**UNIVERSITY OF LUCKNOW**

**BBA (I.B.) Semester IV**

**Syllabus**

**BBA (I.B.)- 401 FINANCIAL MANAGEMENT**

**COURSE OBJECTIVE**

To introduce the participants with the basic fundamentals and tools and techniques of Corporate Financial Management in a changing, challenging and competitive global economic environment.

**Unit I:** Introduction: Nature, scope and significance of Financial function for the organisation's success. Objectives of Corporate Financial Management, Organisation structure to carryout finance function in Corporate enterprises. Financial Planning and Financial Forecasting.

**Unit II**: Capital Structure Planning - Financing Decision Capitalization and capital structure, Financial Planning - long and short term sources of corporate funds, objectives of an optimal Capital structure, Financial and operating leverage analysis, cost of capital and capital structure decision.

**Unit III** : Investment Decisions - Time Value of Money Nature of Investment Decisions, Investment Evaluation criteria, process of capital budgeting decisions, risk analysis and investment decisions, capital budgeting practices of Indian companies.

**Unit IV**: Working Capital Management and Dividend Decision Concepts of working capital. The needs of working capital and Its determinants. Dimensions and trends In working capital management. A brief analysis of the management of components of working capital. Sources of working capital finance and their relative utility. Dividend Policy Models.

**SUGGESTED READINGS**

Horne, James Van- Financial Management & Policy

Pandey I.M. – Financial Management

Rustagi R.P. – Introduction to Financial Management

Soloman Ezre -The Theory of Financial Management

Hunt William and Donaldson -Basic Business Finance

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**BBA (I.B.) Semester IV**

**Syllabus**

**BBA (I.B.)-** **402 INTERNATIONAL BUSINESS**

**Objective**

This course will provide the students an opportunity to learn and understand how business is conducted in the international arena. The syllabus is designed to allow students to gain managerial skills to meet the challenges they will face in the global workplace.

**Unit I** - An Overview of International Business: Introduction, Definition of International Business, difference between international and domestic business, Advantages And Disadvantages Of International Business, Approaches to International Business, Changing Environment of International Business, Globalization of Markets, Trends in Globalization, Effects and Benefits of Globalization, balance of payment and foreign exchange.

**Unit II** -International Trade and Investment Theories: Mercantilism; Absolute Cost theory, Comparative Cost theory, Opportunity Cost theory, factor endowment theory, Complimentary trade theories – stopler – Samuelson theorem, International Product life Cycles, International Business Strategies, International Human Resource Management.

**Unit III** - International Institution: UNCTAD, Its Basic Principles and Major Achievements, IMF, Role of IMF, IBRD, Features of IBRD, WTO, Role and Advantages of WTO India’s patent policy and trips. Regional Economic Integration: EU, NAFTA, ASEAN SAARC.

**Unit IV** - Foreign Exchange Determination Systems: Basic Concepts Relating to Foreign Exchange, Various types of Exchange Rate Regimes – Floating Rate Regimes, Managed Fixed Rate Regime, Purchasing Power Parity Theory, Factors Affecting Exchange Rates, Brief History of Indian Rupees Exchange Rates. International Business Negotiations, Future Trends in International Business

**SUGGESTED READINGS**

1) Agarwal Raj - International Trade (Excel, 1st Ed.) 2) Jaiswal Bimal - International Business (Himalaya Publication) 3) Hill C.W. -

International Business (TMH, 5th Ed.) 4) Kumar R and Goel, International Business, (UDH Publications, edition 2013) 5) Cherunilam

F - International Trade and Export Management (Himalaya, 2007) 6) Varshney R.L, Bhattacharya B - International Marketing

Management (Sultan Chand & Sons, 9th Ed.)

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**BBA (I.B.) Semester IV**

**Syllabus**

**BBA (I.B.)- 403 MARKETING MANAGEMENT**

**COURSE OBJECTIVE**: The purpose of this course is to develop an understanding of the underlying concepts, strategies and the issues involved in the exchange of products and services.

**Unit I:** Introductory Concept of marketing, difference between marketing and selling, marketing function, marketing mix, market segmentation, marketing planning, strategy and approaches. Consumer Behaviour: Concept of consumer behaviour, buying motives, study of consumer behaviour and motivational research – its types, nature, scope and role. Method of conducting marketing researh, sales promotion and advertising, factors influencing consumer behavior.

**Unit II:** Product Management: Nature and scope of product policy decisions, product-mix, product-line and product-life cycle, product planning and development, product diversification, product improvement. Branding and Trade Marks, packaging.

**Unit III:** Product Pricing-Concept, nature and scope of product pricing decisions; price policy considerations, objectives and strategies of pricing, selling below cost, price dumping, price discrimination, resa-price maintenance.

**Unit IV**: Distribution Management & Marketing communication,Decisions relating to channels of distribution management of physical distribution, sales promotion, sales planning and forecasting, management of sales force, analysis of sales performance and marketing of services, functions of distribution channel, factors influencing distribution channel, integrated marketing communication.

**Suggested Readings:**

Marketing – Concepts, strategies, by William M Pride, O C Fewell, Biztantra

Marketing Management, by Ramaswamy & Namakumari, Macmillan

Marketing Management, by Arun Kumar & Meenakshi, Vikas

Principles of Marketing, by Philip Kotler, Armstrong, Pearson Education

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**BBA (I.B.) Semester IV**

**Syllabus**

**BBA (I.B.)-404 BANKING OPERATIONS MANAGEMENT**

**Unit I** Indian financial System, Banking System in India, Financial sector reforms in India, RBI – role, functions, monetary policy and credit control, commercial banking in India, Regulatory Environment for commercial bank in Indian core banking.

**Unit II** Operational Aspect of commercial banks in India, Relationship between Banker and customers, Types of customer a/c, Cheques, Endorsement, Presentment, Dishonour, Rights and liabilities of Paying and collecting Banker, Time Value of money – calculation of interest on loan & deposits, EMIs, Present Value, future value and loan Amortization.

**Unit III** Negotiable Instruments, Bills of Exchange and Promissory notes, Rights and liabilities of parties, Bills discounting and Purchasing, ancillary Services of the Bankers.

**Unit IV** Employment of funds by Commercial Banks Financial statement analysis, Types of securities, mode of creating charge, Bank guarantees, Asset – liability management in commercial Banks. Basel norms.

**SUGGESTED READINGS**

1. Shrelekhar: Banking

2. Jaiswal Bimal : Banking Operations Management

3. Jhinghan M.L. : Banking Theory & Practice

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**BBA (I.B.) Semester IV**

**Syllabus**

**BBA (I.B.)-405 INCOME TAX LAWS & ACCOUNTS**

**COURSE OBJECTIVES**

The course aims to provide students in-depth knowledge of laws and accounts relating to income tax and other taxes in India.

**Unit I :** Income Tax I The concept of Income, Heads of Income, Aggregation and clubbing of income, computation of total income and tax liability of individuals, Hindu undivided families and firms.

**Unit II :** Income Tax II Computation of Total income and tax liability of companies. Income Tax authorities, assessment procedures, appeals revision and settlement, deduction of tax at source and advance payment of tax.

**Unit III :** Wealth Tax The concept of Net wealth, deemed wealth exemptions and computation of Net wealth.

**Unit IV :** Indirect Taxes Main provisions of the Law relating to Excise Duties, Custom Duties and Central Sales Tax Act.

**SUGGESTED READINGS**

Mehrotra, H.C. - Income Tax Law & Practice

Prasad, Bhagwati - Direct Taxes

Singhania, V.K. - Student guide to Income Tax

Bare Acts - Income Tax Act 1961, Wealth Tax Act, 1957,

Excise & Custom Duties Acts. Central Sales Tax Act.

Girish Ahuja & Ravi Gupta - Simplified Approach to Income Tax

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**BBA (I.B.) Semester IV**

**Syllabus**

**BBA (I.B.)-406 INTERNATIONAL BUSINESS LOGISTICS**

**Objective:** The purpose of this course is to develop an understanding of underlying concepts, strategies and issues involved in the area of business logistics and related concepts for Under-graduates.

**UNIT I: Introduction to Business Logistics**

Business Logistics: Origin, meaning and definition, Importance of logistics in modern business and foreign trade, Objectives of business logistics, Logistics- Strategy & Planning.

**UNIT II: Transportation Management**

Transportation: Meaning, definition, modes and Importance, Effective Transportation System: meaning and importance, Service choices and their characteristics, Transport Service Selection, Vehicle Routing & Scheduling: meaning and importance.

**UNIT III: Inventory Management &Control**

Inventory: Meaning, definition, types and role, Appraisal of inventories, Inventory Objectives, Storage & handling decisions, Inventory control Techniques-ABC analysis, VED analysis, PUSH & PULL Inventory control.

**UNIT IV: Warehousing & Location Management**

Warehouse: Meaning, definition, types and importance. Location/Facility Management: Meaning and importance, Ware house layout, Housekeeping: Meaning and importance.

**References:**

Business Logistics/Supply Chain Management: Ronal H. Ballou & Samir Srivastava: Pearson

Management of Business Logistics - A supply Chain Perspective: Coyle,Bardi, Langley

Text book of Logistics and Supply Chain management: D.K.Aggarawal

Logistic Management -A Supply Chain Imperative: Vinod V. Sople

Logistical Management- Donald J. Bowersox & D.J. Closs

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**BBA (I.B.) Semester IV**

**Syllabus**

**BBA (I.B.)-407 German Language**

**COURSE OUTLINE:**

**Unit-1**

Introduction to Germany, Basic grammar structure, Nouns(singular , plural), Numbers, Days, Months, Seasons, Colours.

**Unit-2**

Personal Pronouns, Verbs, Conjunctions, Prepositions, Articles, Adjectives, Prepositions.

**Unit-3**

Tenses, Sentence construction, Interrogative sentences, Affirmative sentences, Negative sentences.

**Unit-4**

Comprehension Texts, Paragraph writing