

# **KADI SARVA VISHWAVIDYALAYA GANDHINAGAR**

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



**BACHELOR OF BUSINESS  
ADMINISTRATION (BBA)**

**Semester System Sem- VI**

**Syllabus, Teaching & Examination Scheme, and  
Result Rules**

## BBA Sem-VI Taxation- II (BBA 31)

### Rationale:

Every person engaged with any type of Commercial activity requires knowing Government laws and Acts pertaining to Income Tax, Sales Tax and Value Added 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.

### Objectives:

**The overall and specific objectives of this subject may be described as such:**

1. To create awareness about the subject importance.
2. To relate this subject with other closely related areas of Management like Accounting, Finance, and Economics etc.
3. 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.

Sl. No.	Chapter	Topics	Wtge
1	Capital Gain	Introduction, Meaning and Types of Capital Assets, Meaning and types of capital gains, Transfer of Capital Asset, Full value of Consideration, Expenditure on Transfer, Cost of acquisition, Cost of improvement, Indexed cost of Acquisition and Improvement, Exempted Capital Gains	25%
2	Profits and gains of business or profession	Introduction, Basic principles of arriving at Business income, Business deductions and allowances, Depreciation	25%
3	Income from other sources	Income chargeable under the head "Income from other sources", Other incomes under "Income from other sources", Dividend Income, Income of Interest on Securities, Winning from lotteries, Crossword puzzles, Horse race and card games etc., Income from let out machinery, plant or furniture, New provisions for Causal income, Amount not deductible	25%
4	Deductions from Gross total income and Computation of Total Income	Deductions from Gross total income from u/s 80(c) to 80(u) Set off and carry forward of losses Clubbing of Income	15%
5	Assessment Procedure	Assessment Procedure Filing of tax return, Time limit for filing return Tax deducted at source (TDS) Permanent Account Number (PAN) Advance Payment of Tax	10%
		<b>Total</b>	<b>100%</b>

## Suggested Activities / Practical (Any Two):

1. *Case Studies:* The students shall be discussed with different case studies which will replace the requirements of practical studies and also create awareness about taught topics.
2. *Group Discussion:* The students shall be given topics on which debate / discussion can be done and their communication skills can also be developed.
3. *Library Work:* The students shall be given particular topics on which they shall have to prepare notes by themselves by referring different literature available in the library.
4. *Assignments:* The students shall be given practical to solve by them selves and do more practice.
5. *Expert Lecture:* A practicing C.A. shall be invited to share his experience with the students.

## 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 Sem-VI Business Law (BBA 32)

### Rationale:

As we all know Laws provide boundaries so that people realize where and when they are committing an offence. The familiarity of basic rules and regulations of business law is very important for the management students because, it allows students to protect themselves against tyranny, and it also allows them to make sure that they are acting lawfully, when they do business with others, and they need to make use of contracts and agreements. Moreover, many disputes and lawsuits can be easily avoided when people take the time to become familiar with laws prior to making a business deal.

### Objectives:

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

1. To understand basic concepts of laws applied in business.
2. Scope and application of business law.
3. Precaution to be taken before starting any business with other or making a contracts or agreement.
4. For making the students sure that they are acting lawfully at all times.

Sl. No.	Chapter	Topics	Wtge
1	Introduction to Law	<ul style="list-style-type: none"><li>• What is Law</li><li>• Objective of Law</li><li>• Sources of Business Law (Mercantile Law)</li></ul>	5%
2	Law of Contract	<ul style="list-style-type: none"><li>• Definition and nature of a contract. Essentials of valid contract.</li><li>• Offer, Acceptance, Consideration, free consent, and capacity of parties, contingent contract, Quasi contracts and Legality of Object.</li></ul>	35%

		<ul style="list-style-type: none"> <li>• Performance and discharge of contract.</li> <li>• Remedies for breach of contract.</li> </ul>	
3	Law of Sale of Goods	<ul style="list-style-type: none"> <li>• Definition of Sales,</li> <li>• Essentials for contract of sale.</li> <li>• conditions and warranties.</li> <li>• Implied warranties – Caveat Emptor.</li> <li>• Performance of contract</li> <li>• Rights of Unpaid seller</li> </ul>	20%
4	Bailment and Pledge	<ul style="list-style-type: none"> <li>• Bailment,</li> <li>• Classification of Bailment</li> <li>• Duties and Rights of Bailor and Baillie</li> <li>• Finder of Goods</li> <li>• Termination of Bailment</li> <li>• Difference Between Bailment and Pledge</li> <li>• Rights and duties of Pawnor and Pawnee</li> </ul>	20%
5	Law of Partnership:	<ul style="list-style-type: none"> <li>• Definition and nature of partnership,</li> <li>• Formation of partnership.</li> <li>• Rights and duties of a partner.</li> <li>• Meaning of Dissolution and Mode of dissolution of a partnership.</li> </ul>	20%
		<b>Total</b>	<b>100%</b>

### Suggested Activities / Practical (Any Two):

1. *Assignments:* The students shall be given assignments on regular time intervals on the topics taught in form of questions which they have to write in the assignment notes and submit. The teacher shall evaluate the same and keep the record for internal assessment.
2. *Test:* Written or oral test shall be taken in the class and a record of the same shall be kept by the teacher concerned for further improvement in the students as well teacher's teaching style.
3. *Library work:* Students shall be given particular topics to study, prepare notes sitting in the library and submit / present in the class. The concerned subject teacher shall record for the internal assessment purpose.

### Reference:

1. Mercantile Law - N. D. Kapoor, S. Chand & Sons.
2. Mercantile Law - Chawla, Garg, and Sareen : 7th Ed. Kalyani
3. Mercantile Law (Commercial Law) – P.P.S. Gogna, S. Chand & Sons
4. General and Commercial Law – Taxmann's, Taxmann Allied Services Pvt. Ltd.
5. Business Law – D. Chandra Bose, PHI Learning Pvt. Ltd.
6. Mercantile Law – S.S. Gulshan, Excel Books
7. Business Law – P.C. Tulsian, Tata McGraw Hill
8. Business Law for Management – K.R. Bulchandani, Himalaya Publishing House
9. Company Law and Practices - Taxmann's, Taxmann Allied Services Pvt. Ltd.
10. Web net.

## BBA Sem - VI

### Human Resources Management – II (BBA 33)

#### Rationale:

After learning the basic human resource management practices in BBA Sem – V, they are needed to learn about the area of industrial relation. It is necessary for the future HR managers for creating industrial harmony.

Moreover, in this changing era to sustain in the market, it is also necessary to have a look on recent HRM techniques used by the organizations. Therefore, we have also this subject (focusing on Industrial Relation and Recent techniques of HRM) in BBA Sem- VI.

#### Objectives:

**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 with legal provisions.
3. How to manage people in their daily life.

Sl. No.	Chapters	Topics	Wtge
1	Compensation Management	Meaning, Nature of Compensation, Objective of Compensation Planning, Equity and Pay Rates, Components of Pay Structure in India, Difference between Wage and Salary, Methods of wage payment, Principles of Wage & Salary Administration, Factors Influencing Compensation Levels, Wage Policy and Wage Policy in India.	15%
2	Health and Safety	Health: Need and Legal Provisions. Safety: Purpose, Effective Safety Management, Legal Provisions.	10%
3	Employee Welfare	Introduction, Purpose, Agencies for Welfare Work, Types of Welfare Facilities, Statutory Provisions as per Factories Act 1948.	10%
4	Industrial Relation	Definition and Characteristics of IR Factors of IR; Parties to IR; Importance of Harmonious IR; Objective of IR; Function of IR Conditions for congenial IR; Nature of Industrial conflict and Results of Industrial Conflict. Industrial disputes and Specific causes of Industrial Disputes. Industrial Disputes Settlement Machinery.	15%
5	Trade Union	Meaning and characteristics of Trade Union. Objective of Trade Union; Function and Role of Trade Union; Trade Union Structure, Statutory Provisions. List of Trade Union in India.	10%
6	Collective Bargaining	Meaning and features of Collective Bargaining. Importance of Collective Bargaining. Essential Conditions for the success of Collective Bargaining; Functions of Collective Bargaining Process of Collective Bargaining Hurdles of Collective Bargaining in India.	15%
7	Recent techniques in Human Resources Management.	Introduction Recent Techniques in brief – Employees for lease, Learning Organization, Kaizen, Knowledge Management, 5S, Dual career groups, Flexi time and Flexi work, Business Process Re-engineering, Benchmarking, Career and Succession Planning	25%
		<b>Total</b>	<b>100%</b>

### Suggested Activities / Practical (Any Two):

1. *Assignments:* The students shall be given assignments at regular time intervals on the topics taught in form of descriptive theory questions, sums and short questions which they have to write in the assignment notes and submit. The teacher shall evaluate the same and keep the record for internal assessment.
2. *Quizzes:* Written or oral quizzes shall be taken in the class a record of the same shall be kept by the teacher concerned for internal assessment.
3. *Library work:* Students shall be given particular topics to study, prepare notes sitting in the library and submit / present in the class. The concerned subject teacher shall record for the internal assessment purpose.
4. *Pre-session readings:* Students shall be given reading work from their suggested references before a session/topic is taken up in the class. They will have to write answers of very short/short questions based on their reading and come prepared for discussion in the class with written answers. The concerned subject teacher shall keep record of these activities for internal assessment.

### 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-VI Indian Financial System (BBA 34)

### Rationale:

Management students are required to be acquainted with various facets of business functioning at National and International level. Indian Financial system will equip the students with how co -existence and co-operation between Formal and Informal financial sectors in India prevails and functions.

### Objectives:

After the subject being taught; the student will be able:

1. To understand the Indian Financial System
2. To know various Financial Markets exists in India
3. To understand the Functioning and Process of Financial Markets
4. To Know New Financial Instruments coming in to Practice
5. To Learn Concepts of Factoring and Forfaiting in formal and Informal Financial Sector

Sl. No.	Chapter	Topics	Wtge
1	The Financial System	<ul style="list-style-type: none"><li>• Introduction</li><li>• Components of the Formal Financial System</li><li>• Functions of a Financial System</li><li>• Financial System Design</li><li>• Key terms</li></ul>	15%
2	Financial Markets	<ul style="list-style-type: none"><li>• Capital Markets<ul style="list-style-type: none"><li>○ Introduction</li><li>○ Basics and types of Equity Market</li><li>○ Basics and segments of Debt Market</li></ul></li><li>• Money Market<ol style="list-style-type: none"><li>1. Introduction</li><li>2. Basics and types of money market</li></ol></li></ul>	25%

3	Depositories and Custodians	<ul style="list-style-type: none"> <li>• The meaning of the depository system</li> <li>• The need for setting up a depository system in India</li> <li>• The difference between a demate share and physical share</li> <li>• The benefits of depository system</li> <li>• The depository process</li> <li>• The meaning of custodian</li> </ul>	15%
4	New Financial Instruments	<ul style="list-style-type: none"> <li>• The meaning of new financial instrument</li> <li>• New financial instruments such as               <ol style="list-style-type: none"> <li>1. Floating Rate Bonds(FRBs)</li> <li>2. Zero Interest Bonds(ZIBs)</li> <li>3. Deep Discount Bonds(DDBs)</li> <li>4. Revolving Underwriting Finance Facility(RUFF))</li> <li>5. Auctions Rated Debentures(ARDs)</li> <li>6. Secured Premium Notes(SPNS)</li> <li>7. Debentures                   <ol style="list-style-type: none"> <li>a. Non-Convertible(NCDs)</li> <li>b. Partly-Convertible(PCDs)</li> <li>c. Fully –Convertible(FCDs)</li> </ol> </li> <li>8. Differential Shares(DS)</li> <li>9. Perpetual Bonds(PBs)</li> <li>10. Municipal Bonds(MBs)</li> </ol> </li> </ul>	25%
5	Factoring and Forfaiting	<ul style="list-style-type: none"> <li>• The Meaning of Factoring</li> <li>• The origin of Factoring</li> <li>• Types of Factoring</li> <li>• Factor Mechanism</li> <li>• Factoring charges and legal aspects</li> <li>• Benefits               <ol style="list-style-type: none"> <li>1. To Clients</li> <li>2. To Customers(Buyers)</li> <li>3. To Banks</li> </ol> </li> <li>• Origin of Forfaiting</li> <li>• Characteristics of Forfaiting</li> <li>• Need and benefits of Forfaiting</li> <li>• Difference between Factoring and Forfaiting</li> </ul>	20%
<b>Total</b>			<b>100%</b>

### Suggested Activities / Practical (Any Two):

1. *Assignments:* The students shall be given assignments on regular time intervals on the topics taught in form of questions which they have to write in the assignment notes and submit. The teacher shall evaluate the same and keep the record for internal assessment.
2. *Test:* Written or oral test shall be taken in the class and a record of the same shall be kept by the teacher concerned for further improvement in the students as well teacher's teaching style.
3. *Library work:* Students shall be given particular topics to study, prepare notes sitting in the library and submit / present in the class. The concerned subject teacher shall record for the internal assessment purpose.

### Reference:

1. Indian Financial System- Bharati V. Pathak, Pearson Education
2. Indian Financial System- Desai Vasant , Himalaya Publication

3. Indian Financial System- Deodhar S.B. and Ab, Himalaya Publication
4. Indian Financial System- Ramesh Babu , Himalaya Publication
5. Indian Financial System- Khan M.Y., Tata McGraw Hill
6. Indian Financial System- Machiraju H.R. ,Vikas Publication
7. Indian Financial System- Singh Preeti , Ane Books Publication

## **BBA Sem-VI Capstone Project (BBA 35)**

### **Rationale:**

Bachelor of Business Administration (BBA) is the programme that prepares the base of the future managers. Managers apply the theoretical knowledge in practice for managing the company and taking various decisions in the day-to-day functioning. In this context it is highly necessary that the BBA students are given practical exposure right at the beginning of their career. This is a subject carrying 100 marks with the same break-up as other subjects i.e., 40 marks internal and 60 marks external. Students are divided into groups and allotted faculty guides. Under the guidance of faculty guides, the groups work on a topic related to the management field such as Finance, Marketing, Human Resources Management, General Management, Operations Management, and Functioning of the Indian Economy etc. The faculty guides remain in constant touch with the students right since the selection of the topic till the submission of the report. Meetings are held at regular intervals as per the pre-decided schedule and guidance is provided to the students in each step of carrying out the research and report preparation.

### **Objectives:**

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

1. Understand the various emerging management concepts and their practical implications
2. Know how to do basic research
3. Know how to write a report and defend it
4. Understand group dynamics while working in group

<b>Sl. No.</b>	<b>Chapter</b>	<b>Topics</b>	<b>Hrs.</b>	<b>Wtge</b>
1.	Introduction	What is a project report - Why a project report in BBA	3	5%
2.	Structure of a Project Report	Cover Page – Certificate - Acknowledgement – Executive - Summary/Preface - Table of Contents - From Chapter -1 to Conclusion and Bibliography	5	10%
3.	Preparing a Questionnaire	Definition of a questionnaire - Why questionnaire - How to set questions in a questionnaire in order – What to avoid while preparing a questionnaire	6	15%
4.	Collection of Data (Primary & Secondary)	Methods of collecting primary data – How to ask questions to respondents – Sources of secondary data – How to collect data from secondary sources – Cares to be taken about data collected from internet sources	7	20%
5.	Caution while writing report	How to start introduction – How to write objectives, research	8	20%



		methodology and cauterization scheme – How to set chapters – Basic formatting – The linking factors		
6.	Analysis and Interpretation	Tabulation and Classification of data - Various tools of analyzing data (overview) – How to interpret data	7	20%
7.	Bibliography writing	Difference between reference and bibliography – Principles of writing bibliography for books, edited books, journals, mimeo, journals, newspapers and websites	4	10%
		<b>Total</b>	<b>40</b>	<b>100%</b>

### Assessment Scheme

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

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

### Suggested Activities (Any Two)

1. Designing a demo questionnaire and submitting to concerned faculty guides.
2. Reading at least one book on report writing/research methodology and submitting a summary of two pages.
3. Developing a list of references (at least 10) on any subject and submitting.

### Reference:

1. Research Methodology by R. Panneerselvam, PHI Learning Pvt. Ltd.
2. Research Methodology and Management Decision by L.N. Aggarwal & Parag Diwan, AIMA OM Series for Students.
3. Research Methods for Business by, Uma sekaran, Wiley India Pvt. Ltd.
4. Business Research Methods by, Donald R. Cooper & Pamela S Schindler. Tata Mcgraw Hill Education Pvt. Ltd.
5. Business Report Writing by, R.C. Sharma & Krishna Mohan, Tata Mcgraw Hill Education Pvt. Ltd.

## BBA Sem - VI Operations Management (BBA 36)

### Rationale:

As a part of their BBA curriculum, the students need to understand basic disciplines of management. Along with that, upcoming areas that are catching attention are also to be learned. Operations Management is one such discipline of management which was not so popular some time back. Now that every one has started focusing on managing overall operation of business with integrity, it becomes very critical for a BBA student to understand the basics of production and operations department in a business set up. After studying the subjects of Marketing, Finance and Human Resources Management, which have direct impact on production and operations of a firm, the students now need to have a basic understanding of core concepts of this discipline of management.

## Objectives:

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

1. Various concepts of types of production setups in different businesses.
2. The process of selecting a location for setting up a business unit.
3. Different types of plant layouts and their suitability to different businesses.
4. Understand the fundamentals of network making and selecting critical activities in given projects.
5. An overview of methods of analyzing existing work techniques and process of improving them.

Sl. No.	Chapter	Topics	Wtge
1	Scope of Production and Operations Management (POM)	Scope of Production and Operations Management, Types of Production – <i>Concept, merits and limitations</i> of Intermittent, Continuous, One-Time Large Project.	15%
2	Productivity	Concept of Productivity, Efficiency and Effectiveness; Factors affecting productivity, Reasons for low productivity, Measurement of productivity, Main contributors to productivity improvement, Benefits from increased productivity; Automation – types, advantages and disadvantages, suitability.	20%
3	Plant Location	Concepts, Factors governing plant location; Selection of actual site, Urban, Sub urban and Rural Areas as Plant Sites - Advantages and Disadvantages of each; Industrial estates - its main objectives and advantages	15%
4	Plant Layout	Plant Layout - Excluding CRAFT and Numerical; factors affecting plant layout, Characteristics of a good layout, Methods of layout- line or product layout, functional or process layout, fixed position layout – Advantages and Disadvantages of each.	15%
5	Introduction to Network Models	Introduction to network, network diagram, concept and types of event and activity; Difference between PERT and CPM, Preparation of network diagram for basic level.	15%
6	Work Study	Definition of Work Study, Work Study and Productivity, Qualities of Work-study men, Why good relations necessary before work-study – difficulties encountered while implementing work study, Work Study and the workers, Work Study and management.	10%
7	Method Study (Motion Study)	Definition, Aim / Objective, Procedure for motion study, Therbligs - Present Symbols, Principles of Motion Economy – principles related to use of Human Body, arrangement of work place and design of tool and equipment.	10%
		<b>Total</b>	<b>100%</b>

## **Suggested Activities / Practical (Any Two):**

1. *Assignments:* The students shall be given assignments on regular time intervals on the topics taught in form of questions which they have to write in the assignment notes and submit. The teacher shall evaluate the same and keep the record for internal assessment.
2. *Quizzes:* Written or oral quizzes shall be taken in the class a record of the same shall be kept by the teacher concerned for internal assessment.
3. *Presentations:* Students shall be given the topics already covered in the class and will be supposed to conduct further research on the same. After they have found other related content, they shall be presenting the same in front of the class by way of oral presentation. The concerned subject teacher shall record for the internal assessment purpose.
4. *Library work:* Students shall be given particular topics to study, prepare notes sitting in the library and submit / present in the class. The concerned subject teacher shall record for the internal assessment purpose.

## **Reference Books:**

1. Industrial Engineering and Management Science by Banga and Sharma – Khanna Publishers.
2. Production and Operations Management by S. A. Chunawalla – Himalaya Publishing House.
3. Production and Operations Management by K Ashwatthapa – Himalaya Publishing House.

## KADI SARVA VISHWAVIDYALAYA, GANDHINAGAR

Proposed rules for promotion of all UG/PG programs:

<b>Promotion to</b>	<b>Condition for Promotion</b>
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