Bachelor of Business Administration (BBA) Syllabus

Semester - V (T.Y.)

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<tr>
<th>Course Code</th>
<th>Type</th>
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<td>ELECTIVE</td>
<td>INTER PERSONAL COMMUNICATION</td>
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<td>CORE</td>
<td>MERCANTILE LAWS</td>
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<td>CC-302</td>
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<td>BUSINESS ENVIRONMENT</td>
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<td>CC-303</td>
<td>CORE</td>
<td>ORGANISATIONAL BEHAVIOUR-1</td>
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<td>CC-304</td>
<td>CORE</td>
<td>OPERATIONS RESEARCH AND QUANTITATIVE TECHNIQUES</td>
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<td>CC-305</td>
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<td>INTERNATIONAL BUSINESS</td>
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Total: 25

Foundation Courses (any one)
- Auditing
- Emerging Trends in Management
- Cooperative Management & Administration
- Foreign Exchange Management

Elective Course (Compulsory)
- Inter Personal Communication

Subject Electives (any one for Sem V & VI)
- Advanced Financial Management
- Advanced Marketing Management
- Advanced Human Resource Management
- Advanced Taxation and Law
- Banking and Insurance - I
Bachelor of Business Administration (BBA) Syllabus
GUJARAT UNIVERSITY
SYLLABUS FOR T.Y.B.B.A.
SEMESTER V
COURSE CODE-301
MERCENTILE LAWS

Introduction:
Every Manager or Operational level executive is required to have knowledge of legal aspects of commercial activities. Implications of various legal bindings and its implications are to be understood though this subject.

Objective:
To acquaint students with several legal aspects of trade and commerce or other business transactions.

Number of credits : 3
Lectures per week : 3
Total Sessions       : 40

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<td>Sale of Goods Act, 1930</td>
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<td>Negotiable Instrument Act ,1881</td>
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</table>

Text Books:

References:
2. Legal Aspects of Business: Ravinder Kumar, Cengage Learning India Pvt. Ltd, 2nd Edition,

Topic for Assignments:
1. Discuss entire case of Balfour v/s Balfour and also discuss its final verdict
3. Discuss case of Chinnaya v/s Ramaya along with its implication in the Contract
4. Discuss case of Weiner v/s Smith under sale of goods act and its verdict.
5. Discuss the procedure for doshonrement of Negotiable instrument in various situations.

Topics for Seminar/Presentation:
1. Discuss or Present Latest changes in the Negotiable Instrument act and its implications.
2. Discuss various implied conditions and warranties attached with sale of particular product.
3. Discuss Indemnity and Guarantee given by any marketer or a manufacturer under sale of goods act.
4. Discuss the technical aspects of contract between two parties on phone or on internet.
Introduction:
No business enterprise can exist in a vacuum. It is an integral part of the society in which it exists. Therefore, decisions in a business enterprise and its performance is always influenced by a number of varied factors. For efficient and effective decision making, the business enterprise must understand its relationship with the surrounding environment.

Objective:
The objective of this course is to sensitize towards the overall business environment within which organization has to function and to provide insight to students of its implication for decision making in business organizations.

Number of credits : 3
Lectures per week : 3
Total Sessions : 40

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Unit-1

1.1 Introduction to Business Environment
   Concept, Definition & Importance of Business Environment, Internal & External environment of business

1.2. Economic Environment

Unit-2

2.1 Union Budget: Concept, Main constituents of Budget, Various types of Budgetary Deficits.

Price & Distribution controls: Objectives, Price controls; Direct Vs Indirect, Administered prices, Dual pricing, Subsidisation, Public Distribution System.

Privatisation: Concept, Ways of privatisation, Disinvestment process in India. Exit Policy
Bachelor of Business Administration (BBA) Syllabus

Unit -3

3. Global Environment

   Globalisation: Definition, Meaning & indicators of Globalisation

   Foreign Investment Flows: Concepts of FDI, FPI & Role of Foreign Investments.


   MNCs: Meaning of MNC & TNC, Benefits from MNCs, Problems brought by MNCs.

   EXIM Policy (Latest)

Unit - 4

4.1 Social Environment

   Meaning of Social Responsibility of Business & various social responsibility of Business.

   Business Ethics: Meaning & Its importance

   Consumerism: Concept, Consumer Rights & Consumerism in India

4.2 Technological & Natural Environment

   Concept of Technology & Innovation, Sources of Technology Dynamics

   Concept of Natural Environment & its impact on Business

Text Books:

1. Economic environment of business by H.L. Ahuja, S. Chand

Reference Books:

Bachelor of Business Administration (BBA) Syllabus

Topics for Assignments

1. Detailed study of union budget.
2. Latest provisions of a new EXIM policy.
3. How SEBI works?
4. Effects of globalization on world economy.
5. Disinvestment process in India.

Topics for Seminars

1. Discussion over the union budget of that year
2. Impact of FDI & FPI on Current Account Deficit
3. Is Globalisation a tool in the hands of MNCs to enter in any country?
4. Business Ethics & MNCs
5. Latest challenges present in modern business environment.
6. Detailed discussion on benefits and limitations of latest budget.
7. How administered prices affect the functioning of the economic system.
8. Recent changes in the attitudes of corporate in relation to CSR.
INTRODUCTION: Organisational Behaviour is an integration and application of behavioural sciences to work situations. In a continuous changing environment and culture many opportunities remain for organizational improvement. Organisational behaviour provides a human perspective towards organizational effectiveness.

OBJECTIVES: The syllabus of this subject is designed to provide valuable inputs for understanding, reasoning, predicting and controlling human behaviour. Various theories and topics have been covered to relate the subject to real-world problems and issues.

Number of credits: 3
Lectures per week: 3
Total Sessions: 40

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UNIT 1: INTRODUCTION TO ORGANISATIONAL BEHAVIOUR
Reference book: Organizational Behavior
Authors: Keith Davis & Newstrom-11th edition, Publisher: Tata McGraw

Definition of Organisational Behaviour
Contributing disciplines to the field of Organisational Behaviour
Objectives of Organisational Behaviour
Limitations of Organisational Behaviour
Forces affecting the nature of modern organizations
People-structure-technology-environment
Models of Organisational Behaviour
  i) Autocratic
  ii) Custodial
  iii) Supportive
  iv) Collegial
  v) System
Complete Pay/Reward Pyramid
UNIT 11: FOUNDATIONS OF INDIVIDUAL BEHAVIOUR
Reference book: Organizational Behavior
Authors: Stephen Robbins & Seema Sanghi, Publisher: Pearson Education (2006)

Biographical characteristics
Age-gender-tenure-ability (including intellectual, physical and job-fit ability)
Learning-meaning and definition
Shaping as a managerial tool
Attitudes-meaning and definition
Types of attitudes
i) Job satisfaction
ii) Job involvement
iii) Organisational commitment
Personality-Meaning and definition
Major personality attributes influencing Organisational Behaviour
i) Locus of control
ii) Machiavellianism
iii) Self-Esteem
iv) Self-Monitoring
v) Risk-taking
vi) Type-A Type-B
vii) Pro-active personality
Short notes
i) Perception
ii) Selective perception
iii) Values
iv) Emotions

UNIT 11: FOUNDATIONS OF GROUP BEHAVIOUR
Reference book: Organizational Behavior
Authors: Stephen Robbins & Seema Sanghi, Publisher: Pearson Education (2006)

Group –meaning and definition
Stages of group development (5 stage model)
Role: meaning
role- identity, role-perception, role-expectation, role-conflicts, role-ambiguity.
Status : meaning, Sources of status, Significance of status
Reference book for the topic “Status” : Organizational Behavior
Authors: Keith Davis & Newstrom-11th edition, Publisher: Tata McGraw
Techniques of group-decision making
(with merits & demerits)
i) Brainstorming
ii) Nominal group technique

Teams : meaning
GU/BBA/CBCS- 2013-14
Types of teams
  i) Problem-solving
  ii) Self-managed
  iii) Cross-functional
  iv) Virtual

Skills used in effective team building
Consultation skills
Research & presentation skills
Inter-personal skills

Reference book for the topic “Skills used…..” : Organizational Behavior
Authors: Keith Davis & Newstrom-11th edition, Publisher: Tata McGraw

UNIT IV: FOUNDATIONS OF ORGANISATIONAL STRUCTURE
Reference book: Organizational Behavior
Authors: Stephen Robbins & Seema Sanghi, Publisher: Pearson Education (2006)

Types of Organisational structures
  i) Matrix Organisation
  ii) Virtual organization
  iii) Boundaryless Organisation

Power-meaning & definition
  i) Bases of power
  ii) Power Tactics

Managing change
Reference book for the topic –Managing change : Organizational Behavior
Authors: Keith Davis & Newstrom-11th edition, Publisher: Tata McGraw
  i) Levin’s 3 step model of change
  ii) Implementing change successfully (including building support for change)
  iii) Resistance to change (types & reasons)

Organisational Development-meaning & definitions
Benefits and limitations of OD

Suggested topics for seminars and presentations:
  i) Whistle-blowing
  ii) Communication barriers
  iii) Performance appraisal and motivation
  iv) Super leadership

Suggested topics for assignments:
  i) Organisational Development process
  ii) Employee participation programmes
  iii) Power politics
  iv) Characteristics of Organisational Behaviour
Bachelor of Business Administration (BBA) Syllabus

GUJARAT UNIVERSITY
SYLLABUS FOR T.Y.B.B.A.
SEMESTER V
COURSE CODE-304
OPERATIONS RESEARCH & QUANTITATIVE TECHNIQUES

Introduction:

The student will understand the basic operations research concepts and terminology involved in Linear Programming Problem, Transportation & Assignment Problems, PERT & CPM, Game Theory. The course focuses on how to interpret and solve business-related word problems and to develop simple O.R. models from a business perspective.

Objective:

To create a better understanding of Operations Research concepts in solving business and commerce related problems. The course serves as a good foundation for further study in management, accounting, marketing and finance.

Number of credits: 3
Lectures per week: 3 of one hour each
Total Hours : 40

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Unit I: 10 Sessions

1. Overview of Operations Research (OR)
   1.1 Origin of OR
   1.2 OR Models and Modeling
   1.3 Application and Scope of OR

2. Linear Programming Problem (LPP)
   2.1 Introduction and General Mathematical Formulation of LPP
   2.2 Assumptions of LPP
   2.3 Formulation of LPP – application of LPP
Bachelor of Business Administration (BBA) Syllabus

2.4 Graphical Solution
2.5 Dual formulation of LPP

Unit II: 10 Sessions

1. Transportation Problems (TP)

1.1 General Mathematical Formulation of TP
1.2 IBFS using North West Corner Rule (NWCR), Least Cost Method (LCM) and Vogel’s Approximation Method (VAM)
1.3 Optimum solution using Modified Distribution (MODI) method
1.4 Solutions of TP under special cases of degeneracy, multiple, unbalanced, restricted and maximization.

Unit III: 10 Sessions

1. Network Models and Methods

1.1 Introduction to network, network diagram, concepts of event and Activity, critical path
1.2 PERT
1.3 CPM
1.4 Forward pass, Backward pass
1.5 Calculating EST, EFT, LST, LFT, Float of an activity and event

Unit IV: 10 Sessions

1. Game Theory

1.1 Introduction of Game Theory and some basic terms
1.2 Pure and Mixed strategy games
1.3 Two-Persons Zero-Sum Games
1.4 The Maximin- Minimax Principle
1.5 Games without saddle point (Mixed strategies)
1.6 Reduce game by Dominance

2. Assignment Problems (AP)

2.1 General Mathematical Formulation of AP
2.2 Hungarian Method of solving AP
2.3 Solutions of AP under special cases of unbalanced, maximization & restricted
Assignments:

Assignments on Linear Programming Problem
Assignments on Transportation Problems
Assignments on Network Analysis
Assignments on Game Theory and Assignment Problem

Seminar Topics:

Prepare a project on application of Linear Programming Problem
Prepare a project on application of Assignment Problem

Reference Books:

5. OR Techniques for Management by V. K. Kapoor – Sultan Chand & Sons
6. OR Theory & Practice by J. K. Sharma – McMillan Publications
   Quantitative Techniques in Management by N. D. Vohra – Tata Mcgraw Hill Publications
Introduction:
In today’s global environment business has become boundary less but still much legal, market and political hurdles rustics business operations globally. It demands evaluation of every opportunity in international business as well as evaluation of every country for exploration of business activities. The intention is to have basic understanding of exploring business internationally.

Objectives:
• To understand Globalization, International Trade
• To know the procedure of operating business internationally
• To evaluate the opportunities in respect of different countries.
• To explore the avenues of entering the International Market

Number of credits: 3
Lectures per week: 3
Total Sessions: 40

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UNIT-1 Frame work for International Business
• Globalisation: Concept and factors affecting globalization and Restructuring
• International Business: Reasons for expansion
• New Trade Theory: Internal and External Economics of Scale
• International Political System and Ideologies:
  o Types of Governments, Economies System, Political System
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- Concept of Embargo and Sanction
- Principles of International Law
- Cultural Orientation in International Business

(Book: International Business: Rakesh Mohan Joshi, Oxford University Press)

UNIT-2 Tools for International Business:

- Tools for country Selection
  - Market Potential Index
  - Global Competitive Index
  - FDI Confidence Index
  - Global Political Risk Index (Only Concepts)
- International Product Life Cycle
- International Monetary System
  - Fixed and Floating Exchange Rates
- Modes of Payment in International Trade
  - Advance Payment
  - Recoverable and Non Recoverable Letter of credit
  - Consignment Sales
  - Open Account

(Book: International Business: Rakesh Mohan Joshi, Oxford University Press and International Business by: Justin Paul, Tata McGraw Hill)

UNIT-3 Strategy and Structure of International Business

- Market Entry Strategies:
  - Exporting
  - Contractual Agreement
  - International SA
  - Joint Venture
  - Other Entry Mode
- Business Expansion Modes:
  - Trade Related Modes
  - Contractual Modes
  - Investment Modes

(Sub-modes are not to be asked separately)

(Book: International Business: Rakesh Mohan Joshi, Oxford University Press)

UNIT-4 Export & Import Procedure

- Entire Export and Import Procedure
  (Ch-26 PP 487 to 510)
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(Book: International Business by: Justin Paul, PHI)

Recommended Text Book:
1. International Business By: Rakesh Mohan Joshi, Oxford University Press

Reference Books:

Topic for Assignment:
1. Discuss the efforts of particular company or industry in international Market
2. Discuss the efforts of foreign companies in entering in Indian Market
3. Evaluate any country on the basis of Market Potential Index Global Competitive Index
5. Discuss any two Market Entry strategy adopted either by any industry or company for International Market.
6. Explain in detail entire Export Procedure for exporting any one product from india to Europe or Russia or USA or other Country.

Topic for Presentation:
1. Discuss New Trade Theory and its impact in detail
2. Relevance of Cultural Orientation in International Business
3. Discuss Trade Related Modes of entry in International Business with reference to either FMCG products, Consumer Durables or Food and Beverage offering companies.
Introduction:-

Taxation is a very important aspect for working as well as personal decisions of an individual. Knowing Direct tax more importantly Income tax policies and rules can help a student to understand and calculate personal income tax and also help in tax planning decisions.

Objectives:-

1) To impart knowledge of the basic principles underlying the substantive provisions of Income tax to the students.
2) To equip students with the application of principles and provisions of above tax laws in computation of income of Individuals under various heads of income and their assessment procedures.

Number of credits : 3
Lectures per week : 3
Total Sessions : 40

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UNIT (TOPIC) | WEIGHTAGE (MARKS OUT OF 70)
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UNIT-I-(25%) | 10%
A) Introduction to Income Tax: | (7 MARKS)
- History- Background of Income Tax Act, 1961. | 10%
- Definitions : Meaning of Assessment year, Previous year, Person, Assessee, Income, Gross Total Income, Taxable income, Agricultural Income. | (7 MARKS)

B) Residential Status of an Assessee: | 10%
- Determination of Residential Status | (7 MARKS)
- Incidence of Tax on basis of Residential Status | 5% (4 MARKS)

C) Income exempt from Tax |
### UNIT – II – (25%)

Determination of Income under the head Salaries:
- Different forms of Salary
- Retirement Benefits
- Allowances & Taxable and Exempt Perquisites
- Provisions regarding Provident Fund
- Deductions under this head of Income

25% (17 MARKS)

### UNIT – III-(25%)

Determination of Income under the head Profits and Gains of Business and Profession:
- Incomes covered under this head
- Allowable expenses, expressly disallowed expenses

25% (18 MARKS)

### UNIT-IV-(25%)

Basic knowledge about following heads of Income:
A) Income from House Property (Only Theory) 7% (5 MARKS)
B) Income from Capital Gain (Only Theory) 8% (5 MARKS)
C) Income from Other Sources (including computation) 10% (7 MARKS)

### Text Book:

Students’ Guide to Income Tax : Taxmann Publications
Dr. V.K Singhania & Dr. Monica Singhania

### Reference Books:

1) Direct Tax Law by T.N. Manoharan – Snowwhite Publications(P) Ltd.
2) Systematic Approach to Income Tax- Bharat Publication

### Topics for Assignment:

1) Assessment Procedure:Forms for filing returns and Time limit for filing return & Types of Assessment
2) Tax Holidays for different Industries
3) Income Tax Authorities
4) Special Provisions relating to taxability of Non-Residents.(S 115C to 115I)

### Topics for Seminar/Quiz:

2) Direct Tax Code
3) PAN
4) Computation of Tax( Tax slabs and Tax Rate)
5) Set off and Carry Forward of Losses
6) Clubbing of Income.
Introduction: The role of HRM in organizations has gained tremendous importance over the years. It has come some way from ‘Personnel Management’ and today, is looked upon as a strategic partner. Organizations with global presence, movement of workforce across geographical boundaries have challenged the HR function as never before. The aim of this course is to provide the under-graduate students with some knowledge about the important sub-functions of HRM; functions that have not been covered in the core courses Basic Human Resource Management and Human resource Management in Semesters III and IV.

Objectives: To provide students an understanding of:
1. The strategic Role of HRM,
2. The environment in which the HRM function is performed,
3. The meaning and difference between Performance Appraisal and Performance Management,
4. How strategic pay plans and employee benefits are determined.

Number of credits : 3
Lectures per week : 3
Total Sessions : 40

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MODULE I : EVOLUTION OF STRATEGIC HUMAN RESOURCE MANAGEMENT

- Personnel management -> HRM -> SHRM
- Definition and components of SHRM
- Objectives of SHRM
- Difference between traditional HRM and SHRM
- Difference between SHRM and HR strategies
- Link between HR strategy and business strategy
- Investment perspective of HR
- Risk involved in investment in Human Assets
- Factors determining the investment orientation of an organisation
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(Strategic Human Resource Management by Tanuja Agarwala)

MODULE II : UNDERSTANDING THE CONCEPT OF SHRM AND HR ENVIRONMENT

- Barriers to strategic HR
- Benefits of SHRM
- Competencies required of HR department to become a strategic partner
- Essential elements of strategic HR
- Environmental trends affecting HRM:
  - Trends in Business Environment
  - Changing nature of work
  - Demographic, Societal and workforce trends
  - Changing nature of Employment Relationship
- HRM a changing function
  - Roles associated with Management of HR (Classification given by Ulrich)
  - Partnership of HR and Line Managers

(Strategic Human Resource Management by Tanuja Agarwala)

MODULE III: PERFORMANCE MANAGEMENT AND APPRAISAL

- Comparison between the two
- Why Performance Management?
- Supervisor’s Role in appraising performance
- Methods of Performance Appraisal with important advantages and disadvantages
  - Alteration Ranking Method
  - Paired Comparison Method
  - Computerised and web Based Performance Appraisal
  - Electronic Performance Monitoring (EPM)
- How to avoid appraisal problems?

(Human Resource Management by Dessler & Varkkey)

MODULE IV: DETERMINING STRATEGIC PAY PLANS AND EMPLOYEE BENEFITS

- Basic factors in determining pay rates
  - Legal consideration in compensation
  - Union influence on compensation decisions
  - Competitive strategy, corporate policies and compensation
  - Equity and its impact of pay rates
- Process of establishing pay rates:
  - Salary Survey
  - Gob Evaluation
  - Grouping similar jobs together
  - Pricing each pay grade
  - Fine tuning pay rates
- Competency Based Pay – meaning, reasons, advantages and disadvantages
Flexible benefits programme
1. Cafeteria Approach
2. Flexible Work Arrangements
   - Flexi time and its effectiveness
   - Compressed work week and its effectiveness
3. Other flexible work arrangement
   - Job sharing
   - Work sharing
   - Telecommuting

(Human Resource Management by Dessler & Varkkey)

Topics for assignments:
1. Four levels of integration between the HR functions and the Strategic Management function.
2. Linking of HR systems to organization maturity
   (Essentials of Strategic Human Resource Management by Dr. Anjali Ghanekar)
3. Compensating Executives and Managers
4. Compensating professional employees.
   (Human Resource Management by Dessler & Varkkey)

Topics for seminars:
2. Balance Score Card and HR Score Card.
3. HR manager as a change agent

Reference Books:
1. Human Resource Management
   By Gary Dessler and Biju Varkkey
   Pearson Prentice Hall
   12th Edition
2. Strategic Human Resource Management
   By Tanuja Agarwala
   Oxford University Press
   2007 Edition
3. Human Resource Management (Text and Cases)
   By S. S. Khanka
   S. Chand and Company Limited
   Reprint 2007
4. Essentials of Strategic Human Resource Management
   By Dr. Anjali Ghanekar
   Everest Publishing House
   First Edition 2009
Although a consumer always pays Indirect Taxes such as VAT and Service Tax, most of them are unaware of the concept, types and government policies for indirect taxes. This knowledge along with direct tax will complete the taxation curriculum for B.B.A.

**Objectives:**

1) To introduce indirect tax laws in force and relevant rules and principles.
2) To introduce the basic concepts of Service Tax and Excise Law in force in India.

**Number of credits : 3**
**Lectures per week : 3**
**Total Sessions : 40**

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<td>SERVICE TAX:</td>
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<td>- Evolution and Need of Service Tax</td>
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<td>- Concept of Taxable Services and Exempt Services</td>
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<td>- Classification of Taxable Services</td>
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<td>- Registration Procedure</td>
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<td>- Payment of Service Tax</td>
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<td>SERVICE TAX:</td>
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<tr>
<td>- Valuation of Taxable Services</td>
<td>25% (17 MARKS)</td>
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<td>- Periodical Service Tax Returns</td>
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<tr>
<td>- Concept of CENVAT Credit</td>
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<td>- Concept of Adjudication, Appeals, Demand, Refund and Penalties.</td>
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### UNIT-III-(25%)  
**CENTRAL EXCISE:**
- Nature of Excise Duty, Legislative History, Coverage, Levy and Collection of excise duties under the Central Excise Act, 1944
- Provisions governing Manufacture and Removal of excisable goods.
- Classification of goods under Central Excise Tariff Act, 1985 with reference to rules of interpretation.
- Assessment including Provisional Assessment, Self-Removal Procedure, Payment of duty and Date for determination of rate of duty. Record-based control and Production-based control.

### UNIT-IV-(25%)  
**CENTRAL EXCISE:**
- Concept of Valuation under the Central Excise Act, 1944, Central Excise Valuation(Determination of Price of Excisable Goods) Rules,2000
- Registration Procedures
- Benefits to Exporters
- Concept of CENVAT Credit
- Exemption for Small Industries

**Text Book:**

Indirect Taxes Law and Practice : Taxmann  
By: V.S. Datey

**Reference Book :**

Students’ Guide to Indirect Taxes : Aadhya’s Pvt. Ltd.  
By: Yogendra Bangar, Vandana Bangar and Vineet Sodhani

**Topics for Assignment:**

1) Services which are Exempt from Service Tax.  
2) Procedure for Filing Service Tax Return and important issues relating to such return.  
3) Documents required for availing CENVAT Credit.

**Topics for Seminar/Quiz:**

1) Applicability of Service Tax and its current rate.  
2) Case study relating to Service Tax.  
3) Small scale exemption under Central Excise Law.  
4) Case study relating to Central Excise.
INTRODUCTION
Over the last two decades, Indian business and finance have considerably changed owing to
deregulation, liberalization, privatization and globalization. In wake of these changes and
developments, the subject of Advanced Financial Management has assumed all the more
importance.

OBJECTIVES
• The syllabus aims to develop a thorough understanding of the concepts and theories in
  Financial Management.
• It intends to give an understanding of various financial decisions which has impact on
  shareholders and wealth creation.
• To develop familiarity with the analytical techniques helpful in financial decision
  making.

Number of credits : 3
Lectures per week : 3
Total Sessions : 40

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Unit 1: Cost of Capital
- Meaning and importance of Cost of Capital
- Explicit and Implicit Costs
- Measurement of Specific Costs
- Weighted Average and Marginal Cost of Capital (including sums using market and book
  value weights)
- Capital Asset Pricing Model (excluding sums)

Unit 2: Valuation of Securities
- Valuation of bonds/debentures
- Yield to Maturity (YTM) Short-cut Method (as per Khan and Jain)
- Valuation of Preference Shares
- Valuation of Equity Shares: no growth, constant growth and multi-stage growth models
Unit 3: Risk Management and Derivatives
- Concept of Risk and Uncertainty
- Meaning and Characteristics of Derivatives
- Meaning of:
  1. Spot
  2. Forward Contracts
  3. Future Contracts
  4. Options: Call and Put
- Difference between Forwards and Futures
- Difference between Futures and Options
- Risk Evaluation Approaches in Capital Budgeting
  1. Risk Adjusted Discount Rate
  2. Certainty Equivalent Approach
  3. Decision Tree

Unit 4: Dividend Theory
- Meaning of Dividend
- Types of Dividend Policy
- Determinants of Dividend Policy
- Dividend Theories:
  1. Walter Model
  2. Gordon Model
  3. Modigliani-Miller (MM) Model

Topics for Assignment
1. Practical Application of Cost of Capital
2. Concepts of Value
3. Important terms in Options Contract
4. Financial Engineering

Topics for Seminar and Presentation
1. Shareholder Value Creation
2. A Study on trends in dividend policy in Indian Companies
3. Foreign Exchange markets and Dealings

Recommended Textbooks:
1) Financial Management by Khan & Jain (5th Edition), McGraw Hill – For Units 1, 2 & 3
2) Strategic Financial Management by Ravi M Kishore (2nd Edition), Taxmann – For Units 3 & 4

Reference Books:
2) Financial Management by I M Pandey (9th Edition), Vikas Publishing
Introduction: The field of management has undergone a sea change and has today assumed a form of a profession with a well-defined body of knowledge. Different functions of management have got importance as per the environmental changes. After, 1950’s Marketing Management has assumed an important role in the organization. With continuously evolving and due to the newer trends, the subject has become wider and wider.

Objective: This course is designed in such a way as to provide the students an understanding of the different contemporary and relevant topics in the subject of marketing management with deeper penetration so that the students can choose the particular area of specialization even under the Marketing Management as per their interest in future.

The second part of the same subject (offered in the Sixth Semester) will throw light on the other contemporary and relevant topics of marketing management.

Total Hours : 40
Number of credits: 3
Lectures per week: 4 of one hour each

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UNIT 1: BRAND MANAGEMENT (10 Hours)
   a. Meaning of Brand
   b. Brand the Product
   c. Brand Architecture
      i. Portfolio Roles
      ii. Product Market and Context Roles
      iii. Brand Portfolio structure
   d. Brand Equity
      i. Concept of Brand Equity
      ii. Brand Image and its dimensions
      iii. Brand Awareness and Brand Image
   e. Brand Identity
      i. Concept
      ii. Inner and Outer core of Brand Identity
      iii. Brand Identity Perspectives
iv. Brand Identity Prism (to be explained with illustration)
   1. Physique
   2. Relationship
   3. Reflections
   4. Personality
   5. Culture
   6. Self Image

f. Brand Positioning

Book: Product Policy and Brand Management - Text and Cases - By: Chitale and Gupta PHI

UNIT II: MARKETING RESEARCH-1 (10 Hours)
   a. Definition of Marketing Research
   b. Marketing Research Process
   c. Classification of Marketing Research Designs
   d. Primary Data versus Secondary Data (Advantages, uses and Disadvantages of secondary data)
   e. Primary Data: Quantitative Research & Qualitative Research
   f. Survey Methods:
      i. Telephone Method
      ii. Personal Method
      iii. Mail Method
      iv. Electronic Method
   g. Focus group interview and In-depth interview
   h. Primary Data: Observation Methods:
      Structured v/s unstructured observations
      Disguised v/s undisguised methods
      Natural v/s continued observation
      Personal Observation
      Mechanical Observation
      Audit Observation
      Content Analysis
      Trace Analysis

UNIT III: MARKETING RESEARCH -2 (10 Hours)
   a. Primary Scales of Measurement:
      Nominal
      Ordinal
      Interval
      Ratio
   b. Itemized Rating Scales
      Likert Scale
      Semantic Differential Scale
      Stapel Scale
   c. Questionnaire
Bachelor of Business Administration (BBA) Syllabus

Definition
Objectives of questionnaire
Questionnaire design process
d. Observational Forms
e. Sampling Design Process
f. Sampling Techniques
g. Data Preparation Process (in brief)
  Coding
  Tabulation: One way table and two way table
h. Report Preparation and presentation process in brief.
  Format of the Research Report
  Graphical Presentation


UNIT IV: SERVICES MARKETING (10 Hours)
a. Definition
b. Characteristics of Services
c. Service Flower
d. Reasons for the Growth of Service Sector
e. Services Marketing Mix (7 P’s)
f. Demand Variations In services
g. Strategies for demand management
h. Determinants of Service Quality
i. Terms:
   i. Internal Marketing
   ii. External Marketing
   iii. Interactive Marketing
j. Gap Model of Service Quality


Topics of Assignment:

1. Develop and Compare Brand Architecture of any Two FMCG Brands with specific Product Category.
2. Design Service Flower of any type of Service.
3. Prepare Research proposal for any Marketing Problem.
4. Draft a Questionnaire to survey the consumer satisfaction and loyalty of any product or service.

Topics for Presentation:

1. Discuss Branding Strategy and Brand Elements of newly launched Brand in the Market.
2. Discuss the Value chain concept of any Service in detail
3. Compare various Sampling Methods with reference to research design.
Reference Books:
4. The New Strategic Brand Management - Creating And Sustaining Brand Equity Long Term
5. Services Marketing – People, Technology, Strategy, Christopher Lovelock & Jochen Wirtz
8. Services Marketing – S.M. Jha
Objective:
The objective of this paper is to impart basic knowledge of Banking and Insurance Services to the students.

Total Hours: 40
Number of credits: 3
Lectures per week: 3 of one hour each

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UNIT I
Introduction to banking - history of banks - meaning of banking - functions of bank - banker customer relationship - banking systems - unit banking - branch banking - banking sectors - corporate banking - retail banking - international banking - rural banking - role of banks in primary, secondary and tertiary sector

UNIT II
Structure of Indian banking system - Reserve bank of India - commercial banks - public sector banks - private sector banks - foreign banks - cooperative banks - state cooperative banks - district cooperative banks - primary credit societies - regional rural banks - development banks

UNIT III
Introduction to insurance - origin and development of insurance - functions of insurance - importance of insurance - principles of insurance - types of insurance contract - classification of insurance - life insurance - non life insurance - reinsurance - micro insurance - insurance intermediaries

UNIT IV
Life insurance - essential features - advantages - different plans of life Assurance and annuities - policy condition and privilege - assignment and nomination - lapses and revivals - surrender values and loans - claims - double insurance.

Non-Life Insurance - Meaning and Importance - Types - Fire - Marine - Motor - Health - Miscellaneous
Bachelor of Business Administration (BBA) Syllabus

**Topics of assignment:**
1. Retail banking
2. Rural banking
3. List of Public, Private and Foreign banks operating in India
4. Development banks
5. Public, Private and Joint Venture Insurance companies operating in India

**Topics of Seminar/Quiz**
1. KYC Norms
2. NABARD
3. Opening up of Insurance Sector

**Text Book:**
1. Elements of Banking and Insurance - By Jyotsna Sethi, Nishwan Bhatia

**Reference Book:**
1. K. P. M., Banking Theory Law and Practice by Sundhram, Sultan Chand
2. Banking and financial system - B. Santhanam, Sundharam & Varshney
Introduction

Auditing is an analytical exercise which involves evaluating the effectiveness of internal control procedures, examining in depth scientifically selected samples of transactions and applying analytical procedures. The scope of auditing extends to areas like managerial performances, cost data and operations.

Objectives:

1. To make student aware of the need and scope of audit
2. To introduce them to the types of audit and the audit procedure

Number of credits : 2
Lectures per week : 2
Total Session : 25

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UNIT- I (25 %)
Introduction to Auditing
1. Meaning and Nature of Auditing
2. Objects of Auditing
3. Scope and Procedures of Auditing
4. Advantages and Limitations of Auditing.

UNIT – II (25%)
Types of Audit
Classification of Audit on the Basis of:
1. Organisation
2. Function
3. Practical Approach
4. Audit Dimension
UNIT – III (25%)
1. Definition of Internal Control, Internal Check and Internal Audit
2. Meaning and Objects of Vouching
3. Meaning and Importance of Verification of Assets.
4. Meaning and Importance of Valuation of Assets
5. Verification and Valuation of liabilities (Only concept)
6. Difference between Vouching and Valuation
7. Difference between Vouching and Verification.

UNIT – IV (25%)
A) Company Auditor
1. Appointment of Auditors
2. Remuneration of Auditors
3. Qualification and Disqualification of an Auditor
4. Removal of Auditor
5. Auditor’s Rights, Duties and Liabilities

B) i) Meaning of Audit Report and Audit Certificate

   ii) Types of Auditor’s Report.

Books Recommended:
1. Fundamentals of Auditing By S.K. Basu Pearson Publication
Introduction:
This course presents the principles of Co-operative Management, emphasizing managerial functions, explaining internal management of Co-operative organizations and behavioral concepts as applied to Practical Management Problems.

Objectives:
- Understood co-operative management functions and principles
- Learnt the scientific decision making process and problem solving techniques in co-operatives
- Learnt the modern trends in co-operative management process.

Number of Credits: 2
Lectures per week: 2
Total Sessions: 24

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UNIT I COOPERATIVE MANAGEMENT
1. Concept and Features.
2. Functions of Management.
3. Objectives of Cooperative Management.

UNIT II DEMOCRATIC CONTROL
1. Democratic Structure - General Body - Division of Function and Authority
2. The Board and the Chief Executive
3. Co-operative Leadership Special Aspects
UNIT III FUNCTIONAL AREAS OF MANAGEMENT IN CO-OPERATIVES
2. Evaluation of Performance of Co-operatives:
   a. Key Result Areas, Performance Evaluation

UNIT IV COOPERATIVE ADMINISTRATION
1. Government Role in Cooperative Administration
2. Cooperative Departmental set-up At Different Level
3. Delegation of Powers

SUGGESTED READING
1. Dr. V.Kulandaisamy, Co-operative Management, Arudra Academy, First Edition 2002.
4. S.Nakkiran – Co-operative Management, Rainbow Publication
Objective:
To impart knowledge about the emerging trends of new management concepts

To provide knowledge about the significance of the integration of information technology as the platform for the application of various management concepts

Total Hours: 40
Number of credits: 3
Lectures per week: 3 of one hour each

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UNIT I
Emerging Trends in Financial Management
- Introduction to Financial Engineering
- Introduction to Financial Inclusion
- Introduction to Venture Capital
- Role of ICT in Financial Management

UNIT II
Emerging Trends in Marketing Management
- Emerging Trends and Issues in Marketing: Consumerism, Rural Marketing, Social Marketing; Direct Marketing; Online Marketing, Green Marketing
- Commodity and Brand management
- Service and Relationship Marketing
- e-Business Applications & Strategies

UNIT III
Emerging Trends in HR Management
- The Changing Role of HR
- HR in International Context
- Re-Engineering HR
- HRD Accounting and Audit
UNIT IV
Emerging Trends in General / Operation Management
- Introduction to Total Quality Management
- Introduction to Corporate Governance
- Introduction to Logistics and Supply Chain Management
- Introduction to Knowledge Systems and Business Intelligence

Reference Book:
1. Personnel Management, Text and Cases by C B Mamoria and S V Gankar, Himalaya
2. Marketing Management by Kotler
4. Essentials of logistics and supply chain management by Bhatt Sridhar, Himalaya
5. Total Quality Management by Poornima M. Charantimath, Pearson
6. Financial Services and System by Dr. S. Guruswamy, Vijay Nicole
Objective:
- To introduce the environment of international finance and its implications on international business
- To analyze the nature and functioning of foreign exchange markets, determination of exchange rates and interest rates and their forecasting.

Total Hours: 25-30
Number of credits: 2
Lectures per week: 2 of one hour each

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UNIT I

UNIT II
**Foreign exchange exposure and risk** - definition - types of exposure - risk Vs exposure - measurement of risk - components of foreign exchange risk - risk management - corporate hedging strategies - internal hedging techniques and external hedging techniques

UNIT III
**Forex risk management** - Forward - Currency futures - comparison of futures and forwards - Options - Call Options - Put Options - Swaps - Interest rate swaps - Currency swaps.

UNIT IV
**Exchange control features and foreign trade** - FEMA - Financial Institutions and Export Trade - Financial Assistance provided by banks - Post Shipment Export Credit in Foreign Currency - Re discounting of foreign currency Export Bills abroad - Exim Bank - Pre Shipment Foreign currency credits.
Reference Book:

2. Foreign Exchange Markets understanding derivatives & other instruments, by “Surendra S. Yadav, P.K. Jain and Max Peyrard”, Macmillan
Bachelor of Business Administration (BBA) Syllabus

GUJARAT UNIVERSITY
SYLLABUS FOR T.Y.B.B.A.
SEMESTER V
ELECTIVE COURSE EC-301
INTERPERSONAL SKILLS

Objectives:
1. To provide a practical and theoretical introduction to effective interpersonal communication required to meet the requirements of the global business scenario.
2. To train the students on developing sustainable people’s skills at the workplace.

Number of credits: 2
Lectures per week: 2
Total sessions: 24

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Unit I: Theory of Interpersonal Skills: (6 Hours)
1.1 Definition and Importance of Interpersonal Skills

1.2 Behavioural Traits required for cultivating Interpersonal Skills

(Refer to the Chapter ‘Interpersonal Skills’ from Personality Development and Soft Skills by Barun Mitra, Oxford University Press, 2011 for 1.1 and 1.2)

1.3 Intercultural Managerial Communication: Dimensions of Cultural Differences, Being a Good Intercultural Communicator, Developing Inter-culturally Sensitive Managers.


1.4 Business Etiquettes and Manners

Unit 2 Interpersonal Skills with Employer: (6 Hours)
2.1 Resume Writing with Covering Letter
2.2 Interview: Types, Stages, Interview Techniques, Modern trends in Interview

(Refer to the Chapters on ‘Resume/ Curriculum Vitae’ and ‘Job Interviews-The Gateway to Job Market’ from Personality Development and Soft Skills by Barun Mitra, Oxford University Press, 2011 for 2.1 and 2.2)

Unit-3 Interpersonal Skills at work: (6 Hours)
3.1 Meetings: Advantages and Disadvantages of working in Teams, Strategic Considerations for Meetings
3.2 Negotiations: Strategic Model for Negotiation, Four Layers of Negotiation.
Bachelor of Business Administration (BBA) Syllabus


Unit 4 Interpersonal Skills with Customers: (6 Hours)

4.1 Drafting Questionnaire
4.2 Sales Letters
4.3 Collection Letters

(Refer to The Essentials of Business Communication by Rajendra Pal and, Sultan Chand and Sons, 2009, 12th Edition, Chapters BC-8 and BC-10 Unit 4)

Textbooks:

Recommended Books:
Objective:
- To acquire an understanding of the techniques and strategies required to plan successful special events.
- To acquire the knowledge and competencies required to promote, implement and conduct special events.
- To acquire the knowledge and competencies required to assess the quality and success of special events

Total Hours: 25-30
Number of credits: 2
Lectures per week: 2 of one hour each

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UNIT I
PRINCIPLES OF EVENT MANAGEMENT

UNIT II
EVENT PLANNING & TEAM MANAGEMENT
Aim of event, Develop a mission, Establish Objectives Preparing event proposal, Use of planning tools Protocols, Dress codes, staging, staffing, Leadership, Traits and characteristics

UNIT III
EVENT MARKETING AND ADVERTISING
Nature of Marketing, Process of marketing, Marketing mix, Sponsorship

EVENT LEADERSHIP & COMMUNICATION
Leadership skills, Managing team, Group development, Managing meetings Written communications, (Official, demi-official, Invoice). Verbal communications
UNIT IV
EVENT SAFETY AND SECURITY
Security, Occupational safety, Crowd Management, Major risks and emergency planning, Incident reporting, emergency procedures

BASIC EVENT ACCOUNTING
Budget, break even point, cash flow analysis, Profit & loss statement, balance sheet, panic payments, financial control system

Reference Book:

1. Event Management By Lynn Van Der Wagen & Brenda R Carlos
2. Successful Event Management By Anton Shone & Bryn Parry
Introduction
Over the years, the investment decisions were made by the whims and fancies of the investor and rumours heard rather than rational analysis. Security Analysis and Portfolio Management has recently emerged as a separate discipline in India. Portfolio Management, which deals with rational investment decision making process has become more significant today than ever before with economic liberalization and introduction of computerized on-line trading.

Objectives
The course aims at providing an insight into the basic principles, phases and theories of portfolio management. It also aims at imparting knowledge about various aspects of portfolio management such as economy, industry, company and technical analysis.

Number of credits : 2
Lectures per week : 2
Total Session : 25

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UNIT –I
Introduction to Portfolio Management
Meaning of Portfolio Management, Phases of Portfolio Management, and Role of Portfolio Management.

- Meaning of Risk, Elements of Risk, Measurement of Risk (Excluding Sums)

UNIT-II
Fundamental Analysis
- Economy Analysis- Meaning and Key economic variables.
UNIT-III
Technical Analysis and Portfolio Analysis
- Meaning of Technical Analysis, Basic Principles of Technical Analysis, Price Charts, Trend and Trend Reversals, Chart Patterns, Market Indicators.
- Meaning of Portfolio Analysis, Expected Return of a Portfolio, Risk of a Portfolio, Reduction of Portfolio Risk through Diversification

UNIT –IV
Portfolio Selection, Portfolio Revision and Portfolio Evaluation
- Meaning of Portfolio Selection, Feasible Set of Portfolios, Efficient Set of Portfolios, Selection of Optimal Portfolio
- Capital Asset Pricing Model
- Meaning of Portfolio Revision, Need for Revision, Constraints in Portfolio Revision, Portfolio Revision Strategies,

Books Recommended
1. Portfolio Management, By S. Kevin Prentice Hall of India.
Objective:
To give an overview of the conceptual aspects of retail marketing management and to give some practical functional aspects of retailing

Total Hours: 25-30
Number of credits: 2
Lectures per week: 2 of one hour each

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UNIT I
Retailing—nature and scope—objectives and functions—retailing scenario in India—wheel of retailing—retailing life cycle—types of retailing—ownership based, store based and non store based retailing—vertical marketing system

UNIT II
Strategic planning in retailing—retail environment and customers—design retail information system and research—location and organizational decisions—trading area analysis—site selection, organizational pattern in retailing

UNIT III
Retail operations management—budgeting and resource allocation—store format and size decision—store layout and space allocation—store security aspects—credit management—working capital for retailing—cash collection and recovery

UNIT IV
Retail promotion—building retail store image—role of atmosphere—layout planning—retail promotion mix—sales promotion scheme—public relations in retailing—CRM in retailing—retail control system—financial control, merchandise control—human resource control—operational control

Reference Book:
1. Retail Management by Berman, Barry and Joel Evans
2. Strategy planning in logistics and transportation by Cooper J
3. Retail management by Cox Roger
4. Marketing Management by Kotler
5. Retail Management by Levy, Michael