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NH-52, Namsai, Arunachal Pradesh -792103

## **BACHELOR OF BUSINESS ADMINISTRATION (BBA) – SIXTH SEMESTER**

Sixth Semester			
S. No.	Name of Subject	Credits	Total Marks
1	International Business	4	100
2	E-Business	4	100
3	Income Tax	5	100
4	Strategic Management	5	100
5	Employee Welfare & Social Security	4	100
<b>Total</b>		<b>22</b>	

**Subject Name:** INTERNATIONAL BUSINESS

### **Unit 1: INTRODUCTION TO INTERNATIONAL BUSINESS**

Meaning and Definition of International Business – Theories of International Trade – Economic Theories – Forms of International Business - Nature of International Business

### **Unit 2: MODES OF ENTRY INTO INTERNATIONAL BUSINESS**

Mode of Entry – Exporting – Licensing – Franchising – Contract Manufacturing – Turn Key Projects – Foreign Direct Investment – Mergers, Acquisitions and Joint Ventures – Comparison of different modes of Entry.

### **Unit 3: GLOBALIZATION**

Globalization: Meaning - Features – Stages –Production –Investment and Technology, Globalization – Advantages and Disadvantages – Methods and Essential Conditions for Globalization.

**MNC's and International Business:** Definitions – Distinction between Indian Companies – MNC – Global Companies and TNC – Organizational Transformations – Merits and Demerits of MNC's in India

### **Unit 4: INTERNATIONAL MARKETING INTELLIGENCE**

Information required – Source of Information – International Marketing Information System and Marketing Research.

### **Unit 5: EXIM TRADE**

Export Trade, Procedure, Steps & Documentation, Direction of India's Trade – Export Financing – Documents related to Export Trade – Export Marketing – Import Trade, Procedure, Steps, Documentations and Problems - EXIM Policy - Balance of Payment – Disequilibrium and Measures for Rectification - Institutions connected with EXIM Trade.

### **SKILL DEVELOPMENT**

1. List any three MNC's operating in India along with their products or services offered.
2. Prepare a chart showing currencies of different countries
3. Tabulate the foreign exchange rate or at least 2 countries for 1 month
4. Collect and Paste any 2 documents used in Import and Export trade.

#### **BOOKS FOR REFERENCE**

1. Dr. Aswathappa International Business, Tata McGraw Hill.
2. P. SubbaRao – International Business – HPH
3. Shyam Shukla; International Business, Excel Books.
4. Francis Cherunilam; International Business, Prentice Hall of India
5. MahuaDutta, International Business, I.K. Intl
6. J. Maskeri- International Business
7. Rosy Joshi; International Business, Kalyani Publishers.
8. Venkataramana. K, International Business, SHBP.
9. Subhasre S – International Business, HPH.

**Subject Name:** E-BUSINESS

#### **UNIT 1: E-BUSINESS**

Introduction, E-Commerce – definition, History of E-commerce, types of E-Commerce B to B etc. Comparison of traditional commerce and e-commerce. E-Commerce business models – major B to B, B to C model, Consumer-to-Consumer (C2C), Consumer-to-Business (C2B) model, Peer to-Peer (P2P) model – emerging trends. Advantages/ Disadvantages of e-commerce, web auctions, virtual communities, portals, e-business revenue models.

#### **UNIT 2: SECURITY FOR E-BUSINESS**

Security threats – An area view – implementing E-commerce security – encryption – Decryption, Protecting client computers E-Commerce Communication channels and web servers Encryption, SSL protocol, Firewalls, Cryptography methods, VPNs, protecting, networks, policies and procedures

#### **UNIT 3: E-PAYMENTS**

E-payment systems – An overview. B to C payments, B to B payments. Types of E- payment system – Credit card payment, debit cards, accumulating balance, online stored value payment systems, digital cash, digital (electronic) wallets, agile wallet, smart cards and digital cheques. Secure Electronic Transaction (SET) protocol

#### **UNIT 4: E-BUSINESS MARKETING TECHNOLOGIES**

E-Commerce and marketing B to B and B to C marketing and branding strategies. Web transaction logs, cookies, shopping cart database, DBMS, SQL, data mining, CRM (customer relationship Management) system – permission marketing, affiliate marketing, viral marketing.

#### **UNIT 5: CYBER LAWS**

Legal Aspects of E-Business, Internet frauds – Cyber Laws. IT Act 2000 salient features.

#### **SKILL DEVELOPMENT**

- Visit Few Business Websites and note down in Practical Record Book

#### **BOOKS FOR REFERENCE**

1. Marriappa M – E- Commerce,
2. R. G. Saha, E-Business, HPH
3. M. Suman – E – Commerce & Accounting
4. Kalakota Ravi and A. B. Whinston : “Frontiers of Electronic Commerce”, Addison
5. Watson R T :“Electronic Commerce – the strategic perspective.” The Dryden press
6. Agarwala K.N and Deeksha Ararwala: “Business on the Net – Whats and Hows of E-Commerce”
7. Agarwala and Ararwala : “Business on the Net – Bridge to the online store front,”
8. Murthy CSV: “E. Commerce” Himalaya Publishing House Pvt.Ltd.
9. Diwan, Prag and Sharma, “Electronic Commerce – A manager guide to E-business”, Vanity Books International
10. P. Diwan, S. Sharma; “E-Commerce”, Excel Books.
11. JanaD.S :“Online Marketing Hand book.” Van Nostrand Reinhold Network
12. Kosiur David, “Understanding Electronic Commerce Microsoft”, press Washing-ton.
13. Minoli and Minol, “Web Commerce Technology Handbook”, TMH New Delhi.
14. Schneider Gary P, “Electronic Commerce- course Technology, Delhi.
15. Young Margaret Levine: “The complete reference to Internet”, TMH.
16. C.S.Rayudu: “Ecommerce and E Business”, HPH.
17. Kalakota Ravi: “E-business 2: Road map for success.” Pearson Education Ltd.
18. Kalkota Ravi. “Electronics Commerce”: A managers Guide.
19. Mariammal & Soundra Rajan, E-business, SHB.

**Subject Name:** INCOME TAX

### **Unit 1: INTRODUCTION TO INCOME TAX**

**Income Tax:** Brief History - Legal Frame Work – Types of Taxes - Cannons of Taxation – Important Definitions: Assessment – Assessment Year – Previous Year – Exceptions to the general rule of Previous Year - Assesse – Person – Income - Casual Income – Gross Total Income – Total Income – Agricultural Income

**Residential Status:** Determination of Residential Status of an individual (simple problems) - Incidence of Tax (Simple Problems on Computation of Gross Total Income).

**Exempted Incomes:** Introduction – Exempted Incomes U/S 10 (Restricted to Individual Assesse) – Only theory

### **Unit 2: INCOME FROM SALARY**

Meaning & Definition – Basis of Charge – Allowances – Fully Taxable Allowances – Partly Taxable Allowances: House Rent Allowance, Entertainment Allowance, Transport Allowance, Children Education & Hostel Allowances - Fully Exempted Allowances – Perquisites – Tax Free Perquisites – Perquisites Taxable in all Cases: Rent free accommodation - Concessional accommodation, Personal obligations of the employee met by the employer – Perquisites Taxable in Specified Cases : Gardener, Sweeper, Gas, Electricity, Water and Motor car facility (when the motor car is owned or hired by the employer )– Provident Funds – Deductions from Salary U/S 16 – Problems on Income from Salary(excluding retirement benefits).

### **Unit 3: INCOME FROM HOUSE PROPERTY**

Basis of Charge – Exempted Incomes from House Property – Annual Value – Determination of Annual Value – Loss due to Vacancy – Deductions from Annual Value – Problems on Income from House Property (Excluding Pre-Construction interest)

### **Unit 4: PROFITS AND GAINS FROM BUSINESS AND PROFESSION**

Meaning and Definition of Business & Profession – Expenses & losses Expressly Allowed – Expenses and losses Expressly Disallowed – Expenses Allowed on Payment Basis - Problems on computation of income from Business of Sole Proprietor.

### **Unit 5: COMPUTATION OF TOTAL INCOME**

Income from **Capital Gains** (excluding exemptions - Theory only) - **Income from Other Sources** (Theory only) - Deductions **U/S 80 C, D & G**. Simple problems on Computation of Total income of an Individual

### **SKILL DEVELOPMENT**

1. Form No. 49A (PAN) and 49B.
2. Filling of Income Tax Returns.
3. List of enclosures to be made along with IT returns (with reference to salary & H.P).
4. Preparation of Form 16.
5. Computation of Income Tax and the Slab Rates.
6. Computation of Gratuity.
7. Chart on perquisites.
8. List of enclosures to be made along with IT returns (with reference to salary and house property incomes)

### **BOOKS FOR REFERENCE**

1. Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann publication.
2. B.B. Lal: Direct Taxes, Konark Publisher (P) Ltd.
3. Dr. Mehrotra and Dr. Goyal: Direct Taxes – Law and Practice, Sahitya Bhavan Publication.
4. Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and sons.
5. Gaur & Narang: Income Tax, Kalyani Publisher s
6. 7 Lecturer – Income Tax – VBH
7. Dr.V.Rajesh Kumar and Dr.R.K.Sreekantha: Income Tax – I, Vittam Publications

**Subject Name:** STRATEGIC MANAGEMENT

### **Unit 1: INTRODUCTION TO STRATEGIC MANAGEMENT**

Introduction - Meaning and Definition – Need – Process of Strategic Management – Strategic Decision Making – Business Ethics – Strategic Management.

### **Unit 2: ENVIRONMENTAL APPRAISAL**

The concept of Environment – The Company and its Environment – Scanning the Environment, Technological, Social, Cultural, Demographic, Political, Legal and Other Environments Forces. SWOT Analysis – Competitive Advantage – Value Chain Analysis.

### **Unit 3: STRATEGIC PLANNING**

Strategic Planning Process – Strategic Plans during recession, recovery, boom and depression – Stability Strategy – Expansion Strategy – Merger Strategy – Retrenchment Strategy – Restructure Strategy – Levels of Strategy – Corporate Level Strategy – Business Level Strategy and Functional Level Strategy – Competitive Analysis – Porter’s Five Forces Model.

### **Unit 4: IMPLEMENTATION OF STRATEGY**

Aspects of Strategy Implementation – Project Manipulation – Procedural Implementation – Structural Implementation – Structural Considerations –Organizational Design and Change – Organizational Systems. Behavioral Implementation – Leadership Implementation – Corporate Culture – Corporate Policies and Use of Power. Functional and Operational Implementation – Functional Strategies – Functional Plans and Policies. Financial – Marketing – OPERATIONAL and Personnel dimensions of Functional Plan and Policies – Integration of Functional Plans and Policies.

### **Unit 5: STRATEGY EVALUATION**

Strategy Evaluation and Control - Operational Control - Overview of Management Control – Focus on Key Result Areas.

### **SKILL DEVELOPMENT**

1. Present a chart showing Strategic Management Process.
2. Select any organization and undertake SWOT analysis.
3. Present strategy followed by an FMCG company in Indian Market.
4. Select any sector and make competitive analysis using Porter’s five forces model.
5. List social responsibility action initiated by any one company.
6. Select any organization and identify the Key Result Areas

### **BOOKS FOR REFERENCE**

1. Dr. Aswathappa, Business Environment for Strategic Management, Tata McGraw Hill.
2. Subbarao: Business Policy and Strategic Management, HPH.
3. Charles W.L Hill and Gareth R. Jones, Strategic Management an Integrated Approach, Cengage Learning
4. Azhar Kazmi, Business Policy and Strategic Management, Tata McGraw Hill
5. C. AppaRao; Strategic Management and Business Policy, Excel Books.
6. Ghosh P.K., Business Policy and Strategic Planning and Management, Tata McGraw Hill.
7. Pillai, Strategic Management,
8. Lawrence, Business Policy and Strategic Management, Tata McGraw Hill.
9. Sathyashekar : Business Policy and Strategic Management, I.K International Publishing House Pvt. Ltd.

**Subject Name:** EMPLOYEE WELFARE & SOCIAL SECURITY

### **Unit 1: SOCIAL & LABOUR WELFARE**

Social Welfare; Labour Welfare: Concept, Scope; Philosophy and Principles of Labour Welfare; Indian constitution and Labour Welfare; Labour Welfare Policy and Five Year Plans, Historical Development of Labour Welfare in India;

#### **Unit 2: INDIAN LABOUR ORGANIZATION**

Impact of ILO on Labour Welfare in India; Agencies of Labour Welfare and their Roles, Labour Welfare Programmes: Statutory and Non-Statutory, Extra Mural and Intra Mural. Welfare Centers; Welfare Officer: Role, Status and Functions.

#### **Unit 3: SOCIAL SECURITY**

Concept and Scope; Social Assistance and Social Insurance, Development of Social Security in India; Social Security measures for Industrial Employees.

#### **Unit 4: LABOUR ADMINISTRATION – 1**

Evolution of Machinery for Labour Administration; Central Labour Administrative Machinery in India, Labour Administration in India.

#### **Unit 5: LABOUR ADMINISTRATION – 2**

Director General of Employment and Training; Director General of Factory Advice Service; Provident Fund Organization; ESI Schemes; Central Board for Workers' Education;

#### **SKILL DEVELOPMENT:**

1. Preparation of a list of statutory welfare measures by visiting industry
2. Preparation of a list of voluntary welfare measures by visiting industry
3. Preparation of list of social security measures by visiting industry

#### **BOOKS FOR REFERENCE**

1. Moorthy, M.V. Principles of Labour Welfare, Oxford & IBH Publishing Co., New Delhi.
2. Vaid, K.N. Labour Welfare in India, Shri Ram Centre for Industrial Relations and Human Resources, New Delhi.
3. K. Venkataramana, Employee Welfare & Social Security, SHBP.
4. Sharma, A.M. Aspects of Labour Welfare and Social Security, Himalaya Publishing, House, Mumbai.
5. Ram Chandra P. Singh, Labour Welfare Administration in India, Deep & Deep Pub., New Delhi.
6. Punekar, S.D. Deodhar S.B., Sankaran, Saraswathi, Labour Welfare, Trade Unionism and Industrial Relations, Himalaya Publishing House, Mumbai.
7. Pant, S.C., Indian Labour Problems, Chaitanya Publishing House, Allahabad.
8. Saxena, R.C., Labour Problems and Social Welfare, K. Nath & Co., Meerut.
9. Bhogiliwala, T.N. Economics of Labour & Industrial Relations, Sahitya Bhavan Publishing Agra.
10. Memoria, C.B. Dynamics of Industrial Relations in India, Himalaya Publishing. House, Mumbai.

**Note:** The Normal Rule and Regulation pertaining to the Examination and other issues will be applicable in Faculty of Commerce & Management as per Arunachal University of Studies Act 2012, Subsequent Statute and Rules & Regulations.