Semester-V CC501: MERCENTILE LAWS

(With Effect from Academic Year 2013-14)

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.

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

2. Evaluation:

Evaluation pattern

End Semester	70%
Mid-Semester	20%
Projects, Assignments, Quizzes, Class Participation	10%

3. Course Contents:

No.	Topic	Weightage	No of Hours
1	Indian Contract Act, 1872	60	28
2	Sale of Goods Act, 1930	25	8
3	Negotiable Instrument Act ,1881	15	4

4. Topic for Assignments:

- 1. Discuss entire case of Balfour v/s Balfour and also discuss its final verdict
- 2 Discuss case of Carlil v/s Carbolic Smoke Ball with its implications on the Indian Contract Act.
- 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 doshounrement of Negotiable instrument in various situations.

5. 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.

6. Text Books:

(1) Business & Industrial Laws: (For B.Com Semester-II University of Delhi) 2nd Edition: By: M.C. Kuchhal, Vikas Publishing House Pvt Ltd.

7. References:

- (a) Mercantile Laws: S.S.Gulshan, 4th Edition, Excel Books.
- (b) Legal Aspects of Business: Ravinder Kumar, Cengage Learning India Pvt. Ltd, 2nd Edition,
- (c) Business Laws by: C.L.Bansal, Excel Publication
- (d) Business Laws: Bhagwati Pillai, S Chand & Co.
- (e) Mercantile Laws: Satish B. Mathur, 2nd Edition Tata McGraw-Hill, New Delhi.
- (f) Legal Aspects of Business, Text, Jurisprudence, and Cases, By: Daniel Albuquerque, Oxford University Press, New Delhi.

8. Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

- Q.1 **14 marks** will have multiple choice questions based on the given units 14 Marks
- Q.2 Answer two short questions OR Any one question which could be a 14 Marks long question, case study, application of concepts etc.
- Q.3 Answer two short questions OR Any one question which could be a 14 Marks long question, case study, application of concepts etc.
- Q.4 Answer two short questions OR Any one question which could be a 14 Marks long question, case study, application of concepts etc.
- Q.5 Answer two short questions OR Any one question which could be a 14 Marks long question, case study, application of concepts etc.

Semester-V

CC502: BUSINESS ENVIRONMENT

(With Effect from Academic Year 2013-14)

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.

1. 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.

2. Evaluation:

Evaluation pattern

End Semester			70%	
Mid-Semester			20%	
Projects,	Assignments,	Quizzes,	Class	10%
Participation				

3. Course Contents:

Module	Modules/ Sub Modules	Marks
No.		(%)
1	1.1 Introduction to Business Environment	25%
	Concept, Definition & Importance of Business Environment, Internal	
	& External environment of business	
	1.2. Economic Environment	
	Reforms in Indian Money Market, Primary Capital Market &	
	Secondary Capital Market .	
2	2.1Union Budget:	25%
	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	
3	Global Environment	25%
	Globalisation: Definition, Meaning & indicators of Globalisation	
	Foreign Investment Flows: Concepts of FDI,FPI & Role of	
	Foreign Investments. Introduction of GATT, Origin & Objectives	
	of WTO, Impact of WTO on Indian Economy. MNCs: Meaning of	
	MNC & TNC, Benefits from MNCs, Problems brought by MNCs.	
	EXIM Policy (Latest)	
4	4.1 Social Environment	25%
	Meaning of Social Responsibility of Business & various social	

4.2 Technological & Natural Environment

Consumerism in India

Concept of Technology & Innovation, Sources of Technology

responsibility of Business. Business Ethics: Meaning & Its importance Consumerism: Concept, Consumer Rights &

Dynamics Concept of Natural Environment & its impact on Business

4. 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.

5. 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.

6. Text Books:

- 1. Economic environment of business by H.L. Ahuja, S. Chand
- 2.Business Environment: Text&Cases, Francis Cherunilam, Himalaya Publishing House,

7. Reference Books:

- 1.Essentials of Business Environment, K.Ashwathappa, Himalaya Publishing House, 6th Edition:
- 2.Indian Economy, S.K.Misra & V.K.Puri, Himalaya, Edition:25th
- 3.Indian Economy, Ruddar Datt & K.P.M Sundharam, S.Chand & Company Ltd.,57th Edition

8. Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

Evaluation pattern

End Semes	ster examination			70%
Mid-Seme	ster examination			20%
Projects,	assignments,	quizzes,	class	10%
participatio	on			

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

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- Q.4 Answer two short questions OR Any one question which could be a 14 Marks long question, case study, application of concepts etc.
- Q.5 Answer two short questions OR Any one question which could be a 14 Marks long question, case study, application of concepts etc.

Semester-V CC503: ORGANISATIONAL BEHAVIOUR (Paper-1)

(With Effect from Academic Year 2013-14)

Introduction:

Organisational Behaviour is an integration and application of behaviourial sciences to work situations. In a continuous changing environment and culture many opportunities remain for organizational improvement.. Oganisational behaviour provides a human perspective towards organizational effectiveness

1. Objective: 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.

2 Key features: Conceptual framework, understanding dynamics of individual behaviour, understanding dynamics of group behavior, organizational dynamics, managing change towards organizational effectiveness.

3 Evaluation:

Evaluation pattern

End Semester			70%	
Mid-Semester			20%	
Projects,	Assignments,	Quizzes,	Class	10%
Participati	on			

4. Course Contents:

Module No.	Modules/ Sub Modules			
1	INTRODUCTION TO ORGANISATIONAL BEHAVIOUR	(%) 25%		
	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			
2	FOUNDATIONS OF INDIVIDUALBEHAVIOUR Reference	25%		
	book: Organizational Behavior Authors: Stephen Robbins &			
	Seema Sanghi, Publisher: Pearson Education (2006)Biographical			
	characteristicsAge-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
- **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

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

4 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

25%

25%

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

5. Suggested topics for seminars and presentations:

- i) Whistle-blowing
- ii) Communication barriers
- iii) Performance appraisal and motivation
- iv) Super leadership

6. Suggested topics for assignments:

- i) Organizational Development process
- ii) Employee participation programmes
- iii) Power politics
- iv) Characteristics of Organizational Behaviors

7. Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

Evaluation pattern

End Semes	ster examination			70%
Mid-Semes	ster examination			20%
Projects,	assignments,	quizzes,	class	10%
participation	on			

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

- O.1 14 marks will have multiple choice questions based on the given units 14 Marks
- Q.2 Answer two short questions OR Any one question which could be 14 Marks a long question, case study, application of concepts etc.
- Q.3 Answer two short questions OR Any one question which could 14 Marks be a long question, case study, application of concepts etc.
- Q.4 Answer two short questions OR Any one question which could 14 Marks be a long question, case study, application of concepts etc.
- Q.5 Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.

Semester-V

CC504: OPERATIONS RESEARCH & QUANTITATIVE TECHNIQUES

(With Effect from Academic Year 2013-14)

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.

1. 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.

2. Evaluation:

Evaluation pattern

End Semester	70%
Mid-Semester	20%
Projects, Assignments, Quizzes, Class Participation	10%

3. Course Contents:

Iodule No.	conte	Modules/ Sub Modules	Marks (%)
1	1.Ove	erview of Operations Research(OR)	25%
	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	
	2.4	Graphical Solution	
	2.5	Dual formulation of LPP	
2	Trans	sportation Problems (TP)	25%
	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,	
3	Motor	unbalanced, restricted and maximization.	25%
3	1.1	ork Models and Methods Introduction to network, network diagram, concepts of event and	2570
	1.1	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	
4		me Theory	25%
	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

4. Assignments:

Assignments on Linear Programming Problem

Assignments on Transportation Problems

Assignments on Network Analysis

Assignments on Game Theory and Assignment Problem

5. Seminar Topics:

Prepare a project on application of Linear Programming Problem

Prepare a project on application of Assignment Problem

6. Reference Books:

1.An Introduction to Management Science: Quantitative Approach to Decision Making by Anderson, Sweeney & Williams – Cengage (Erstwhile Thomson) Publications 11e

- 2.Practical Management Science by Winston & Albright Cengage Erstwhile Thomson) Publications
- 3.Introduction to Operations Research by Hillier & Lieberman TataMcGraw Hill Publication
- 4. Introduction to Operations Research by H. A. Taha- PHI Publications
- 5.OR Techniques for Management by V. K. Kapoor Sultan Chand & Sons
- 6.OR Theory & Practice by J. K. Sharma McMillan Publications

question, case study, application of concepts etc.

- 7. Operations Research by Premkumar Gupta & D. S. Hira S. Chand Publications
- 8. Quantitative Analysis for Management by Render, Stair, Hanna & Badri Pearson Publications Quantitative Techniques in Management by N. D. Vohra Tata Mcgraw Hill Publications

7. Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

Evaluation pattern

End Semester examination			70%	
Mid-Seme	ster examination			20%
Projects,	assignments,	quizzes,	class	10%
participation	on			

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

8. Distribution of Marks:

Q.1	14 marks will have multiple choice questions based on the given units	14 Marks
Q.2	Answer two short questions OR Any one question which could be a long	14 Marks
	question, case study, application of concepts etc.	
Q.3	Answer two short questions OR Any one question which could be a long	14 Marks
	question, case study, application of concepts etc.	
Q.4	Answer two short questions OR Any one question which could be a long	14 Marks

Q.5 Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.

Semester-V CC505: INTERNATIONAL BUSINESS

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.

1.Objective:

- 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

2.Evaluation:

Evaluation pattern

End Semester	70%
Mid-Semester	20%
Projects, Assignments, Quizzes, Class Participation	10%

3.Course Contents:

Module **Modules/ Sub Modules** Marks No. (%) 25%

1 Frame work for International Business

•Globalization: Concept and factors affecting globalization and Restructuring; •International Business: Reasons for expansion; •Concepts: International Trade, International International Marketing, International Investment. Management and Global Business; •New Trade Theory: Internal and External Economics of Scale; •International Political System and Ideologies:

Types of Governments, Economies System, Political System

•Principles of International Law; •Cultural Orientation in International Business . (Book: International Business: Rakesh Mohan Joshi, Oxford University Press)

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

25%

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 oContractual Modes Investment Modes (Sub-modes are not to be asked separately). (Books: International Business: Rakesh Mohan Joshi, Oxford University Press)

4 Export & Import Procedure

25%

25%

Entire Export and Import Procedure (Ch-26 PP 487 to 510)

4.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
- 4. Explain International Product Life cycle of any Product.
- 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.

5.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.
- 4.Critically evaluate Export Policy of Government of India with reference to particular Industry.

6.Recommended Text Book:

- 1. International Business By: Rakesh Mohan Joshi, Oxford University Press
- 2.International Business:, By Justin Paul ,5th Edition, PHI
- 3. International Business, By: P. Subbarao, 2nd Edition, Himalaya Publishing House.

7. Reference Books:

- 1. Global Business: Mike Peng and Deepak Srivastava, Cengage Publications
- 2.International Business: By Charles Hill and Arun Jain , Tata Mc Graw Hill Publication

8.Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

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- Q.4 Answer two short questions OR Any one question which could be a long 14 Marks question, case study, application of concepts etc.
- Q.5 Answer two short questions OR Any one question which could be a long 14 Marks question, case study, application of concepts etc.

Semester-V CC506: DIRECT TAX

(With Effect from Academic Year 2013-14)

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.

1.Objective:

- 1.1 To impart knowledge of the basic principles underlying the substantive provisions of Income tax to the students.
- 1.2 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.

2. Evaluation :

Evaluation pattern

End Semester	70%
Mid-Semester	20%
Projects, Assignments, Quizzes, Class	10%
Participation	

3.Course Contents:

Module	Modules/ Sub Modules	Marks
No.		(%)
1	A) Introduction to Income Tax:	25%
	- History- Back ground of Income Tax Act, 1961.	
	- Definitions : Meaning of Assessment year, Previous year, Person,	
	Assessee, Income, Gross Total Income, Taxable income,	
	Agricultural Income.	
	B) Residential Status of an Assessee:	
	- Determination of Residential Status	
	- Incidence of Tax on basis of Residential Status	
	C) Income exempt from Tax	
2	Determination of Income under the head Salaries:	25%
	-Different forms of Salary	
	-Retirement Benefits	
	-Allowances & Taxable and Exempt Perquisites	
	-Provisions regarding Provident Fund	
	-Deductions under this head of Income	
3	Determination of Income under the head Profits and Gains of	25%
	Business and Profession:	
	-Incomes covered under this head	
	-Allowable expenses, expressly disallowed expenses	
4	Basic knowledge about following heads of Income:	25%

- A) Income from House Property (Only Theory)
- B) Income from Capital Gain (Only Theory)
- C)Income from Other Sources (including computation)

4. 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)

5. Topics for Seminar/Quiz:

- 1) Tax Planning, Tax Avoidance, Evasion and Tax Management.
- 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

6. Text Book:

Students' Guide to Income Tax: Taxmann Publications

Dr. V.K Singhania & Dr. Monica Singhania

7. Reference Books:

1)Direct Tax Law by T.N. Manoharan – Snowwhite Publications(P) Ltd.

2)Systematic Approach to Income Tax- Bharat Publication Structure of Course Examination

8. Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

Evaluation pattern

End Semester examination			70%	
Mid-Semester examination				20%
Projects,	assignments,	quizzes,	class	10%
participation				

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

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- Q.5 Answer two short questions OR Any one question which could be 14 Marks a long question, case study, application of concepts etc.

K.S.K.V. Kachchh University

Bachelor of Business Administration

Semester-V

CC507A: ADVANCED FINANCIAL MANAGEMENT (Paper-I)

(With Effect from Academic Year 2013-14)

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.

1. Objective:

- 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.

2.Evaluation:

Evaluation pattern

End Semes	ster	_		70%
Mid-Seme	ster			20%
Projects,	Assignments,	Quizzes,	Class	10%
Participation				

3. Course Contents:

Module	Modules/ Sub Modules	Marks
No.		(%)
1	Meaning and importance of Cost of Capital Explicit and Implicit Costs	25%
	, 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) C) Income exempt from Tax	
2	Valuation of bonds/debentures, Yield to Maturity (YTM) Short-cut	25%
	Method (as per Khan and Jain) Valuation of Preference Shares	
	Valuation of Equity Shares: no growth, constant growth and multi-	
	stage growth models	
3	Risk Management and Derivatives	25%
	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	
4	Dividend Theory	25%

Meaning of Dividend , Types of Dividend Policy ,Determinants of Dividend Policy Dividend Theories:

1. Walter Model, 2. Gordon Model, 3. Modigliani-Miller (MM) Model

4.Topics for Assignment

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

5. 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
- 4. Foreign Exchange Risk Management.

6. 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

7. Reference Books:

- 1) Financial Management by Prasanna Chandra (7th Edition), Tata McGraw Hill
- 2) Financial Management by I M Pandey (9th Edition), Vikas Publishing Structure of Course Examination

8. Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

Evaluation pattern

End Semes	ter examination	•		70%
Mid-Semes	ster examination			20%
Projects,	assignments,	quizzes,	class	10%
participatio	n			

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

9. Distribution of Marks:

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K.S.K.V. Kachchh University

Bachelor of Business Administration

Semester-V

CC507B: ADVANCED MARKETING MANAGEMENT (Paper-I)

(With Effect from Academic Year 2013-14)

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.

1. 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.

2. Evaluation :

Evaluation pattern

End Semester				70%
Mid-Seme	ester			20%
Projects,	Assignments,	Quizzes,	Class	10%
Participati	on			

3. Course Contents:

Module	Modules/ Sub Modules	Marks
No.		(%)
1	BRAND MANAGEMENT (10 Hours)	25%

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

2	MARKETING RESEARCH-1 (10 Hours)	25%
	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	
3	MARKETING RESEARCH -2 (10 Hours)	25%
	a. Primary Scales of Measurement:	
	Nominal, Ordinal, Interval, Ratio	
	b. Itemized Rating Scales	
	Likert Scale, Sematic Differential Scale, Staple Scale	
	c. Questionnaire 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	
4	SERVICES MARKETING (10 Hours)	25%
	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,	
	1. Terms., 1. Internal Warketing, 11. External Warketing,	

Book : Services Marketing - K. Rama Mohana Rao, Pearson

4.Topics of Assignment:

iii. Interactive Marketing

Education.

j. Gap Model of Service Quality

- 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.

5.Topics for Presentaion:

- 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.

6.Reference Books:

- 1.Marketing Management, 13th Edition: A South Asian Perspective, Abraham Koshy and Mithileshwar Jha, Philip Kotler and Kevin Keller.
- 2. Marketing Management, Rajan Saxena, 4th Edition, Tata-Mcgraw Hill.
- 3.Marketing Management Global perspective, V S Ramaswamy and S Namakumari, Indian context; 4th Edition Macmillan Publishers India Ltd.
- 4. The New Strategic Brand Management Creating And Sustaining Brand Equity Long Term
- 5.Services Marketing People, Technology, Strategy, Christopher Lovelock & Jochen Wirtz
- 6.Exploring Marketing Research, William Zikmund.
- 7. Compendium of Brand Management, S. A. Chunawalla, Himalaya Publishing House.
- 8. Services Marketing S.M. Jha
- 9. Research Methodology Methods and Techniques, C. R. Kothari.
- 10.Research Methodology R.Guvery, U K Sudha Nayak, M. Girija. R. Meenakshi, S. Chand

7.Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

Evaluation pattern

End Semes	ster examination	_		70%
Mid-Seme	ster examination			20%
Projects,	assignments,	quizzes,	class	10%
participation	on			

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

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- Q.4 Answer two short questions OR Any one question which could 14 Marks be a long question, case study, application of concepts etc.
- Q.5 Answer two short questions OR Any one question which could be a long question, case study, application of concepts etc.

Semester-V

CC507C: ADVANCED HUMAN RESOURCE MANAGEMENT (Paper-I)

(With Effect from Academic Year 2013-14)

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.

1.Objective:

- 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.

2.Evaluation:

Evaluation pattern

End Semester	70%
Mid-Semester	20%
Projects, Assignments, Quizzes, Class Participation	10%

3.Course Contents:

Module No.	Modules/ Sub Modules	Marks (%)		
1	EVOLUTION OF STRATEGIC HUMAN RESOURCE	25%		
	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			
2	UNDERSTANDING THE CONCEPT OF SHRM AND HR	25%		
	ENVIRONMENT			
	-Barriers to strategic HR			
	-Benefits of SHRM			
	-Competencies required of HR department to become a strategic			

- -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)

3 PERFORMANCE MANAGEMENT AND APPRAISAL

25%

- -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)

4 <u>DETERMING STRATEGIC PAY PLANS AND EMPLOYEE</u> 25% <u>EMPLOYEE BENEFITS</u>

- -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)

4. 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)

5. Topics for seminars:

- 1.Designing Performance Management Systems.
- 2.Balance Score Card and HR Score Card.
- 3.HR manager as a change agent

6. 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

7. Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

Evaluation pattern

End Semes	ster examination	_		70%
Mid-Seme	ster examination			20%
Projects,	assignments,	quizzes,	class	10%
participation	on			

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

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- Q.5 Answer two short questions OR Any one question which could be a 14 Marks long question, case study, application of concepts etc.

Semester-V CC507D : ADVANCED TAXATION AND LAW (Paper-I)

(With Effect from Academic Year 2013-14)

Introduction:

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.

1.Objective:

- (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.

2.Evaluation:

Evaluation pattern

End Semester	70%
Mid-Semester	20%
Projects, Assignments, Quizzes, Class Participation	10%

3.Course Contents:

Module No.	Modules/ Sub Modules	Marks (%)
1	SERVICE TAX:	
	- Evolution and Need of Service Tax	
	- Concept of Taxable Services and Exempt Services	
	- Classification of Taxable Services	
	- Registration Procedure	
	- Payment of Service Tax	
2	SERVICE TAX:	25%
	- Valuation of Taxable Services	
	- Periodical Service Tax Returns	
	- Concept of CENVAT Credit	
	- Concept of Adjudication, Appeals, Demand, Refund and	
	Penalties.	
3	CENTRAL EXCISE:	25%
	- Nature of Excise Duty, Legislative History, Coverage, Levy and	
	Collection of excise duties under the Central Excise Act, 1944	

- Definitions of Excisable Goods, Factory and Manufacture under the Central Excise Act.
- 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 fordetermination of rate

of duty. Record-based control and Production-based control.

4 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

4.Text Book:

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

5.Reference Book:

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

6.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.

7.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.

8.Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

Evaluation pattern

End Semes	ster examination	•		70%
Mid-Semes	ster examination			20%
Projects,	assignments,	quizzes,	class	10%
participatio	on	-		

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9.Distribution of Marks:

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- Q.5 Answer two short questions OR Any one question which could 14 Marks be a long question, case study, application of concepts etc.

25%

Semester-V CC507E : BANKING AND INSURANCE (Paper-I)

(With Effect from Academic Year 2013-14)

1.Objective:

The objective of this paper is to impart basic knowledge of Banking and Insurance Services to the students.

2.Evaluation:

Evaluation pattern

End Semester				
Mid-Seme	ster			20%
Projects,	Assignments,	Quizzes,	Class	10%
Participation	on			

3.Course Contents:

(%)
(,)
25%
•

4.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

5. Topics of Seminar/Quiz

- 1.KYC Norms
- 2.NABARD
- 3. Opening up of Insurance Sector

6. Text Book:

1. Elements of Banking and Insurance - By Jyotsna Sethi, Nishwan Bhatia

7. Reference Book:

- 1.K. P. M., Banking Theory Law and Practice by Sundhram, Sultan Chand
- 2.Banking and financial system B. Santhanam, Sundharam & Varshney
- 3.Banking and Insurance By R.K. Sharma, Shashi K. Gupta, Jagwant Singh
- 4. Principles of Insurance By S.K. Jain

8. Structure of Course Examination

The external evaluation pattern would be based on the written examination taken at the end of the semester. The overall evaluation pattern is as under:

Evaluation pattern

End Semester examination			70%	
Mid-Semester examination				20%
Projects,	assignments,	quizzes,	class	10%
participatio	on			

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

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