# **SYLLABUS**

# **DEPARTMENT OF BUSINESS ADMINISTRATION**

B.COM. (HONS.) BUS. ADM. PREVIOUS EXAMINATION, 2017
B.COM. (HONS.) BUS. ADM. FINAL EXAMINATION, 2018





JAI NARAIN VYAS UNIVERSITY JODHPUR The 'Department of Business Administration' came into existence on 3<sup>rd</sup> February 1990 with the objective of imparting quality business education as well as to enable the student fraternity to broaden their base and sharpen their understanding with a view to mould them as future business leaders' administrators and executives. Initially the department commenced its activities within the 'Faculty of Commerce' but started functioning independently from February 1990. Since then the Department of Business Administration has grown both academically and professionally. We have had a long journey of two decades taking the department to greater heights over the years.

The Department of Business Administration focuses on integrated, interdisciplinary themes of fundamental importance to every aspect of decision making. The department and its expert faculty educate future business leaders. The department is dedicated to instilling the critical thinking necessary to succeed in business. A rich learning environment is enhanced by experiential learning opportunities.

#### **VISION**

To be recognized as knowledge hub of business education and research creating socially responsible citizens.

## **MISSION**

To develop future business leaders and professionals from a cross-functional, cross-cultural perspective with the consciousness, knowledge, and practical skills to assume responsible positions in organizations, and develop them into well-rounded managers to be successful in dynamic, ever changing business environment.

# **OBJECTIVES**

- To offer academic and research programmes in business and allied disciplines.
- To offer educational programmes at different levels in the field of business education.
- To provide opportunity to students to acquire skills for improving employability and entrepreneurial abilities.
- To undertake consultancy, research and extension activities with a focus on sustainable development.

#### **COURSES FOR STUDIES**

The department offers following programmes of teaching:

- Bachelor of Commerce (B.Com.) In combination with other department of the faculty.
- Bachelor of Commerce B.Com. (Honors) Business Administration
- Bachelor of Business Administration (BBA) In combination with other department of the faculty.
- Master of Commerce (M.Com.) Business Administration
- Master of Human Resource Management (MHRM)
- Master of Marketing Management (MMM)
- Post Graduate Diploma in Human Resource Management (PGDHRM)
- Post Graduate Diploma in Marketing Management (PGDMM)

#### **RESEARCH PROGRAM**

The department provides facilities for full time M.Phil / Ph.D. / D.Lit. programmes in Business Administration. The research programs in the department promote innovation; focus on activities that can make a difference to problems that matter to industry & society. These research program continue to attract researchers of excellent caliber.

#### **TEACHING FACULTY**

The Department of Business Administration is headed by Professor Rajan Handa with rich teaching experience of over 36 years. The department is supported by one Professor and eight Assistant Professors. Our teaching faculties are widely acknowledged as leaders in research in varied business streams. They actively contribute in professional organizations and serve on influential editorial boards. The faculty members have authored various books, produce academic papers, and written an array of articles for general business publications. The research and consultancy are translated into a classroom experience that is theoretically grounded, evidence-based, practical and forward looking. The teaching team comprises of:

- 1. Dr. Rajan Handa, Professor and Head M.Com., Ph.D., M.B.A., LL.M.
- 2. Dr. R.C.S. Rajpurohit, Professor M.Com., M.Phil., Ph.D.
- 3. Dr. M.L. Vasita, Assistant Professor M.Com., Ph.D., PGDLL, M.B.A.
- 4. Dr. U.R. Tater, Assistant Professor M.Com., Ph.D.
- 5. Dr. Asha Rathi, Assistant Professor M.Com., Ph.D., PGDM&SM
- 6. Dr. Ashish Mathur, Assistant Professor M.B.A., Ph.D.
- 7. Sh. Manish Vadera, Assistant Professor M.B.A.
- 8. Dr. Ramesh Kumar Chouhan, Assistant Professor M.Com., M.T.A., Ph.D.
- 9. Dr. Ashok Kumar, Assistant Professor M.Com., M.Phil., Ph.D.
- 10. Dr. Vandana Yadav, Assistant Professor M.B.A., Ph.D.

#### **NEW INITIATIVES AND FUTURE VISION**

Department plans to organize Management Development Programmes, Quality improvement in Business Education, Faculty Development Programmes, Quality improvement in teaching, Student-industry Partnership activities.

At the department, changes are occurring in the form of revised course curriculum, increased industry interaction; focus on business research, leadership applications, student-alumni interaction and career building.

#### **GENERAL INFORMATION FOR STUDENTS**

The 'Bachelor of Commerce (Honors) in Business Administration' abbreviated as "B.Com. (Hons.) Bus. Adm." course is not intended to be a terminal course. The students who aspire to take up post-graduate courses in Business Administration are preferred to join this course.

If admitted to the B.Com. (Hons.) Bus. Adm. Course, the candidate will take the Honors Previous examination at the end of the first year of the Programme after having attended a regular course of study for the year and will take the B.Com. (Hons.) Bus. Adm. Final Examination at the end of the second year of the programme after having attended a regular course of study for the Final year.

# 1. Eligibility for Admission

No candidate shall be eligible for admission to the B.Com. (Honors) course unless he or she has passed in all the subjects of B.Com. Part I Examination of this University or in all the compulsory and optional subjects of any other Examination recognised as equivalent thereto and has secured atleast 48% marks in the aggregate (including languages) and 50% marks in the papers related to Business Administration.

#### 2. Admission Procedure

Admission will be based strictly on Merit.

#### 3. Duration and mode

The B.Com. (Hons.) Bus. Adm. is a two-year full-time regular degree course to be run on self-financing basis after passing out B.Com. First year.

#### 4. Intake

Minimum 20 seats and Maximum 80 seats. This includes reserved seats belonging to SC, ST, Sports quota and other categories as per University Rules, provided they qualify the eligibility.

#### 5. Fees

Tuition fee will be Rs. 8000/- per annum, payable at the time of admission. In addition, a candidate will be required to pay faculty fee, examination fee and other fees as per University rules.

#### 6. Medium

The candidate for the B.Com. (Honors) Examination shall be allowed to answer questions through English or Hindi medium.

However, the medium of instruction shall be English.

#### 7. Supplementary

There shall be no Supplementary for this course.

#### 8. Attendance

F For all regular candidates in the Faculty of Arts, Education and Social Sciences, Law, Commerce and Engineering, the minimum attendance requirement shall be that a candidate should have attended at least 75% of lectures delivered and the tutorial held taken together as well as 75% of the practicals and sessional from the date of his or her admission.

# F Condonation of the Shortage of Attendance:

(a) The shortage of attendance upto the limit specified below may be condoned on the valid reasons:

Upto 6% in each subject plus 5% attendance in aggregate of all the papers may be condoned by the Vice-Chancellor on the recommendation of the Dean/Director/Principal for undergraduate students and on the recommendation of the Head of the Department for the post-graduate classes.

(b) The N.C.C., N.S.S. Cadets sent out to parades and camps and such students who are deputed by the University to take part in games, athletic or cultural activities may, for the purposes of attendance, be treated as present for the days of their absence in connection with the aforesaid activities and that period shall be added to their subject-wise attendance.

# 9. Scheme of teaching and examination

Lectures per week for each paper will be six. The duration of examination will be three hours. The maximum marks for each paper will be 100 at each part of the examination. The teaching and examination scheme will be as follows:

SUBECT	PERIODS	EXAM	MAXIMUM	MINIMUM
	PER WEEK	HOURS	MARKS	MARKS (%)
B.Com. (Hons.) Bus. Adm. Previous Examination, 2015				
CORE PAPERS				
1. Company Law and Secretarial Practice	6	3	100	25
2. Marketing Management	6	3	100	25
3. Human Resource Management	6	3	100	25
4. Financial Management	6	3	100	25
SUBSIDIARY PAPERS				
5. Corporate Accounting	6	3	100	25
6. Business Economics and Environment	6	3	100	25
Aggregate			600	36
B.Com. (Hons.) Bus. Adm. Final Examination	on, 2016			
CORE PAPERS				
1. Business Entrepreneurship	6	3	100	25
2. Managerial Leadership	6	3	100	25
<ol><li>Production and Operations</li></ol>	6	3	100	25
Management	O	3	100	25
4. Organisational Behaviour	6	3	100	25
SUBSIDIARY PAPERS				
5. Tax Laws	6	3	100	25
6. International Trade	6	3	100	25
Aggregate			600	36

# 10. Award of Degree

To pass, a candidate must secure at least 25% marks in each paper of previous as well as Final Examination and 36% marks in the aggregate both at Previous as well as Final examinations and the degree will be awarded taking into consideration the marks secured at the B.Com. (Hons.) Bus. Adm. Previous and B.Com. (Hons.) Bus. Adm. Final Examinations taken together as follows:

First Division:60% and above of the aggregate i.e. 720 or more out of the 1200 Marks.

Second Division:48% and above but less than 60% of the aggregate marks i.e. 576 or more but less than 720 out of 1200 marks.

However, any candidate securing 36% or more but less than 48% marks in the aggregate, shall be awarded only a B.Com. Pass Degree.

# 11. Pattern of Examination Paper

The Question Paper will be divided into three separate sections, namely Section A: Intends to test the clarity of concepts and to the point knowledge unit-wise.

(T-1) 10 very small questions, (two question from each unit). Each question will carry 2 marks. Answer to each question shall be limited up to 30 words. This part will be compulsory.  $10 \times 2 = 20$ 

Section B: Intends to test the knowledge unit-wise and capability to elaborate and restrain within limited words.

(T-2) 10 small questions (two questions from each unit) students will be required to answer one question from each unit. Each question will carry 07 marks. Answer of each question shall be limited up to 250 words.  $5 \times 7 = 35$ 

Section C: Intends to test the overall-knowledge and capability to explain in detail; of the students.

(T-3) 5 questions (one question from each unit). Students will be required to answer any three questions. Each question will carry 15 marks. Answer of each question shall be limited upto 500 words. 3

15 = 45

'Section A', Section B' and 'Section C' with following pattern of questions:

T1 : Very Small Questions

T2 : Small Questions
T3 : Detailed Questions

Note: In case of Numericals, Figures, Charts, Diagrams and Graphs, the above limit of words shall not apply.:

# B.COM HONORS (PREVIOUS) IN BUSINESS ADMINISTRATION PAPER I

#### **COMPANY LAW AND SECRETARIAL PRACTICE**

- Unit 1 A brief history of Indian Companies Act Types of Companies, Formation of public limited company. Memorandum and Articles of Association.
- Unit 2 Prospectus, Share, Share Capital, Allotment, Membership, Borrowing Power: Debenture-issue, floating and fixed charge; registration of mortgage and charges.
- Unit 3 Directors, Managing Directors and Managers, Company Management, Prevention of Mismanagement and Oppression, Company Secretary: Appointment, position, rights, duties and liabilities.
- Unit 4 Winding up of Company, Company Meetings.
- Unit 5 Secretarial Practice and Law relating to formation issue, allotment, forfeiture and transfer of shares, payment of dividend, Resolutions, Notices, Agenda, Quorum and Minutes, Director's Report.

SEBI Act, 1992: Establishment, Legal Status, functions and powers.

SUGGESTED READINGS

Avtar Singh: Indian Company Law

Bahal J.C.: Secretarial Practice of India

Shukla M.C.: Company Law

Kuchhal M.C.: Secretarial Practice

Kuchhal M.C.: Modern Indian Company Law

Sharlekar S.A.: Secretarial Practice

Taxman: Companies Act, Special Student Edition

Mathur and Sahal: Mercantile Law

# PAPER II

# MARKETING MANAGEMENT

- Unit 1 Introduction: Concept, nature, scope and importance of marketing; Marketing concept and its evolution; Marketing mix; Selling v/s Marketing. Marketing environment macro and micro components and their impact on marketing decisions. Market Segmentation Meaning, Bases for market segmentation, Targeting and positioning.
- Unit 2 Consumer behavior: Introduction, types of consumer, Factors influencing consumer behavior, consumer decision making process. Marketing Research: Meaning, Nature, Scope, Type, Organisation; Place of Marketing Research in India.
- Unit 3 Product Decisions: Product concept; classification of products; product

- differentiation; Product line and product mix; Packaging and labeling; Product life cycle strategic implications; New product development.
- Unit 4 Pricing Decisions: Factors affecting price determination; Pricing policies and strategies. Distribution Channels and Physical Distribution Decisions: Nature, functions, and types of distribution channels; Distribution channel intermediaries; Channel management decisions; Retailing and wholesaling.
- Unit 5 Promotion Decisions: Communication Process; Promotion mix advertising, personal selling, sales promotion, publicity and public relations; Determining advertising budget; Copy designing and testing; Media selection; Advertising effectiveness; Sales promotion tools and techniques.

#### SUGGESTED READINGS

Kotlar, Philip: Marketing Management Analysis, Planning and

Control.

Stanton, Etzel, Walker: Fundamentals of Marketing.

Saxena, Rajan: Marketing Management

McCarthy, E.J.: Basic Marketing: A managerial approach

V.S.Ramaswamy and S.Namakumari: Marketing Management Still,

Cundiff and Govani: Fundamental of Modern Marketing

Davar, R.S.: Modern Marketing Management

Johnson, L.K.: Sales and Marketing Management

Srivastava, P. Kumar: Marketing in India

Gandhi, J.C.: Marketing: A Management Approach

#### PAPER III

# **HUMAN RESOURCE MANAGEMENT**

- Unit 1 Introduction: Concept, Function, Scope of HRM, Personnel administration, powers and Responsibilities of personnel Manager, System Approach to HRM.
- Unit 2 Procurement: Job and Position descriptions, Sources of Recruitment, Steps in Selection Process, Selection of Managerial, Technical and blue collared personnel, Place and Induction, Orientation and Socialisation.
- Unit 3 Training and Development: Concept and Importance, Training programmes, Management Development Programmes, Managing Changes, Performance Appraisal: Purposes and Uses of Appraisal, Appraisal criteria, Formal and Informal Appraisal.
- Unit 4 Compensation: Job Evaluation, Base and Supplementary Compensation, Linkages of compensation with Procurement and low turnover of employees, promotion, Transfer, Demotions and Separations: Concept and Strategies.

Unit 5 Organisational Culture: Promoting an appropriate organization culture, making staff work, Effective Managing Conflict.

# SUGGESTED READINGS

Ivanceivich, John M.: Human Resource Management.

Gomez. Megia, Luis, David Balkin, and Roberty Cardy: Managing Human Resources.

Dessler, Gary: Human Resource Management.

Mathi, Robert, and John Jackson: Human Resource Management.

Shell, Scott and George Bohlander: Human Resource Management.

Pattanayak, Biswajert: Human Resource Management.

Jyothi P., and D. N. Venkatesh: Human Resource Management.

Saiyadain, Mirza S.: Human Resource Management.

Chhabra T.N.: Human Resource Management.

Dwivedi, R.S.: Managing Human Resources

Personnel Management in Indian Enterprises.

#### PAPER IV

## FINANCIAL MANAGEMENT

- Unit 1 Meaning, Importance and Objectives of Financial Management, Conflicts in profit versus value maximization principle, Role of Chief Financial Officer. Time value of money: compounding and discounting techniques-Concepts of Annuity and perpetuity.
- Unit 2 Financing Decisions: Cost of Capital, Capital Structure decisions- Capital structure patterns, designing optimum capital structure, Constraints, Various capital structure theories Business Risk and Financial Risk operating leverage, financial leverage and Combined Leverage.
- Unit 3 Investment decisions: Capital budgeting- concept, theory, Techniques of Decision making: Non-discounted and Discounted Cash flow Approaches Payback Period method, Accounting Rate of Return, Net Present Value, Internal Rate of Return, Modified Internal Rate of Return, Discounted Payback Period and Profitability Index.
- Unit 4 Dividend Policy, determinants of Dividend policy, Different sources of finance: Asset Based financing- Lease, Hire Purchase and Project Financing, Capital Restructuring.
- Unit 5 Management of working capital: Working capital policies , Inventory management Receivables management, Management of cash and marketable securities financing of working capital. Committees of Working Capital.

# SUGGESTED READINGS

Khan M.Y and Jain P.K.: Financial Management.

Pandey I.M: Financial Management.

Prasanna Chandra: Financial Management - Theory and Practice.

Agarwal & Mishra: Financial Management.

Bierman, H: Financial Policy Decisions.

Bierman, H. And Smidt, S.: The Capital Budgeting Decisions.

Fama, E.F. and Miller, M.H.: The Theory of Finance.

Hunt, P., Williams, C.M. and Donaldson, G.: Basic Business Finance.

Van Horne, J.C.: Financial Management and Policy.

Kuchhal, S.C.: Financial Planning An Analytical Approach.

Ramchandran, H.: Financial Planning and Control.

Malodia, G.L.: Financial Management.

Ravi M. Cishore: Financial Management.

S.N. Maheshwari: Financial Management.

#### PAPER V

#### CORPORATE ACCOUNTING

- Unit 1 Share Capital: Issue, Forfeiture and Re-issue of Forfeited shares, Issue of Debentures, Underwriting of Shares and Debentures, Rights Shares, Legal provisions and Accounting Treatment.
- Unit 2 Redemption of Preference Shares, Redemption of Debentures, Acquisition of Business, Profit Prior to Incorporation.
- Unit 3 Preparation of Final Accounts of Companies; Disposal of Profit and Capitalisation of Profits Issue of bonus shares; Liquidation and Winding up of Companies: Statement of Affairs and Deficiency A/c, Preparation of Liquidator's Final Statement of account.
- Unit 4 Amalgamation of Companies AS-14. Reconstruction of Companies External and Internal.
- Unit 5 Final Accounts of: Banking Company, Insurance Company, Electricity Company and Double Accounts System.

#### SUGGESTED READINGS

Gupta, R.L. Radhaswamy, M.: Company Accounts

Maheshwari, S.N.: Corporate Accounting

Monga, J.R., Ahuja, Girish and Dehgal, Ashok: Financial Accounting. Shukla, M.C., Grewal, T.S. and Gupta, S.C.: Advanced Accounts.

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# PAPER VI BUSINESS ECONOMICS AND ENVIRONMENT

- Unit 1 Welfare Economics, Concept of Welfare, Inequalities on income, Economic systems, Capitalism, Socialism and Gandhism, Responsible global capitalism
- Unit 2 Concept and characteristics of underdeveloped and developed Economy factors affecting economic Development, concept and Need and type of economic planning in underdeveloped economics.
- Unit 3 Indian economic environment and economic policies, Economic Planning. Ideologies and strategies since Independence, Allocation of resources between Centre and State Industrial Policy, Economic Reforms in difference sector I & II Generation.
- Unit 4 Economic problems: population, unemployment, foreign trade, industrial relations, multinational corporations.
- Unit 5 Problems and prospects relating to Agriculture, industry, transport, WTO, Employment, International Monetary fund and India-impact.

#### SUGGESTED READINGS

Dewett, K.K.: Modern Economic Theory.

Ghosh and Minocha: Business Economics and Planning.

Chopra, O.P.: Managerial Economics.

Ghosh, A. And Ghosh B.: Managerial Economics.

Dean, Joel: Managerial Economics.

Ghosh, J. And Hill, S.: Fundamentals of Managerial Economics.

Maheshawari: Managerial Economics

Swami HR, Gupta BP and Vaishnaw BL: Economic and Business Environment.

# **B.COM HONORS (FINAL) IN BUSINESS ADMINISTRATION**

## PAPER I

#### BUSINESS ENTREPRENEURSHIP

- Unit 1 Entrepreneurship: Definitions and core elements, Process of Entrepreneurship, Entrepreneurial Competencies, Barriers to Entrepreneurship, Identification of business opportunities, Entrepreneurship and Innovation
- Unit 2 The entrepreneur: definition, emergence of entrepreneurial class; theories of entrepreneurship; role of social economic environment; characteristics of entrepreneur; leadership; risk taking; decision making and business planning.
- Unit 3 Role of entrepreneur: Role of an entrepreneur in economic growth as an innovator, generation of employment opportunities, complimenting and supplementing economic growth, bringing about social stability and balanced regional development of industries: role in export promotion and import substitution.
- Unit 4 Promotion of a Venture: Opportunities analysis; external environmental analysis economic, social and technological; competitive factors; legal requirements of establishment of a new unit and rising of funds; Venture capital sources and documentation required.
- Unit 5 Entrepreneurial Development Programmes (EDP): EDP, their role, relevance and achievements; role of government in organizing EDP's critical evaluation.

#### SUGGESTED READINGS

Vasant, DCSAI; Entrepreneurship.

Taneja & S.L. Gupta.; Entrepreneurship Development.

Pandey, I.M.; Venture Capital The Indian Experience.

Tandon B.C: Environment and Entrepreneur.

Peter F Drucker: Innovation and Entrepreneurship.

Gupta C.B. and Srinivasan P.N.: Entrepreneurship Development in India.

Deasi, A.N.: Entrepreneurship and Environment.

Mario Rutten and Oarol Upadhyaya: Small Business Entrepreneurs in Asia and Europe.

# PAPER II

#### MANAGERIAL LEADERSHIP

Unit 1 Leader and Leadership; Leaders and Managers; Trait approach, skills approach, style approach and situational approach; Women as Leaders.

- Unit 2 Charismatic Leadership; Transformational Leadership, Authentic Leadership, Trust and Leadership, Ethics and Leadership, Contemporary Leadership Roles.
- Unit 3 Substitutes for Leadership, Leadership across cultures, Leadership in the new environment, Project GLOBE and the future of International Leadership Studies.
- Unit 4 Leadership and Power; The Distinction among power, authority and influence; The classifications of power, Contingency approaches to power, political implications of power, Global implications of power.
- Unit 5 Leadership Training Program; Ethical Leadership; Gender and Leadership; Leadership in Different Cultures; Managing Diversity.

#### SUGGESTED READINGS

Fred Luthans: Organizational Behaviour.

Stephen P. Robbins, Timothy A. Udge, and Seema Sanghi: Organizational Behaviour.

Sampath P. Singh: Leading Lessons from Literature.

Peter G. Northhouse: Leadership: Theory and Practice. Fred Luthans and

Bruce Avolio: The High Impact Leader.

Paul Hersey and Kenneth H. Blenchard: Management of Organizational Behaviour: Utilizing Human Resource.

Yukal, G.A.: Leadership in Organizations.

#### PAPER III

#### PRODUCTION AND OPERATIONS MANAGEMENT

- Unit 1 Nature and Scope of ProductionManagement, Facility Location; Types Manufacturing Systems & Layouts; Layout Planning and Analysis Material Handling- Principals-Equipments, Line Balancing-Problems, Work Environment & Industrial Safety; Computer aided Manufacturing (CAM), Artificial Intelligence & expert systems.
- Unit 2 Operations decisions-Production Planning and Control -In Mass Production in Batch/Job Order Manufacturing. Capacity Planning -Models, Process Planning-Aggregate Planning-Scheduling Maintenance Management Concepts-Work Study, Method Study, Work Measurement, Work Sampling.
- Unit 3 Material Management -an Overview, production control, storage and retrieval System. Inventory Control- JIT Network Techniques-Simulation.
- Unit 4 Concept of total Quality (TQ). International Quality Certification and other standards and their applicability in design manufacturing Humanistic and

Marketing Aspects of TQ., Total Quality of services. Total Quality and safety. Introduction and meaning of six sigma concept.

Unit 5 ERP and Business process engineering maintenance Management, project management PERT & CPM.

## SUGGESTED READINGS

Buffa, A.E.S.: Modem Production Management

Chase, R.B., Acquilano N. Jr: Production and Operation Management

Laufer A.C.: Operations Management

O.P. Khanna: Industrial Engineering Management

S.K. Hajra & Choudhary & Nihar Roy: Production Management

Hicks, P.E.: Introduction to Industrial Engineering & Management Science

S.K. Dutta: Materials Management

Lamer & Donald: Purchasing and Materials Management

Dean S. Ammer: Material Management

#### **PAPER IV**

#### **ORGANIZATIONAL BEHAVIOR**

- Unit 1 Meaning- Definition- Scope- Disciplines Contributing to Organizational Behavior -Models and Approaches of Organizational Behaviour, Organization goals, determinants of goals, goal displacement, goal distortion, organizational and industrial goals, integration of goals. Concept and determinants of organization structure.
- Unit 2 Attitudes and perception: Concept of attitude; attitude, opinions and beliefs; attitudes and behavior; formation of attitude; factors determine formation of attitude, attitude measurement; attitude change. Definition and meaning of perception; perceptual process; factors influencing perception.
- Unit 3 Concept of Group and Group Dynamics; Types of Groups; Formal and Informal Groups; Stages of Group Development, Theories of Group Formation; Group Norms, Group Cohesiveness; Group Think and Group Shift. Group Decision Making; Inter Group Behavior, Transactional Analysis.
- Unit 4 Organization Culture and Conflict Management: Organizational Culture Concept, Functions, Socialization; Creating and sustaining culture; Managing Conflict Sources, types, process and resolution of conflict; Managing Change; Managing across Cultures; Empowerment and Participation.
- Unit 5 Organizational Change: Introduction, Meaning, Forces for Change, Types of Change, Meaning of Planned Change, Types of Change, Managing Planned Change, Change Process, Change Agents, Action Research, Human Reactions

to Change, Causes of Resistance to Change, Overcoming Resistance to Change.

#### SUGGESTED READINGS

Prasad, L.M.: Organizational Behaviour.

Stephen P., Robbins: Organizational Behaviour.

Luthans, Fred: Organizational Behaviour.

Chabbra, T.N. & Singh, B.P.: Organization Behavior.

Khanka, S.S.: Organizational Behaviour.

Joseph, Weiss: Organization Behaviour and Change.

Udai Pareek, T.V. Rao & Pestonjee, D.M.: Behavioural Process in Organization.

#### PAPER V

# **TAX LAWS**

- Unit 1 Introduction, Definitions, Residential Status, Incidence of Tax, Exempted Incomes, Income from Salaries
- Unit 2 Income from House Property, Profits and gains of Business or profession, Capital Gains, Income from other sources
- Unit 3 Deemed Income and Aggregation of Income, Set off and carry forward of losses.

Deductions from Gross total income, Assessment of Individual.

Unit 4 Service Tax: Concept, Provisions and Procedures & Assessment.

Unit 5 Value Added Tax: Background and justification of VAT: merits and demerits of VAT, input tax credit, Different modes of computation of VAT, Administrative procedures in brief.

#### SUGGESTED READINGS

Singhania, V.K.: Student's Guide to Income Tax

Prasad, Bhagwati: Income Tax Law & Accounts

Mehrotra, H.C.: Income Tax Law & Accounts

Dinker Pagare: Income Tax Law & Practice

Girish Ahuja and Ravi Gupta: Systematic Approach to Income Tax Chandra, Mahesh and Shukla, D.C.: Income Tax Law and Practice

Singhania, V.K.: Indirect Taxes Circulars and Notifications issued by CBDT.

#### PAPER VI

#### INTERNATIONAL TRADE

- Unit 1 Introduction: Basis of International Trade, Terms of Trade, Balance of Payment, Economic Development and Foreign trade, Commercial Policy, Generalised System of Preferences.
- Unit 2 International Economic Environment and System: Regional Economic Grouping, GATT (WTO) and UNCATAD. Bilateralism v/s Multilateralism Commodity agreements and commodity markets.
- Unit 3 International Economic Co-operation: Foreign Investment, Foreign Aid, Technology Transfer and International Trade, Economic cooperation among developing countries. International Trade in Services, International Migration of skilled and unskilled labour.
- Unit 4 India's Foreign Trade Role, Composition and directions of imports and exports promotion and incentives, Import Trade policy of India, Exchange Control Meaning objective and Methods.
- Unit 5 Government and Foreign Trade: Role of State Trading in India's foreign trade, export oriented units, Export of Projects and Consultancy Services. Free trade zone in India, EXIM Bank of India.

#### SUGGESTED READINGS

Balagopal: Export Management Kalupa Das: Export Strategy in India

Walker: Export Practice of Documentations

I.T.C.: Export Financing.

M.L. Verma: Foreign Trade Management.

Shri Ram Khanna: International Trade in Textiles

V.S. Mahajan: India's Foreign Trade

Keegan: Global Marketing

Heller: International Trade Theory and Empirical Evidence

Peter H. Lindert: International Economics Kindelberger: International Economics Kranra: The Economics of Integration