

Bachelor of Business Administration (B.B.A.)**Saurashtra University, Rajkot****Semester III & IV****Choice Based Credit System****Effective From JUNE – 2011****SEMESTER- III**

No	Course Title	Category	Credit per week	Total Marks
301	Marketing Management- I	Core	3	100
302	Financial Management- I	Core	3	100
303	Human Resource Management- I	Core	3	100
304	Managerial Economics-I	Core	3	100
305	Entrepreneurship Development	Core	3	100
306	Corporate Accounting - I	Elective	3	100
307	Business Statistics –I	Elective	3	100
308	Communication Skill-III	Found	3	100
	Total Credits		24	800

SEMESTER- IV

No	Course Title	Category	Credit per week	Total Marks
401	Marketing Management- II	Core	3	100
402	Financial Management- II	Core	3	100
403	Human Resource Management- II	Core	3	100
404	Managerial Economics-II	Core	3	100
405	Corporate Accounting -II	Core	3	100
406	Practical Studies	Core	3	100
407	Business Statistics –II	Elective	3	100
408	Communication Skill-IV	Found	3	100
	Total Credits		24	800

BBA Semester – III (Effective from June - 2011)
301. Marketing Management-I

Objective: The objective of this course is to help the students understand the fundamental concepts and principles of Marketing & Marketing Management.

Level of Understanding: Basic knowledge is required to understand the marketing management procedure and to apply them in practical marketing decisions.

Unit 1: Introduction to Marketing Management

Definitions – Characteristics of Modern Marketing – Exchange in Marketing – Importance Marketing; **Marketing Concepts** – The Production Concept – The Product Concept – The Selling Concept – The Marketing Concept – The Societal Concept – Difference between Selling Concept and Marketing Concept

Unit 2: Marketing Mix and Consumer Behaviour

Definitions of Marketing Mix – Marketing Mix Elements – Factors affecting Marketing Mix; **Consumer Behaviour** – Definition of Consumer Behaviour – Factors in Consumer Behaviour; **Buying Process** – Concept and Steps

Unit 3: Market Segmentation and Market Targeting

Market Segmentation – Definition of Market Segmentation – Objectives and Importance – Bases for segmenting Consumer Market: Consumer Characteristic Approach and Product Characteristics Approach; **Market Targeting** – Concept of Target Market and Market Targeting – Basic Idea of Alternative Marketing for Market Targeting – Concept of Product Positioning

Unit 4: Product Decisions

Concept of Product – Product Dimensions – Concept of Product Mix, Product Line and Product Items – Product Mix Dimensions – Concept of New Product – New product Development Process – Concept and Stages of Product Life Cycle – Concept and Steps in Consumer Adoption Process

Unit 5: Pricing Decisions

Concept of Price and Pricing – Significance of Price in Marketing – Pricing Objectives – Brief Idea of Price Setting Methods – Factors affecting Pricing Decisions

Suggested Reading:

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

BBA Semester – III (Effective from June - 2011)

302. Financial Management- I

Objective: The objective of this course is to help the students understand the fundamental concepts and Finance & Financial Management.

Level of Understanding: Basic working knowledge is required to understand the various aspects of financial management and to apply those in financial decision making.

UNIT-1. NATURE AND SCOPE:

Meaning, Scope, Objectives and Importance of Financial Management - Finance Functions (Traditional Vs. Modern Approach) - Profit Maximization Vs. Wealth Maximization - Relationship between Financial Management and other areas of Management - Organization of Finance Functions - Tools of financial management.

UNIT -2: TIME VALUE OF MONEY:

Reasons for Time value of money - Compound Value Concept - Present value Concept - Practical Application of Compounding and Present Value Techniques in financial decisions. (Simple Practical Examples Should be asked in Examination)

UNIT-3: INVESTMENT DECISIONS:

Meaning, Significance, Objectives and Importance of Capital Budgeting - Capital budgeting Process - Basic Principles of Capital Expenditure Proposals - Various appraisal Methods: Pay Back Period, Discounted Cash Flow Method, Average Rate of Return, Internal Rate of Return, Net Present Value Method, Profitability Index - Merits and Demerits of Appraisal Methods, (Simple Practical Examples Should be asked in Examination)

UNIT-4: CAPITAL STRUCTURE:

Meaning and Significance of Capital Structures - Capital structure and financial structure - Patterns of Capital Structure - Ideal Capital Structure, Features of Ideal Capital Structure - Merits and Demerits of different types of Capital Structure, Determinants of Capital Structure. Excluding Capital Structure Theories)

UNIT- 5: FINANCING DECISIONS:

Sources of Finance - Equity Shares - Preference Shares –Debentures -Term Loans- Retained earning, - Bridge finance - Government policy on security financing and Term Loan - Operating and Financial Leverage.

Suggested Reading:

1. Financial Management: S N Maheshwari, Sultan Chand & Sons, New Delhi
2. Financial Management: Khan & Jain, Tata McGraw Hill Publishing Co.
3. Financial Management: I M Pandey, Vikas Publishing House, New Delhi.
4. Financial Management: Ravi Kishor, Taxmann's Allied Services Pvt. Ltd.

5. Financial Management & Policies : C Van Horne, Prentice Hall of India
6. Fundamentals of Financial Management: Prasanna Chandra, Tata McGraw Hills
7. Financial Management: Pratapsinh Chauhan, Shanti Prakashan, Ahmedabad

BBA Semester – III (Effective from June - 2011)

303. Human Resource Management- I

Objective: The objective of this course is to help the students understand the fundamental concepts and principles of Human Resource Management.

Unit 1: Introduction to HRM

HRM Concept — Definition – Characteristics – HRM and Personnel Management HRM Role and Functions – HR Philosophy and Policy – HRM Organization – Concept of Strategic HRM – HR Inventory – HR Research – HR Accounting – HR Audit

Unit 2: Human Resource Planning

Concept – Process – Job Design – Job Analysis – Role Analysis – Job Enrichment and Job Enlargement; **Recruitment** – Concept – Process – Policy – Methods and sources; **Selection** – Concept – Process – An ideal selection process; **Induction** – Concept – process and significance

Unit 3: Human Resource Development (HRD)

Concept – Definition – Organization; Managerial Training Methods – On the job Techniques including Coaching, Job Rotation, Understudy and Multiple Management and Off-the-job Techniques including Case Method, Incident Method, Role Playing, In-Basket Method, Business Game, Sensitivity Training, Simulation, Conferences, Lectures, etc.; Career Planning and Career Development – Concept only

Unit 4: Performance Appraisal

Concept—Process—Methods: 360 Degree Method, Confidential Report, Management by objectives, Forced choice Method; **Wage and Salary Administration** – Basic concept of wage – Minimum, Fair and Living wage – Wage structure Methods of wage payments – Time Rate and Piece Rate

Unit 5: Trade Union

Meaning and definition – characteristics – Functions – Movement of Trade Union in India and Problems – Concept of Quality of Work Life (QWL) – Employee Empowerment – Concept – Characteristics

Reference Books:

1. Memoria C.B. & Gankar S.V.: Personnel Management, Text & Cases : Himalaya Publishing House.
2. Rudrabasavraj M. N.: Dynamic Personnel administration - Management of Human Resources; Himalaya Publishing House.
3. Edwin Flippo: Human Resource Management, McGraw-Hill Book Company.
4. P. Subba Rao: Personnel and HRM, Text and Cases: Himalaya Publishing House.
5. K. Aswathappa : HR & PM , Text and Cases : Tata MC Graw -Hill

**BBA Semester – III (Effective from June - 2011)
304 Managerial Economics- I**

Objective: The objective of this course is to acquaint the students with concepts, and techniques used in Micro-economic Theory and to enable them to apply this knowledge in business decision making.

Level of Understanding: The students should acquire applied and analytical skill using economic theories to solve management problems.

Unit I: INTRODUCTION TO MANAGERIAL ECONOMICS

Definitions - Nature - Scope - Decision-making

Unit II: DEMAND FORECASTING

Meaning - Objectives - Survey and Statistical methods

Unit 3: PRICE OUTPUT DETERMINATION

Meaning - Equilibrium of Firm under Perfect Competition, monopoly, oligopoly (Kinked Demand Curve) and monopolistic competition.

Unit 4: PRODUCTION ANALYSIS

Meaning of production- production function- ISO-QUANT Curve-ISO- Cost curve-economies and diseconomies of scale.

Unit 5: COST ANALYSIS

Concepts of cost: Accounting and economic cost-Incremental and sunk cost-opportunity cost-Fixed and variable cost. Behavior of cost in relation to output in short and long run.

Suggested Reading:

1. P. L. Mehta, Managerial Economics, Sultan Chnad & Sons, New Delhi.
2. Varshney and Maheshwari, Managerial Economics, Sultan Chnad Sons, New Delhi.

BBA Semester – III (Effective from June - 2011)
305 ENTREPRENEURSHIP DEVELOPMENT

Objectives: The objective of this course is to make the students acquainted to Entrepreneurship, and to develop in them the quality for Innovative entrepreneur.

Level of Understanding: Basic knowledge is required as regard to understand the entrepreneurship and the skill required for the same.

UNIT:1 ENTREPRENEURIAL MANAGEMENT

Concept of Entrepreneur, and Entrepreneurship, Characteristics of entrepreneurial management, Functions, Importance, Time Management, Talent Management.

UNIT: 2 MARKETING MANAGEMENT OF SMALL AND MEDIUM BUSINESS

Management of Marketing of small and medium business i.e. Application of Creativity, Business vision and Relationship marketing (Networking Skill), Marketing Process: Identifying customer wants, Product planning and development, pricing, developing a sound marketing strategy.

Institutionalized Marketing concept, Sales Management, Sales Organization, Sales Forecasting, Newer ways and Means of selling products, Product diversification.

UNIT: 3 FINANCIAL MANAGEMENT OF SMALL AND MEDIUM BUSINESS

Raising of Funds: Internal and External sources, Capital Structure Brief View, Capitalization Brief View, Institutional framework to finance,

Working Capital : Concept, Operating Cycle.

Profitability Analysis: Major Profitability Ratios in terms of Sales and in terms of Investments,

Profit Planning/Profit Management: Concept, Steps, Importance, Budgetary Control, BEP Analysis.

UNIT: 4 COST MANAGEMENT

Cost Records, Simplified Cost Accounting system for Small and Medium Business, Project Cost and Product Costs, The concept of Cost Reduction and Cost Control, Areas and Methods and Significance.

UNIT: 5 ENTREPRENEURSHIP DEVELOPMENT PROGRAMME (EDPs)

Meaning and Objectives, The Indian EDP Model, EDP Phases, Evaluation of EDP, Role, Relevance and Achievement of EDP, Role of Government in organizing EDPs: Establishing Specialized Institutions at National Level, District Industries Centers, Introduction of Entrepreneurship Courses, Financial support provided by the Government, Development Banks and Nationalized Public Sector Banks, Funding support by the Government and Development Bankers to conduct seminars/workshops and Industrial Potential Survey, Institutional support system for Entrepreneurial Development and Need for Institutional support.

References:

1 Fundamentals of Entrepreneurship and Small Business Management, by Vasant Desai, Himalaya Publishing House.

2 Entrepreneurship Development, Tata McGraw Hill Publishing Company Ltd.

3 Entrepreneurial Development by Dr. S.S. Khanka, S. Chand, New Delhi

BBA Semester – III (Effective from June - 2011)

306: Corporate Accounting- I

Objectives: To develop conceptual understanding regarding corporate accounting system and to prepare financial statements with reference to Laws applicable in this respect.

Level of Understanding: Basic working knowledge is required regarding maintenance of books of accounts and preparation of Final Accounts of a company.

Marks: 70 % Examples and 30 % Theory.

UNIT-1: Issue, Forfeiture and Re-issue of Shares:

Classification of Share Capital for the purpose of presentation in Balance Sheet - Ways for raising capital by companies: Private Placement, Public issue, Right issue - Terms for issue of Shares: At par, At premium and At discount - Use of Security Premium - Pro-rata allotment - Calls-in-arrears and Calls-in-advance - Issue of shares for the consideration other than cash - Right issue - Forfeiture of Shares - Reissue of forfeited shares - Surrender of shares.

UNIT-2: Redemption of Redeemable Preference Shares, and buy back of equity shares.

Types of Preference Shares - Methods for redemption - Provisions of Company Act for redemption of Preference Shares - Buy back of equity shares - Objectives, Advantages and Limitations of buy back - Provisions of Company Act for buy back of shares.

UNIT-III: Issue of Bonus Shares:

Objectives and advantages of issue of Bonus Shares – Types of Bonus - Methods for issue of Bonus Shares - Provisions of Company Act for issue of Bonus Shares - Guidelines issue by SEBI for issue of Bonus Shares - Sources of Bonus.

UNIT-IV: Issue and Redemption of Debentures:

Types of Debentures - Methods for issue of debentures: At par, at premium, at discount - Discount on issue of debentures - Debenture interest - Provision for issue and redemption of debentures - Methods for redemption of debentures: Redemption on expiry of term, Redemption by installments, Redemption by purchase from open market, Redemption by conversion - Redemption out of profits - Redemption out of capital.

UNIT-V: Final Accounts of Company:

Horizontal and Vertical presentation of Final accounts - Provisions, Reserves and Capital Reserves - Divisible profits and dividend - Legal requirements for

appropriation of profits - General Reserve. (Preparation of final account in Horizontal form only)

Suggested Reading:

1. Financial Accounting - P.C.Tulsian, Tata Mc Graw Hill, Delhi
2. Advanced Accounts - M.C.Shukla & - T.S. Grewal, S.Chand & Co., Delhi
3. Advanced Accounting - S.N.Maheshwari, Sultan Chand & Sons, Delhi
4. Advanced Accounting - R.L.Gupta & - M.Radhaswamy, Sultan Chand & Sons, Delhi
5. Advanced Accounting - Ashok Sehgal & - Deepak Sehgal, Tata Mc Graw Hill, Delhi
6. Modern Accounting – Hanif Mukherjee, Tata Mc Graw Hill, Delhi
7. Accounting for Manager – Pratapsinh Chauhan, Saurashtra University, Rajkot

**BBA Semester – III (Effective from June - 2011)
307: Business Statistics-I**

Objectives: The objective of this course is to provide primary knowledge regarding some statistical techniques to be used in managerial decision making.

Level of Understanding: Only basic working knowledge is required regarding the techniques taught in the course.

UNIT	CHEPTER
1	PROBABILITY
	1.1 Introduction
	1.2 Basic terminology
	1.3 Mathematical or classical probability
	1.4 Statistical or classical probability
	1.5 Modern approach to probability
	1.6 Addition and Multiplication rule of probability
	1.7 Joint and Marginal probability
	1.8 Conditional probability
1.9 Inverse probability	
2	Mathematical expectation and normal distribution
	2.1 Random Variable
	2.2 Probability Distribution
	2.3 Properties of Expected Value
	2.4 Properties of Normal Distribution
	2.5 Importance of Normal Distribution
	2.6 Strand Normal Distribution
2.7 Relationship between various distribution	
3	Binomial and Poisson distribution
	3.1 Probability function of Binomial Distribution
	3.2 Constants of Binomial Distribution
	3.3 Characteristics of Poisson Distribution
	3.4 Importance of Poisson Distribution
3.5 Fitting of Poisson Distribution	

4	Sampling and Estimation	
	4.1	Introduction
	4.2	Basic Statistical Law
	4.3	Methods of Sampling
	4.4	Advantages of Sampling
	4.5	Sampling Distribution
	4.6	Central Limit Theorem
	4.7	Theory of Estimation (1) Types of Estimates (2) Properties of Good Estimator
	4.8	Standard Error of the Mean
	4.9	Estimation of the Population Mean
	4.10	Standard Error of Population Proportion
4.11	Sample Size	
5	Decision Theory	
	5.1	Introduction
	5.2	Meaning and Scope
	5.3	Decision Framework
	5.4	Decision Under Certainty (1) Expected monetary Value (2) Expected Opportunity Loss (3) Expected Value of perfect Information
	5.5	Decision under uncertainty
	5.6	Use of Incremental Analysis
	5.7	Bayesian Approach To Decision Making

Suggested Reading:

1. Business Statistics: D.C.Sancheti&V.K.Kapoor (Sultan Chand & Sons)
2. Business Statistics: S.C.Gupta (Himalaya publication)

**BBA Semester – III (Effective from June - 2011)
308: Communication Skill-III**

Objective: The objective of this course is to make the students equipped with the necessary techniques and skill of communication to inform others, and to get work done from them.

Level of Understanding: Knowledge regarding practical application is required.

Communication Skills :

Teaching time: 10 hrs

Topics:Narrating/ Describing and object, experience details regarding a place, or industries, TV show or Movie Presentation of an Academic Report

Reading and Comprehension Skills:

Text:

Teaching time: 15 hrs

Wise and other Wise: a Salute to life by Sudha Murty, East and West Publication

Chapters: 1. In Shyadri Hills, a Lesson in Humility, 2. Death Without Grief, 3. When Mop Count Did not Tally 4. In India, the Worts of both Worlds, 5. Living Through Change

Writing Skills:

Teaching time: 15 hrs

1. Report Writing: Business Report Writing (Practical report Writing) Introduction – significations – report writing process – outline of a report – guideline for writing a report - Types of reports (1. business reports: routine report, special reports, informational reports, analytical reports and 2. Academic report)

Business Report Writing:

Guideline for writing business report (objective, guideline for writing for business report (reference, procedure, findings, recommendation), used for judging the effectiveness of a report)

2. Writing of Notice, Agenda, Minutes

Proficiency in Language:

Teaching time: 05 hrs

Grammar: Direct – indirect Narration Antonym and synonym (word list provided)

Internal Assessment:

30 marks

- | | | |
|----------------|-----------------------|----------|
| 1. Assignment: | Base on the text | 10 marks |
| 2. MCQ: | a. Based on the text | 10 marks |
| | b. Grammar | 10 marks |
| 3. Seminar: | Narrating/ describing | |

External Assessment:

70 marks

Section 1	MCQ		20 marks
	MCQ based on the text	10x01	10 marks
	Grammar	10x01	10 marks
Section 2			50 marks
Q. 1 Long Descriptive questions		2/4	15 marks
	(based on the prescribed text)		
Q. 2 Brief question – answers		2/4	15 marks
	(based on the prescribed text)		
Q. 3 Business report writing		1/2	10 marks

Q. 4 Drafting notice, agenda, minute

1/2

10 marks

Attachment – Antonym, synonym

Synonyms – word list *

Answer – respond, reply, retort, rejoinder, acknowledge, talk / write back, restate

Ask – question, inquire, demand, request, query, interrogate, examine, quiz, propose to, suggest to / beg, beseech, entreat, pray, plead (pled), petition

Beautiful – aesthetic, appealing, attractive, awesome, blooming, bonny, cute, comely, dazzling, delicate, dishy, drawing attention, elegant, exquisite, fair, fine, glorious, good-looking, graceful, gorgeous, handsome, lovely, magnificent, marvelous, nice, picturesque, pleasing, pretty, pulchritudinous, ravishing, shapely, stunning, splendid, sparkling, statuesque, scenic

Big – enormous, stupendous, gargantuan, huge, large, immense, gigantic, vast, great, colossal, sizable, grand, great, substantial, mammoth, astronomical, ample, broad, expansive, tremendous, titanic, mountainous

Complete – closed, ended, finished, concluded, terminated, done, accomplished, fulfilled, whole, comprehensive, total, unabridged, uncut, wide / far-ranging, broad, ample, widespread, thorough, all-embracing, all-inclusive, overall, extensive, full

Do – perform, execute, accomplish, achieve, enact, carry out, attain, effect, fulfill, discharge

Explain – elucidate, expound, explicate, elaborate, clarify, illustrate, by comparison, justify, account for, interpret, construe

Feel – sense, experience, perceive / touch, taste, contact, palpate, caress-calculate, conjecture, fancy, guess, hypothesize, imagine, infer, intuit, presume, presuppose, reason, reckon, speculate, surmise, suspect, theorize, think

Great – noteworthy, distinguished, marvelous, excellent, fine, superior, qualified, suited, remarkable, grand, considerable, powerful, mighty, sublime, preponderant, supreme, predominant, noted, celebrated, famed, famous, illustrious, notable, renowned

Go – climb, crawl, creep, cross, depart, drive, exit, fly, gallop, glide, hasten, head for, hobble, hump, hurry, impel, journey, jump, leap, leave, limp, paddle, plod, prance, quit, race, ride, run, rush, sail, scamper, scoot, scurry, ship, skedaddle, slouch, sprint, transport, travel, trip, trot

Good – agreeable, attractive, beneficial, benevolent, bountiful, correct, desirable, distinguished, enjoyable, excellent, expedient, favorable, fine, first-rate, genuine, great, helpful, high quality, honorable, marvelous, pleasant, proper, qualified, reliable,

respectable, righteous, salubrious, salutary, satisfactory, skilled, sound, substantial, suitable, superb, superior, top-notch, true, upright, useful, valid, worthy

Interesting - absorbing, appealing, animated, attractive, bright, challenging, curious, captivating, engaging, exciting, enchanting, entertaining, fascinating, intelligent, spirited, inviting, intriguing, involving, inspiring, keen, provocative, thought-provoking, moving, tantalizing, piquant, lively, spicy, sharp, consuming, arresting, enthralling, spellbinding

Little – small, diminutive, little, miniature, puny, exiguous, dinky, slight, limited, itty-bitsy, microscopic, minuscule, minute, petite, tiny, wee

Make – create, establish, institute, organize, originate, invent, form, construct, design, fabricate, manufacture, produce, build, develop, compose **move** – actuate, advance, bolt, budge, bustle, change, dawdle, dislocate, dislodge, drag, drift, evacuate, exchange, fling, initiate, jog, meander, migrate, mosey, proceed, progress, propel, push, put in motion, relocate, remove, roam, roll, scramble, shift, shove, shuffle, slide, slip, slither, slump, split, stagger, stir, switch, tear, transfer, transpose, traverse, whisk, wobble

Say – allege, assert, avow, claim, contend, declare, maintain, profess / articulate, enounce, enunciate, mouth, pronounce, speak, sound, utter, vocalize, verbalize, voice

Stop / end (prevent) – avert, bar, block, break up, cease, close, conclude, cut off, dam, desist, discontinue, disrupt, finish, foreclose, forestall, give up, halt, hamper, hinder, impede, interrupt, obstruct, obviate, pause, preclude, prevent, quit, terminate

Start / begin – activate, commence, embark on, inaugurate, initiate, introduce, kick off, launch, open, originate, set into motion, operation, activity, bring forward, to set out, to set about, take the first step, enter upon, get underway,

Strong – determined, firm, forceful, fortified, hard, intense, iron-like, noticeable, powerful, potent, robust, resolute, solid, substantial, stalwart, steady, stiff, stout, sturdy, tough, tenacious, unyielding, vehement, vigorous

Tell – chronicle, communicate, characterize, delineate, describe, divulge, enumerate, impart, narrate, present, quote, recap, recapitulate, recite, relate, report, retell, reveal, review, spin,

True / right – accurate, actual, apt, authentic, bona fide, consistent, constant, correct, exact, factual, fair, faithful, genuine, good, honest, just, lawful, legal, loyal, moral, precise, proper, real, reliable, responsible, right, righteous, sincere, staunch, steadfast, steady, suitable, trustworthy, trusty, undoubted, unquestionable, upright, valid

Walk – amble, gad, gait, gallivant, go forward, head somewhere, hike, jaunt, lope, march, meander, pace, perambulate, proceed, promenade, ramble, range, roam, rove, saunter, stray, stride, strike, for home, stroll, swagger, tiptoe, toddle, tour, traipse, trek, trudge, waddle, wander

Wrong / false – afield, amiss, astray, awry, blemished, counterfeit, deceptive, defective, disloyal, erroneous, faithless, fake, fallacious, faulty, feign, fraudulent,

groundless, irregular, misleading, mistaken, perfidious, pretend, recreant, spurious, traitorous, treacherous, Not required, intended, wanted, fitting or suitable, Contrary to, Deviating from, improper, inaccurate, inappropriate, incorrect, indecent, indecorous, indelicate, unacceptable, unbecoming, undesirable, unfair, unfavorable, unfounded, unjust, unseemly, untrue

* This is just a sample list and synonyms of the selected words may exit and should also be considered valid

Antonyms – word list*

Voluntary x Compulsory; Visible x Invisible; Virtue x Vice; Victory x Defeat; Vacant x Occupied;

Truth x Untruth, lie; Security x Insecurity; Satisfactory x Unsatisfactory; Rough x Smooth

Permanent x Temporary; Peace x War; Patient x Impatient; Optimist x Pessimist; Narrow x Wide;

Leader x Follower; Interesting x uninteresting, dull; Inferior x Superior; Include x Exclude; Healthy x un healthy, ill, diseased; Guilty x Innocent; Feeble x sturdy, strong, powerful; Encourage x Discourage; Despair x Hope; Demand x Supply;

Decrease x Increase; Deep x Shallow; Cruel x Kind; Courage x Cowardice; Comfort x Discomfort; Correct x Incorrect; Cheap x dear, expensive; Broad x Narrow; Bright x Dull; Bold x timid, meek;

Borrow x Lend; Bitter x Sweet; Bless x Curse; Blame x Praise; Agree x Disagree; Arrival x Departure; Artificial x Natural; Approval x Disapproval; Answer x question, query; Ancient x Modern; Always x Never; Alive x Dead; Advantage x Disadvantage; Accurate x Inaccurate; Accept x Refuse

* This is a sample list and antonyms of the selected words other than the given lexical items may exit and such answers should also be considered valid

Recommended Reading:

- Business Communication: Basic Concepts and Skills; by J.P. Parikh et. Al. ; Orient BlackSwan.
- Business Communication: Building Critical Skills; by Kitty O Locker and Stephan Kyo Kaczmarek; The McGraw – Hill
- Business Letters for Busy People, by Jim Dugger; Jaico Publishing House
- Business Communication; by Rajesh Vishwanathan; Himalaya Publishers

- Business Communication; by Nageshwar Rao
- Business Communication; by Urmila Rai, S. M. Rai

BBA Semester – IV (Effective from June - 2011)

401: Marketing Management-II

Objective: To introduce the fundamental concepts and theories in the area of marketing and assist the students in marketing decision making.

Level of Understanding: Basic knowledge is required to understand the marketing management procedure and to apply them in practical marketing decisions.

Unit 1: Market Promotion Decisions

Concept of Market Promotion – Market Promotion as Market Communication – Elements of Market Promotion Mix (brief idea of advertising, personal selling, sales promotion, publicity and public relations) – Objectives of Market Promotion – Factors affecting Market Promotion Mix

Unit 2: Elements of Market Promotion Mix

Advertising – Definition – Features – Objectives – Advertising Media; **Personal Selling** – Definition – Features – Importance – Difference between Advertising and Personal Selling; **Sales Promotion** – Concept – Features – Methods – Benefits and Limitations; **Publicity and Public Relations** – Concept of Publicity and Public Relations – Features of Publicity and Public Relations – Parties in and Methods of Public Relations

Unit 3: Distribution Decisions

Physical Distribution – Concept – Key Decisions – Importance of Physical Distribution; **Channel of Distribution** – Concept – Types – Services of Channel Members – Factors affecting Channel Decisions – Concept of Market Logistics

Unit 4: Introduction to Marketing Research

Definitions of Marketing Research – Features – Importance – Scope – Marketing Research Process – Limitations – Concept and Sources of Primary and Secondary Data

Unit 5: Case Study

Concept of Case and Case Study – Role of Case Study in Management Education – Case Study Guidelines; **Case Analysis:** Small and medium size case for case study related to topic in the syllabus (**Note:** At least two cases should be discussed in the class room)

Suggested Reading:

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

3. S. A. Sharlekar: *Marketing Management*, (2007) Himalaya Publishing House, New
4. Green, Paul E., & Tull, Donald, S., *Research for Marketing Decisions*, (1996), Prentice-Hall of India Pvt. Limited, New Delhi.

BBA Semester – IV (Effective from June - 2011) **402: Financial Management- II**

Objectives: To provide insight to understand the concepts and theories and to develop skills for practical application of financial data to make better financial decision.

Level of understanding: Sufficient understanding so as to make effective and efficient financial decisions.

UNIT-1: WORKING CAPITAL

Meaning and characteristics of working capital – Needs for Working Capital - Concepts of working capital - Types of working capital - Components of working capital - Factors determining working capital – Operating Cycle - Sources of working capital.

UNIT-2: WORKING CAPITAL MANAGEMENT:

- a. Inventory Management: Concept, significance and techniques of inventory management,
- b. Receivables Management: Concept, significance and elements of receivables management.
- c. Cash management: Concept, significance, Cash budget
(Simple problems should be asked excluding Cash Budget)

UNIT-3: COST OF CAPITAL:

Concept of Cost of Capital - Importance of Cost of Capital - Classification of Cost of capital - Determinants of Cost of Capital - Computation of Cost of Capital: Cost of equity, Cost of preference capital, Cost of debt, Cost of retaining earning, Weighted average cost of capital. (Simple problems should be asked)

UNIT-4: CAPITALIZATION & LEVERAGES:

- a. Under Capitalisation and over capitalization: Meaning, symptoms, causes , effects and remedies.
- b. Leverage: Concept of leverage, Operating Leverage, Financial Leverage, Significance of EBIT, EBT and EPS.
(Simples problems should be asked)

UNIT-5: SOURCES OF FINANCE:

Needs of Finance: Long Term, Medium Term and Short Term needs – Sources of Finance: Long Term, Medium Term and Short Term – Merits and Limitations of each source – Venture Capital Financing – Lease Finance – Seed Capital – New Instruments.

Suggested Reading:

1. Financial Management: I M Pandey, Vikas Publishing House, New Delhi
2. Essentials of Financial Management: George E Picha, Haper & Row
3. Financial Management and Policy: James Van Horne, Prentice Hall of India
4. Financial Management: S N Maheshwari, Sultan Chand & Sons, New Delhi
5. Financial Management: Khan & Jain, Tata McGraw Hill Publishing Co.
6. Financial Management: Ravi Kishor, Taxmann's Allied Services Pvt. Ltd.
7. Fundamentals of Financial Management: Prasanna Chandra, Tata McGraw Hills
8. Financial Management: Pratapsinh Chauhan, Shanti Prakashan, Ahmedabad

**BBA Semester – IV (Effective from June - 2011)
403: Human Resource Management- II**

Objectives: To provide insight to understand the concepts and theories and to develop skills for practical application for organizational behaviour.

Unit 1: Introduction to Organizational Behavior

Definitions – nature – importance – limitations – contributing discipline to OB

Unit 2: Dynamics of Individual Behaviour

Perception – Concept – Features – Process – Factors – Perceptual Distortion; **Learning** - Concept – Features – Learning Principles; **Attitudes** – Concept – Features – Factors in Attitude Formation; **Personality** – Concept – Features and Determinants (Factors)

Unit 3: Group Dynamics

Concept Group Dynamics – Groups in Organisation – Concept of Formal and Informal Groups – Factors/Reasons for Joining Group – Group Formation – Group Cohesiveness; Concept of Team – Team v/s Group

Unit 4: Industrial Relations

Concept of Industrial Relations and Human Relations – Scope – Objects – Concept of Industrial Peace and Industrial Unrest – Importance of Industrial Relations

Unit 5: Industrial Disputes

Concept – Causes – Settlement machinery: Conciliation, Arbitration, Adjudication and Collective Bargaining; **Grievance** – Concept – Procedure and Causes; Employee Discipline – Concept,

Selected Reference Books:

1. Arun Monappa: Industrial Relations, Tata MC Graw Hill
2. Fred E. Luthans, *Organisational Behaviour*, International Edition, McGraw-Hill, New Delhi.
3. Dr. R. B. Rudani, *Basics of Business Management and Organisational Behaviour*, Tata McGraw-Hill, New Delhi.
4. Memoria C. B.: Industrial Relations in India: Himalaya Publishing House.
5. Kapoor T. N.: Labour Laws
6. Organisational Theory and Behaviour, L. M. Prasad, Sultan Chand & Sons.
7. S. S. Khanka: Organizational Behaviour: S Chand & Co. New Delhi

**BBA Semester – IV (Effective from June - 2011)
404: Managerial Economics-II**

Objective: The objective of this course is to acquaint the students with concepts, and techniques used in Managerial Economics.

Unit - 1 Market Structure and Nature of Competition in Practice

- Meaning and importance of market classification of market – Price and non price competition – Predatory and discriminatory Competition – Fair and unfair competition – Effective competition.

Unit – 2 Pricing policies and strategies

- Objective of pricing policy factor effecting to price. Methods and strategies of pricing. (1) cost plus pricing (2) Going rate pricing (3) Skimming and Penetration pricing (4) Rate of return Pricing (5) Multi stage pricing (6) Peak local pricing.

Unit – 3 Price differentiation

- Distributor's discounts quantitative discount – Postage stamp pricing.
- Dual pricing.

Unit – 4 Break even analysis.

- Meaning – Break even point – Assumptions chart method of BEP – usefulness and limitations of BEA – Basic of arithmetic of BEA.

Unit – 5 Capital budgeting.

- Meaning and definition – needs for capital budgeting. – Demand and supply of capital – Source of capital funds – Criteria for Project appraisal.

1 – Pay back period method. 2 – Average rate of return method. 3 Internal rate of return method. 4 – net present value method. – Capital rationing.

References :-

1. managerial Economics – joel Dean
2. Managerial Economics – Ananalysis and Cases – prof hynes mate and paul.
3. Managerial Economics – P. L. Mehta, Sultan Chand & Sons, New Delhi
4. Managerial Economics, Varshney and Maheshwari, Sultan Chnad & Sons, New Delhi.

**BBA Semester – IV (Effective from June - 2011)
405: Corporate Accounting-II**

Objectives: To develop conceptual understanding regarding corporate accounting system and to

learn how to make analysis and interpretation of accounting information..

Level of Understanding: Basic working knowledge is required.

(70% Practical examples, 30% Theory)

UNIT-I: Managerial Remuneration:

Meaning and scope of managerial remuneration, Provisions of Company Act relating to Managerial remuneration, Remuneration to directors, Remuneration to Managers, Calculation of net profit for remuneration purpose,

UNIT-2: Underwriting Commission.

Underwriter and Broker, Underwriting agreement, Marked and unmarked applications, Determination of liability of Underwriters: When entire issue is underwritten, when issue is partly underwritten, Firm underwriting.

UNIT-3: Analysis and interpretation of Financial Statements:

Meaning, objectives and limitations of financial statement, Classification of financial statements, Tools of analysis: Comparative Statements, Common size statements, Trend analyses, Ration analysis. Meaning and limitations of ratios, Analysis of financial statements on the base of the following ratios: Profitability Ratios, Liquidity Ratios, Turnover Ratios, Capital Structure Ratios, Liquidity Ratios and Capital Gearing.

UNIT-4: Valuation of Goodwill and Shares:

- a. Valuation of Goodwill: Meaning of Goodwill, Factors affecting the value of goodwill, Need for valuation of goodwill, Methods of valuation of goodwill, Calculation of average and weighted average profit, Super profit, Capital employed and Average capital employed.
- b. Valuation of Shares: Need for valuation of shares, Factors affecting the value of shares, Methods for valuation of shares: Valuation of Preference Shares, Valuation of Equity Shares, Fair value of Shares.

UNIT-5: Recent Development:

- a. Inflation Accounting: Meaning, Objectives and Methods,
- b. Human Resource Accounting: Meaning, Objectives and Methods,
- c. Social Responsibility Accounting: Meaning, Objectives and Methods for Presentation.

Suggested Reading:

1. Financial Accounting - P.C.Tulsian, Tata Mc Graw Hill, Delhi
2. Advanced Accounts - M.C.Shukla & - T.S. Grewal, S.Chand & Co., Delhi
3. Advanced Accounting - S.N.Maheshwari, Sultan Chand & Sons, Delhi
4. Advanced Accounting - R.L.Gupta & - M.Radhaswamy, Sultan Chand & Sons, Delhi
5. Advanced Accounting - Ashok Sehgal & - Deepak Sehgal, Tata Mc Graw Hill, Delhi
6. Modern Accounting – Hanif Mukherjee, Tata Mc Graw Hill, Delhi
7. Accounting for Manager – Pratapsinh Chauhan, Saurashtra University, Rajkot

**BBA Semester – IV (Effective from June - 2011
406: Practical Studies**

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

Objectives: The objective of industrial training in Semester IV of B B A programme is to give them

perspectives about the organization and functioning in the following areas of management:

1. Marketing Management,
2. Human Resource management,
3. Financial management,
4. Accounting.

The students shall be placed in any one of the different types of organizations including service and non-profit organization for a minimum period of 10 days for practical studies. Every student shall prepare a report on the following aspects pertaining to the organization in which he was placed for this purpose. The report shall contain the data for minimum period of **last three years**.

1. General information:

- a. History and development of unit,
- b. Size of unit and form of organization.
- c. Products and manufacturing process.

- d. Organization structure,
- e. Time-keeping system
- f. Employer services,
- g. Contribution of the unit to the Industry.

2. Marketing Department:

- a. Organization of Marketing Department
- b. Product Planning
- c. Market Segmentation
- d. Pricing Policies
- e. Channel of Distribution
- f. Sales Promotion
- g. Advertising
- h. Marketing Research
- i. International Marketing

3. Human Resource Department:

- a. Organization of HRD
- b. Recruitment, Selection and Induction Procedure
- c. Training and Management Development Programme
- d. Job Description (Managerial Level only)
- e. Promotion and Transfer Policy
- f. Wage and Salary Administration
- g. E S I Scheme
- h. Provident Fund Scheme
- i. Grievance Handling Procedure

4. Finance and Accounting Department:

- a. Organization of Finance and Accounting Department
- b. Financial Planning
- c. Capitalization: Whether the unit is Under Capitalized or Over Capitalized)
- d. Capital Structure: Financial Leverage and Capital Gearing.
- e. Management of Fixed Assets:
 - I. Capital Budgeting
 - II. Review of last Capital Project of the Unit with reference to Project Cost, Project Financing and Implementation

- f. Management of Working Capital:
 - I. Management of Inventories
 - II. Management of Receivables
 - III. Management of Cash including Cash Budget
- g. Operating Leverage analysis.
- h. Profitability and Dividend Distribution: A Trend analysis of past three years.
- i. Right Issue, Bonus Issue, Convertible Issues, Fund raising through Public Deposits, etc if any.

Note:

- 1. Students shall make arrangement for permission from the Units for Practical Studies under the guidance of concern faculty of the college.

2. The student shall obtain a Training Completion and Attendance certificate from 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.
3. The Student shall prepare his Practical Studies report in three copies, First Copy submitted to University/College, Second copy to concern Unit and Third copy as his Personal Copy.
4. Report should be typed in double space in font size 14, Times New Roman in A-4 page.
5. Only Practical aspects are required. Therefore the Book-concepts should be avoided from the report so far possible.
6. The report shall be assessed by the panel of examiners appointed by the University. The student also shall be examined by Viva-voce by the same panel of examiners.

BBA Semester – IV (Effective from June - 2011)
407: Business Statistics -II

Objective: The objective of this course is to acquaint the students with the application of Statistical Techniques to managerial decisions and to expose them to the significance of various scientific tools.

Level of Understanding: Basic knowledge in statistical tools and its application to business decisions and mathematical applications.

UNIT	CHEPTEER
1	Statistical Quality Control
	1.1 Introduction
	1.2 Advantages of S.Q.C.
	1.3 Causes of quality control
	1.4 Type of Variation
	1.5 Techniques
	1.6 Control chart (1) Chart for variables (2) Chart for Attributes
2	Large Sample Test and Chi-Square test
	2.1 Test of Significance of mean
	2.2 Test of significance of difference between two means
	2.3 Test of significance of proportion
	2.4 Test of significance of difference of proportion
	2.5 Test of significance of difference between standard deviation
	2.6 Chi –Square Test
	2.7 Introduction
	2.8 Properties of chi-square Distribution
	2.9 Test of Goodness of fit
	2.10 Test of independence of attributes
2.11 Test for the population variance	
3	Small Sample Test
	T-Test
	3.1 Test of Significance of mean
3.2 Test of Significance of Difference between two sample mean	

	3.3	Pair t test for Difference of mean
	3.4	Test of significance of population correlation coefficient
		F- Test and Analysis of Variance
	3.5	Analysis of variance
	3.6	Variance analysis in One-Way Classification
	3.7	Variance analysis in Two-Way Classification
4	Business Forecasting	
	4.1	Introduction
	4.2	Moving average method
	4.3	Least Square Method (i) Linear Equation (ii) Second Degree Parabolic equation
	4.4	Exponential smoothing Technique
	4.5	Input-Output Analysis Method
5	Theory of Game	
	5.1	Introduction
	5.2	Two person Zero-Sum Game
	5.3	Saddle Point
	5.4	When no Saddle Point Exists
	5.5	Dominance Rule
	5.6	Solution of $2 \times n$ and $m \times 2$ Games
	5.7	Solution of $m \times n$ Games and formulation by LPP

Suggested Reading:

1. Business Statistics: D.C. Sancheti & V.K. Kapoor (Sultan Chand & Sons)
2. Business Statistics: S.C. Gupta (Himalaya publication)
3. Operations Researches: V.K. Kapoor
4. Quantitative Techniques in Management: N.D. Vora (TATA McGraw Hill)

BBA Semester – IV (Effective from June - 2011)
408: Communication Skill-IV

Marks: 70 theory & 30 practical

Objective: The objective of this course is to make the students equipped with the necessary techniques and skill of communication to inform others, and to get work done from them.

Level of Understanding: Knowledge regarding practical application is required.

Communication Skills :

Teaching time: 05 hrs

Topics: Comprehensive on of share market report

- Theory
- Presentation on current share market

Reading and Comprehension Skills

Text:

Teaching time: 10 hrs

Wise and other Wise: a Salute to Life by Sudha Murty East and West Publication

Chapter: 1 A Lesson in Life from a Beggar, 2 Forgetting Our Own History, 3 Cause, than Cure, 4 Once Upon a time Life was Simple, 5 Insensitivity Index

Writing Skills:

Teaching time: 10 hrs

Translation from English into Gujarati (paragraph)

Translate from Gujarati into English (paragraph)

Language Proficiency:

Topics: Verbal Ability (word list provided)

Verbal Analogy (word list provided)

Comprehension

Internal Assessment:

30 marks

- | | | |
|----------------|-------------------|----------|
| 1. Assignment: | Based on the text | 10 marks |
| 2. MCQ: | a. Verbal ability | 05 marks |
| | b. Verbal analogy | 05 marks |
| 3. Seminar: | Group Discussion | 10 marks |

External Assessment:

70 marks

Section 1	MCQ		20 marks
	MCQ based on the text	10 x 01	10 marks
	Verbal analogy	10 x 01	10 marks
	Verbal ability	10 x 01	10 marks
Section 2			50 marks
Q. 1 Long Descriptive questions		2/4	15 marks
	(based on the prescribed text)		
Q. 2 Brief questions – answers		3/5	15 marks
	(based on the prescribed text)		
Q. 3 Translation			
	Translation from English into Gujarati (paragraph)		05 marks
	Translate from Gujarati into English (paragraph)		05 marks
Q. 4 Comprehension			10 marks

Verbal Ability – Vocabulary list

1. Fields of study

Ornithology : birds; seismology : earthquakes; botany : plants; entomology : insects; zoology : animals

Choreography : dancing/composing ballets; ecology : relationship between plants, animals, people and environment; etymology : word origins; chronology : dates

2. Male and female

Horse : mare; fox : vixen; dog : bitch; drone : bee; son : daughter; lion : lioness; peacock : peahen; cock : hen

3. Animals and their young

Horse : pony, colt, foal; dog : puppy; cat : kitten; hen : chick;

4. Products and raw materials

Prism : glass; wall : brick; cloth : fibre; butter : milk; sugar : sugarcane; diesel : petroleum

5. Workers and workplaces

Teacher : school/college : farmer : farm; doctor : hospital/clinic/dispensary; soldier/warrior : battlefield artist : studio;

6. Profession/vocation and tools; carpenter : saw; woodcutter : axe; chef : knife; doctor : stethoscope; writer : pen; soldier : sword/gun

7. Quantities and units

Mass : kilogram; time : second; force : Newton; current : ampere;

8. Animals/objects and their sounds

Owl : hoot; elephant : trumpet; lion : roar; lamb/goat : bleat; thunder : rumble; bee : buzz; bull : bellow

9. Professions and specializations

Specialist in diseases of skin : dermatologist; Specialist in heart diseases : cardiologist
Specialist in bone or skeleton disorders : orthopaedician; Specialist in eye diseases : ophthalmologist

Specialist in children's diseases : paediatrician

One word substitution

1. One who sacrifices his life for a cause - martyr
2. A person who brings goods illegally into a country – smuggler
3. A yearly celebration of a date or an event – anniversary
4. A person who looks at the darker side of everything – pessimist
5. A person who looks at the brighter side of everything – optimist
6. A child without parents – orphan
7. The stage of growth between childhood and adulthood – adolescence
8. That which can be eaten – edible
9. That which can be drunk – potable
10. An account of a person’s life written by himself/herself – autobiography

Commonly used idioms and phrases

1. a feather in one’s cap – an achievement to be proud of ;
2. to bell the cat – to take on a dangerous job
3. to kill two birds with one stone – achieve two aims with a single effort;
4. to take to one’s heel – to run away;
5. to come out with flying colours – to achieve distinction/very high mark;
6. a bird’s eye view – a general view;
7. jack of all trades – one who tries his hand at everything but excels in nothing;
8. white elephant – something useless and expensive;
9. born with a silver spoon in ones mouth – born in a wealthy family
10. to put the horse before the cart – reverse the natural order or process

Type of Analogy	Examples
things that go together	bat/ball, bow/arrow, salt/pepper, bread/butter, fork/knife
opposites	big/small, stop/go, hot/cold, tall/short, wide/narrow, early/late, graceful/clumsy, laugh/cry, dark/light, sharp/dull
Synonyms	big/large, stop/halt, cold/icy, thin/slim, small/tiny, sad/unhappy, show/reveal, hide/conceal, hint/clue
object and classification	green/color, ants/insect, rabbit/mammal, table/furniture, pants/clothing, 3/odd number, apple/fruit, lunch/meal, uncle/relative, sandal/shoe, spring/season
object and group	whale/pod, kitten/litter, bird/flock, cow/herd, lion/pride, wolf/pack
object and related object	plant/sprout, butterfly/caterpillar, cat/kitten, mother/baby, dog/puppy
object and a characteristic	grass/green, sponge/porous, marshmallow/soft, elephant/big, desert/dry, gold/shiny, party/happy, skunk/smelly, ball/round
object and location	car/garage, stove/kitchen, tub/bathroom, fire/fireplace, lion/zoo, eraser/pencil
object and part of the whole	hand/fingers, book/pages, foot/toes, fireplace/bricks, year/month, turtle/shell
object and function	pen/write, knife/cut, shovel/dig, book/read
performer and action	teacher/teach, movie star/act, artist/paint, fish/swim, bird/fly
verb tenses	eat/ate, win/won, buy/bought
cause and effect	plan/grow, fire/burn, trip/fall, spin/dizzy
problem and solution	hungry/eat, thirsty/drink, itch/scratch, broken/repair, tired/sleep

degrees of a characteristic	Big/enormous, cold/freezing, hot/burning, wave/tsunami, small/miniscule
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The above list will be updated by the time of the final submission

- Recommended Reading:
- Business Communication: Basic Concepts and Skills; by J. P. Parikh et. Al. ; Orient Black Swan.
- Business Communication M. K. Sehgal, Vandana Khetarpal, Excel Books
- Group Discussion and Interview Skills, by Priyadarshi Patnaik; Foundation Books
- Business Communication: Building Critical Skills; by Kitty O Locker and Stephan Kyo Kaczmare; The McGraw – Hill
- Business Letters for Busy People, by Jim Dugger; Jaico Publishing House
- Business Communication; by Rajesh Vishwanathan; Himalaya Publishers
- Business Communication; by Nageshwar Rao
- Business Communication; by Urmila Rai, S. M. Rai

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.

Gujarat Industrial and Technical Consultancy Organisation
Ltd.(GITCO)

DIC, CED, Poly Techno. Transfer Centre (PTC), A'bad

2) Acquiring Land - G.I.D.C., Government Wasteful Land, Private Estates

Loan Lending Institutes like G.S.F.C., Banks etc.

3) Marketing - GITCO, National Small Industry Corporation (NSIC), Gujarat Small Industries Corporation (GSIC) A'bad, Rajkot. Small Industry Service Institute (SISI) Gujarat Export Corporation.

4) Training -C.E.D., Dimond Jubilee Institute, Baroda, S.I.S.I. , P.T.C. for engineering products.

D.I.C. for small and cottage industry, Hosiery Training Centre, A'bad and Khadi Gramodyog Board.

5) Raw Materials – Gujarat Small Industries Corporation and Small Industry Service Insti.(SISI).

A) Product Project Report (PPR) should possess the following contents:

SR.NO. CONTENTS

- 1 Acknowledgement

- 2 Project at a Glance/ Project Engineering:
 - i) Name of the Unit :
 - ii) Address for communication:
 - iii) Type of the Unit (form) :
 - iv) Name of the Product :
 - v) S.S.I.Registration No. : An application is made withDIC for registration
 - vi)Subsidy Registration No.: An application is made withDIC for registration
 - vii) Other Registration No. if any:
 - viii) Details of the location of the Unit:
 - A) Whether Rented
 - B) G.I.D.C. Estate
 - C) Purchase of Land
 - ix) Owner's Names and Addresses :

- 3 Owner's / Promoter's Bio-data

- 4 Proposed Location's Justification

- 5 Product Introduction and Market Analysis

- 6 Production Schedule :
 - A) Production Process
 - B) Production Capacity: Installed 100%
Utilised

- 7 Financial Details of a Project

- 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, Eastern 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 -
302015

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 Wilcox on 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 Accouting- 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

BBA Semester – VI (Effective from June - 2012)

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)