

Bachelor of Business Administration (B.B.A.)**Saurashtra University, Rajkot****Semester V & VI****Choice Based Credit System****Effective From JUNE - 2012****SEMESTER-V**

No	Course Title	Category	Credit	Total Marks
501	Operation Management	Core	3	100
502	Management Accounting- I	Core	3	100
503	Business Environment- I	Core	3	100
504	Business Taxation- I	C & A	3	100
505	Product Project Report	C & A	3	100
506	Business Law- I	Found	3	100
	Optional- Any Two of the following	Electives	6	
507	Advanced Marketing Management –I			100
508	Advanced Financial Management – I			100
509	Advanced Human Resource Management – I			100
510	Operation Research –I			100
	Total Credits		24	800

SEMESTER-VI

No	Course Title	Category	Credit	Total Marks
601	Materials Management	Core	3	100
602	Management Accounting- II	Core	3	100
603	Business Environment-II	Core	3	100
604	Business Taxation-II	Core	3	100
605	Practical Studies	Core	3	100
606	Business Law- II	Found.	3	100
	Optional- Any Two of the following	Electives	6	
607	Advanced Marketing Management-II			100
608	Advanced Financial Management-II			100
609	Advanced Human Resource Management- II			100
610	Operation Research –II			100
	Total Credits		24	800

BBA Semester – V (Effective from June - 2012)

501. Operation Management

Objective:

The Course is designed to acquaint the students with decision making in: Planning, schedule and control of Production and Operation functions in both manufacturing and service organization.

- Unit 1 Introduction to Production and Operations Management**
Concept and Definition of Production Management and Operations Management, Objectives of Operations management, decision areas in operations management, recent trends in operations management, difference between manufacturing and service operations.
- Unit 2 Process Selection**
An overview of major process decisions, A detailed study of the, advantages and limitations of job shop process, batch process, assembly process, continuous process characteristics and project process
- Unit 3 Operations Planning and Control**
Concept of Production Planning and Control, Concept of service operation, Service planning and scheduling, Types of Service Operations(Quasi Manufacturing, Customer as participant, Customer as product), Scheduling for each type of service operations
- Unit 4 Facility Location**
Introduction, steps in location selection and factors affecting- selection of region, community and site selection. Practical Problems/ sums related to locational analysis (Only Break even analysis and Qualitative factor analysis models to be included)
- Unit 5 Facility Layout**
Introduction, Factors affecting facility layout, objectives of a good layout, service facility layout, types of layout (Product, process, static, cellular, combined layouts)

SUGGESTED REFERENCE:

1. S.A.Chunawalla and D.R. Patel, Production and Operation Management, Himalaya Publishing House, Mumbai
2. K. Aswathappa and K. Shridhara Bhat , Production and operation Management ,Himalaya Publishing House, Mumbai
3. Mahadevan B., Operations Management, Pearson Education, New Delhi,2008
4. Russel & Taylor, Operations Management, Pearson Education, New Delhi, 2008
5. Chase, Jabocs and Acquiliano, Operations Management, Tata McGraw Hill, New Delhi, 2009.

6. Krajawski & Ritzman, Operations Management, Pearson Education, New Delhi, 2003
7. Bedi Kanishka, Production and Operations Management, OXFORD University Press, New Delhi, 2006.
8. Chunawala & Patel, Production and Operation Management, Himalaya Publishing House, Mumbai, 2008
9. Bhatt K.S., Production and Operation Management, Himalaya Publishing House, Mumbai, 2008

BBA Semester – V (Effective from June - 2012)

502. Management Accounting –I

Objectives: To develop conceptual understanding regarding management accounting and use of accounting data for managerial decisions.

Level of Understanding: Basic working knowledge is required regarding data analysis for decision making.

Note: 80 % Marks for Practical Problems and 20 % Marks for theory questions.

CHAPTER 1: Nature and Scope of Management Accounting.

Nature and Scope of Management Accounting, Advantages and Limitations of Management Accounting, Tools of Management Accounting, Role of Management Accountant, Financial Accounting, Cost Accounting and Management Accounting

CHAPTER 2: Marginal Costing and Profit Planning.

Meaning and significance of marginal cost and marginal costing, contribution; P/V ratio,

Key factors, Break Even Point, Margin of Safety; application of marginal costing and profit planning.

CHAPTER 3: Decision Making.

Application of decision making in following situations:

- Charges in sales
- Adding or discontinuing products
- Make or buy
- Selling or further processing
- Selling in foreign market
- Continue or shut down

CHAPTER 4: Budgetary Control.

Meaning and significance of budget and budgetary control, budget centers; Procedure of budgetary control system, preparation of cash budget and flexible budget only.

CHAPTER 5: Standard Costing.

Meaning and Significance of Standard costing, Preparation of standard cost sheet, Computation of Material cost variances and labor cost variances (Excluding Overhead Variances)

REFERENCE BOOKS:

1. Fundamental of Management Accounting- Ghosh and Gupta
2. Management Accounting- Hingorani and Ramnathan
3. Introduction to Management Accounting- C T Horngren
4. Management Accounting – Principles- R N Anthony
5. Management Accounting- N P Shrinivas
6. Management Accounting: Khan & Jain
7. Management Accounting- I M Pandey

BBA Semester – V (Effective from June - 2012)
503. Business Environment-I

Objective:

The basic objective of the course is to develop understanding about business environment to the students.

Unit 1: An Introduction to Business Environment:

Definition, internal and external factors of Business Environment

Unit 2: Economic System:

Meaning, Features, Merits and Demerits of Capitalism, Socialism and Mixed Economy

Unit 3: Social Responsibility:

Social responsibility of business towards different sections and Social Audit

Unit 4: Economic Polices and Laws:

Monetary policy, industrial policy, Exim policy, FEMA, Consumer protection Act – key Provisions

Unit 5: Indian Tax Structure:

Meaning, types of tax, cannon of good tax system, direct tax VS indirect tax, tax revenue for central government and tax revenue for state government and tax system in India.

Suggested Reference Books:

1. Francis Cherunilam, *Business Environment*-Himalaya Publishing House, New Delhi
2. K. Aswathappa, *Essentials of Business Environment*, Himalaya Publishing House, New Delhi
3. MISHRA AND PURI, *Indian Economy*, Himalaya Publishing House, New Delhi

BBA Semester – V (Effective from June - 2012)

504. Business Taxation-I

Objectives: To develop conceptual understanding regarding Direct Tax Laws and to prepare

Returns and make them introduced with assessment procedure.

Level of Understanding: Basic working knowledge is required regarding Direct Tax Laws..

Note: 60 % Marks for Practical Problems and 40 % Marks for theory questions.

CHAPTER 1: GENERAL:

- a. Definitions: Person, Income, Assessee, Previous Year, Assessment Year, Gross Total Income, Total Income, Company, Indian Company, Dividend. Agricultural Income.
- b. Residential status and Incidence of Tax

CHAPTER 2:

Incomes exempt from Income Tax.

CHAPTER-3:

Deductions from Incomes

CHAPTER 4:

- a. Income Tax Authorities
- b. Assessment Procedure, Types of Assessment, Types of Return, Permanent Account Number, Tax Deducted at Source, Advance Payment of Income Tax.

CHAPTER 5:

Computation of Income from Salary including Gross Salary, Taxable Salary and Computation of Tax.

REFERENCE BOOKS:

1. Students guide to income tax- Vinod Singhania
2. Systematic approach to income tax- Girish Ahuja

BBA Semester – V (Effective from June - 2012)
505. Product Project Report

(CREDIT PER WEEK: 3, WEEK PER SEMESTER: 15, TOTAL CREDIT: 45)

- 1) Preparation of Product Project Report (50)
2) Viva – Voce (50)

- 1) Preparation of Product Project Report (50)

A discussion of the following points should be made before the commencement of the preparation

Starting the Unit: Factors to be considered in relation to location of a project:

A) SITE SELECTION: Raw Materials, Government Policy, Infrastructure facility, Market and Land allocation.

B) PRODUCT SELECTION :

i) Self Contribution

ii) Experience: Technical and Managerial or Business (Non-technical)

iii) Knowledge: Product related and Business related

iv) Product's Market Position: Market Competition

v) Raw Materials, Labour, Skill requirements

vi) Government Policy and attitude in terms of subsidy, loan etc. G.S.F.C., I.D.B.I or Government Banned item list

C) NAME OF THE UNIT – Relevant to product and services, Should be concise and easy to remember and pronounce.

D) GOVERNMENT PROCEDURE - S.S.I. registration with District Industry Centre at District level.

- Subsidy Registration

- Other licenses from Central or State Govt., Local bodies like Municipal Authorities

E) LAND ACQUISITION – Self owned
Rented
Newly purchased
Government Land

F) INFORMATION COLLECTION:

Quotations for Machinery and Construction purposes (At least from 3 parties)

Profitability – Raw Materials – Manpower – Electricity consumption.

GOVERNMENT INSTITUTIONS HELPFUL IN –

- 1) Product Selection - Industrial Extension Beuro, A'bad.
Small Industry Service Institute (SISI) A'bad, Rajkot.

- I Land
 - II Building and Premises
 - III Details of Machinery
 - IV Fixed Capital Cost of a Project
 - V Working Capital Requirements
 - VI Total Cost of a Project
- 8 Financial Arrangement
- I Sources of Finance / Financial Arrangement
 - II Means of Finance
- 9 Profitability of a Project
- I Sales and Production
 - II Raw Materials
 - III Salary and Wages
 - IV Electricity Consumed
 - V Rent – Taxes – Insurance
 - VI Repairs and Maintenance
 - VII Interest
 - VIII Depreciation
 - IX Administrative Expenses
- 10 Project Summary
- 11 Cash Flow Statement for 5 years
- 12 Funds Flow Statement for 5 years
- 13 B.E.P. Statement for 5 years
- 14 Project Advancement and Future Prospects

B) Previous year's list of products should not be considered in the current year to avoid copy.

C) It is advisable to present a rough copy of PPR duly verified and signed by a concerned teacher.

D) It is advisable to refer a concerned DIC and a concerned financial institute etc. to collect the relevant up to date information by a student.

2) Viva – Voce (50)

A viva should cover the questions pertaining to the above points duly discussed with the students before the commencement of the preparation of the report.

BBA Semester – V (Effective from June - 2012)
506. Business Law-I

Objectives : To impart preliminary knowledge of the laws

Unit	Content	No. of Lectures
1	The Indian Contract Act 1872 – (1) (Sections : 1 to 36) - The nature of contract - The offer and acceptance - The consideration with exceptions - Capacity to contract - Free consent - Legality of object	10
2	The workmen’s Compensation Act, 1923 - Ways open to workmen for claiming compensation - Definitions - Rules regarding workmen’s compensation - Distribution of compensation	10
3	The Factories Act, 1948 - Definitions - The inspecting staff - Safety of the workers - Welfare of the workers - Working hours of Adults, Employment of young persons and women penalties and procedure	10
4	The Industrial Disputes Act, 1947 - Object of Act - Definitions - The Grievances settlement authorities and procedure - Strikes and lock-outs - Lay-off	10
5	The Rules of Corporate Governance - History, concept of corporate governance - Corporate governance of India - Cadbury committee report - Principles of morality and business ethics - Code of conduct for professionals	05

Reference Books :

- (1) Dr. Avtar Singh, Company Law, Ester Book Company, Lalbagh , Lucknow – 216001
- (2) B.K. Sen Gupta, Company Law, Eastern Law House, 54, Ganesh Chunder Avnue, Calcutta – 700013

- (3) A.K. Majumdar & Dr. G. K. Kapoor, Company Law and Practice, Taxmann
59/32 New Rohtak Road, New Delhi – 110005
- (4) M. C. Kunchal, Modern Indian Company Law, Shri Mahavir Book Depot,
2603, Nai Sark, Delhi – 110033
- (5) Elements of Mercantile Law, N. D. Kapoor, Sultan Chand & Sons, New Delhi –
110002
- (6) Prashant Meshram, Corporate Governance, Wide Vision, Jaipur -
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BBA Semester – V (Effective from June - 2012)

507. Advanced Marketing Management-I

Course Objectives

Marketing course of Semester III and IV contain basic areas of marketing while semester V and VI contains some advanced topics. The course contents of this paper is aimed at increasing students' awareness to modern marketing environment and practices across the globe.

Unit 1: Emerging Issues in Modern Marketing

Cyber Marketing – Definitions – Cyber Process – Uses – limitations;
Marketing Ethics – Definitions – Characteristics of Marketing Ethics – Some Common Ethics – Role of Marketing; **Consumer Orientating** – Meaning – Managerial Actions; Benefits of Market Orientation; **Green Marketing** – Meaning – Green Marketing Efforts – Role of Green Marketing; **Consumerism** – Concept and Importance; **Integrated Marketing** – Concept – Managerial Implications

Unit 2: Marketing Environment

Demand Management – Concept of Demand Management – Different Demand Situations and Relevant Marketing Management Tasks with examples; **Marketing Environment** – Concept and Variables; **Analysing Competitors** – Process of Analysing Competitors – Brief Idea Marketing Strategies for Competitors (including Market Leader, Challenges Followers, and Nichers); **Marketing Control** – Concept – Need – Brief Idea of Types/Tools of Marketing Control (including Annual Plan Control, Profitability Control, Efficiency Control and Strategic Control).

Unit 3: Advertising Decisions

Advertising Message – Concept – Process of Developing Advertising Message- **Ad Copy** – Concept and Layout; **Advertising Media** – Concept – Types – Factors – Media Scheduling; **Advertising Budget** – Concept – Methods – Factors; Functioning of Advertising Agencies (definition, functions, and benefits); **Social Issues of Advertising** – advantages and disadvantages

Unit 4: Sales Force Management

Concept of Sales Force Management – Sales Force Objectives – Sales Force Size (Methods and Factors) – Sales Forces Recruitment and Selection – Sales Force Remuneration (Elements, Methods, and Factors) – Sales Force Training

(Concept, Contents, and Methods) – Sales Force Control (Concept, Process, and Methods)

Unit 5: Marketing Information System (MIS) and Marketing Research

Marketing Information System (MIS) – Concept and Components; **Marketing Research Tools – Questionnaire** – Concept, Key Issues in Questionnaire Preparation – Types of Questions with Example; **Research Design** – Concept and Types; **Research Report** – Concept – Format – Characteristics of Good Report; Data Collection Methods; **Sampling** – Concept of Sample and Sampling – Uses – Types of Sampling Procedures.

Suggested References:

- Kotler, Philip, *Marketing Management*, Prentice-Hall of India Pvt. Ltd., New Delhi.
- Dr. R. B. Rudani, *Basics of Marketing Management*, S. Chand & Co., New Delhi
- S. A. Sharlekar: *Marketing Management*, Himalaya Publishing House, New

BBA Semester – V (Effective from June - 2012) **508. Advanced Financial Management-I**

Objective: To help students to understand the conceptual frame work of financial management and its applications under various environmental constraints.

Level of Understanding: Advanced working knowledge is required regarding Financial decisions.

Note: 40% marks for Practical examples and 60% marks for theory questions.

CHAPTER-1: Capital Structure Theories :

Net Income approach, Net Operating Income Approach, Traditional and M.M. approach.. Determining capital structure in practice.

CHAPTER-2: Dividend Policies :

Issues in dividend decisions, Walter's Model's Gordon's model, M-M model, dividend and uncertainty relevance of dividend; Dividend policy in practice, Forms of dividends; stability in dividend policy, Corporate dividend behaviour.

CHAPTER-3: Receivables Management: Introductory. (With simple examples)

CHAPTER-4: Cash Management: Introductory (With simple examples)

CHAPTER-5: Inventory Managemen: Introductory (With simple examples)

REFERENCE BOOKS:

1. Bhattacharya, Hrishikas : Working Capital Management: Strategies and Techniques,
Prentice Hall, New Delhi
2. Brealey, Richard A and Steward C. Myers : Corporate Finance, McGraw Hill Int. Ed. New York.
3. Chandra Prasanna, Financial Management, Tata McGraw Hill, Delhi.
4. Pandy, I. M., Financial Management, Vikas Publishing House, Delhi.
5. Van Horne, J.C. and J. M. Wachowicz Jr., Fundamentals of Financial Management, Prentice Hall, Delhi.
- 6 . Ravi Kishor, Financial Management, Taxmann
7. Pinches, George E: Essentials of Financial Management; Harper and Row, New York.
8. Khan MY, Jain PK: Financial Management; Tata McGraw Hill, New Delhi.

BBA Semester – V (Effective from June - 2012)
509. Advanced Human Resource Management-I

Objective:

To create awareness among the students related to advance topic of human resource management.

Unit 1: Employee Welfare

Concept – Definition – Types of activities – Welfare inside the work place and outside the work place – Intra-mural, Extra-mural facilities – Merits and demerits of welfare measures.

Unit 2: Employee Safety

Concept, importance, Accidents: Types of accidents, Need for, Safety programme, Safety Policy.

Unit 3: Employee Health

Concept of Physical health and Mental Health – Noise control – Health Management, Work Stress, Acquired Immune Deficiency Syndrome (AIDS), Alcoholism and Drug Abuse, Violence in the work place

Unit 4: Stress Management

Concept of Stress, Causes of Stress, Effects of Stress, Stress Management – Individual coping strategies, Organizational coping strategies; Stress Management based on Indian Philosophy – Balancing work with life.

Unit 5 Employee Benefits and Services

Concept – Fringe benefits – Characteristics and objectives – Service Programmes – Benefit Programme for Management – Problems raised by benefit programme – Administration of Benefits and Services

Reference Books:

1. K. Aswathappa : HR & PM , Text and Cases : Tata MC Graw -Hill

2. P. Subba Rao: Personnel and HRM, Text and Cases: Himalaya Publishing House.
3. C.B.Mamoria and S.V. Gankar: Personnel Management, Text and Cases: 26th Edn.2006, Himalaya Publishing House.

BBA Semester – V (Effective from June - 2012)
510. Operation Research-I

UNIT	CHAPTER
1	Research Methodology
	1.1 Meaning of Research
	1.2 Objective of Research
	1.3 Concept and Types of Research
	1.4 Defining Research problem and framing of hypothesis
	1.5 Preparing a Research plan/design
	1.6 Qualitative and quantitative Research design
	1.7 Types and Sources of secondary data
	1.8 Sources of secondary data
	1.9 Feedback and review
1.10 Case analysis	
2	Non parametric Or Distribution free Test
	2.1 Importance of non parametric or distribution test
	2.2 The sign test for paired data.
	2.3 Rank sum test: The Mann-Whitney U-test and the Kruskal- Wallis test
	2.4 One sample Runs test
2.5 Wilcoxon test	
3	Linear Programming Problem
	3.1 Formulation of L.P.P.
	3.2 General statement of L.P.P.
	3.3 Assumption of L.P.P.
3.4 Solution of L.P.P. by graphical method and simplex method.	
4	Transportation Problem
	4.1 Introduction of T.P.
	4.2 a) Initial method of solving T.P.: (1) North-West corner rule method (2) Matrix minima method (3) Vogel's approximation method b) Optimum method for solving T.P.: (1) MODI method, (2) Stepping stone method
5	Assignment method
	5.1 Introduction
	5.2 Hungarian assignment method
	5.3 Some typical examples
5.4 Travelling sale man problem	

Reference Books:

- 1) Statistics for Management (7th edition): Richard I. Levin, Davis S. Rubin(Prentice Hall, India)
- 2) Operations Research Theory and Applications (2nd edition)-J K Sharma(Macmillan India)
- 3) Operations Research Techniques for Management :V.K Kapoor (Sultan Chand & Sons)
- 4) Research Methodology: Methods and Techniques: C.R. Kothari (New Age Inter. Publishers)

BBA Semester – VI (Effective from June - 2012)
601. Materials Management

Objective:

The objective of the course is to familiar the students with the basic concept of materials management.

UNIT: 1 Introduction to Material Management

Introduction-Objectives of Material Management - Importance of Material Management - Scope of Material Management - Integrated Material Management as modern approach - Benefits of Material Management.

UNIT: 2 Purchase Management

Introduction - Objectives of Purchasing-Functions of Purchasing - Purchasing Organization - Centralized and decentralized purchasing - Types of Buying Methods-Value analysis-Vendor Selection and vendor rating.

UNIT: 3 Store Keeping

Nature of stores-Store Lay out-Functions of store management-Store verification - Methods of Store Verification – Methods of issuing material from store - Codification System and its Methods

UNIT: 4 Inventory Management

Meaning and definition - Objectives of Inventories - Inventory Control systems includes ,ABC analysis, VED, EOQ, MNG, Minimum and maximum levels - Just In Time system-Overview of Supply chain Management - Supply Chain Management strategies.

UNIT: 5 Material Requirement Planning And Waste Management

(A) Material Requirement Planning (MRP) : –General Overview of MRP – Basic Elements of MRP-Objectives of MRP- Advantages of MRP- Disadvantage of MRP

(B) Waste Management : Introduction-Classification of Waste-Recycling of wastes- Disposal of waste

SUGGESTED REFERENCE:

- S.A.Chunawalla and D.R. Patel –production and operation management, Himalaya Publishing House.
- Production and operation Management By K. Aswathappa and K. Shridhara Bhat,Himalaya Publishing House.
- Industrial Engineering and Management Science by T.R.Banga,N.K. Agrawal and S.C.Sharma,Khanna Publisher
- Purchasing and Material Mgt by P. Gopalkrishnan

**BBA Semester – VI (Effective from June - 2012)
602. Management Accounting –II**

Objectives: To develop conceptual understanding regarding management accounting and use of accounting data for managerial decisions.

Level of Understanding: Basic working knowledge is required regarding data analysis for decision making.

Note: 60 % Marks for Practical Problems and 40 % Marks for theory questions.

CHAPTER 1: Fund Flow Statement.

Meaning and significance of fund flow statement; Sources and Application of Fund, Statement of changes in working capital, Preparation of fund flow statement.

CHAPTER 2: Cash Flow Statement.

Meaning and significance of cash flow statement; distinction between fund flow statement and cash flow statement, Sources and use of cash, Preparation of cash flow statement.

CHAPTER 3: Return on Investment.

Concept and significance of ROI, DuPont chart, Analysis and interpretation of ROI

CHAPTER 4: Assets-Liability Management.

Meaning and significance of Assets and Liability in financial institutions, Classification of assets bases on security, Importance and objectives of Assets-Liability Management, Legal framework.

CHAPTER 5: Responsibility Accounting.

Meaning and significance of Responsibility Accounting, responsibility center, organization structure of responsibility accounting, limitations of responsibility accounting, Divisional Performance.

REFERENCE BOOKS:

1. Fundamental of Management Accounting- Ghosh and Gupta
2. Management Accounting- Hingorani and Ramnathan
3. Introduction to Management Accounting- CT Horngren

4. Management Accounting – Principles- R N Anthony
5. Management Accounting- N P Shrinivas
6. Management Accounting:
7. Management Accounting- I M Pande

BBA Semester – VI (Effective from June - 2012)

603. Business Environment -II

Objective:

The basic object of the course is to provide knowledge of business environment component to the students.

Unit 1: Economic planning:

History, need for economic planning, features, objectives, structure of economic planning Commission, Evaluation of Economic Planning, Current five year plan.

Unit 2: International Trade:

Internal and International Trade, Balance of payment and Balance of trade; Free trade Vs protection; Meaning and impacts of Tariffs, Import quotas, exchange controls, Dumping, Subsidy, Devaluation.

Unit 3: Privatization and Globalization:

Arguments in favour of and against Privatization, Privatization in India; **Globalization** – Meaning – Steps towards globalization in India, Effects of it on Indian Economy

Unit 4: Foreign Direct Investment (FDI):

Meaning, need for FDI in developing countries, Factors influencing to FDI, FDI Operations in India. FII – Concept, Functions.

Unit 5: Functioning of International Institutions:

IMF, IBRD, WTO and EUROPEAN UNION (History, objectives, structure, functions and achievement)

Suggested Reference Books :

1. Francis Cherunilam, *Business Environment*-Himalaya Publishing House, New Delhi
2. K. Aswathappa, *Essentials of Business Environment*, Himalaya Publishing House, New Delhi
3. MISHRA AND PURI, *Indian Economy*, Himalaya Publishing House, New Delhi

BBA Semester – VI (Effective from June - 2012)
604. Business Taxation-II

Objectives: To develop conceptual understanding regarding Direct Tax Laws and to prepare

Returns and make them introduced with assessment procedure.

Level of Understanding: Basic working knowledge is required regarding Direct Tax Laws.

Note: 60 % Marks for Practical Problems and 40 % Marks for theory questions.

CHAPTER 1:

- a. Computation of Income from House Property.
- b. Computation of Income from Business and Profession

CHAPTER 2:

- a. Computation of Capital Gain
- b. Computation of Income from Other Sources.
- c. Set off and Carry forward of Losses.

CHAPTER 3:

- a. Assessment of Partnership Firm
- b. Assessment of Company

CHAPTER 4.

Introduction to Tax Management, Concept of tax planning, Tax avoidance and tax evasions.

CHAPTER 5: Only introduction of the following:

- a. Gujarat Value Added Tax
- b. Central Sales Tax
- c. Service Tax.

REFERENCE BOOKS:

1. Students guide to income tax- Vinod Singhania
2. Systematic approach to income tax- Girish Ahuja

BBA Semester – VI (Effective from June - 2012)
605. Practical Studies

(Practical Studies Report: 50 Marks, Viva Voce: 50 Marks)

Objectives: The objective of industrial training in Semester VI of B B A programme is to give them perspectives about the organization and functioning in the following areas of management:

5. Marketing Management,/ Operations Management
6. Human Resource management,
7. Financial management,
8. Accounting.
9. Marketing Management

The students shall be placed in any on of the different types of organizations including service and non-profit organization for a minimum period of 15 days for practical studies. Every student shall prepare a report on special topic in respect of the following subjects pertaining to the organization in which he was placed for this purpose. The report shall contain the data for minimum period of **last five years**.

Note:

7. Students shall make arrangement for permission from the Units for Practical Studies under the guidance of concern faculty of the college.
8. The student shall obtain a Training Completion and Attendance certificate form the appropriate executive of the Unit. The certificate for a period of less than 10 days shall disqualify the student for appearing in the University examination in the subject Practical Studies.

BBA Semester – VI (Effective from June - 2012)
606. Business Law-II

Objectives : Though Knowledge of Law

Unit	Content	No. of Lectures
1	The Indian Contract Act 1872 – (2) (Sections : 36 to 72) - The Void Agreements - Contingent contracts - Performance of the contract - Discharge of the contract - Remedies for Breach of contract - Quasi Contracts	10
2	The Payments of Wages Act, 1936 - Definitions	10

	- The Rules of payment of wages - Enforcement of the Act	
3	The Minimum Wages Act, 1948 - Definitions - Fixation and revision of wages - Advisory Board and central advisory Board - Safeguards in payment of minimum wages - Offences and penalties - Miscellaneous (Only section 25)	10
4	The Negotiable Instruments Act, 1881 - Definition of negotiable instruments - Types of negotiable instruments - Holders and holder in due course - Indorsement - Noting and protest	10
5	The Consumer Protection Act, 1986 - Definitions - Consumers protection council - Consumer Disputues Redressal Agencies	05

Reference Books :

- (1) Dr. Avtar Singh, Company Law, Ester Book Company, Lalbagh Lucknow – 216001
- (2) B.K. Sen Gupta, Company Law, Eastern Law House, 54, Ganesh Chunder Avnue, Calcutta – 700013
- (3) A.K. Majumdar & Dr. G. K. Kapoor, Company Law and Practice, Taxmann, 59/32 New Rohtak Road, New Dlhi – 110005
- (4) M. C. Kunchal, Modern Indian Company Law, Shri Mahavir Book Depot, 2603, Nai Sark, Dlhi – 110033
- (5) N. D. Kapoor , Elements of Mercantile Law, Sultan Chand & Sons, New Deli – 110002

BBA Semester – VI (Effective from June - 2012)
607. Advanced Marketing Management-II

Course Objective

Marketing theories and practices across the globe are drastically changing. Course contents of Advanced Marketing Management-II contains varied areas/topics such as rural marketing, retailing, international marketing, and so forth which are integral part of modern marketing activities. The paper is aimed at helping students understand how companies manage their varied marketing operations in rapidly changing business environment.

Unit 1: Product Related Strategies

Branding – Concept of Brand and Branding – Objectives - Benefits and problems; **Packaging** – concept of Packing and Packaging, Characteristics of a good package - Benefits/Uses of Packaging - **Labeling**; Concept of label and labeling – Contents of label – Uses of Labeling – **After-sales Services**; Concept – Types of After-sales Services – Role or Significance of After-sales Services in Modern Marketing

Unit 2: Retailing and Service Marketing

Retailing – Concept of Retailing – Growth of Retail Marketing in India; Primary Idea of Key Decisions in Retailing; **Marketing of Services** – Concept of Service – Characteristics of Services – Marketing of Services – Service Marketing Mix

Unit 3: Rural Marketing and Marketing of Services

Rural Marketing – Concept – Characteristics of Rural Marketing – Growth of Rural Markets – Role of Rural Marketing – Rural Marketing Mix – Problems Related Rural Marketing

Unit 4: International Marketing

Concept and Characteristics – Forces Leading to Growth of International Marketing – Role of International Marketing – Brief idea of Key International Decisions – Practical Problems and Challenges; Concept and Variables of International Marketing Environment

Unit 5: Case Study

At least three cases of medium size related to core marketing areas should be discussed. The cases should be reflective of real life (or actual) marketing situation/practices. Case-end exercise must contain three to five questions.

Suggested References:

5. Kotler, Philip, *Marketing Management*, Prentice-Hall of India Pvt. Ltd., New Delhi.
6. Dr. R. B. Rudani, *Basics of Marketing Management*, S. Chand & Co., New Delhi

7. Swapna Pathan, Retailing Management, Tata McGraw-Hill Publishing Company, New Delhi, 2008.
8. S. A. Sharlekar, *Marketing Management*, (2007) Himalaya Publishing House, New
9. Green, Paul E., & Tull, Donald, S., *Research for Marketing Decisions*, (1996), Prentice-Hall of India Pvt. Limited, New Delhi.

BBA Semester – VI (Effective from June - 2012)

608. Advanced Financial Management-II

Objective:

CHAPTER-1: Investments Analysis:

- a. Nature and scope of investment analysis, Elements of investments Avenues of investment, Approaches to investment analysis, Concept of return and risk, Security return and risk analysis, Measurement of risk and return.
- b. Valuation Of Security: Bonds, Debentures, Preference shares, Equity Shares.

CHAPTER-2: Project Planning and Appraisal.

- a. Identification of Investment Opportunities, Market and Technical analysis.
- b. Cost of Project and means of financing.
- c. Appraisal criteria and Profitability analysis.

CHAPTER-3: Merger and Acquisition.

Meaning, nature, scope and types of merger and acquisition, Effects of Merger and acquisition.

CHAPTER-4: Portfolio Management:

- a. Meaning, importance, objectives and various issues in portfolio construction, revision of portfolio and evaluation.
- b. **Portfolio Analysis:** Estimating rate of return and standard deviation of portfolio returns; Effects of combining securities; Markowitz risk-return optimisation.

CHAPTER-5: Institutional Finance: (Introductory)

- a. Nature and role of financial system; Financial system and financial markets; Financial system and economic development; Indian financial system - an overview.
- b. Money and capital markets; Money market - meaning, constituents, functions of money market; Money market instruments - call money, treasury bills, certificates of deposits, commercial bills, trade bills etc; Recent trends in Indian money market; Capital market- primary and secondary markets; Depository system; Government securities market; Role of SEBI - an overview; Recent developments.

REFERENCE BOOKS:

1. Brealey, Richard A and Steward C. Myers : Corporate Finance, McGraw Hill Int. Ed. New York.
2. Chandra Prasanna, Financial Management, Tata McGraw Hill, Delhi.
3. Pandey, I. M., Financial Management, Vikas Publishing House, Delhi.

4. Block, Stanley B, Geoffrey A Hilt: Foundations of Financial Management; Richard D. Irwin, Homewood, IL
5. Khan MY, Jain PK: Financial Management; Tata McGraw Hill, New Delhi.
6. Avdhani: Investment and Securities Markets in India, Himalaya Publications, Delhi.
7. Bhole, L.M.: Financial Markets and Institutions, Tata McGraw Hill, Delhi.
8. Ghosh, D: Banking Policy in India, Allied Publications, Delhi.

BBA Semester – VI (Effective from June - 2012)

609. Advanced Human Resource Management-II

Course Objectives

Advanced personnel paper II contains various topics of Organisational Behaviour. The course contents of this paper are aimed at increasing students' awareness to fundamentals of OB and its application in HR Practices within and outside the country.

Unit 1: Historical Development of OB

The Hawthorne Experiments – Introduction, Phases and Implications; **OB Model** – Concept of OB Model and Variables; **Contributing Disciplines** – Brief Idea of Key Contributing Disciplines (including Psychology, Anthropology, Sociology, Social-psychology and Political Science); **Organisational Climate and Culture** – Concept – Features – Organisational Efforts – **Emerging Challenges in OB** – Key Challenges

Unit 2: Advanced Leadership and Motivation Theories

Motivation Theories – Vroom's Expectancy Theory – Adam's Equity Theory – Porter Lawler Model; **Leadership Theories** - Hersey and Blanchard's Life-cycle – Path-Goal Theory – Concept of Charismatic and Transformational Leadership

Unit 3: Managing Change and Organisational Development

Concept of Change – Steps in Change Process – Resistance to Change – Overcoming Resistance to Change; **Organisational Development (OD)** – Concept – Importance – OD Process – Brief Idea of OD Techniques

Unit 4: Managing Conflict

Concept of Conflict – Features – Traditional and Modern Views; **Optimum Level Conflict** – Concept – explanation with Figure – Positive (Functional) and Negative (Dysfunctional) Outcomes; **Conflict Resolution** – Concept and Techniques

Unit 5: Emerging Issues in OB

Positive Organisational Behaviour (POB) - Definition and Characteristics of POB Elements including Optimism, Hope, Resiliency, Happiness and Self-Efficacy; **International OB** – Concept – Characteristics **Job Satisfaction** – Concept – Factors – Organisational Efforts; **Quality of Work Life (QWL)** – Concept – Constituents – and Organisational Efforts; **High-Performance**

Work Practices (HPWPs) – Concept and Elements; Employee Empowerment – Concept and Organisational Efforts

Suggested References:

1. Fred E. Luthans, *Organisational Behaviour*, International Edition, McGraw-Hill, New Delhi.
2. Keith Davis, *Human Behaviour at Work*, Tata McGraw-Hill, New Delhi.
3. Dr. R. B. Rudani, *Basics of Business Management and Organisational Behaviour*, Tata McGraw-Hill, New Delhi.
4. Stephen P. Robbins, *Organisational Behaviour*, Prentice-Hall of India (P) Ltd, New Delhi.
5. Stephen Robbins and Seema Sanghi, *Organisational Behaviour*, Dorling Kindersley, (India) Pvt., Ltd., 2006

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610. Operation Research-II

UNIT	CHAPTER
1	Introduction of Operations Research
	1.1 Nature of Operations Research
	1.2 Characteristic of Operations Research
	1.3 Methodology of Operations Research
	1.4 Models of Operations Research
2	PERT and CPM
	2.1 Presentation of an activity
	2.2 Arrow Diagram
	2.3 Events & Activities
	2.4 Using a Dummy Activities & its logic
	2.5 Network
	2.6 Determination of ES,EF,LS and LF; Critical path
	2.7 Total, free & independent floats
	2.8 Distribution of project duration, Probability of completion duration of the project
3	Sequencing Problem
	3.1 Introduction
	3.2 Assumption
	3.3 Algorithm for solving sequencing problem: a) Processing n jobs through 2 machines b) Processing n jobs through 3 machines c) Processing n jobs through 4 machines
	3.4 Related examples
4	Replacement Theory
	4.1 Replacement Policy for Equipment which deteriorates gradually
	4.2 Replacement of items that fail suddenly
	4.3 Group replacement policy
5	Inventory Management
	5.1 Introduction

5.2	Types of Inventories
5.3	Inventories decisions
5.4	Deterministic Inventory problems: a) EOQ Problem with no shortage b) EOQ Problem with no shortage and several production runs of unequal length c) Production problem with no shortage d) EOQ Problem with shortage e) Production Problem with shortages
5.5	Review of the assumption of EOQ model

Reference Books:

- 1) Statistics for Management (7th edition): Richard I. Levin, Davis S. Rubin(Prentice Hall, India)
- 2) Operations Research Theory and Applications (2nd edition):J K Sharma(Macmillan India)
- 3) Operations Research Techniques for Management :V.K Kapoor (Sultan Chand & Sons)
- 4) Operations Research: Kanti Swarop, P. K. Gupta & Man Mohan (Himalaya Publication)