

# **BHAKTA KAVI NARSINH MEHTA UNIVERSITY**



**Faculty of Commerce & Management**

**Syllabus**

**For**

**BBA – Semester-VI**

**(CHOICE BASED CREDIT SYSTEM-CBCS)**

**Effective From December -2020**

**Bhakta Kavi Narsinh Mehta University**

**Junagadh-362263**

**Website: [www.bknmu.edu.in](http://www.bknmu.edu.in)**

Bhakt Kavi Narsinh Mehta University (BKNMU)  
 BACHELOR OF BUSINESS ADMINISTRATION (BBA)  
 Effective from **December, 2020**  
**Conceptual Framework of the Semester-VI BBA Syllabus**

Sr. No.	Core/ Elective/ Allied/ Foundation/ Practical/ Project	Course (Paper) Title	Corse Code	Total Credits	Teaching Hours in a Week/ Total Hours in Semeste r	Inter- nal Marks	Exter- nal Marks	Total Marks
1.	Core	Business Policy & Strategy	601	3	3	30	70	100
2.	Core	Tax Planning & Management	602	3	3	30	70	100
3.	Core	International Business Environment	603	3	3	30	70	100
4.	Foundation	Legal Aspects of Business	604	3	3	30	70	100
5.	Allied	Management Accounting	605	3	3	30	70	100
6.	Project	Practical Studies – Project Report	606	3	3		(50+50) <sup>1</sup>	100
	<b>Optional Papers</b>	<b>Any Two from the followings:</b>						
7.	Elective	<i>Marketing Group</i> – Retail Management	607	3	3	30	70	100
8.	Elective	<i>Finance Group</i> – Security Analysis & Portfolio Management	608	3	3	30	70	100
9.	Elective	<i>Human Resource Group</i> – Performance and Compensation Management	609	3	3	30	70	100
10.	Elective	<i>Statistics Group</i> – Advanced Operations Research Techniques	610	3	3	30	70	100
	Total			24	24	240	660	800

<sup>1</sup> 50 marks report and 50 marks viva

**(601) BUSINESS POLICY AND STRATEGY (CORE)**

Name of Course	Sem.	Core/ Elective/ Allied/ Practical/ Project	Paper Code	Paper Title	No. of Credit	Internal Marks	External Marks	External Exam. Time Duration
BBA	VI	Core	601	Business Policy and Strategy	3	30	70	2.5 Hrs.

**COURSE CONTENTS**

To equip students with the necessary inside into designing strategies for an organization and linking the organizations strategies with the changing environment. The course will focus on Indian cases, approaches and experiences.

Units	Title of the Unit and the Topics	No. of Lectures
<b>Unit 1</b>	<b>Introduction to Business Policy and Strategy</b>	<b>9</b>
	Meaning, Nature and Importance of business policy and strategy; Introduction to the strategic management process and related concepts; Characteristics of corporate, business and functional level strategic management decisions.	
<b>Unit 2</b>	<b>Company Vision And Mission</b>	<b>9</b>
	Meaning of Vision and Mission, need for a mission statement, criteria for evaluating a mission statement- Goal, Process & Input formulation of the mission statement-Ducker's Performance Area, Bennis's Core Problem; formulation of mission statement.	
<b>Unit 3</b>	<b>Environmental Analysis &amp; Diagnosis</b>	<b>9</b>
	Analysis of company's external environment, Environmental impact on organization's policy and strategy, organizations dependence on the environment, analysis of remote environment, analysis of specific environment- Michael E. Porter's 5 Forces model; Internal analysis: Importance of organization's capabilities, competitive advantage and core competence, Michael E. Porter's Value Chain Analysis.	
<b>Unit 4</b>	<b>Formulation Of Competitive Strategies</b>	<b>9</b>
	Introduction to strategies of growth, stability and renewal, Types of growth strategies: concentrated growth, product development, integration, diversification, international expansion (multi domestic approach, franchising, licensing and joint ventures), Types of renewal strategies - retrenchment and turnaround.	

<b>Unit 5</b>	<b>Strategic Framework</b>	<b>9</b>
	Strategic analysis & choice, Strategic gap analyses, portfolio analyses – BCG, GE, product market evolution matrix, experience curve, directional policy matrix, life cycle portfolio matrix, grand strategy selection matrix; Behavioral considerations affecting choice of strategy.	

### SUGGESTED REFERENCES

#### Reference Books:

1. Strategic Management formulation implementation and control: J.A. Pearce & R.B. Robinson :Tata McGraw Hill
2. Crafting and executing strategy: Arthur A. Thompson Jr. & A.J Strickland, TMH
3. Exploring corporate strategies: Gerry Johnson & Kevan Scholes, PHI
4. Strategic Management: Upendra Kachru: Excel books
5. Strategic Management -Concepts and Cases: Arthur A. Thompson Jr. and A.J. Strickland: McGraw-Hill
6. Business Policy and Strategic Management: Lawrence R. Jauch & William F. Glueck: (McGraw Hill Series in Management).

### EVALUATION SCHEME AND DISTRIBUTION OF MARKS (With Effect From June, 2020)

<b>INTERNAL ASSESSMENT</b>			30 Marks
NO	Particulars	Marks	
	Test, Assignment, Seminar, or Presentation	30	
<b>EXTERNAL ASSESSMENT BY UNIVERSITY</b>			70 Marks
Q. No.	Particulars	Marks	
1 OR 1	Question from Unit-1	14	
2 OR 2	Question from Unit-2	14	
3 OR 3	Question from Unit-3	14	
4 OR 4	Question from Unit-4	14	
5 OR 5	Question from Unit-5	14	
	Marks	70	
	Total Marks	100	

### Passing Standard

- Passing level is 40% marks, out of total the 100 marks paper
- Student must obtain minimum 40% marks in Internal Assessment (12 marks out of total 30), and minimum 40% marks in University Examination (28 marks out of total 70 marks).

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## (602) TAX PLANNING AND MANAGEMENT (CORE)

Name of Course	Sem.	Core/ Elective/ Allied/ Practical/ Project	Paper Code	Paper Title	No. of Credit	Internal Marks	External Marks	External Exam. Time Duration
BBA	VI	Core	602	Tax Planning and Management	3	30	70	2.5 Hrs.

### COURSE OBJECTIVES

This course aims at making students conversant with the concept of tax planning and Indian tax-laws, their practical applications and also to provide basic knowledge for tax planning and its impact on decision making.

### COURSE CONTENTS

**Marks: 60 % Practical Examples, and 40 % Theory.**

Units	Title of the Unit and the Topics	No. of Lectures
<b>Unit 1</b>	<b>Capital Gain and Income from Other Sources</b>	<b>9</b>
	Capital gain (Section 45,47,48,49,50 only) Income from other sources (Section 56,57,58,59)	
<b>Unit 2</b>	<b>Deductions under Section 80</b>	<b>9</b>
	Deductions from Gross Total Income – Section 80C, 80CCC, 80CCD, 80CCG, 80D, 80DD, 80DDDB, 80E, 80EE, 80TTA, 80U)	
<b>Unit 3</b>	<b>Nature &amp; Scope of Tax Planning</b>	<b>9</b>
	Meaning, nature, scope and justification of tax planning; Tax planning, tax management, tax evasion and tax avoidance; Importance and Advantages of Tax Planning; Distinction between Tax avoidance and Tax evasion; Residential status and tax liability Section 5 & 6.	
<b>Unit 4</b>	<b>Income of Partnership Firm</b>	<b>9</b>
	Income of a partnership firm including income of a partner	
<b>Unit 5</b>	<b>Return of Income Section 139, 139B, 139A,</b>	<b>9</b>
	Meaning and Types of Return: Voluntary return, Return on demand, Return of loss, Belated return, defective return, Revised return, (139), Forms of Return (Rule 12), Due date of furnishing the Return, (139-1)PAN (139 A) , Electronic filing Return (139D), Types of Assessment:	

	Self - assessment (140A), Summary assessment(143), Scrutiny assessment (143-3), , Best judgment assessment (144), Re-assessment, Advance Payment of Tax 207 to 211), Tax deducted at source (Concept only)	
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- The Law In force on 1st April immediately preceding the commencement of Academic year will be applicable for ensuing Examinations.
- Study of rules is not implied for unless and until specifically mentioned.

### SUGGESTED REFERENCES

#### Reference Books:

1. Corporate Tax Planning: V K Singhanian, Taxmann Publications Pvt. Ltd., New Delhi.
2. Corporate Tax Planning and Management: Girish Ahuja and Ravi Gupta. Bharat Law House, Delhi.
3. Tax Planning under Direct Taxes: Acharya, Shuklendra and M.G. Gurha. Modern Law Publication, Allahabad.

### EVALUATION SCHEME AND DISTRIBUTION OF MARKS (With Effect From June , 2020)

INTERNAL ASSESSMENT		30 Marks
NO	Particulars	Marks
	Test, Assignment, Seminar, or Presentation	30
EXTERNAL ASSESSMENT BY UNIVERSITY		70 Marks
Q. No.	Particulars	Marks
1 OR 1	Question from Unit-1	14
2 OR 2	Question from Unit-2	14
3 OR 3	Question from Unit-3	14
4 OR 4	Question from Unit-4	14
5 OR 5	Question from Unit-5	14
	Marks	70
	Total Marks	100

### Passing Standard

- Passing level is 40% marks, out of total the 100 marks paper
- Student must obtain minimum 40% marks in Internal Assessment (12 marks out of total 30), and minimum 40% marks in University Examination (28 marks out of total 70 marks).

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## (603) INTERNATIONAL BUSINESS ENVIRONMENT (CORE)

Name of Course	Sem.	Core/ Elective/ Allied/ Practical/ Project	Paper Code	Paper Title	No. of Credit	Internal Marks	External Marks	External Exam. Time Duration
BBA	VI	Core	603	International Business Environment	3	30	70	2.5 Hrs.

### COURSE OBJECTIVES

1. To provide basic understanding of international institutions and its principles and policies those affect International Business Environment.
2. To make aware students about history, objectives, functions, policies and modus operandi of international institutions.
3. To develop ability of students to know impacts of change in policies of various international institutions on various segments of Indian economy.

### COURSE CONTENTS

Units	Title of the Unit and the Topics	No. of Lectures
<b>Unit 1</b>	<b>Liberalisation, Privatisation and Globalisation (L.P.G)</b>	<b>9</b>
	<p><b>Liberalisation:</b> Meaning, arguments in favour and against, measures taken by GOI toward Liberalisation.</p> <p><b>Privatisation:</b> Meaning, forms, arguments in favour and against, current scenario, measures taken by GOI toward privatisation.</p> <p><b>Globalisation:</b> Meaning, arguments in favour and against, measures taken by GOI toward globalisation.</p>	
<b>Unit 2</b>	<b>Foreign Direct Investment (FDI)</b>	<b>9</b>
	Meaning, forms, role, impacts, governments polices relating to it (from beginning to current time), current scenario.	
<b>Unit 3</b>	<b>Multinational Companies (MNCs) and Monetary Policies</b>	<b>9</b>
	Meaning/definition, history of its entry in India Features and forms of MNCs; Role (positive and negative impacts – technological, economical, political, consumption pattern, small scale firms (on its survival and business volume); Spread of MNCs in India (history, areas of its operations, numbers, business volume in terms of GDP; Regulations of MNCs.	

<b>Unit 4</b>	<b>International Trade</b>	<b>9</b>
	Balance of payment and balance of trade (composition, reasons and suggestions to minimize deficit in balance of payment.); Concepts relating to international trade – custom duty, quota system, dumping, and devaluation), EXIM policy.	
<b>Unit 5</b>	<b>International Institutions</b>	<b>9</b>
	IMF, IBRD, WTO and EUROPEAN UNION (History, objectives, structure, functions and achievement of each of the institutions).	

## SUGGESTED REFERENCES

### Reference Books:

1. Business Environment: Francis Cheru nilam - Himalaya Publishing House
2. Essentials of Business Environment: K. Aswathapa- Himalaya Publishing House
3. Indian economy: VK Puri & SK Misra - Himalaya Publishing House

## EVALUATION SCHEME AND DISTRIBUTION OF MARKS (With Effect From June, 2020)

INTERNAL ASSESSMENT		30 Marks
NO	Particulars	Marks
	Test, Assignment, Seminar, or Presentation	30
EXTERNAL ASSESSMENT BY UNIVERSITY		70 Marks
Q. No.	Particulars	Marks
1 OR 1	Question from Unit-1	14
2 OR 2	Question from Unit-2	14
3 OR 3	Question from Unit-3	14
4 OR 4	Question from Unit-4	14
5 OR 5	Question from Unit-5	14
	Marks	70
	Total Marks	100

## Passing Standard

- Passing level is 40% marks, out of total the 100 marks paper
- Student must obtain minimum 40% marks in Internal Assessment (12 marks out of total 30), and minimum 40% marks in University Examination (28 marks out of total 70 marks).

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**(604) LEGAL ASPECTS OF BUSINESS (FOUNDATION)**

Name of Course	Sem.	Core/ Elective/ Allied/ Practical/ Project	Paper Code	Paper Title	No. of Credit	Internal Marks	External Marks	External Exam. Time Duration
BBA	VI	Foundation	604	Legal aspects of Business	3	30	70	2.5 Hrs.

**COURSE OBJECTIVES**

The objective of the course is to discuss business law and labour laws for awareness of general guidelines for management students.

**COURSE CONTENTS**

Units	Title of the Unit and the Topics	No. of Lectures
<b>Unit 1</b>	<b>Consumer Protection Act</b>	<b>9</b>
	<ul style="list-style-type: none"><li>▪ Introduction</li><li>▪ Different definitions of important terms</li><li>▪ Unfair trade practices</li><li>▪ Consumer councils – Central council, State council</li><li>▪ Consumer Redressal Agency – District forum, State forum, National forum</li></ul>	
<b>Unit 2</b>	<b>Sale of Goods Act 1930</b>	<b>9</b>
	<ul style="list-style-type: none"><li>▪ Sale &amp; Agreement to sale</li><li>▪ Implied condition &amp; warranties</li><li>▪ Sale by non owners</li><li>▪ Rights of unpaid seller.</li></ul>	
<b>Unit 3</b>	<b>Factories Act</b>	<b>9</b>
	<ul style="list-style-type: none"><li>▪ Introduction &amp; Definition of important terms</li><li>▪ Inspector-appointment, duties &amp; power</li><li>▪ Certified surgeon</li><li>▪ Health of workers</li><li>▪ Safety of workers</li><li>▪ Welfare of workers</li><li>▪ Working hours of adult</li></ul>	

<b>Unit 4</b>	<b>Workman's Compensation Act</b>	<b>9</b>
	<ul style="list-style-type: none"> <li>▪ Introduction &amp; important definition</li> <li>▪ Ways open to workman for claiming compensation</li> <li>▪ Rules regarding workman compensation act</li> <li>▪ Distribution of compensation</li> </ul>	
<b>Unit 5</b>	<b>Emerging Legal Aspect</b>	<b>9</b>
	<p>Introduction &amp; History of Intellectual Property Rights</p> <ul style="list-style-type: none"> <li>▪ Copyrights</li> <li>▪ Patents</li> <li>▪ Trademarks</li> <li>▪ Designs &amp; Geographical indicators</li> </ul> <p>The Rights of Information Act 2005</p> <ul style="list-style-type: none"> <li>▪ Introduction</li> <li>▪ Different terms</li> <li>▪ Features &amp; coverage of the Act</li> </ul>	

## SUGGESTED REFERENCES

### Reference Books

1. Elements of Merchantile Law, N. D. Kapoor, Publisher: Sultan Chand & Sons.
2. Law Relating to Intellectual Property Rights, M. K. Bhandari, Publisher: Central Law Agency
3. Intellectual property rights & development in India, M. Kumar Singh, Publisher: NAVYUG Publishers & Distributors
4. Intellectual Property Rights (IPRs): TRIPS Agreement & Indian Laws, E. T. Lokganathan, Publisher: New Century Publication
5. Cases and Material on Consumer Protection Act, 1986, Prof. K. Madhusudhan Rao, Publisher: Asia Law House
6. Consumer Protection - Law and Practice, V.K. Aggarwal, Publisher: Bharat Law House Publisher's Distributors
7. Law of Consumer Protection: Principles and Practice, Singh, Avtar (2005), Publisher: Eastern Book Co. Lucknow.
8. Right to information, Anil kumar, Neha publishers, india

**EVALUATION SCHEME AND DISTRIBUTION OF MARKS  
(With Effect From June, 2020)**

**INTERNAL ASSESSMENT 30 Marks**

NO	Particulars	Marks
	Test, Assignment, Seminar, or Presentation	30

**EXTERNAL ASSESSMENT BY UNIVERSITY 70 Marks**

Q. No.	Particulars	Marks
1 OR 1	Question from Unit-1	14
2 OR 2	Question from Unit-2	14
3 OR 3	Question from Unit-3	14
4 OR 4	Question from Unit-4	14
5 OR 5	Question from Unit-5	14
	Marks	70
	Total Marks	100

**Passing Standard**

- Passing level is 40% marks, out of total the 100 marks paper
- Student must obtain minimum 40% marks in Internal Assessment (12 marks out of total 30), and minimum 40% marks in University Examination (28 marks out of total 70 marks).

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## (505) MANAGEMENT ACCOUNTING (ALLIED)

Name of Course	Sem.	Core/ Elective/ Allied/ Practical/ Project	Paper Code	Paper Title	No. of Credit	Internal Marks	External Marks	External Exam. Time Duration
BBA	VI	Foundation	605	Management Accounting	3	30	70	2.5 Hrs.

### COURSE OBJECTIVES

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

### COURSE CONTENTS

Units	Title of the Unit and the Topics	No. of Lectures
<b>Unit 1</b>	<b>Nature, Scope of Management Accounting</b>	<b>9</b>
	Nature and Scope of Management Accounting, Advantages and Limitations of Management Accounting, Tools of Management Accounting, Role of Management Accountant, Financial Accounting, Cost Accounting and Management Accounting	
<b>Unit 2</b>	<b>Marginal Costing and Decision Making</b>	<b>9</b>
	<p><b>Marginal Costing:</b> Meaning and significance of marginal cost and marginal costing, contribution; P/V ratio, Key factors, Break Even Point, Margin of Safety; application of marginal costing and profit planning.</p> <p><b>Decision Making:</b> Changes in sales, Adding or discontinuing products, Make or buy decision, Selling or further processing, Selling in foreign market</p>	
<b>Unit 3</b>	<b>Budgetary Control and Standard Costing</b>	<b>9</b>
	<p><b>Budgetary Control:</b> Meaning and significance of budget and budgetary control, Types of Budget, budget centres; Procedure of budgetary control system, preparation of cash budget and flexible budget only.</p> <p><b>Standard Costing:</b> Meaning of Standard Cost and Standard Costing,</p>	

	Advantages, Limitations and Applications; Computation of Material and Labour Variances only.	
<b>Unit 4</b>	<b>Cash Flow Statement</b>	<b>9</b>
	Cash Flow Statement. Meaning and significance of cash flow statement; Distinction between fund flow statement and cash flow statement, Sources and use of cash, Preparation of cash flow statement as per companies act.	
<b>Unit 5</b>	<b>Responsibility Accounting</b>	<b>9</b>
	Meaning and significance of Responsibility Accounting, responsibility centre, organization structure of responsibility accounting, limitations of responsibility accounting, Divisional Performance.	

### SUGGESTED REFERENCES

#### Reference Books:

1. A Textbook of Cost and Management Accounting. M.N. Arora, Vikas Publishing
2. Management Accounting: M.Y. Khan, and P.K. Jain
3. Cost Accounting: Theory and Problems, S.N. Maheshwari, and S.N. Mittal, Shree Mahavir Book Depot (Publishers)
4. Fundamental of Management Accounting - Ghosh and Gupta
5. Management Accounting- Hingorani and Ramnathan
6. Introduction to Management Accounting - CT Horngren
7. Management Accounting - Principles- R N Anthony
8. Management Accounting- N P Shrinivas
9. Management Accounting- I M Pandey

### EVALUATION SCHEME AND DISTRIBUTION OF MARKS (With Effect From June, 2020)

#### INTERNAL ASSESSMENT

30 Marks

NO	Particulars	Marks
	Test, Assignment, Seminar, or Presentation	30

#### EXTERNAL ASSESSMENT BY UNIVERSITY

70 Marks

Q. No.	Particulars	Marks
1 OR 1	Question from Unit-1	14
2 OR 2	Question from Unit-2	14
3 OR 3	Question from Unit-3	14
4 OR 4	Question from Unit-4	14
5 OR 5	Question from Unit-5	14
	Marks	70
	Total Marks	100

## Passing Standard

- Passing level is 40% marks, out of total the 100 marks paper
- Student must obtain minimum 40% marks in Internal Assessment (12 marks out of total 30), and minimum 40% marks in University Examination (28 marks out of total 70 marks).

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## (606) PRACTICAL STUDIES (PROJECT REPORT)

Name of Course	Sem.	Core/ Elective/ Allied/ Practical/ Project	Paper Code	Paper Title	No. of Credit	Internal Marks	External Marks	External Exam. Time Duration
BBA	VI	Allied	606	Practical Studies – Project Report	3	30	70	2.5 Hrs.

### COURSE OBJECTIVES

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

### COURSE CONTENTS

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

	<b>PART-A:AREA OF STUDY</b>	
	<p>The students shall be placed in any one of the different types of organizations including service and non-profit organization for a minimum period of 15 days for practical studies. Every student shall prepare a report on any <b>one topic from the selected area of business</b> given below, pertaining to the organization in which he has been placed for training. They have to register the topic with the concerned teacher who acts as the project guide.</p> <p>The report must contain data for minimum period of last five years or a student may prepare a research-based project on any topic of his/her choice on one of the areas listed below.</p> <ol style="list-style-type: none"> <li>1. Marketing Management</li> <li>2. Financial Management</li> <li>3. Human Resource Management</li> <li>4. Operations Research</li> <li>5. Materials Management/Operations Management</li> <li>6. Management Accounting.</li> <li>7. Operations Research</li> </ol> <p><b>Note:</b> The student can also undergo market survey and prepare report on the consumer or dealer survey.</p>	

	<b>PART-B: GENERAL INSTRUCTIONS FOR PREPARATION OF REPORT:</b>	
	<ol style="list-style-type: none"> <li>1. The Practical Studies curriculum shall be assigned an overall three credits equivalent workload.</li> <li>2. Students shall make arrangement for permission from the Units for Practical Studies under the guidance of concern faculty of the college.</li> <li>3. All the students shall draft their report independently, which shall be checked and certified by the faculty concerned</li> <li>4. The Student shall prepare his Practical Studies report in two copies, First Copy submitted to College, Second copy as his Personal Copy.</li> <li>5. Draft report must be in the following format: <ol style="list-style-type: none"> <li>(i). Report must be typed in the Font size 14pt, Time New Roman, 1.5 spacing in A4 size paper and printed on both side of paper.</li> <li>(ii). Title Page: Full name of students, Semester number, roll/seat number, name of business unit visited, name of academic institutions, etc.</li> <li>(iii). Company Detail: Name, address, phones, fax, website, e-mail address, etc.</li> <li>(iv). Guide certificate</li> <li>(v). Student's declaration regarding originality of the report.</li> <li>(vi). Acknowledge</li> <li>(vii). Preface/Introduction</li> <li>(viii). Index with contents and page number</li> <li>(ix). Main part of the report</li> <li>(x). Conclusion and suggestions</li> <li>(xi). Bibliography (if any)</li> <li>(xii). Appendix (if necessary)</li> </ol> <ul style="list-style-type: none"> <li>▪ Only Practical aspects are required. Therefore the Book-concepts should be avoided from the report so far possible.</li> <li>▪ The report shall be assessed by the panel of examiners appointed by the University. The student also shall be examined by Viva-voce by the same panel of examiners.</li> </ul> </li> </ol>	

<b>Passing Standard</b>
<ul style="list-style-type: none"> <li>▪ Passing level is 40% marks, out of total the 100 marks paper .</li> </ul>

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**(607) MARKETING GROUP – RETAIL MANAGEMENT  
(ELECTIVE)**

Name of Course	Sem.	Core/ Elective/ Allied/ Practical/ Project	Paper Code	Paper Title	No. of Credit	Internal Marks	External Marks	External Exam. Time Duration
BBA	VI	Elective	607	Marketing Group – Retail Management	3	30	70	2.5 Hrs.

**COURSE OBJECTIVES**

Retail business in India is booming, and it has been prospering fast. The course contains some important topics of retail management. The paper will help the student to assimilate the retail business theory and practice.

**COURSE CONTENTS**

Units	Title of the Unit and the Topics	No. of Lectures
<b>Unit 1</b>	<b>Introduction To Retail Business</b>	
	Concept of Retailing; Key Features; Importance of Retailing in India; Concept of Organised Retailing, Evolution Stages of Retail Format; Drivers of Retail Change in India; Role of Retailer – as a Link between Producers and Consumers, as Channel Members, as a Image Creator; Challenges to Retail Development in India.	<b>9</b>
<b>Unit 2</b>	<b>Key Decisions In Retail Business</b>	<b>9</b>
	Retail Modes: Brief Idea of Types of Retail Modes/Formats; Understanding Retail Consumers: Need of studying consumer behaviour; Factors Affecting the Retail Shoppers; Retail Strategy Formulation: Concept and Steps; Retail Store Locations: Key Decisions and Factors	

<b>Unit 3</b>	<b>Merchandise Management</b>	<b>9</b>
	Merchandise Management: Concept and steps; Retail Store Design and Visual Merchandising: Concepts, Meaning and Aspects of Exterior Store Design and Interior Store Design; Overview of Other Retail Business Decisions: Retail Brand, Retail Price, Servicing Retail Consumers, Retail Market Promotion/Communication; Organising of Retailing Operations.	
<b>Unit 4</b>	<b>Some Issues Relating To Retailing Business</b>	<b>9</b>
	Service Retailing: Concept and Characteristics of Services; Service Marketing Strategies; Foreign Direct Investment (FDI) in Retail Business – Overview of FDI in Retail Sector, Concept of Multiband and Single Brand Retailing; Concept and Nature of Supply Chain Management.	
<b>Unit 5</b>	<b>Online Retailing</b>	
	Brief Idea of key Sectors in Retail: Food Retail, Food service Retail, Footwear Retail, Apparel Retail and Consumer Durables (Concept, Major retailers, Prospect and Problems and Challenges of each of the sectors) ; Online retailing: Benefits and Limitations of Online Retailing; Concept of Online Shopping Payment and Option; List of Leading; Payment Gateways.	

## **SUGGESTED REFERENCES**

### **Reference Books:**

1. Swapna Pradhan: Retailing Management - Text and cases, 4th Edition, Tata McGraw Hill Education Pvt. Ltd., New Delhi
2. Arif Sheikh and Kaneez Fatima: Retail Management, Himalaya Publishing House, Mumbai, 2014.
3. Harjit Singh: Retail Management, S. Chand Publication, New Delhi.
4. V. S. Ramaswamy and S. Namakumari, Marketing Management, Global Perspective Indian Context, 4th Edition, Macmillan Publishers India Ltd, New Delhi, 2010
5. Dr. R. B. Rudani, Basics of Marketing Management, S. Chand & Company, New Delhi, 2015.
6. Dr. R. B. Rudani, *Retail Management* (Textbook), B. S. Shah Prakashan, Ahmadabad, 2019-20
7. Berman & Evarv: Retail Management, Prentice Hall of India, New Delhi.
8. Relevant Internet Sources

**EVALUATION SCHEME AND DISTRIBUTION OF MARKS  
(With Effect From June, 2020)**

<b>INTERNAL ASSESSMENT</b>			30 Marks
NO	Particulars	Marks	
	Test, Assignment, Seminar, or Presentation	30	
<b>EXTERNAL ASSESSMENT BY UNIVERSITY</b>			70 Marks
Q. No.	Particulars	Marks	
1 OR 1	Question from Unit-1	14	
2 OR 2	Question from Unit-2	14	
3 OR 3	Question from Unit-3	14	
4 OR 4	Question from Unit-4	14	
5 OR 5	Question from Unit-5: One question from Case Study Theory <u>OR</u> One Question for Analysis of Case. (The Case analysis must contain One Case with four questions of equal marks)	14	
	Marks	70	
	Total Marks	100	

**Passing Standard**

- Passing level is 40% marks, out of total the 100 marks paper
- Student must obtain minimum 40% marks in Internal Assessment (12 marks out of total 30), and minimum 40% marks in University Examination (28 marks out of total 70 marks).

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**(608) FINANCE GROUP – SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT (ELECTIVE)**

Name of Course	Sem.	Core/ Elective/ Allied/ Practical/ Project	Paper Code	Paper Title	No. of Credit	Internal Marks	External Marks	External Exam. Time Duration
BBA	VI	Elective	608	Finance Group – Security Analysis and Portfolio Management	3	30	70	2.5 Hrs

**COURSE OBJECTIVES**

To familiarize the students with various investment markets and functioning of markets, to equip the students with the theoretical and practical knowledge of capital market and to develop the skills for developing the portfolio constructions, revision, reconstruction and investment advisory.

**COURSE CONTENTS:**

Units	Title of the Unit and the Topics	No. of Lectures
<b>Unit 1</b>	<b>Introduction To The Landscape Of Investment</b>	<b>9</b>
	Definition of investment. Investment alternatives. Assets- Innovative products, The process of investment trading- margin trading etc, Various indices and its construction. Risk and return in investment. Real return, nominal return, Historical and expected return. Risk-valuation of risk. Sources of risk. Company stock market interest, inflation, credit risk. Portfolio risk.	
<b>Unit 2</b>	<b>Security Analysis And Valuation</b>	<b>9</b>
	The fundamental analysis. Economic analysis, Industry analysis, Company analysis. Equity valuation. DCF methodology, dividend discounting and free cash flow discounting.	
<b>Unit 3</b>	<b>Security Analysis And Valuation</b>	<b>9</b>
	Technical Analysis: Meaning, assumptions, distinction between technical and fundamental analysis,	

<b>Unit 4</b>	<b>Portfolio Management</b>	<b>9</b>
	Portfolio risk & return,, Marko Witz model: risk and return for 2 and 3 assets portfolios, Concept of efficient frontier and optimum portfolio	
<b>Unit 5</b>	<b>Performance Evaluation Of Portfolio</b>	<b>9</b>
	Portfolio revision and portfolio management, Sharper's model, Jenson's model and Treynor's model; Asset management companies: mutual funds, evaluation of mutual funds. NAV calculation of mutual fund	

### SUGGESTED REFERENCES

1. Investments Analysis and Portfolio Management: Reilly/Brown, Cengen
2. Investment Analysis an Portfolio Management: M. Rangnatham and R.Madhumathi, Pearson
3. Security analysis and Portfolio Management: Sudhindra Bhatt,
4. Security analysis and Portfolio Management: R. Singh Excel book

### EVALUATION SCHEME AND DISTRIBUTION OF MARKS (With Effect From June, 2020)

INTERNAL ASSESSMENT			30 Marks
NO	Particulars	Marks	
	Test, Assignment, Seminar, or Presentation	30	
EXTERNAL ASSESSMENT BY UNIVERSITY			70 Marks
Q. No.	Particulars	Marks	
1 OR 1	Question from Unit-1	14	
2 OR 2	Question from Unit-2	14	
3 OR 3	Question from Unit-3	14	
4 OR 4	Question from Unit-4	14	
5 OR 5	Question from Unit-5	14	
	Marks	70	
	Total Marks	100	

### Passing Standard

- Passing level is 40% marks, out of total the 100 marks paper
- Student must obtain minimum 40% marks in Internal Assessment (12 marks out of total 30), and minimum 40% marks in University Examination (28 marks out of total 70 marks).

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**(609) HUMAN RESOURCE GROUP – PERFORMANCE AND COMPENSATION MANAGEMENT (ELECTIVE)**

Name of Course	Sem.	Core/ Elective/ Allied/ Practical/ Project	Paper Code	Paper Title	No. of Credit	Internal Marks	External Marks	External Exam. Time Duration
BBA	VI	Elective	609	<i>Human Resource Group – Performance and Compensation Management</i>	3	30	70	2.5 Hrs

**COURSE OBJECTIVES**

- To familiarize students about concepts of performance and compensation management.
- To relate its application for attracting, retaining and motivating employees to high performance.

**COURSE CONTENTS**

Units	Title of the Unit and the Topics	No. of Lectures
<b>Unit 1</b>	<b>Introduction to Performance Management</b>	<b>9</b>
	Introduction- Concept, Philosophy of performance management Objectives of performance management system; Performance management and performance appraisal; Performance Management process: Performance planning, Process and Documentation of Performance appraisal, Appraisal Interview, Performance Feedback and Counselling.	
<b>Unit 2</b>	<b>Performance Management System</b>	<b>9</b>
	Performance management and reward systems. Performance Indicators, Performance Coaching, Mentoring and Counselling, Competency development, Use of technology and e-PMS, Ethical Perspectives in performance appraisal.	
<b>Unit 3</b>	<b>Job Evaluation</b>	<b>9</b>

	Introduction to Job Evaluation, Methods of Job Evaluation, Company Wage Policy: Wage Determination, Pay Grades, Wage Surveys, Wage Components. Modern trends in compensation - from wage and salary to cost to company concept, competency based pay, compensation benchmarking	
<b>Unit 4</b>	<b>Incentive Plans</b>	<b>9</b>
	Incentives plans for production employees and for other professionals. Developing effective incentive plans, pay for performance,. Supplementary pay benefits, insurance benefits, retirement benefits, employee services benefits. -Types of benefits, Choice of benefits, administering employee benefits, Flexible benefits/Cafeteria Plans-Pension Schemes-ESOP	
<b>Unit 5</b>	<b>Wages in India</b>	<b>9</b>
	Wages in India: Minimum wage, fair wage and living wage. Methods of state regulation of wages. Wage differentials & national wage policy Regulating payment of wages, wage boards, Pay commissions, dearness allowances, linking wages with productivity.	

## SUGGESTED REFERENCES

### Reference Books:

1. Armstrong, M., Performance Management: Key strategies and practical guidelines, Kogan Page, London.
2. Armstrong, M. & Baron, A: Performance Management and Development, Jaico Publishing House
3. Bagchi, S. N.: Performance Management, Cengage Learning India.
4. Bhattacharyya, D.K.: Performance Management Systems and Strategies, Pearson Education.
5. Bhattacharyya Dipak Kumar, Compensation Management, Oxford University Press.
6. Gary Dessler, Human Resource Management, Prentice Hall.
7. Herman Aguinis: Performance Management, Prentice Hill.
8. Milkovich & Newman, Compensation, McGraw Hill.
9. Richard Henderson: Compensation Management in Knowledge Based World, Prentice Hall.
10. Robert B.: Performance management, McGraw-Hill Education India.
11. T.J. Bergman, Compensation Decision Making, Harcourt, Fort Worth, TX
12. T.N.Chhabra& SavithaRastogi Compensation management, Sun India Publications.

**EVALUATION SCHEME AND DISTRIBUTION OF MARKS  
(With Effect From June, 2020)**

<b>INTERNAL ASSESSMENT</b>			30 Marks
NO	Particulars	Marks	
	Test, Assignment, Seminar, or Presentation	30	
<b>EXTERNAL ASSESSMENT BY UNIVERSITY</b>			70 Marks
Q. No.	Particulars	Marks	
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2 OR 2	Question from Unit-2	14	
3 OR 3	Question from Unit-3	14	
4 OR 4	Question from Unit-4	14	
5 OR 5	Question from Unit-5	14	
	Marks	70	
	Total Marks	100	

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**(610) STATISTICS GROUP – ADVANCED OPERATIONS  
RESEARCH TECHNIQUES (ELECTIVE)**

Name of Course	Sem.	Core/ Elective/ Allied/ Practical/ Project	Paper Code	Paper Title	No. of Credit	Internal Marks	External Marks	External Exam. Time Duration
BBA	VI	Elective	610	Statistic Group – Advanced Operations Research Techniques	3	30	70	2.5 Hrs

**COURSE OBJECTIVES**

The objective of this paper is to familiarize the students with advanced techniques of operations research.

**COURSE CONTENTS**

Units	Title of the Unit and the Topics	No. of Lectures
<b>Unit 1</b>	<b>PERT and CPM</b>	<b>9</b>
	<ul style="list-style-type: none"> <li>▪ Presentation of an activity</li> <li>▪ Arrow Diagram</li> <li>▪ Using a Dummy Activities &amp; its logic</li> <li>▪ Network</li> <li>▪ Determination of ES,EF,LS and LF: Critical path</li> <li>▪ Total, free &amp; independent floats</li> <li>▪ Distribution of project duration, Probability of completion duration of the project</li> </ul>	
<b>Unit 2</b>	<b>Replacement Theory</b>	<b>9</b>
	<ul style="list-style-type: none"> <li>▪ Replacement Policy for Equipment which deteriorates gradually</li> <li>▪ Replacement of items that fail suddenly</li> <li>▪ Group replacement policy</li> </ul>	
<b>Unit 3</b>	<b>Sequencing Problem</b>	<b>9</b>
	<ul style="list-style-type: none"> <li>▪ Introduction</li> <li>▪ Assumption</li> <li>▪ Algorithm for solving sequencing problem                             <ul style="list-style-type: none"> <li>○ Processing n jobs through 2 machines</li> <li>○ Processing n jobs through 3 machines</li> </ul> </li> </ul>	

	o Processing n jobs through 4 machines	
<b>Unit 4</b>	<b>Dynamic Programming</b>	<b>9</b>
	<ul style="list-style-type: none"> <li>▪ Introduction</li> <li>▪ Dynamic Programming versus linear programming</li> <li>▪ Dynamic Programming: A Network Example</li> <li>▪ Terminology</li> </ul>	
<b>Unit 5</b>	<b>Theory of Game</b>	<b>9</b>
	<ul style="list-style-type: none"> <li>▪ Introduction</li> <li>▪ Two person Zero-Sum Game</li> <li>▪ Saddle Point</li> <li>▪ When no Saddle Point Exists</li> <li>▪ Dominance Rule</li> <li>▪ Solution of 2xn, mx2 and mxn Games</li> </ul>	

## SUGGESTED REFERENCES

### Reference Books:

1. Operations Research Theory and Applications (2 nd edition): J K Sharma (Macmillan India)
2. Operations Research Techniques for Management : V.K. Kapoor (Sultan Chand & Sons)
3. Operations Research: Kanti Swarop, P.K. Gupta & Man Mohan (Himalaya Publication)
4. Quantitative Techniques in Management: N.D. Vera ( TATA McGraw Hill)

## EVALUATION SCHEME AND DISTRIBUTION OF MARKS (With Effect From June, 2020)

<b>INTERNAL ASSESSMENT</b>			30 Marks
NO	Particulars	Marks	
	Test, Assignment, Seminar, or Presentation	30	
<b>EXTERNAL ASSESSMENT BY UNIVERSITY</b>			70 Marks
Q. No.	Particulars	Marks	
1 OR 1	Question from Unit-1	14	
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4 OR 4	Question from Unit-4	14	
5 OR 5	Question from Unit-5	14	
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