

## **BBA VI Semester BUSINESS TAXATION**

**Course Code: BBA-601**

**Continuous Assessment: 20**

**Term End Exam: 80**

**Min. Pass Marks: 40%**

**Objective:** This course has been designed to make students conversant with the basic concepts of Income Tax Law and Practice.

### **UNIT-I**

Income Tax Law; Scheme of Taxation; Important concepts necessary for understanding the frame work of the Income Tax Act,1961; Concept of Income; Exempted and partially exempted incomes. Scope of Total Income and Residential Status: Concept of Total Income; Meaning and Treatment of Agricultural Income; Incidence of Tax; Residential Status of an Individual, a Firm/Association of Persons and a Company; Deduction from Gross Total Income.

### **UNIT-II**

Income from Salaries: Conditions for Chargeability of Salary; Basis of Charge; Meaning, Types and Taxability of Allowances, Perquisites and Provident Funds; Treatment of Retirement Benefits; Deduction from Salaries and Computation of Taxable Salary. Income from Capital Gains: Chargeability; Meaning and Types of Capital Assets; Concept of Transfer of Capital Asset; Cost of Acquisition; Computation of Capital Gain/Loss; Exemptions.

### **UNIT-III**

Income from House Property: Chargeability; Determination of Annual Value; Treatment of Unrealized and Arrears of Rent; Computation of Income from Let Out and Self Occupied House Properties; Deductions from Income from House Property. Income under the Head Profits and Gains of Business and Profession: Chargeability; Treatment of Business Incomes: Deduction and Allowances for Expenses, Expenditures and Losses; Provisions for Depreciation on Assets; Computation of Taxable Business and Profession Income. Income from other Sources: Chargeability; Meaning, Types and Taxability of Specific and General Incomes; Computation of Income from Other Sources.

### **UNIT-IV**

Assessment of Partnership Firms: Computation of Total Income and Tax Liability of Partnership Firms. Provisions regarding Set-off and Carry Forward of Losses used while making Assessment of Individuals, and Partnership Firms.

### **Suggested Readings:**

1. Income Tax Act, BARE Act, Taxman Publications.
2. Singhanian, V. K.: Direct Tax Law and Practice, Taxman Publications.
3. Singhanian V.K.: Students Guide to Income Tax, Taxman Publications.
4. Gaur, V.P. et.al., Income Tax Law and Practice, Kalyani Publisher.
5. Arvind T. and Neeru C: Income Tax and Wealth Tax, Kalyani Publishers.

## **BBA VI Semester SERVICES MARKETING**

**Course Code: BBA-602**

**Continuous Assessment: 20**

**Term End Exam: 80**

**Min. Pass Marks: 40%**

**Objective:** The basic aim of this course is to expose the student to the unique challenges of marketing and managing services and delivering quality service to customers in a complex and dynamic marketing environment.

### **UNIT-I**

Foundation of Services Marketing and its significance Concept of services, Service Marketing Mix; Emergence and Reasons for growth of service sector at national and global level, Characteristics of services, Classifications of services, Challenges to Service Marketing.

### **UNIT-II**

Service Quality Gaps Model, Gronross Model of Service Quality, Services Design and Development; Service Process; Physical Evidence and Servicescape; Issues in Marketing of Services- Extended Services, Marketing Mix-7 P's of Service Marketing

### **UNIT-III:**

Services Distribution Management: Strategies and Challenges; Managing the Integrated Services Communication Mix; Personnel Selling and Sales Promotion in Service Industry; Managing Service Personnel; Employee and Customer Role in Service Delivery.

Services Market Segmentation-Positioning and Differentiation of Services.

### **UNIT-IV:**

Relationship Marketing: Creating and maintaining valued relationship with Customers; Service recovery –role of Internal Marketing in service delivery; Customer Satisfaction and Service Quality in Service Marketing, Monitoring and Measuring Service Quality and Customer Satisfaction through SERVQUAL.

### **Suggested Readings:**

1. Christian Gronroos, Service Management and Marketing, John Wiley & Sons Ltd.
2. Valarie A. Zeithaml, et al, Service Marketing, Tata McGraw-Hill.
3. Christopher Love Lock, Service Marketing, Pearson Education Asia.
4. Kruse, Service Marketing, John Wiley & Sons Ltd.
5. Tom Powers, Marketing Hospitality, John Wiley & Sons Inc.
6. Philip Kotler, Marketing of non-profit organization, Prentice Hall.
7. Helen Woodruffe, Services Marketing, Macmillan.

## **BBA VI Semester INTERNATIONAL BUSINESS**

**Course Code: BBA-603**

**Continuous Assessment: 20**

**Term End Exam: 80**

**Min. Pass Marks: 40%**

**Objective:** The aim of the paper is to give the learner an insight into the structure and functioning of world business and its relevance in the Indian scenario.

### **UNIT-I**

The LPG model; Liberalization, Privatization & Globalization. Globalisation, its effects. MNC's; concept, benefits and costs. Environment of international business, The socio-cultural & politico-legal environment, Growth of international business.

### **UNIT-II**

International organizational structure & control. Role of Subsidiaries. Location of decision making. Ghoshal & Nitin Matrix. Modes of international investment. FDI in india; concept. Barriers to international trade.

### **UNIT-III**

International trade theories; Merchantalism, Absolute advantage theory, Comparative advantage theory, Raymond Vernon's international PLC theory. Balance of trade & Balance of payment; concept and constituents.

### **UNIT-IV**

Foreign exchange; Concept & theories. Role of world bodies like World bank, IMF, IBRD in international trade. India and the international business environment – prospects and challenges, SAARC and its scope in south Asian business.

### **Suggested Readings:**

1. Rakesh Mohan Joshi, International business, Oxford University press.
2. Subba Rao, International business, Himalaya publishing house.
3. Daniel Raedbaugh, International Business, Pearson publications.
4. Aswathappa: International Business, Tata McGraw-Hill.
5. Daniels: International Business, Pearson Education.

## **BBA VI Semester PUBLIC ADMINISTRATION**

**Course Code: BBA-604**

**Continuous Assessment: 20**

**Term End Exam: 80**

**Min. Pass Marks: 40%**

**Objective:** The Key objective of this course is to acquaint the students with planning, executions, monitoring and controlling of activities in the public administration to train them in public administration decisions. The candidates are also expected to appreciate the role public servants play in the welfare and development of public and nation building.

### **UNIT - I**

Public Administration- Evolution and significance; Wilson's vision of Public Administration; Weber's bureaucratic model and post-Weberian Developments; Participative Management (R. Likert, C. Argyris, D. McGregor); Riggsian models; Evolution of Indian Administration: Kautilya's Arthashastra; Mughal administration; Legacy of British rule in politics and administration.

### **UNIT - II**

Administrative Law, Delegated legislation; Administrative Tribunals; Right to Information; Development administration; 'Antidevelopment thesis'; Bureaucracy, democracy and development; Models of policy-making; State theories and public policy formulation; Public borrowings and public debt; Budgets – types and forms; Budgetary process; Financial accountability.

### **UNIT - III**

Union Government and Administration (Indian): Executive, Parliament, Judiciary-Functions; Cabinet Secretariat; Prime Minister's Office; Central Secretariat; Ministries and Departments; Boards; Planning Commission, National Development Council; Process of plan formulation at Union and State levels; Union-State administrative, legislative and financial relations; Finance Commission.

### **UNIT - IV**

Administrative Reforms Important Committees and Commissions; Rural Development: Institutions, agencies and programmes; Panchayati Raj; 73rd Constitutional amendment; Urban Local Government: Municipal governance; 74th Constitutional Amendment; National Police Commission; Investigative agencies; Reforms in Police. National Human Rights Commission.

### **Suggested Readings:**

1. Avasthi A: Central Administration, Tata Mc Graw Hill.
2. Basu, D. D: Introduction to the Constitution of India, Prentice Hall.
3. Khera, S.S: The Central Executive, Orient Longman.
4. A.R. Tyagi: Public Administration, Atma Ram, Original from the University of Michigan.

## **BBA VI Semester TOURISM MANAGEMENT**

**Course Code: BBA-605**

**Continuous Assessment: 20**

**Term End Exam: 80**

**Min. Pass Marks: 40%**

**Objectives:** The aim of the course is to help students in understanding the nature of tourism phenomenon, role of international and national tourism organisation, travel agency and tour operation business and basic of hospitality operations.

### **UNIT - I**

Tourism Fundamentals: Concept & Significance, Components and Types of Tourism. International and Domestic Tourism, Outbound Tourism & Inbound Tourism, Types of Mobility - Visitor, Excursionist and Tourist.

### **UNIT - II**

Tourism Organizations: World Tourism Organization(WTO), International Air Transport Association(IATA), Pacific Area Travel Association(PATA), International Civil Aviation Organization(ICAO), Travel Agents Association of India (TAAI), Ministry of Tourism, Govt. of India, Department of Tourism, Govt. of J&K, Jammu and Kashmir Tourism Development Corporation(JKTDC).

### **UNIT - III**

Growth of Travel Agency, Functions of Travel Agency -ticketing, facilitation, special services, bookings and cancellations, Package tour and its types. Packaging a Tour, Tour Brochure, Approval procedure for Travel Agents & Tour operators.

### **UNIT - IV**

Hospitality Management - Concept of Hospitality and its role in the development of tourism, Type of accommodations available, Different categories of hotels, Different departments of hotel, Different types of Catering establishments.

### **Suggested Readings:**

1. Aggrawal, Surinder: Travel Agency Management: Communication India,.
2. Burkart & Madlik: Tourism- Past, present and future, Heinemann, London.
3. Christopher J. Holloway: The Business of Tourism: Macconald and Evans,.
4. Cooper, Fletcher et al, Tourism Principles & Practices, Pitman,.
5. Mill & Morrisson, The Tourism System: An introductory Text, Prentice Hall,.
6. Mill. R.C, Tourism: The International Business, Prentice Hall,.