**UNIVERSITY OF LUCKNOW**

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

**Syllabus**

**BBA (I.B.)-601 Computer Application – III**

**UNIT I**

E-Commerce concept: Meaning, definition, concept, features, function of E-Commerce, E-Commerce practice v/s traditional practices, scope and basic models of E-Commerce, limitations or E-Commerce, precaution for secure E- commerce, proxy services.

**UNIT II**

Electronic Data Interchange: concept of EDI, difference between paper based Business and EDI Based business, Advantages of EDI, Application areas for EDI, Action plan for Implementing EDI factors influencing the choice of EDI, Software Concept of Electronic Signature, Access Control.

**UNIT III**

Types of E-Commerce: Meaning of B2C, B2B, C2C, and P2P. Applications in B2C, E-Banking, E- Trading. E-Auction- Introduction and overview of these concepts. Application of B2B, E-distributor, R2B service provider, benefits of B2B on Procurement, Just in time delivery. Consumer to consumer and peer-to-peer business model Introduction and basic concepts.

**UNIT IV**

Internet: Concept of Internet, use of Internet, Requirements of Internet, Internet Domain, Internet server, establishing connectivity on the Internet, Types of Internet provides, Constituents of Internet Protocol, browsing the internet, tools and service on Internet, Procedure of Opening E-mail Account on Internet.

**SUGGESTED READINGS**

1. E-Commerce : Bharat Bhaskar

2. E –Commerce: The cutting Edge of Business : K. Bajaj & D. Nag

3. E-Commerce : Ritendra Goel

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**BBA (I.B.)-602 PERSONNEL MANAGEMENT**

**COURSE OBJECTIVE**: The objective of this course is to familiarize the students with the conceptual background, theories and techniques of Personnel Management.

**UNIT I:**

Introduction to Personnel Management & Manpower Planning Personnel Management: Conceptual framework, Nature, Scope and Significance. Functions of Personnel Department and Skills required by Personnel Managers. Job Analysis: Concept, Objectives, Job Description and Job Specification Manpower Planning: Concept, Significance, Process and techniques of HR Demand and Supply Forecast

**UNIT II:**

Employee Acquisition and Development Recruitment: Concept, Objectives, and Sources of Recruitment Selection: Concept, Process and Selection Tests. Induction and Orientation Training & Development: Concept, Purpose, Difference between Training and Development, Methods and Techniques Motivation: Concept, Significance and techniques of Motivation including Job Design, Job Enlargement, Job Enrichment and Employee Empowerment etc.

**UNIT- III:**

Employee Appraisal and Maintenance Performance Appraisal: Concept, Significance, Methods and Techniques of Appraisal, Performance Feedback Compensation & Reward Management: Job Evaluation, Concept of Wages & Salary, Wage Policy, Laws & Rules governing employee benefits, Incentives & Fringe Benefits.

**UNIT- IV:**

Industrial Relations Discipline and Grievance Handling: Concept & Types of Discipline, Disciplinary Procedure, Disciplinary Actions, and Grievance Redressal Mechanism. Industrial Relations: Concept of Industrial Relations, Industrial Disputes, Techniques of Dispute Resolution, and Workers’ Participation in Management Trade Unionism in India Collective Bargaining: Concept, Objectives, Types and Process of Collective Bargaining.

**SUGGESTED READINGS**

Yoder, D. : Personnel Management & Industrial Relations

Fllipo : Principles of Personnel Management

Monappa & Saiyaddin : Personnel Management

Dwivedi, D. N. : Management of Human Resource

Aswathappa : Personnel & Human Resource Management

V.S.P. Rao : Human Resource Management

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**Syllabus**

**BBA (I.B.)-603 INTERNATIONAL ACCOUNTING**

**Unit-I**

International Accounting: An Overview, Definition & Scope, History & development, Importance & difficulties, Internationalization of Accounting Progression.

**Unit-II**

Consolidation & Price level change- Consolidation issues in financial statements: need techniques & implication of IAS 27 & AS 21. Accounting for Price level changes: definition, types, need & techniques used for price level adjustments.

**Unit-III**

Harmonization Issue. Harmonization of Accounting Practices: need, process, IAS, IFRS,AS standards, Institutional Support and impediments, Transfer pricing-Concept, need methods & Practices in vogue in the world.

**Unit-IV**

Currency Translation & Taxation- Foreign currency translation: needs issues, methods and types of exposures. Taxation-Concepts, planning, practices in vogue, Issues of Double taxation & tax treaties, tax Havens.

**Recommended book(s)**

Arpon, Jeffrey S & Radebaugh, Lee H. International Accounting and Multinational Enterprises. New York, John Wiley, 1985

Choi, Frederick D S and Mueller Gerhard G. International Accounting. Englewod Cliffs, New Jersey, Prentice Hall Inc., 1984

Evans, Thomas G. International Accounting & Reporting. London, MacMillan, 1985

Prodhan, Bimal. Multinational Accounting. London, Croom-Helm, 1986

Rathore, Shirin. International Accounting. Englewood Cliffs, New Jersey, Prentice Hall Inc., 1996

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**BBA (I.B.)-604 FRENCH LANGUAGE**

**COURSE OBJECTIVES:** French Language as Foreign Language Course to Under Graduate Management Students. Teaching of French as a foreign language to the management students in order to prepare them to communicate in French, to develop the four skills in French i.e. Reading, Writing, Speaking and Comprehension.

**Unit-I**

Articles Gender and number of nouns and adjectives. Personal and Toique pronouns, Demonstrative and Possessive Adjectives Preposition and adverbs Pronominal verbs.

**Unit-II**

Conjugation of verbs of all the Groups in Present Tense and Introduction to Past and Future Tense.Intetrrogation, Negotion and Imperatives.

**Unit-III**

Name of days, seasons, months, colours, garments, body parts and numbers. Conversational French between known and unknown people. Telephonic conversation with friends and clients.

**Unit-IV**

Topical writing, self Introduction, Biodata, Description of person, place or things as family, house, class, city, country etc. Letter writing. Profession and nationality. To reply question in French based on comprehension of a French text.

**SUGGESTED READINGS**

Two Units of Le Nouveau Sans Frontieres Part-I

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**BBA (I.B.)-605 INTERNATIONAL BUSINESS ENVIRONMENT**

**COURSE OBJECTIVES**

The course is designed to provide an insight into the international Business Environment and its influence on the performance of Indian economy in general and profitability of the business and industry in particular. The course emphasizes the theme that International Business Environment influences business prospects.

**COURSE OUTLINE**

**Unit – I** International Business Environment – concept, nature, significance & challenges of International Business, International Business Environment: Introduction, Nature, Classification, Internal Environment & External Environment factors, International Business Environment- Developed And Developing Countries, Factors In Determining Type Of Economic System, Factors Effecting IB Environment, Balance of Payments, Foreign Exchange.

**Unit – II Government and International Business -**

Role of government on International Business , India’s foreign trade policy ,Trade barriers-Tariff restrictions, Quantitative Restrictions and NTBs

**Unit – III International Economic Institutions** –IMF, World Bank, WTO ,Regional Economic Integration- EU, NAFTA, SAFTA

**Unit – IV Foreign Trade of India-** Recent Trends In India’s Foreign Trade, MNCs, FDI: Trends and Issues , Exchange control in India: Objectives & methods

**SUGGESTED READINGS :**

Ghos, P. &Kapur, G.K. : Business & Society - A Study of Business Environment

dhikari, M. : Economic Environment of Business

Cherunilavam : Business Environment

Dasgupta A. &Sengupta A.

Jaiswal, B.

D.C.Kapoor

: Government and Business

: International Business

: Export management

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**BBA (I.B.)-606 EXPORT IMPORT PROCEDURES AND DOCUMENTATION**

**Objective:** The Purpose of this course is to familiarize Students with the procedures and documentation relating to foreign trade operations, and to train them to handle the documentary work concerning export- import business.

**Unit I: Export Documentation:** Types of Documents: characteristics and relevance. An introduction to Online Documentation. Getting ready for Export contract and Inco terms. Procuring and processing of an export order.Methods and Terms of Payments for

Exports: Documentary credit and collection Financing for export: Pre- and post –shipment credit.

**Unit II: Export Incentive and cargo handling:** Foreign Exchange Risks: Nature of risks, Cargo Insurance: Contract of cargo Insurance, procedures and documentation for cargo loss claims; Role and schemes of ECGC of India and commercial banks, Quality control and Pre- shipment Inspection: Schemes Excise and custom clearance regulations, procedures and documentation; Export Incentives.

**Unit III: Export-Import Procedure:** Procurement for Export- Planning and methods of procurement for exports; Procurement through Imports, Financing Import- Instruments and related procedures and documentation; Custom clearance of Import - regulations, procedure and documentation.

**Unit IV: Import Documentation:** Duty Exemption Schemes: Objectives, benefits, procedures and documentation; Schemes for import of capital goods: Procedures and documentation for new/ second-hand capital goods.

**Institutional support: Export**/trading/star trading/superstar houses: Objective criteria and benefits; procedures and documentation; Special Economic Zones:Objectives and Benefits, Introduction to Export Promotion Council (EPC), Indian Trade Promotion Organization(ITPO),

**Recommended Text:**

· Export Management, by D.C. Kapoor: Vikas Publication

· Export Procedure and Documentation, by C. Rama Gopal: New Age Publication

· Exporters Mannual : Nabhi Publications

· Handbook of Procedures (Vol I & II).

· ITC(HS) classification of Export and Import Items (latest).

**LU 601 Viva Voce**