course Outcome	<p>The students will be able</p> <ul style="list-style-type: none"><li>To understand the international financial environment, international financial markets and international financial agencies; and how they affect multinational operations.</li><li>To explain exchange rate determination, and explain how firms can manage exchange rate risk and capitalize on anticipated exchange rate movements</li><li>To Evaluate different risks associated in foreign exchange market and identify their impact on foreign exchange transactions to the stake holders</li><li>To Develop understanding about the various documents required in international trade and its mechanisms</li></ul>

**Course Content**

<b>Unit 1 International Finance- Overview</b>	<b>(30%)</b>
<ul style="list-style-type: none"><li>International Monetary system, reasons to pursue international business, how firm engage in international business,</li><li>Balance of Payments, International Parity Relationship ( Theory)</li><li>Foreign exchange market: History, Transactions, Quotations and their interpretation, brief idea about International Banking and Money Market, brief idea about International Bond Market, LIBOR, brief idea about International Equity Markets</li></ul>	
<b>Unit 2 International Trade Financing</b>	<b>(20%)</b>
<ul style="list-style-type: none"><li>Payment terms in international trade,</li><li>Documents in international trade,</li><li>Financing techniques in international trade,</li><li>Government sources of export financing in Indian context ie EXIM Bank of india</li><li>Concept of parallel loans</li></ul>	
<b>Unit 3 Short Term Financing</b>	<b>(20%)</b>

- Sources of short term financing,
- International Cash Management: centralized cash management, techniques to optimize cash flow, Complications in optimizing cash flow

**Unit 4 Long Term Assets and Liability Management**

**(30%)**

- Direct Foreign Investment: Motives, benefits and host government views, Barriers,
- Multinational Capital budgeting: Inputs and factors
- International Acquisitions: Background, Models for valuing target, factors affecting cash flow determination of target, valuation process

**Suggested Reading:**

1. Madura J. International Financial Management, Asian Books Pvt Ltd, NewDelhi.
2. Shapiro, Alan C. Multinational Financial Management, Prentice hall of India, New Delhi,1995.
3. Bhalla, V.K. International Financial Management, Anmol publication, NewDelhi.
4. Buckley Adrian, Multinational Finance, Prentice hall of India, New Delhi,1996.
5. Abdullah, F.A. Financial Management of the Multinational Firms, Englewood Cliffs, New Jersey,1987.
6. Eun&Resnick (2008). International Financial Management, latest edition, Tata McGraw Hill, NewDelhi.
7. Sharan V. (2012). International Financial Management, Sixth edition, PHI Learning, NewDelhi.
8. Siddieh. International Financial Management, PHI
9. P. G. Apte. International Financial Management, PHI
10. O. P. Agrawal, International Financial Management, Himalaya Publication



Subject Code [2508000706030001]

**Veer Narmad South Gujarat University**  
**Major : DSE-3 - Consumer Behaviour**  
**(Marketing Elective Group)**

<b>Course</b>	<b>Major : DSE-3</b>
Course Title	<b>CONSUMER BEHAVIOUR</b>
Credit	4
Teaching per Week	4
Review / Revision	June, 2025
Minimum weeks / Semester	15 (Lectures, Guest Lectures, Case Study, Presentations, Group Assignments)
Medium of Instruction	English
Purpose of Course	To enable students to understand consumer behaviour in an informed and systematic way and to design and evaluate the marketing strategies based on fundamentals of Consumer buying Behaviour.
Course Objective	<ul style="list-style-type: none"><li>● To orient the students with consumer behaviour and its determinants.</li><li>● To understand consumer decisions and its determining factors.</li></ul>
Course Outcome	<ul style="list-style-type: none"><li>● Demonstrate how knowledge of consumer behaviour can be applied to marketing.</li><li>● Identify and explain factors which influence consumer behaviour.</li><li>● Design and evaluate marketing Strategies.</li></ul>
<b>Course Content</b>	
<b>Unit 1 Introduction to Consumer Behaviour</b>	<b>(20%)</b>
<ul style="list-style-type: none"><li>● Nature and scope of consumer behaviour</li><li>● Consumer Decision Making: four views of consumer decision making Economic man, Cognitive man, Emotional man, Passive man</li><li>● Consumer Decision process, Factors influencing consumer decision making process,</li><li>● Comprehensive models of consumer decision making: Nicosia Model, Howard-Sheth model, Engel-Kollat-Blackwell model Sheth's Family decision making model.</li></ul>	
<b>Unit 2 Consumer Learning</b>	<b>(20%)</b>
<ul style="list-style-type: none"><li>● Element of learning process</li><li>● Types of Learning Process</li><li>● Classical Conditioning Theory</li><li>● Operant / Instrumental Conditioning Theory</li><li>● Cognitive Dissonance Theory</li><li>● Consumer Memory</li></ul>	
<b>Unit 3 Consumer Attitudes Models</b>	<b>(20%)</b>
<ul style="list-style-type: none"><li>● What are attitudes, Attitude formation</li><li>● Tri-component attitude model</li><li>● Multi-attribute model</li></ul>	
<b>Unit 4 Social Class and Culture</b>	<b>(20%)</b>
<ul style="list-style-type: none"><li>● Meaning of Social Stratification and Social Class, Nature of Social Class Influences,</li><li>● Social Class Characteristics, Social Influence on Consumer Behaviour</li><li>● Culture (Definitions and Meanings) -Traditional and Changing Indian Values, Sub Culture, Cross Cultural Marketing Analysis</li></ul>	

**Unit 5 Diffusion of Innovation****(20%)**

- Diffusion of Innovations: The diffusion process, the adoption process, a profile of the consumer innovator.

**Suggested Reading:**

1. Leon G. Schiffman & Leslie Lazar Kanuk: Consumer Behavior, Pearson PHI.
2. Batra & Kazmi, Consumer Behavior, Excel Books.
3. Hawkins, Best & Concy, Consumer Behaviour, Tata McGrawHill.
4. Peter. D. Bennett Harold H. Kassarian: Consumer Behaviour (PHI).
5. Srivastava, Khandoi, Consumer Behaviour, Galgotia publications.
6. M.S.Raju & Dominique. Xardel, Consumer Behaviour, Vikas Publications.
7. Loudon & Della Bitta, Consumer Behavior, Tata McGrawHill,
8. Soloman, Consumer Behaviour: Buying, Having and Being, Pearson /PHI.
9. Kardes, F.R. Consumer Behaviour and managerial Decision making, Pearson
10. Nair - Consumer Behaviour and Marketing Research, Himalaya



Subject code [2508000706040001]

**Veer Narmad South Gujarat University**  
**Minor : DSE-4 - Personal Selling and Sales Force**  
**Management (Marketing Elective Group)**

Course	Minor : DSE-4
Course Title	PERSONAL SELLING AND SALES FORCE MANAGEMENT
Credit	4
Teaching per Week	4
Review / Revision	June, 2025
Minimum weeks / Semester	15 (Lectures, Guest Lectures, Case Study, Presentations, Group Assignments)
Medium of Instruction	English
Purpose of Course	To ensure students have in-depth knowledge of personal selling and sales force management.
Course Objective	<ul style="list-style-type: none"><li>● To acquaint students in-depth understanding of sales related aspects of marketing.</li><li>● To acquaint the students with the concepts, tools and techniques of sales and distribution management in Indian context.</li><li>● It will also expose the students with the latest practices in sales field</li></ul>
Course Outcome	<ul style="list-style-type: none"><li>● Recognize different types of personal selling.</li><li>● Describe the stages in the personal selling process.</li><li>● Specify the functions and tasks in the sales management process.</li><li>● Determine whether a firm should use manufacturer's representatives or a company sales force and the number of people needed in a company's sales force.</li><li>● Understand how firms recruit, select, train, motivate, compensate, and evaluate salespeople.</li><li>● Describe recent applications of sales force automation.</li></ul>
<b>Course Content</b>	
<b>Unit 1 Personal Selling</b>	<b>(20%)</b>
<ul style="list-style-type: none"><li>● Evolution of sales department,</li><li>● Sales executive as coordinator,</li><li>● Theories of Selling, Objectives of Personal Selling,</li><li>● Process of Personal Selling - Prospecting, Sales presentations, Objection handling, Closing the sales and post sales activities, Relationship selling</li></ul>	
<b>Unit 2 Sales Force Management</b>	<b>(20%)</b>
<ul style="list-style-type: none"><li>● Recruitment and selection of sales force,</li><li>● Training of sales force,</li><li>● Motivating and compensating sales force,</li><li>● Controlling the sales force,</li><li>● Designing sales territories, Sales quotas, Sales organization structure</li></ul>	

<b>Unit 3 Negotiation</b>	<b>(20%)</b>
<ul style="list-style-type: none"> <li>● Bargaining strategies (Distributive Bargaining, Interactive bargaining),</li> <li>● Negotiation process,</li> <li>● Individual differences in negotiation effectiveness,</li> <li>● Third party Negotiation,</li> <li>● Global Implications, Cultural Differences in Negotiations</li> </ul>	
<b>Unit 4 Targets and Sales Management</b>	<b>(20%)</b>
<ul style="list-style-type: none"> <li>● Objectives of using targets,</li> <li>● Types of targets and target setting procedures,</li> <li>● Administering target setting procedure</li> </ul>	
<b>Unit 5 Sales Territories</b>	<b>(20%)</b>
<ul style="list-style-type: none"> <li>● Reasons for establishing sales territories,</li> <li>● Process for setting up or revising sales territories</li> </ul>	

**Suggested Reading:**

1. Sales Management: Decisions, Strategies and Cases - Still, Cundiff, Govoni, PHI.
2. Sales Force Management - Johnston Marshal, Tata Mcgrow Hill, NewDelhi.
3. Sales and Distribution Management - S. L. Gupta, Excel Books.
4. Organisational Behaviour - Stephen Robbins, Timothy Judge and Seema Sanghi, Pearson education (For chapter on Negotiation)



Subject Code [2508000706030003]

**Veer Narmad South Gujarat University**  
**Major : DSE-3 - Performance and Compensation Management**  
**(HRM Elective Group)**

<b>Course</b>	<b>Major : DSE-3</b>
<b>Course Title</b>	<b>PERFORMANCE AND COMPENSATION MANAGEMENT</b>
<b>Credit</b>	4
<b>Teaching per Week</b>	4
<b>Review / Revision</b>	June, 2025
<b>Minimum weeks / Semester</b>	15 (Lectures, Guest Lectures, Case Study, Presentations, Group Assignments)
<b>Medium of Instruction</b>	English
<b>Purpose of Course</b>	<ul style="list-style-type: none"><li>• This course covers two important organisational human resource management activities: performance management and compensation management. Students will learn how organisations develop effective performance management and compensation management systems to achieve organisational goals.</li></ul>
<b>Course Objective</b>	<ul style="list-style-type: none"><li>• To provide in-depth knowledge about Compensation and Performance management.</li><li>• The course will help the students to understand various technicalities regarding compensation and its legislation..</li></ul>
<b>Course Outcome</b>	Upon completion of this course, the student will be able to <ul style="list-style-type: none"><li>• Recognize how pay decisions help the organization achieve a competitive advantage.</li><li>• Analyze, integrate, and apply the knowledge to solve compensation-related problems in organizations.</li><li>• Design rational and contemporary compensation systems in modern organizations.</li></ul>
<b>Course Content</b>	
<b>Unit 1 Performance Management</b>	<b>(20%)</b>
<ul style="list-style-type: none"><li>• Meaning and concept of: Performance, Performance Appraisal, Potential Appraisal and Performance Management</li><li>• Distinction between Performance Appraisal and Performance Management</li><li>• Objectives of PMS</li><li>• Principles of PMS</li><li>• Challenges of PMS</li><li>• Strategies for effective implementation of PMS.</li></ul>	
<b>Unit 2 Performance Management Cycle</b>	<b>(30%)</b>
<ul style="list-style-type: none"><li>• Performance Management Cycle (Four Phase)</li><li>• Performance Planning: Objectives, Importance, Process</li><li>• Performance Monitoring: Objectives, Importance, Process, Popular Tools of Performance monitoring</li><li>• Performance Developing: Performance Coaching and Counselling.</li><li>• Performance Measurement &amp; Reward: Performance Measurement (360 Degree, Assessment Center, Competency Mapping/Modeling, Balance Score Card and HR Audit), Linking performance and reward.</li></ul>	



**Unit 3 Compensation and Reward****(30%)**

- Concept and Definition: Wage, Salary, Compensation, Reward.
- Objective of Compensation and Reward Management
- Job Evaluation- Meaning, Process
- Compensation Determination- Factors and Process
- Wage and salary structure- Broad banding and salary progression
- Components of Compensation (Basic, allowances, Benefits, Incentives, Perquisites)
- Rewards – Meaning, Classification of Rewards (Intrinsic & Extrinsic)
- Incentives – Definition, Types, Essentials of Effective incentive Plan
- Latest trends in Compensation Management – Cafeteria Compensation Plan, VRS Compensation, Employee Stock Option, Digitized Rewards

**Unit 4 Compensation Management and its relevant Laws****(20%)**

- Payment Of Wages Act, 1936
- Minimum Wages Act, 1948
- Payment Of Gratuity Act, 1972
- Payment of Bonus Act, 1965
- Equal Remuneration Act, 1976
- Employees' State Insurance Act, 1948
- Employees' P F & Misc Provisions Act, 1952
- Maternity Benefits Act, 1981

**Suggested Reading:**

1. Human Resource Management by C.B. Gupta (Sultan Chand & Sons)
2. Human Resource Management by S.S. Khanka (S. Chand & Company)
3. Essentials of Human Resource Management and Industrial Relations by P. Subba Rao (Himalaya Publishing House)
4. Human Resource Management by K. Ashwathappa (Tata McGraw Hill)
5. Human Resource Management by L.M. Prasad (Sultan Chand & Sons)
6. Performance Management and Appraisal Systems by T.V. Rao (Sage)
7. Human Resource Management by Gary Dessler (Pearson)
8. Performance Management Systems and Strategies by Dipak Kumar Bhattacharyya (Pearson)
9. Performance Management by Soumendra N Bagchi (Cengage)
10. Performance Management by C Appa Rao (Biztantra - Dreamtech Press)
11. Compensation Management by Mousumi S Bhattacharya and Nilanjan Sengupta (Excel Books)



Subject Code [2508000706040003]

**Veer Narmad South Gujarat University**  
**Minor : DSE-4 - Management of Industrial Relations**  
**(HRM Elective Group)**

<b>Course</b>	<b>Minor : DSE-4</b>
Course Title	<b>MANAGEMENT OF INDUSTRIAL RELATIONS</b>
Credit	4
Teaching hours per Week	4
Review / Revision	June, 2025
Minimum weeks / Semester	15 (Lectures, Guest Lectures, Case Study, Presentations, Group Assignments)
Medium of Instruction	English
Purpose of Course	<ul style="list-style-type: none"><li>• The main objective of this course is to introduce students to the theories, institutions and practices of Industrial Relations.</li></ul>
Course Objective	<ul style="list-style-type: none"><li>• The subject will give basic understanding about the relationship between the three participants in Industrial Relations - Employer, Employee and Government.</li><li>• The subject will enable the students to understand Employee Discipline and Grievance procedures and various aspects of Industrial conflicts.</li><li>• The students will also get exposed towards the Organisational Health and Safety Issues and its legislative matters.</li></ul>
Course Outcome	<ul style="list-style-type: none"><li>• The students will be able to connect various issues of IR with management and its implications.</li></ul>
<b>Course Content</b>	
<b>Unit 1: Industrial Relations</b>	<b>(20%)</b>
<ul style="list-style-type: none"><li>• Meaning, Objectives and Importance of Industrial Relations</li><li>• Parties to Industrial Relations</li><li>• Approaches to Industrial Relations</li><li>• Conditions for good Industrial Relations</li><li>• Industrial Relations in India- History, Present and Future</li></ul>	
<b>Unit 2: Employee Discipline and Grievance Management</b>	<b>(30%)</b>
<ul style="list-style-type: none"><li>• Discipline – Meaning, Types</li><li>• Causes of Indiscipline</li><li>• Preventive Measures for Discipline</li><li>• Disciplinary Action - Guidelines, Hot Stove Rule, Procedure</li><li>• Punishment - Types, Progressive Penal System, Employee's right to challenge punishment</li><li>• Code of Discipline</li><li>• Grievance Management: Meaning, Causes, identification</li><li>• Grievance procedure</li><li>• Features of Good Grievance procedure</li></ul>	
<b>Unit 3: Industrial Dispute</b>	<b>(20%)</b>
<ul style="list-style-type: none"><li>• Introduction and Definition</li><li>• Causes of Industrial Dispute</li><li>• Types of Industrial Dispute - Strikes and Lockout</li><li>• Prevention of Industrial Dispute (Collective Bargaining, Grievance Procedure, Standing Order, Counselling, Labour Welfare Officer, Bi-partite and Tri-partite Bodies)</li><li>• Settlement of Industrial Dispute - Conciliation, Arbitration and Adjudication</li></ul>	

**Unit 4: Industrial Health & Safety****(30%)**

- Meaning, Definition and Importance of Industrial Health
- Occupational Hazards (Chemical, Biological, Environmental and Psychological Hazards)
- Occupational Diseases – Meaning, Protection against Occupational Diseases (Preventive Measures & Curative Measures)
- Statutory Provisions to maintain Health & Safety (as per Factories Act, 1948)
- Accidents – Introduction, Definitions (Accident, Industrial Injury, Disablement, Personal Injury, Accident Proneness), Causes of Accidents (Intrinsic, Extrinsic, Personal & Exogenous), Cost of Accidents (Direct & Indirect), Accident Prevention (3E's Approach)
- Absenteeism – Concept, Definition, Causes (Organisational, Environmental & Personality Factors), Remedial Measures for Reducing Absenteeism (Organisational, Environmental and Personal)
- Turnover – Meaning, Reasons and Remedial Measures

**Suggested Reading:**

- 1) Human Resource Management by **S.S. Khanka** (S. Chand & Company)
- 2) Essentials of Human Resource Management and Industrial Relations by **P. Subba Rao** (Himalaya Publishing House)
- 3) Human Resource Management by **L.M. Prasad** (Sultan Chand & Sons)
- 4) Personnel Management and Industrial Relations by **N.G. Nair** and **Latha Nair** (S. Chand & Company)
- 5) Human Resource Management by **C.B. Gupta** (Sultan Chand & Sons)
- 6) Human Resource Management by **K. Ashwathappa** (Tata McGraw Hill)
- 7) Dynamics of Industrial Relations by **C.B. Mamoria**, **Satish Mamoria** and **S.V. Gankar** (Himalaya Publishing House)



Subject Code [2508000706060001]

**SEC : Project Work/ Internship**  
**DETAILED GUIDELINES**  
**PROJECT REPORT**  
**BBA Semester –VI**  
**Credit - 4**

**(Effective from Academic Session 2025-26)**

**1. OBJECTIVE:**

The objective of the study paper is to help the students to develop ability to apply multidisciplinary concepts, tools & techniques to analyze various situations pertaining to the area of specialization and of the study evaluate alternative solutions and suggest appropriate ways to achieve organization specific objectives.

**2. TYPE OF PROJECT REPORT:**

The project report may be any one of the following types:

- 2.1 Comprehensive case study (covering single organization/multifunctional area, problem formulation, analysis and recommendations)
- 2.2 Single organizational/inter- organizational study aimed at organizational comparisons of various practices adopted / to be adopted for growth in market place/for organizational efficiency.
- 2.3 Field study for functional / behavioural findings based on data collection and Data analysis.

**3. PROPOSAL SUBMISSION:**

Project of the project should be prepared in consultation with the project guide from organization and institution submitted to the Director/BBA programme co-ordinator. The synopsis should clearly state the brief description of the organization objectives and research methodology of the proposed project to be undertaken. It should have full details of the rationale sampling instruments to be used, limitations if any and future directions for further research etc. in a format given by college.

**4. ELIGIBLE GUIDES:**

1. Recognized Faculty of the BBA College having degree in management.
2. Professionals in the relevant area holding degree/diploma in management and allied discipline.

**5. SYNOPSIS SUBMISSION:**

Students are advised to submit their synopsis within 15 days of the starting the project in any organization to their respective guides in organization and institute.

**6. APPROVAL OF THE SYNOPSIS:**

The synopsis shall be discussed with both the guides in details and necessary corrections be made before start of the project. This exercise should not take more than 2 days.

**7. PROJECT REPORT FORMAT\*:**

The project report should include  
Declaration



Acknowledgements  
Index  
List of tables  
List of figures  
Executive Summary  
Chapters (1 to 6, viz. Introduction to Industry, Introduction to company, Theoretical Framework, Review of Literature, Research Methodology, Data Analysis, Conclusion, Recommendations - whichever decided by college guide.)  
Reference Material - (i) Bibliography (ii) Appendices

[\*FORMAT IS SUBJECT TO NATURE OF REPORT]

The title page should include - Title of the project, Name of the organization / Institution, Degree for which the report is presented, Name of the candidate/class, Month & Year of submission

1. The report must a full length summary of the research work undertaken by the student, 1.5 spaced typed A4 sized pages, with proper format pages, list of contents, graphs and tables, bibliography and appendix.

2. The report must adequately explain the research methodology adopted and the directions for future research.

3. The report should also contain - Approved synopsis, Certificate of originality of the work by the guide.

#### **8. SUBMISSION OF THE REPORT:**

Two typed original copies of the report are to be submitted to Principal/Director in prescribed format on the date of submission given by the college, failing which the students shall not be allowed to appear for the forthcoming annual/viva examinations.

#### **9. PROJECT REPORT EVALUATION:**

Project report shall be evaluated by the panel of members duly constituted by the Authority concerned.

#### **10. Viva-voce:**

Students shall be required to appear for a viva-voce. The students shall be duly intimated about it through the notice board. The project study + Viva Voce shall be equivalent to 100 marks.

**Internal Evaluation : 50 Marks by Guide**

**External Evaluation : 50 marks by university appointed faculties/ experts**

#### **11. FINAL DECISION:**

The decision of the principal/director shall be the final in all respect which shall be binding to all concerned.



Subject Code [2508000706050001]

**Veer Narmad South Gujarat University**

**AEC: Statistics with Business Applications**

<b>Course</b>	<b>Ability Enhancement Course</b>
Course Title	<b>STATISTICS WITH BUSINESS APPLICATIONS</b>
Credit	2
Teaching per Week	2 Hours
Review / Revision	June, 2025
Minimum weeks / Semester	15 (Lectures, Group Assignments, Hand-On Practices, LabWork)
Medium of Instruction	English
Purpose of Course	To provide an understanding of basic concepts of Data Analysis using MS-Excel.
Course Objective	<ul style="list-style-type: none"><li>• To make students familiar with fundamental principles of data analysis.</li><li>• To acquaint students with various statistical tools and techniques using Excel.</li><li>• To prepare students for data analysis in their final year grand project.</li></ul>
Course Outcome	The students will be able to <ul style="list-style-type: none"><li>• Analyse and interpret the results generated by excel.</li><li>• Use the analytical skills in business problem solving.</li><li>• Integrate between statistical tools and computer packages.</li><li>• Apply how to build pivot tables and graphs.</li></ul>
<b>Course Content</b>	
<b>Unit 1 Fundamentals of Data Analysis (40%)</b> <ul style="list-style-type: none"><li>• Meaning of Data, Meaning of Information, Difference between Data and Information,</li><li>• Concept of Data Analysis, Types of Data Analysis: Descriptive Statistics and Inferential Statistics, Features of Descriptive Statistics, Features of Inferential Statistics, Meaning of Hypothesis, Process of Hypothesis Testing</li></ul>	
<b>Unit 2: Data Visualisation and Descriptive Statistics using Excel (60%)</b> <ul style="list-style-type: none"><li>• <b>Plotting the graphs in Excel:</b> Bar Chart, Pie Chart, Scatter Chart, Sparkline Chart, Use of Pivot Tables in Excel</li><li>• <b>Descriptive Statistics:</b> Calculation and Interpretation of Mean, Median, Mode, Standard Deviation, Range, and Variance and Other tools of Descriptive Statistics using Ms-Excel, t-test (Assuming Equal Variance), t-test (Assuming No Equal Variance), F-Test</li></ul>	

**Suggested Readings:**

1. Microsoft Excel Data Analysis and Business Modelling, Wayne Winston, PHI Publisher
2. Data Analysis with Excel, Manisha Nigam, BPB Publications
3. Microsoft Excel Data Analysis for Dummies, Stephen Nelson & Elizabeth Nelson, Wiley Publication



Re-Accredited 'B++' 2.86 CGPA by NAAC

**VEER NARMAD SOUTH GUJARAT UNIVERSITY**

University Campus, Udhna-Magdalla Road, SURAT - 395 007, Gujarat, India.

**વીર નર્મદ દક્ષિણ ગુજરાત યુનિવર્સિટી**

યુનિવર્સિટી કેમ્પસ, ઉધના-મગદલા રોડ, સુરત - ૩૯૫ ૦૦૭, ગુજરાત, ભારત.

Tel : +91 - 261 - 2227141 to 2227146, Toll Free : 1800 2333 011, Digital Helpline No.- 0261 2388888

E-mail : info@vnsgu.ac.in, Website : www.vnsgu.ac.in

**-: પરિપત્ર :-**

યુનિવર્સિટી સંલગ્ન તમામ બી.બી.એ. કોલેજોનાં આચાર્યશ્રીઓને જણાવવાનું કે, NEP-2020 અંતર્ગત T.Y.B.B.A. સેમેસ્ટર-૫ માં શૈક્ષણિક વર્ષ ૨૦૨૬ -૨૭ દરમ્યાન SEC અંતર્ગત અમલમાં આવનાર કોર્સ " Sustainable Business Management " નો અભ્યાસક્રમ મંજૂર કરવા સંદર્ભે બિઝનેસ એન્ડ મેનેજમેન્ટ સ્ટડીઝ વિષયની અભ્યાસ સમિતિની તા.૨૧/૦૨/૨૦૨૬ની સભાના ઠરાવ ક્રમાંક:૦૪ થી કરેલ ભલામણને મેનેજમેન્ટ વિદ્યાશાખાનાં અધ્યક્ષશ્રીએ મેનેજમેન્ટ વિદ્યાશાખાની મંજૂરીની અપેક્ષાએ વિદ્યાશાખા વતી મંજૂર કરી એકેડેમિક કાઉન્સિલને કરેલ ભલામણને એકેડેમિક કાઉન્સિલની તા.૨૪/૧૨/૨૦૨૪ ની સભાનાં ઠરાવ ક્રમાંક:૩૫૩ અન્વયે માન. કુલપતિશ્રીને આપેલ સત્તા અંતર્ગત માનનીય કુલપતિશ્રી ધ્વારા મંજૂર કરેલ છે. જેનો અમલ કરવા આથી જાણ કરવામાં આવે છે.

બિડાણ: ઉપર મુજબ

ક્રમાંક:ઓથો./પરિપત્ર/સિલેબસ/૭૬૯૫/૨૦૨૬  
તા.૧૭-૦૪-૨૦૨૬

*W. P. S.*  
કુલસચિવ

પ્રતિ,

- ૧) યુનિવર્સિટી સંલગ્ન તમામ બી.બી.એ. કોલેજોનાં આચાર્યશ્રીઓ.  
.....આપશ્રીની કોલેજના સંબંધિત શિક્ષકોને જાણ કરી અમલ કરવા સારું.
- ૨) ડીનશ્રી, મેનેજમેન્ટ વિદ્યાશાખા.
- ૩) પરીક્ષા નિયામકશ્રી, પરીક્ષા વિભાગ, વીર નર્મદ દ. ગુ. યુનિવર્સિટી, સુરત.  
.....તરફ જાણ તેમજ અમલ સારું.

**Subject Code [2608000705066001]**

VEER NARMAD SOUTH GUJARAT UNIVERSITY Bachelor of Business Administration (BBA) FOR BBA SEMESTER – V	
Program Name	BBA
Semester	SEMESTER-V
Course Type	SEC
Credit	2
Course Code	501
Course Level	300
Course Title	Sustainable Business Management
Credit	Theory : 2
Effective from	2026-27
Minimum weeks / Semester	15 (Lectures, Guest Lectures, Case Study, Presentations, Group Assignments)
Medium of Instruction	English
Purpose of Course	The purpose of this course is to develop an understanding of sustainability concepts and their integration into modern business practices. It aims to equip students with knowledge of ESG frameworks, green strategies, and sustainability reporting so they can contribute to responsible and ethical business decision-making.
Course Objective	To understand the concept and evolution of sustainability in business. To develop knowledge of ESG (Environmental, Social, Governance) frameworks and SDGs. To analyze green marketing, green finance, and green HRM practices. To identify challenges like greenwashing and regulatory issues. To understand sustainability reporting frameworks and ESG ratings. To build skills for applying sustainable strategies in real-world business scenarios.
Course Outcome	<b>CO1:</b> Students will be able to explain the concept, evolution, and importance of sustainability, including ESG framework and Sustainable Development Goals (SDGs) in a business context. <b>CO2:</b> Students will be able to analyze green marketing practices, consumer behaviour towards sustainable products, and evaluate strategies such as green positioning and sustainable pricing. <b>CO3:</b> Students will be able to evaluate green finance concepts, financial instruments, ESG investing, and corporate sustainability reporting practices.

	<p><b>CO4:</b> Students will be able to apply green HRM practices for sustainable workforce management, including recruitment, training, performance appraisal, and employee engagement.</p> <p><b>CO5:</b> Students will be able to assess sustainability reporting frameworks, ESG ratings, and sustainability indices for measuring organizational performance.</p>
--	--

## Contents

### **Unit 1: Foundations of Sustainable Business**

Concept of Sustainability - Evolution of sustainability, Triple Bottom Line (People, Planet, Profit), Sustainability vs CSR

ESG Framework - Environmental, Social, Governance dimensions, ESG metrics and indicators

Sustainable Development Goals (SDGs) - Overview of SDGs, Role of business in achieving SDGs

Sustainability Reporting Frameworks - GRI standards, Integrated reporting

ESG Ratings and Measurement -Sustainability indices

### **Unit 2: Green Marketing , Green Finance, Green HRM**

#### **Green Marketing**

Green Marketing – concept and importance, overview of Green products and eco-labelling, Sustainable branding

Consumer Behaviour- Green consumerism, Ethical consumption

Marketing Strategies- Green positioning, Sustainable pricing

Issues and Challenges -Greenwashing, Regulatory issues

#### **Green Finance**

Sustainable Finance -Concept and importance, The five pillars of sustainable finance concept

Various Green Financial Instruments, concept of ESG investing

Corporate Sustainability Reporting - Integrated reporting, Environmental accounting

#### **Green HRM**

Concept of Green HRM, concept of Sustainable workforce management

Green practices (Talent acquisition, training and development, Performance management, employee engagement etc) ,

Performance and Engagement- Sustainability-based performance appraisal, Employee engagement in environmental initiatives

### Mapping of CO and PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	✓	✓	✓	✓	✓	✓
CO2	✓		✓	✓		✓
CO3	✓	✓	✓	✓		✓
CO4		✓		✓	✓	✓
CO5	✓	✓	✓	✓	✓	✓

#### Suggested Readings :

1. Rajan, M., & Kumar, R. (2021). *Outlast: How ESG can benefit your business* (1st ed.). HarperCollins India.
2. Arora, B., Budhwar, P., & Jyoti, D. (2019). *Business responsibility and sustainability in India* (1st ed.). Springer International Publishing.
3. Das Gupta, A. (2023). *Strategic corporate responsibility and green management* (1st ed.). Emerald Publishing.
4. Khandelwal, R., Kapoor, D., Gupta, N., & Gupta, N. (Eds.). (2026). *Entrepreneurship and sustainable business development* (1st ed.). Apple Academic Press.
5. Maheshwari, M., Gupta, A. K., & Gaur, P. (2024). *Corporate sustainability and business management: An integrative approach* (1st ed.). Routledge.
6. Brinkmann, R., & Bhamoriya, V. (2024). *Introduction to sustainability: An Indian adaptation* (2nd ed.). Wiley India.