

KADI SARVA VISHWA VIDYALAYA GANDHINAGAR

(Established Under the State Act of Gujarat, No-21, 2007)

BACHELOR OF BUSINESS ADMINISTRATION (BBA)

CBCS Pattern

Syllabus Semester V

Sector-23, Gh-6, Gandhinagar, Gujarat (India)

Phone: 079-23245735

E-mail: bpcbba@gmail.com

Website: www.bpcbba.org

BBA Semester – V
Taxation - I (BBA 501)

Rationale:

Every person engaged with any type of Commercial activity requires knowing Government laws and Acts pertaining to Direct and Indirect Tax to make one's activity more authentic and profitable. This subject in particular involves almost every latest and updated Acts classified under different heads of Income which does not only create awareness about the subject importance but also opens and clears views for different areas and aspects of Management.

Learning Outcome:

After the subject being taught the student will be able:

- To create awareness about the subject importance.
- To relate this subject with other closely related areas of Management like Accounting, Finance, and Economics etc.
- To show different ways to the students by which they can learn to render ethical practices and also help their activities to compete and survive successfully.

Sr. No./ Sub. Code	Subject Title	Teaching Scheme		Exam Scheme					
		Theory + Practical	Tut.	External Theory		Internal Theory		Credit	Total Marks
				Hrs.	Max. Marks	Hrs.	Max. Marks		
BBA 501	Taxation - I	4 + 0 = 4	0	3	70	4	30	4	100

Sl. No.	Chapter	Topics	Wtge	Marks
1	Introduction to Income Tax Act, 1961 (Act No. 43 of Year 1961)	Concepts of direct tax and indirect tax Definitions:- Assessee, person, Assessment year, previous year, Gross total income, casual income, Concepts of Tax planning, Tax Avoidance and Tax Evasion Rate of Tax for applicable Assessment Year for Individuals	15%	10
2	Exempted Income	Exempted Income	10%	7
3	Determination of Residential Status	Residential Status and Incidence of Tax	25%	18

4	Income from Salary (Sec. 15 to 17)	Introduction, Different forms of salary, Items included under Salaries, Bonus and commission, Gratuity, Pension and Provident Fund , Allowances, Perquisites, Specific Deductions from salaries of Current Financial Year	25%	18
5	Income from House Property (Sec. 22 to 27)	Introduction, Tax exemption of income from House Property, Income from let out House Property, Income from self occupied House Property, Provisions Regarding Unrealized Rent of Current Financial Year	25%	17
		Total	100	70

References:

1. Student's Guide to Income Tax including Service Tax & VAT, Singhania and Singhania, Taxmann Publication.
2. Taxation, Prin. T. J. Rana et. al. Sudhir Prakashan.
3. Systematic Approach to Income Tax & CST, Ahuja and Gupta, Bharat Prakashan

BBA Semester – V
Advanced Financial Management (BBA 502)

Rationale:

To apply relevant knowledge, skills and exercise professional judgment as expected of a senior financial executive or advisor, in taking or recommending decisions relating to the financial management of an organization in private and public sectors.

Learning Outcome:

After the subject being taught the student will be able to know:

1. Theories applicable while making dividend decisions in a corporate structure of business.
2. Theoretical understanding of components of lease financing
3. To understand International Financial Management and comparison with domestic Financial management
4. To understand various techniques of risk in investment decision

Sr. No./ Sub. Code	Subject Title	Teaching Scheme		Exam Scheme				Total Marks	
		Theory + Practical	Tut	External Theory		Internal Theory			Credit
				Hrs.	Max. Marks	Hrs.	Max. Marks		
BBA 502	Advanced Financial Management	4 + 0 = 4	0	3	70	--	30	4	100

Module	Chapter	Topic	Wtge	Marks
1	Dividend Policy and Firm Value	<ol style="list-style-type: none"> 1. Dividend policy and its types 2. Factors influencing dividend policy 3. Dividend policy and firm value including simple examples: <ol style="list-style-type: none"> a. Walter model b. Gordon model c. Modigliani-Miller model 	25%	17
2	Lease Financing	<ol style="list-style-type: none"> 1. Meaning of leasing and essential elements of leasing 2. Mechanics and types of lease 3. Advantages of lease 4. Contents of lease agreement 5. Accounting treatment of lease agreements – theory only 	25%	18
3	Introduction to International Financial Management	<ol style="list-style-type: none"> 1. Meaning and importance of international financial management 2. Similarities between domestic and international financial management 3. Reasons for going global 4. The international monetary system 5. Balance of payment 6. Foreign exchange markets and exchange rates – only concepts 	25%	17
4	Risk analysis in capital budgeting	<ol style="list-style-type: none"> 1. Meaning of risk 2. Risk V/s Uncertainty 3. Risk Adjusted Discount Rate Approach (RAD) 4. Certainty-Equivalent approach (CE) 5. Sensitivity analysis (Only theory) 6. Probability Distribution approach (Only theory) 7. Decision Tree Approach (Only theory) 	25%	18
Total			100%	70

Reference book:

1. Tulsian P.C, Financial Management, S. Chand & Company Ltd., New Delhi, Revised Edition 2012.
2. Financial Management – Text and Cases – M.Y. Khan & P.K. Jain, Tata McGraw Hill Publishing Company Ltd, New Delhi.
3. Financial Management - Theory and Practice – Prasanna Chandra, Tata McGraw Hill Publishing Company Ltd, New Delhi.
4. Financial Management – I.M. Pandey – Vikas Publishing House Pvt. Ltd, New Delhi.

BBA Semester – V
Human Resource Management – I (BBA 503)

Rationale:

After globalization and liberalization, employees are treated as one of the most important resources in the organization, and for managing this resource; the new concept came as Human Resource Management. After graduation, the students have two options – first to join any organization as an employee or to start his or her own business as an entrepreneur. In both the cases this subject helps them a lot. In initial year of BBA, students learn about the management concept as well as organizational behaviour to understand the behaviour of the people and on the pedestal of these two subjects, in Sem V of BBA, they can easily understand the application of concepts and practices to manage the human resources of the organization.

Learning Outcome:

After the subject being taught the student will be able to know the following:

1. The various concepts used and applied by the organization for managing the people.
2. Scope and application of these concepts and practices.
3. How to manage people in their daily life.

Sr. No./ Sub. Code	Subject Title	Teaching Scheme		Exam Scheme					
		Theory + Practical	Tut.	External Theory		Internal Theory		Credit	Total Marks
				Hrs.	Max. Marks	Hrs.	Max. Marks		
BBA 503	Human Resource Management– I	4+0=4	0	3	70	--	30	4	100

Sl. No.	Chapter	Topics	Wtge	Marks
1	Nature and Scope of Human Resources Management.	Meaning & Definition of HRM; Scope and Importance of HRM; Role/Functions of HRM; Benchmarks/ Principles of HRM; Difference between PM & HRM; Role of HR Manager (Administrative Role, Operational Role and Strategic Role).	20%	14
2	Human Resources Planning	Meaning, Definition, Importance, Factors affecting and steps of HRP, limitations of HRP Meaning, Reasons, calculation of attrition rate Impact of Employee attrition and Techniques of managing attrition.	20%	14
3	Job analysis, Job description, Job specification and Job evaluation	Meaning, Steps and application of Job Analysis. Meaning of Job Description; Writing Job Description. Meaning of Job Specification; Meaning, process and methods of Job evaluation system.	20%	14
4	Recruitment, Selection and Orientation and Placement	Meaning, process, sources and challenges of Recruitment. Meaning, importance, process and barriers of Selection. Meaning and purposes of Orientation; Meaning and reason of transfer, meaning and types of promotion and meaning and reasons of demotion.	10%	07
5	Employee Training and Performance Appraisal	Meaning, objective, importance, brief process and methods of training and development. Who are the trainers? Training need assessment, Learning principles of training. Meaning, Objective, brief Process and Methods of Performance Appraisal. Who are the raters? Problems of rating.	30%	21
		Total	100	70

References:

1. Personnel and Human Resources Management – K Ashwathapa
2. Personnel and Human Resources Management – P Subba Rao
3. Human Resources Management – V S P Rao
4. Web Net.

BBA Sem - V
Research Methodology (BBA 504)

Rationale:

This course will able to equip the students with the basic understanding of the research, research process and research design, research methodology, sampling theory and design, and various statistical methods required for data analysis and to provide an insight into the application of modern analytical research tools and certain techniques for the purpose of management decision making.

Learning Outcomes:

1. To create awareness about the subject importance.
2. To acquaint the students with the appropriate concepts, theories, models and other research tools to make better application for conducting the research.
3. To relate this subject with other closely related areas of Management like Marketing, Finance, Quantitative techniques and Economics etc.
4. To show different ways to the students by which they can learn to render ethical practices and also help their activities to compete and survive successfully in the field of research.

Sr. No./ Sub. Code	Subject Title	Teaching Scheme		Exam Scheme					
		Theory + Practical	Tut.	External Theory		Internal Theory		Credit	Total Marks
				Hrs.	Max. Marks	Hrs.	Max. Marks		
BBA 504	Research Methodology	4 + 0 = 4	0	3	70	--	30	4	100

Unit	Module	Topic	Wtge	Marks
1	Introduction to Research Methodology	<ul style="list-style-type: none"> • Meaning of Research • Types of Research • Significance of Research • Research Methods versus Methodology • Research Process in detail 	20%	14
2	Research Problem and Research Design	Research Problem <ul style="list-style-type: none"> • Selecting the Problem • Necessity of Defining the Problem • Technique for Defining a Problem 	10%	7
		Research Design <ul style="list-style-type: none"> • Meaning of Research Design • Features of a Good Design • Important concepts relating to Research Design • Different Research Design 	10%	7
3	Sampling Design, Measurement & Scaling Techniques	Sampling Design <ul style="list-style-type: none"> • Meaning of Sampling Design • Steps in Sampling Design • Criteria of selecting a Sampling Procedure • Characteristics a good Sample Design • Different types of Sample Design 	10%	7
		Measurement & Scaling Techniques <ul style="list-style-type: none"> • Measurement in Research • Measurement Scales • Meaning of Scaling • Basis for Scale Classification • Scale Construction 	10%	7

4	Data Collection and Processing & Analysis of Data	Data Collection <ul style="list-style-type: none"> • Primary Data & Secondary Data • Methods of Data Collection • Sources of Secondary Data 	10%	7
		Processing & Analysis <ul style="list-style-type: none"> • Processing Operations • Some Problems in Processing • Types of Analysis 	10%	7
5	Interpretation and Report Writing	Interpretation <ul style="list-style-type: none"> • Meaning of Interpretation • Technique of Interpretation • Precautions in Interpretation 	10%	7
		Report Writing <ul style="list-style-type: none"> • Significance of Report Writing • Different steps in Report Writing • Layout of the Research Report • Types of Reports • Mechanics of Writing a Research Report 	10%	7
		Total	100%	70

References:

1. Kothari C. R., Research Methodology, Wishwa Prakashan
2. Aggarwal L. N. and Parag Diwan, Research Methodology and Management Decisions.
3. R. Panneerselvam, Research Methodology.

Electives for SEM – V

BBA Sem-V (Elective – I: Marketing Elective)

Service Marketing (BBA 505 A)

Rationale:

Services dominate the expanding world economy as never before, and nothing stands still. Technology continues to evolve in dramatic ways. Established industries and their often famous and old companies decline and may even disappear as new business models and industries emerge. Competitive activity is fierce, with firms often employing new strategies and tactics in response to customers' ever-changing needs, expectations, and behaviours. Clearly, the skills in marketing and managing services have never been more important. This course aims in responding to this global transformation

Learning Outcomes:

1. To Understand and explain the nature and scope of services marketing;
2. To provide a theoretical and practical basis for assessing service performance
3. To identify and discuss characteristics and challenges of managing service firms in the modern world using cultural implications
4. To discuss key linkages between marketing and other business functions in the context of designing and operating an effective service system.

Sr. No./ Sub. Code	Subject Title	Teaching Scheme		Exam Scheme					
		Theory + Practical	Tut.	External Theory		Internal Theory		Credit	Total Marks
				Hrs.	Max. Marks	Hrs.	Max. Marks		
BBA 505 A	Service Marketing	4+0=4	0	3	70	--	30	4	100

Sl. No.	Units	Topics	Wtge	Marks
1	Unit I Introduction to Service Marketing	Introduction and Definition ,Differentiation Goods from Service, Why Service Marketing, Characteristics of Service, Reasons for Growth of Service Sector, Steps in Strategic Planning Process, The service Triangle (Internal, External and Interactive Marketing)	20%	14
2	Unit II Strategic Issues In Services Marketing	Undifferentiated Marketing, Differentiated Marketing, Basis for segmentation, Criteria for Market segmentation, Customization, Stages for Market Segmentation, Service Positioning and its Strategies	20%	14

3	Unit III Marketing Mix & Services	Service marketing mix, The strategic role of Physical Evidence, Service Scape, Service Scape Dimension, Developing Physical Evidence Strategy	20%	14
4	Unit IV Service & Demand Management	Demand situations, Demand Patterns, Demand variations in services, Strategies for demand management, Flexing Capacity to Meet Demand (when demand is High & Low)	20 %	14
5	Unit V Service Quality	How Quality is Perceived, Determinants of Service Quality, Gap Model of Service Quality, SERVQUAL, Total quality Service Marketing, Research on Service Quality.	20 %	14
		Total	100%	70

References:

1. Service Marketing, K. Rama Mohana Rao, Pearson Education
2. Services Marketing, John E.G. Bateson and K. Douglas Hoffman
3. Service Marketing, Christopher Lovelock and Jochen wirtz

**BBA Sem-V (Elective – I: HR Elective)
Employee and Organizational Development (BBA 505 B)**

Rationale:

Employee and organizational development is a practice and research in behaviour science knowledge to help organizations build their capacity to change and to achieve greater effectiveness. This ensures the effectiveness in financial performance, customer satisfaction and organization member engagement. It also helps in managing change at individual level, group level and organization level by using various theories. This course helps the student to learn and understand the techniques of managing change at various levels of organization. It would also help in overall development of the human resources of the organizations through counseling, mentoring and career and succession planning. Apart from this, this syllabus also makes aware the students about the different practices of the corporate world which help the organization to create its unique identity.

Learning Outcomes:

- To learn the concept of employees and organizational development
- To learn various method of employee development
- To learn different corporate practices which create the unique identity of the organization

Sr. No./ Sub. Code	Subject Title	Teaching Scheme		Exam Scheme					
		Theory + Practical	Tut.	External Theory		Internal Theory		Credit	Total Marks
				Hrs.	Max. Marks	Hrs.	Max. Marks		
BBA 505 B	Employee and Organizational Development	4 + 0 = 4	0	3	70	--	30	4	100

Module	Chapter	Topic	Wtge	Marks
1	Organizational Change and development	Meaning of organizational Change Types of Change Resistance to change Managing change Lewin's change model Meaning of Organizational Development Characteristics of OD Objectives of OD OD process	25%	17
2	HRD	Definition of HRD Emergence of HRD Characteristics of HRD Role of HRD Manager Process of HRD	15%	11
3	Counseling and Mentoring	Meaning of counseling Performance counseling Objectives of counseling Benefits of counseling Process of counseling Effective counseling Brief about mentoring	15%	10
4	Career and Succession planning	Concept of career Career Stages Career Anchors Career Planning process Succession planning Replacement Charts	10%	07

5	HR Audit	Meaning and purpose of Record Fundamental Principles of Record Keeping Meaning and objectives of HR Audit Types of personnel records Need for personnel Audit Scope of personnel Audit	15%	11
6	General techniques for managing employees	Employees for lease (Meaning and benefits) Kaizen (meaning , types and principles) Knowledge Management, (meaning, process and benefits) 5S (meaning, objective and importance) Flexi time (meaning advantages and disadvantages) Flexi work (meaning and reason for flexi work) Business Process Re-engineering (meaning and process) Benchmarking (meaning, types and process)	20%	14
		Total	100%	70

References:

1. Rao, P. S. (2014). *Essentials of Human Resource Management and Industrial Relation (Text, Cases and Games)*. Nagpur: Himalaya Publishing house.
2. Rao, V. S. (2005). *Human Resource Management (Text and Cases)*. New Delhi: Excel Books.
3. Cummings, T. G. & Worley, C. G. (2015). *Organization Development and Change*. Cenage Learning.
4. French, W. L., Bell, C. H., & Vohra, V. (2017). *Organization Development Behavioural Science Interventions for Organizational Improvement*. Pearson Education.
5. Robbins, S. P. (2015). *Organization Behaviour*. Pearson Education Inc.
6. Naronha, P. A. (2007). *Human Resources Management*. SCDL; Puna
7. Websites

BBA Sem-V (Elective – I: Finance Elective)
Banking Operations Management (BBA 505 C)

Rationale:

Knowledge of banking is inevitable for students of management because for all financial transactions of business bank serves as the intermediary. Hence, the curricula of management course must incorporate a subject on banking and its basic functions. This will equip the students with the fundamental knowledge ranging from meaning, functions and evolution of banking to the advanced services of banks which are quite useful to the corporate sector.

Learning Outcomes:

At the end of the subject, students will have sound knowledge about the following:

1. Basic functions of a bank
2. Procedure of opening and operating bank accounts
3. Methods of remittances
4. Lending principles of banks

Sr. No./ Sub. Code	Subject Title	Teaching Scheme		Exam Scheme					
		Theory + Practical	Tut.	External Theory		Internal Theory		Credit	Total Marks
				Hrs.	Max. Marks	Hrs.	Max. Marks		
BBA 505 C	Banking Operations Management	4 + 0 = 4	0	3	70	--	30	4	100

Module	Chapters	Topics	Wtge	Marks
1	Evolution of Banking	Origin, Meaning and Definition of Banking – Evolution of Banking in India – Structure of Banking in India	20%	14
2	Functions of Bank	Primary Functions (Accepting Deposits & Advancing Loans) – Secondary Functions (Agency Functions & General Utility Functions)	20%	14
3	Procedure for Opening and Operating Deposit Accounts	Procedure for Opening Deposit Account – Procedure for Operating Deposit Account – Procedure for Closure of Accounts – Types of Account Holders	20%	14
4	Method of Remittances	Demand drafts, bankers' Cheques and Truncated Cheques - Mail transfer and Telegraphic transfer - Electronic Funds Transfer- RTGS, NEFT and SWIFT	20%	14

5	Lending Principles, Credit Creation & Balance sheet of Bank	Safety, Liquidity, Profitability - Diversification of risks - Conflict between liquidity and profitability - Multiple Credit Creation: Process and Limitations - Balance sheet of a commercial bank.	20%	14
		Total	100%	70

Reference:

1. Know Your Banking-1, Basics of Banking, Taxmann Publication (P.) Ltd.
2. Santhanam, B., Banking and Financial System, Margham Publications, Chennai.
3. Swami, H. R, Gupta, Indian Banking and Financial System, Indus Valley Publication, 2009.

**BBA Sem V
Industrial Visit (BBA 506)**

Structure of Industrial Visit

Industrial visits are an integral part of practical learning of BBA students. The students are required to undergo one industrial visit in every semester in the manner specified by the college. The structure of industrial visits has been proposed below for systematic conduct of the practical training and evaluation thereof.

The college shall arrange for industrial visits for students of all semesters. College will also arrange regular sessions for guidance before and after the visit so that the students can be prepared for the visit as well as they can prepare the reports properly. The students are required to go for at least one visit during a semester. Based on their learning and other instructions provided by the faculty members, the students are required to submit reports as specified below:

The students of **semester five** will be required to prepare reports in groups of maximum seven students.

- These reports will be based on the guidelines provided by the college. The reports will be evaluated by the external evaluator appointed by the university at the end of the term.
- The reports should include information gathered by the students from the organization visited and/or from the literature provided by the organization,

including the information extracted by students from internet about that organization.

- Preferably, the reports should also included department wise information like marketing, production, human resources, finance, etc.
- In addition to the above information, the students are also required to discuss environmental analysis relevant to the industry to which visited organization belongs.
- Further, the students will be required to include information about at least three competitors of the organization visited by them. For this purpose, the students are supposed to use internet, magazines, news papers and other periodicals as may be appropriate.

The term end evaluation will include evaluation of the reports submitted by students as well as viva which will be organized by Kadi Sarva Vishwavidyalaya as per examination norms. Assessment scheme for this paper shall be as mentioned below:

Assessment Scheme

Internal (30%)		External (70%)	
Report	Viva	Report	Viva
60%	40%	60%	40%

Note: The passing and class awarding criteria are the same as other subjects.

Passing and Promotion Criteria

Promotion to	Condition for Promotion
Semester – II	Term of semester – 1 is granted
Semester – III	Term of semester – 1 and 2 are granted
Semester – IV	Pass in all subjects of semester – 1 and Term of semester – 2 and 3 both are granted
Semester – V	Pass in all subjects of semester – 1 & 2 and Term of semester – 3 and 4 both are granted
Semester – VI	Pass in all subjects of semester – 1, 2 & 3 and Term of semester – 4 and 5 both are granted

Term is granted based on internal evaluation.