

**Shri Rawatpura Sarkar University,
Raipur**



**Examination Scheme
Bachelor of Business Administration
Semester-V**

(Effective from the session: 2022-23)



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S.No	Course Code	Th/Pr	Subject	Type of Course	Teaching hours per week			T C	Examination Scheme				Total Marks
					L	T	P		Theory		Practical		
									EX	IN	EX	IN	
1	MBB 501	Th	Goods and Services Tax	Core	4	-	-	4	70	30	-	-	100
2	MBB 502	Th	Business Policy and Strategy	Core	4	-	-	4	70	30	-	-	100
4	MBB 503	Th	Retail Management	SE	4	-	-	4	70	30	-	-	100
5	MBB 504	Th	Elective II	DSE	4	-	1	5	70	30	-	-	100
6	MBB 505	PR	Strategic Finance Management	SE	4	-	-	4	0	0	100	-	100
Total Contact hr per week: 21				Total Credit: 21				Grand Marks:		Total		500	

List of Electives - II

1 Marketing Analytics

2 Performance Management

3 Financial Modeling

4 Global Business Management



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Course Title	Goods and Services Tax				
Course Code	MBB 501				
Course Credits	L	T	P	TC	
	4	-	-	4	
Prerequisites	Basic Knowledge of Tax Slabs				
Course Objectives	Objective: To provide students with a working knowledge of principles and provisions of GST And Customs Law				
Course Contents	<p>Unit-I Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government); Concept of VAT: Meaning, Variants and Methods; Major Defects in the structure of Indirect Taxes prior to GST.</p> <p>Un it II Taxable event- “Supply” of Goods and Services; Place of Supply: Within state, Interstate, Import And Export; Time of supply; Valuation for GST- Valuation rules, taxability of reimbursement of expenses.</p> <p>Unit III Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances.</p> <p>Unit IV Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self-Assessment, Summary and Scrutiny.</p> <p>Unit-V Taxability of E-Commerce, Anti-Profitteering, Avoidance of dual control, E-way bills, zero-rated supply, Offences and Penalties, Appeals</p>				
Course Outcomes	Student should knowing about Basic Rules Regulation of Tax				
Text Books	The Central Goods and Services Tax, 2017 The Integrated Goods and Services Tax, 2017 The Union Territory Goods and Services Tax, 2017				



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Reference Books	The Goods and Services Tax (Compensation to States), 2017 The Constitution (One hundred and First Amendment) Act, 2016 Gupta, S.S. , <i>GST- How to meet your obligations (April 2017)</i> , Taxmann Publications
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Course Title	Business Policy & Strategy				
Course Code	MBB 502				
Course Credits	L	T	P	TC	
	4	-	-	4	
Prerequisites	Integrated with International Trade policy and strategy				
Course Objectives	To equip students with the necessary inside into designing strategies for an organization and linking the organisations strategies with the changing environment. The course will focus on Indian cases, approaches and experiences.				
Course Contents	<p>UNIT –I Nature & importance of business policy & strategy: Introduction to the strategic management process and related concepts; Characteristics of corporate, business & functional level strategic management decisions.</p> <p>UNIT-II Company’s vision and mission: need for a mission statement, criteria for evaluating a mission statement-Goal. Process & Input formulation of the mission statement-Drucker’s Performance Area, Bennis’s Core Problem; formulation of mission statement.</p> <p>UNIT-III Environmental Analysis & Diagnosis: Analysis of company’s external environment Environmental impact on organisations policy and strategy, organisations dependence on the environment, analysis of remote environment.</p> <p>UNIT- IV Strategic Framework: Strategic analysis & choice, Strategic gap analyses, portfolio analyses – BCG, GE, product market evolution matrix, experience curve, directional policy matrix, life cycle portfolio matrix, grand strategy selection matrix.</p> <p>UNIT-V Culture and Strategic Leadership: Implementing & operational zing strategic choice, Impact of structure, culture & leadership, functional strategies & their link with business level strategies, Balanced Score Card;</p>				



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Course Outcomes	On completion of this course, the students will be able to:- 1. Understand the concept and role of strategy in an organization with focus on Indian as well as foreign cases, approaches and experiences 2. Get with the necessary inside into designing strategies for an organization and Linking the organisations strategies with the changing environment.
Text Books	1. J.A. Pearce & R.B. Robinson : Strategic Management 2. Arthur A. Thompson Jr. & A.J Strickland Crafting and executing strategy, TMH
Reference Books	1. Gerry Johnson & Kevan Scholes, Exploring corporate strategies, PHI 2. Upendra Kachru: Strategic Management, Excel books 3. Arthur A. Thompson Jr. and A.J. Strickland: Strategic



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Course Title	Retail Management				
Course Code	MBB 503				
Course Credits	L	T	P	TC	
	4	-	-	4	
Prerequisites	To understand the importance of retail management				
Course Objectives	The primary objective of the course is to have students develop marketing Competencies in retailing and retail consulting. The course is designed to prepare students for positions in the retail sector or positions in the retail divisions of consulting companies. Besides learning more about retailing and retail consulting, the course is designed to foster the development of the student's critical and creative thinking skills.				
Course Contents	UNIT-I Introduction to Retailing, Definition, Characteristics, Evolution of Retailing in India, Retailing in India, Emerging Trends in Retailing, Factors Behind the change of Indian Retail Industry. UNIT-II Retail Formats: Retail Sales by ownership, On the basis of Merchandise offered, non- store Based retail mix & Non- traditional selling. Store Planning: Design & Layout, Location Planning and its importance. UNIT-III Retail Marketing: Advertising & Sales Promotion, Store Positioning, Retail Marketing. Mix, CRM, Advertising in Retailing. UNIT-IV Retail Merchandising: Buying function, Markups & Markdown in Merchandise management, shrinkage in Retail merchandise management. UNIT-V Retail Operation: Elements/Components of Retail Store Operation, Store Administration, Store Manager –Responsibilities, Inventory Management, Management of Receipts, Customer Service.				
Course Outcomes	1. The primary objective of the course is to have students develop marketing Competencies in retailing and retail consulting. 2. The course is designed to prepare students for positions in the retail sector or positions in the retail divisions of consulting companies.				



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Text Books	<ol style="list-style-type: none">1. Cullen & Newman: Retailing – Environment & Operations, Cengage Learning EMEA2. Bajaj, Tuli & Srivastava: Retail Management Oxford University Publications.
Reference Books	<ol style="list-style-type: none">1. Gibson G Vedamani: Retail Management: Functional principles & practices, Jaico Publishing House.2. Harjit Singh: Retail Management, S. ChaPublication.



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Course Title	MBB 504				
Course Code	Marketing Analytics (A)				
Course Credits	L	T	P	TC	
	4	-	-	4	
Prerequisites	To understand the Basics of Share Market				
Course Objectives	<p>It is a marketing analytics course, aiming to prepare future managers who</p> <p>Appreciate the importance of competitive advantages leveraged by analytics</p> <p>Understand the existence of the tools, the advantages and limitations of each tool</p> <p>apply these tools, interpret the input and communicate the output from these tools and models, and apply them to assist marketing and other business decisions.</p>				
Course Contents	<p>UNIT-I</p> <p>Share of Hearts Minds and Markets Market Share, Relative Market share, Market concentration, Brand Development Index, Category Development Index, Penetration, Share of requirements.</p> <p>UNIT-II</p> <p>Estimating Demand Curves and Using Solver to Optimize Price Price Bundling Nonlinear Pricing- Price Skimming and Sales</p> <p>UNIT-III</p> <p>Simple Linear Regression and Correlation- Using Multiple regression to forecast Sales</p> <p>UNIT-IV</p> <p>Modeling Trend and Seasonality & other forecasting methods [Ratio to Moving Average/Winter Method / Neural Networks]</p> <p>UNIT-V</p> <p>Product Attribute Analysis Logistic Regression –Discrete Choice Analysis & Random Utility Theory</p>				
Course Outcomes	<ol style="list-style-type: none"> 1. Understand the decision making process and the role of Marketing Analytics as a decision support tool in an organization 2. Understand the relationship between Marketing Analytics, CRM and customer loyalty 3. Understand how Marketing Analytics are applied in various industries and 				



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Text Books	1.Gupta-Marketing Analytics-Wiley 2.Principles of Marketing Engineering 3rd Edition, Gary L. Lilien, Arvind Rangaswamy, and Arnaud De Bruyn,
Reference Books	2. Wayne.L. Winston, Marketing Analytics Data-Driven Techniques with Microsoft Excel, John Wiley & Sons



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Course Title	Performance Management				
Course Code	MBB 504 (B)				
Course Credits	L	T	P	TC	
	4	-	-	4	
Prerequisites	Integration with Human Resource Management				
Course Objectives	To familiarize students about concepts of performance and compensation management and how to use them to face the challenges of attracting, retaining and motivating employees to high performance.				
Course Contents	<p>Unit- I Introduction- Concept, Philosophy, History from performance appraisal to Performance development. Objectives of performance management system; Performance management and performance appraisal;</p> <p>UNIT-II Performance Management process: Performance planning, Process and Documentation of Performance appraisal, Appraisal Interview, Performance Feedback and Counseling.</p> <p>UNIT –III Performance management and reward systems. Performance Coaching, Mentoring and Counseling, Competency development, Use of technology and e-PMS, International Aspects of PMS. Performance systems trends, Ethical Perspectives in performance appraisal.</p> <p>UNIT- IV Incentives plans for production employees and for other professionals. Developing effective incentive plans, pay for performance,. Supplementary pay benefits, insurance benefits, retirement benefits, employee services Benefits. Benefits & Incentive practices in Indian industry.</p> <p>UNIT-V Minimum wage, fair wage and living wage. Methods of state regulation of wages. Wage differentials & national wage policy Regulating payment of wages, wage boards, Pay commissions, dearness allowances, linking wages with productivity.</p>				



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Course Outcomes	<ol style="list-style-type: none">1. Understanding the students about the concepts of performance and compensation Management.2. How to use them to face the challenges of attracting, retaining and motivating employees to high performance.
Text Books	<ol style="list-style-type: none">1. Milkovich & Newman , Compensation, McGraw Hill2. Bhattacharyya, D.K.: Performance management systems and strategies, Pearson Education.
Reference Books	<ol style="list-style-type: none">1. T.J. Bergman , Compensation Decision Making, Harcourt, Fort Worth, TX2. Richard Henderson: Compensation management in a knowledge based world, Prentice Hall.3. T.N. Chhabra & Savitha Rastogi Compensation management, Sun India Publications.



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Course Title	FINANCIAL MODELING				
Course Code	MBB 504 (C)				
Course Credits	L	T	P	TC	
	4	-	-	4	
Prerequisites	Understanding basic methods of handling data				
Course Objectives	Financial modeling will focus on leveraging primary finance skills and Excel to build, interpret and communicate: <ul style="list-style-type: none">• Net present value models• Simple Python quant model• Corporate finance model• Detailed discounted cash flow model				
Course Contents	<p>UNIT-I Introduction to modeling, introduction to excel, understanding advanced features of excel database functions in excel, creating charts using forms and control toolbox, understanding finance functions present in excel, creating dynamic models.</p> <p>UNIT-II Scenario manager, other sensitivity analysis features, simulation using excel different statistical distributions used in simulation generating random numbers that follow a particular distribution, building models in finance using simulation.</p> <p>UNIT-III Risk analysis in project appraisal, simulation in project appraisal; excel in valuation, determination of value drivers, discontinued cash flow valuation, risk analysis in valuation.</p> <p>UNIT-IV Determining efficient portfolio, creating dynamic portfolios, portfolio insurance, fixed income portfolio management using excel, excel in derivatives black and schools model in excel, Greeks in excel, real options valuation, building a mega model.</p> <p>UNIT-V Recording and editing macros, subroutines and functions, decision rules, message box and input box, debugging, designing advanced financial models</p>				



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	using visual basic application user forms, other advanced features, actual model building.
Course Outcomes	<ol style="list-style-type: none">1. The student should be comfortable working in excel.2. The student should be able to use the various financial and other tools in excel.3. Introduction to the various modeling technique.4. Prepare report and interpret data using excel.5. Prepare the financial statements using excel.
Text Books	Financial Modelling by Simon Benninga Financial Modelling by Paul Pignataro
Reference Books	Samonas, M., 2015. Financial Analysis Forecasting and Modelling. A Framework for Long Term Forecasting. Wiley. Brigham, E.F., Ehrhardt, M.C., 2017. Financial Management: Theory and Practice. Cengage Learning.



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Course Title	MBB 504 (D)				
Course Code	GLOBAL BUSINESS MANAGEMENT				
Course Credits	L	T	P	TC	
	4	-	-	4	
Prerequisites	Integration with International Marketing				
Course Objectives	To get the students acquainted with the present economic environment in India and Abroad. To enable the students, understand the various issues involved in the macro management of the economy.				
Course Contents	<p>UNIT-I Introduction. Concept of Economic Environment; Nature and scope. Macro variables: Income, Employment, Money Supply, Price Level, Interest rates, Saving and Investment. Movement and Interrelationship between different variables.</p> <p>UNIT II Institutional Framework of Economic Environment: Role of state; State Vs Markets. Fiscal Policy; Concept & Implications. Monetary Policy; Concept & Implications. Commercial Policy; Concept & Implications.</p> <p>UNIT III Structure of Indian Economy: Growth Strategy in plans. Industrial Policy. Public sector & Private sector Monetary Policy. Fiscal Policy. Infrastructure Development. Issues in Indian Economy: Poverty, Unemployment, Regional Dimensions, Productivity & Modernization.</p> <p>UNIT-IV Open Economy Management. Balance of payments. Role of Foreign Trade & Policy. Role of Foreign Capital & Policy. Exchange Rate Policy and Exchange Controls. External Debt; International Linkages: Globalization Concept.</p> <p>UNIT-V World Trade Organization. World Bank, IMF, etc. Other Emerging Economies: China, Brazil, Russia. Global Orientation of Indian Economy: Growth and evolution of Indian MNC's, Current crises in US/Europe/Asia and its impact on economic growth of India. SAARC, ASEAN and India.</p>				



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Course Outcomes	<ol style="list-style-type: none">1. Understanding of the present economic environment in India and abroad.2. to know the current trends in global business.
Text Books	<ol style="list-style-type: none">1. The Indian Economy; Problems and Prospects. Edited by Bimal Jalan, Penguin2. V.K. Puri: Indian Economy, Himalya Publishing House.
Reference Books	<ol style="list-style-type: none">1. The International Business Environment, Sundaram k. Ananth and Black Steward. Pearson publication2. International Business: Concept, Environment and Strategy, 3e Paperback – 1 January 2010 by Vyuptkesh Sharan.



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Course Title	Strategic Finance Management				
Course Code	MMB 405				
Course Credits	L	T	P	TC	
	4	-	-	4	
Prerequisites	To know the essentials of strategic corporate finance				
Course Objectives	The objective of this paper is to know the details of corporate finance and the strategies involved in the corporate decisions. It will enable the students to steer the corporate in better manner.				
Course Contents	<p>UNIT- I Introduction to strategic corporate finance: Strategy Vs Planning, significance of strategy in financial decisions, Different types of financial strategy for Shareholders Wealth Maximization, overall corporate value addition and Economic Value Addition.</p> <p>UNIT-II Management Buy-outs: Establishing feasibility of the buy-out, Negotiating the main terms of the transaction with the vendor including price and structure, Developing the business plan and financial forecasts in conjunction with the buy-out team for submission to potential funders.</p> <p>UNIT-III Financial Distress and restructuring: Meaning of Bankruptcy, Factors leading to bankruptcy, symptoms and predictions of bankruptcy, reorganization of distressed firms, liquidation of firms.</p> <p>UNIT-IV Company Valuation: an overview of valuation, valuation principles and practices more, the impact of “what if” scenarios, the key financial and commercial factors affecting the business.</p> <p>UNIT-V Other strategic issues: managing credit ratings, and setting dividend and share repurchase policy, problem of too much cash. The issues of stock liquidity and illiquidity, Strategic risk management.</p>				
Course Outcomes	Understanding the details of corporate finance and the strategies involved in the corporate decisions. It will enable the students to steer the corporate in better manner.				



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Text Books	. 1. Aswath Damodaran: Corporate finance theory and practice; John willey \$ sons,Inc
Reference Books	1. Jakhotia: Strategic Financial Management (Vikas Publication)