

LECTURE PLAN

BBA

SEMESTER V

FOR PRIVATE CIRCULATION

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LECTURE PLAN

INCOME TAX LAWS & PRACTICES

BBA- 301

**COURSE OUTLINE
BBA-V SEMESTER
INCOME TAX LAWS & PRACTICES
BBA 301**

L - 4 Credits - 04

COURSE OBJECTIVE:

The course aims to help students to comprehend the basic principles of the laws governing Direct and Indirect taxes. Students are expected to have only elementary knowledge of the topics specified in the syllabus.

COURSE OUTCOMES:

- To develop an understanding of Income Tax norms followed in India
- To develop an understanding of various principles and laws governing Direct Taxation and Indirect Taxation.

INTERNAL ASSESSMENT AND ASSIGNMENT

25 Marks

1. Class Test-I - (Written Test)
2. Class Assessment + Attendance

15 Marks
10 Marks

COURSE CONTENTS:

UNIT-1

- Salient Features and Basic Concepts
- Previous Year, Assessment Year
- Person
- Gross Total Income
- Agricultural Income
- Residential Status and Incidence of Tax
- Fully Exempted Incomes

(14 HOURS)

UNIT -II

- Income from Salary
- House Property
- Business or Profession
- Capital Gains
- Other Sources

(14 HOURS)

UNIT III

- Clubbing of Income
 - Deductions Under Chapter VI (related to individuals and firms)
 - Relief's
 - Set off and Carry Forward of Losses
- (14 HOURS)**

UNIT IV

- Deduction of Tax at Sources
 - Payment of Advance Tax
 - Assessment of Individuals and Firms (simple problems)
 - Procedure for filling returns
- 14 HOURS**

STUDY MATERIAL FOR THE SUBJECT

Following will be the study material for topics of Taxation Laws and students are advised to go through the material for thorough understanding of the subject:

The students are expected to actively participate in the discussions in the class, so that they may be able to gain sights and develop skills for handling problems and laws of Direct and indirect Taxes.

MAIN TEXT BOOKS

1. **Author's Name(s):** Dr. Girish Ahuja and Dr. Ravi Gupta
Title: Taxation Laws
Edition: 8th edition, **Year:** 2019
Publisher: Maximax Publishing House (ibid 1)
2. **Author's Name(s):** V.K Singhania
Title: Taxation Laws
Edition: IV Edition
Publisher: Cengage Learning (ibid 2)
3. **Author:** Singhania M.
Title: Income Tax Laws
Edition: 2018-19
Publisher: Taxman Publications

REFERENCE BOOKS

1. **Author's Name(s):** B.B. Lal
Title: Income Tax and Central Sales tax Law and Practice
Edition: Edition 2019
Publisher: Pearson Education (ibid 3)

2. **Author's Name(s):** Nitin Vashisht, and B.B Lal
Title: Income Tax and Central Sales tax Law and Practice
Edition: Edition 2019
Publisher: Pearson Education

(ibid 4)

JOURNALS:

1. VISION: Journal of Indian Taxation
2. Indian Journal of Tax Law
3. The Chamber of Tax Consultants Journal
4. Asian Journal of research in business economics and management
5. Income Tax Reports
6. Income Tax Tribunal Decisions
7. Journal of Accounting and Taxation
8. Journal of International Accounting, Auditing and Taxation

Other Reading Material

1. ICAI study material latest 2018-19

UNIT-I

LECTURES 1-4

OBJECTIVE:

The objective is to make the students understand the concept and different terms of Income Tax Act and to make the students aware to whom the tax is applicable in the eyes of law.

CONTENTS

- Introduction to Income Tax Act 1961
 - Features
- Salient Features and Basic Concepts
- Previous Year,
 - Rule
 - Exceptions to the Rule
 - Illustration
- Assessment Year,
 - Concept
 - Rule
- Person,
 - Individual
 - HUF
 - Company
 - Others

ASSIGNMENTS FROM QUESTION BANK:

UNIT I

SHORT ANSWER TYPE QUESTIONS: Q (a) 1, 2, 5, 7,

LONG ANSWER TYPE QUESTIONS: Q 1,2,3,8,

SUGGESTED READINGS:

TEXT BOOKS:

1. ibid 1, Page 1 to 13 & 19 to 23

ARTICLE:

1. I. PATEL. JYOTSANA, “Residential Status and Tax Incidence Under The Income Tax Act, FEMA and Companies Act” Volume 4 | Issue 5 | May 2015. ISSN No 2277 – 8179
[https://www.worldwidejournals.com/international-journal-of-scientific-research-\(IJSR\)/recent_issues_pdf/2015/May/May_2015_1492852887__129.pdf](https://www.worldwidejournals.com/international-journal-of-scientific-research-(IJSR)/recent_issues_pdf/2015/May/May_2015_1492852887__129.pdf)
2. http://shodhganga.inflibnet.ac.in/bitstream/10603/147895/9/09_chapter%20-i.pdf
“INTRODUCTION AND HISTORICAL BACKGROUND OF INCOME TAX IN INDIA”

LECTURES 5-9

OBJECTIVE:

The objective is to make the students understand the concept of Gross Total income and Net Income, and also how the taxability differs according to the Residential Status.

CONTENTS

- Gross Total Income
 - Concept
 - Net Total Income
 - Difference b/w GI and NI
- Agricultural Income.
 - Types
 - Description

ASSIGNMENTS FROM QUESTION BANK:

UNIT I

SHORT ANSWER TYPE QUESTIONS: Q 8, 10,12,13

LONG ANSWER TYPE QUESTIONS: Q 10,11,14,16,17

SUGGESTED READINGS:

TEXT BOOKS:

1. ibid 1, page 23 to 28

ARTICLES:

1. Padmanan. Aishwarya, “INTRODUCTION AND HISTORICAL BACKGROUND OF INCOME TAX IN INDIA” “manupatra.com/roundup/367/Articles/Concept%20of%20Residence.pdf”
2. <https://www.jagranjosh.com/current-affairs/taxing-agricultural-income-in-india-14944102511> “Taxing agriculture Income in India”

LECTURES 10-12

OBJECTIVE:

The objective is to make the students understand the concept of Exempted income and also how the taxability differ according to the Residential Status.

CONTENTS

- Residential Status and Incidence of Tax,
 - ROR
 - RNOR
 - NR

- Income Taxability in hands of ROR, RNOR, NR
- Illustration
- Fully Exempted Incomes.
 - Types

ASSIGNMENTS FROM QUESTION BANK:

UNIT I

SHORT ANSWER TYPE QUESTIONS: Q 15,17,21,25

LONG ANSWER TYPE QUESTIONS: Q 18,22,23,24,25

SUGGESTED READINGS:

TEXT BOOKS:

1. ibid 1, Page 35 to 41

ARTICLES:

1. Padmanan. Aishwarya, “INTRODUCTION AND HISTORICAL BACKGROUND OF INCOME TAX IN INDIA” manupatra.com/roundup/367/Articles/Concept%20of%20Residence.pdf
2. <https://economictimes.indiatimes.com/wealth/tax/how-reachable-is-zero-tax-income-level-of-rs-5-lakh-using-deductions-exemptions/articleshow/67911831.cms?from=mdr>

UNIT-II

LECTURES 13- 19

OBJECTIVE:

The objective is to make the students understand the concept and different sources of Income like Salaries Income, & Income from House Property. To also make students aware of Computation of Total Income of Individual, Company etc.

CONTENTS

- Heads of Income
- Salary,
 - Basic Salary
 - DA
 - HRA
 - Pension
 - Gratuity
 - Perquisites
 - Exemptions limit on various Facilities
 - Other facilities and their taxability
 - Illustrations
- House Property,

- Concept
- Annual Value
- Standard Value
- Municipal Value
- Deductions U/S 24
- Other deductions on Interest of Loans
- Illustrations

ASSIGNMENTS FROM QUESTION BANK:

UNIT II

SHORT ANSWER TYPE QUESTIONS: Q (a) 1, 2, 3,4,5,12

LONG ANSWER TYPE QUESTIONS: Q 1,2,4,8,11

SUGGESTED READINGS:

TEXT BOOKS:

1. ibid 1, Page 42 - 144

ARTICLES:

- 1 Prof. Prakash E. Humbad, Dr. S.U. Jadhavar “A new way of Tax Planning of Income from house property under income Tax Act,1961.” INTERNATIONAL RESEARCH JOURNAL OF MULTIDISCIPLINARY STUDIES Vol. 3, Issue 4, April, 2017.
2. <https://economictimes.indiatimes.com/wealth/tax/how-reachable-is-zero-tax-income-level-of-rs-5-lakh-using-deductions-exemptions/articleshow/67911831.cms?from=mdr>

UNIT-II

LECTURES 20- 24

OBJECTIVE:

The objective is to make the students understand the concept and different sources of Income like Business & Profession and brief introduction of Capital Gain. To also make students aware of Computation of Total Income of Individual, Company etc.

CONTENTS

- Business or Profession,
 - Concept
 - Incomes to be included
 - Incomes not to be included in this head
 - Various Sections
 - Illustrations
- Capital Gains,
 - Concept
 - Condition to be counted as Capital Gain

- What is not included in Capital Gain

ASSIGNMENTS FROM QUESTION BANK:

UNIT II

SHORT ANSWER TYPE QUESTIONS: Q 12,17,19

LONG ANSWER TYPE QUESTIONS: Q 15,16,19,21,

SUGGESTED READINGS:

TEXT BOOKS:

1. ibid 1, Page 145 - 214, 215 – 270

ARTICLES:

1. <http://www.lawyersclubindia.com/articles/Research-paper-on-Analysis-of-important-deductions-available-to-an-individual-under-Income-Tax-Act-3422.asp>
2. Pandey, P (2017). The Impact of Indian Taxation system on its Economic Growth. SSARSC International Journal of Management, Volume 3 Issue 1, January-June 2017, ISSN 2349-6975. http://www.ssarsc.org/documents/2management_final_article24_4_17.pdf

LECTURES 25-28

OBJECTIVE: The objective is to make the students understand the concept and different sources of Income like Capital Gain and Other Sources.

CONTENT

- Long term Capital Gain
- Short term Capital Gain
- Calculation of Capital Gain'
- Various Exemptions U/s Sec-54 (Categories)
- Illustrations
- Other Sources,
 - Different sources
 - Taxability

ASSIGNMENTS FROM QUESTION BANK:

UNIT II

SHORT ANSWER TYPE QUESTIONS: Q 11,16,15,21,23

LONG ANSWER TYPE QUESTIONS: Q 21,23,25

SUGGESTED READINGS:

TEXT BOOKS:

1. ibid 1, Page 145 - 214, 271 - 286

ARTICLES:

1. <http://www.lawyersclubindia.com/articles/Research-paper-on-Analysis-of-important-deductions-available-to-an-individual-under-Income-Tax-Act-3422.asp>
2. Pandey, P (2017). The Impact of Indian Taxation system on its Economic Growth. SSARSC International Journal of Management, Volume 3 Issue 1, January-June 2017, ISSN 2349-6975. http://www.ssarsc.org/documents/2management_final_article24_4_17.pdf

LECTURES 29-32**OBJECTIVE:**

The objective is to make the students understand the concept of deductions and Exemptions. To make them aware about the rulers of Clubbing and Deductions.

CONTENTS

- Clubbing of Income,
 - Minor
 - Daughter in law
 - Husband – Wife etc.
 - Illustration
- Deductions Under Chapter VI (related to individuals and firms)
 - Various Sections From 80 c to 80 u
 - Limit of Exemptions
 - Conditions for availing Exemptions
 - Illustration

ASSIGNMENTS FROM QUESTION BANK:**UNIT III**

SHORT ANSWER TYPE QUESTIONS: Q 6, 7, 8, 21,22

LONG ANSWER TYPE QUESTIONS: Q 16,17,18

SUGGESTED READINGS:**TEXT BOOK:**

1. ibid1, Page 309 to 330

ARTICLES:

- 1 Angy Geerts and Nathalie Veg-sala, “Evidence on Internet Communication Management Strategies for Luxury Brands”, Global Journal of Business Research, Vol.5. No. 5, pp. 81-94, 2011, ‘irjms.in/sites/irjms/index.php/files/article/download/411/372’
- 2 Upadhyay Mukesh R., Modi D. G, “COMPUTATION OF INCOME UNDER THE HEAD: “SALARIES”, International Multidisciplinary Journal of Applied Research, Volume: 1/ Issue: 2/ May- 2013/ ISSN 2320 – 7620, <http://www.viewofspace.org/may2013/32.pdf>
- 3 Pandey, P (2017). The Impact of Indian Taxation system on its Economic Growth. SSARSC International Journal of Management, Volume 3 Issue 1, January-June 2017, ISSN 2349-6975. http://www.ssarsc.org/documents/2management_final_article24_4_17.pdf

LECTURES 33-36

OBJECTIVE:

The objective is to make the students understand the computation of taxable incomes having all five heads of incomes including deductions.

CONTENTS

- Assessment of Individuals and Firms (simple problems).
- Full Fledged Illustrations

ASSIGNMENTS FROM QUESTION BANK:

UNIT III

SHORT ANSWER TYPE QUESTIONS: Q,23,25

LONG ANSWER TYPE QUESTIONS: Q 21,30

SUGGESTED READINGS:

TEXT BOOK:

1. ibid1, Page 330 to 341

UNIT- IV

LECTURES 37-42

OBJECTIVE:

The objective is to make the students understand the different rules related to set off and carry forward.

CONTENTS

- Relief’s,
- Set off and Carry Forward of Losses,
 - Inter Head Adjustment
 - Intra Head Adjustment
 - Speculative Gains

- Difference b/w Set off & Carry Forwards
- Rules for Setting off and Carry Forward of Different Heads

ASSIGNMENTS FROM QUESTION BANK:

UNIT IV

SHORT ANSWER TYPE QUESTIONS: Q 1,2, 5

LONG ANSWER TYPE QUESTIONS: Q 3,4,8,9

SUGGESTED READINGS:

TEXT BOOKS:

1. ibid 1, Page 296 - 304
2. ibid 3, Page 359 - 370

ARTICLES:

- 1 C.A. Ashok L. Sharma, Mumbai 10th October 2015, “SET OFF AND CARRY FORWARD OF LOSSES” https://ctconline.org/documents/all/Mr_Ashok_Sharma_10.10.2015_on_sub_SET_OFF_AND_CARRY_FORWARD_OF_LOSSES.pdf
2. TDS Rates for the financial year 2016-17, AS Yr 2017-18, <https://www.mymoneysage.in/blog/tax-deduction-at-source-tds-rates-for-the-fy-2016-17-ay-2017-18/>

LECTURES 43-48

OBJECTIVE:

The objective is to make the students understand the different rules related to TDS.

CONTENTS

- Deduction of Tax at Sources.
 - Concept
 - TDS in respect of Salary
 - TDS in respect of Interest on Securities
 - Rules in Different aspects
 - Payment Terms & Dates

ASSIGNMENTS FROM QUESTION BANK:

UNIT IV

SHORT ANSWER TYPE QUESTIONS: Q 18,10

LONG ANSWER TYPE QUESTIONS: Q 12,13,15,

SUGGESTED READINGS:

TEXT BOOKS:

1. ibid 1, Page 300 - 308
2. ibid 3, Page 379 - 385

ARTICLES:

TDS Rates for the financial year 2016-17, AS Year 2017-18, <https://www.mymoneysage.in/blog/tax-deduction-at-source-tds-rates-for-the-fy-2016-17-ay-2017-18/>

LECTURES 49 -54**OBJECTIVE:**

The objective is to make the students understand the different rules related to Advance tax and procedure of filling returns.

CONTENTS

- Payment of Advance Tax.
 - Concept
 - Applicability of Advance Tax
 - Liability of Advance Tax
 - Payment Terms & Dates
 - Procedure for filling returns

UNIT IV

SHORT ANSWER TYPE QUESTIONS: Q 21

LONG ANSWER TYPE QUESTIONS: Q, 19

SUGGESTED READINGS:**TEXT BOOKS:**

1. ibid 1, Page 302 - 306
2. ibid 3, Page 381 - 400

ARTICLES:

- <http://www.icommercentral.com/open-access/a-study-on-income-tax-payers-perception-towards-electronic-filing.php?aid=85520>.

LECTURE PLAN

PRODUCTION & OPERATIONS MANAGEMENT

BBA 303

**COURSE OUTLINE
BBA – V SEMESTER
OPERATIONS MANAGEMENT
BBA 303**

L – 4 Credit – 04

COURSE OBJECTIVES:

The Course is designed to make student understand the strategic significance of Production & Operations Management, to acquaint them with application of discipline to deal with real life business problem.

COURSE OUTCOMES:

- To Understand essence of Operations Management and how to leverage it for competitive advantage
- To Understand all elements of supply chain in operations management and how efficiently it can be customized
- To Understand the concept of lean management and apply it to Products and Services an organization render
- To Understand the concept of quality management and its application in all spheres of Operations Management

INTERNAL ASSESSMENT AND ASSIGNMENT:

25 Marks

1. Class Test-I – (Written Test)

15 Marks

2. Class Assessment + Attendance

10 Marks

COURSE CONTENTS:

UNIT I

(14 Hours)

- Introduction: Definition, Objectives, Scope and Functions of Production & Operations Management, Types of Production Systems, Transformation Process Model, Systems Perspectives of Operations Management, and Relationship of Operations Management with Other Functional Areas.
- Production Planning and Control: Objectives, Importance, Levels and Procedures of Production Planning and Control.
- Production Design and Development: Product Design, Factors determining the Design of a Product, Approaches to Product Design, Product Development Process, and Factors influencing Product Development.

UNIT II**(14 Hours)**

- Plant Location and Layout: Factors affecting for location, criteria of site selection, Plant Location Methods, Factor Rating, Centre of Gravity Methods, Analytic Delphi Method, Objectives of Plant Layout, Factors affecting for plant layout, Types of layouts-Process, Product and Fixed position layout, Problems in Facility Layout.
- Purchasing and Material Management: Objectives and Importance of Material Management, Organization of Material Management, Factors responsible for providing economy in Material Management, Steps in purchasing procedure, and Methods of Purchasing and Material Management: Objectives and Importance of Material Management, Organization of Material Management, Factors responsible for providing economy in Material Management, Steps in purchasing procedure, and Methods of Purchasing. Quality at Source

UNIT III**(14 Hours)**

- Inventory Management & JIT: Inventory management and analysis, Inventory Control, Essentials of a good Inventory Control System, Factors affecting Inventory Control Policy, Models / Methods of Inventory Control- EOQ, Re-order Level, ABC analysis, VED analysis, SDE analysis, HML analysis and FSN analysis. Just in Time Implementation Requirements. Issue in Factory
- Quality Management Systems and TQM: TQM, Phases of Quality Control, Specification of Quality, Quality at Source, Zero Defects, Cost of Quality, Continuous Improvement, Benchmarking, Poka–Yokes, ISO (9000&14000 Series), and Six Sigma (Introductory aspects only).

UNIT IV**(14 Hours)**

- Plant Maintenance: Importance of Maintenance Management, Types of Maintenance-Breakdown, Preventive, Predictive, Routine and Planned Maintenance
- Emerging Concepts and Issues in Manufacturing Systems: IT in Modern Production Management, Supply Chain Management, CAD / CAM Systems, ERP in Manufacturing Systems (Introductory aspects only).

STUDY MATERIAL FOR THE SUBJECT

Following will be the study material for topics of Production & Operations Management, and students are advised to go through the material for thorough understanding of the subject:

The students are expected to actively participate in the discussions in the class, so that they may be able to gain insight and develop skills for handling inter personal and group processes, in addition to familiarizing themselves with concepts and theories

➤ TEXT BOOKS

1. **Author's Name(s):** K. Mahadevan (ibid 1)
Title: Operations Management
Edition: III **Year:** 2017
Publisher: Pearson
2. **Author's Name(s):** Aswathappa, K. (ibid2)
Title: Production and Operation Management
Edition: II Ed., 2018
Publisher: Himalaya Publishing.

➤ JOURNALS

1. The IUP Journal of Operations Management
2. IIMB Management Review
3. KAIM Journal of Management and Research
4. Global Business Review
5. Vikalpa: The Journal for Decision Makers
6. Asia Pacific Journal of Management, Research & Innovation

LECTURE 1-4

INTRODUCTION TO PRODUCTION AND OPERATIONS MANAGEMENT

OBJECTIVE:

To make students understand the concept and process of significance of studying production and operations management.

CONTENTS:

- Definition, Objectives, Scope and Functions of Production & Operations Management, Model, and.
- Systems Perspectives of Operations Management
- Transformation Process
- Relationship of Operations Management with Other Functional Areas

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q 1, 2, 3,4.

LONG ANSWER TYPE QUESTIONS: Q 1, 2, 3, 4.

OTHER ASSIGNMENTS:

- 1 ibid 1, Page 20, Q 1-3,8,9,10
- 2 ibid 2, Page 12, Q1 -8

SUGGESTED READINGS:

TEXT BOOKS:

- 1 ibid 2, Page 1-12

ARTICLES:

1. Naveen Kumar and Sanjay Kajal, “Optimization of Total Changeover Time in a Medium Scale Industry”, The IUP Journal of Operations Management, Vol. XIV, No. 3, August 2015, Pg 7-17.
2. Syeda Maseeha Qumer and Debapratim Purkayastha, Case Study- “Toyota Motor Company: Losing its Quality Edge?”, The IUP Journal of Operations Management, Vol. XIV, No. 3, August 2015, Pg 33 -65.
3. Koushik Chaudhary, Sourabh Mandal, P K Dan, Optimization of Operations in Epicyclic Gear Train Modelled Through Computer Aided Design, Asia Pacific Journal of Management Research & Innovation, Vol. 10, No. 4, December 2014, Pg.323-336

LECTURES 5-10

- **PRODUCTION PLANNING AND CONTROL: OBJECTIVES, IMPORTANCE, LEVELS AND PROCEDURES OF PRODUCTION PLANNING AND CONTROL.**

OBJECTIVE:

To make students understand the concept and Procedure of Production Planning and Control in production and operations management.

CONTENTS:

- Production Planning and Control (PPC): Definition, Objectives, and Importance
- Factors determining Concept of Production Procedures of Production Planning and Control.
- Scope and Functions of Production Planning System
- Levels of Production Planning and Control
- Meaning Objective and Importance in Aggregate Planning
- Definition of term Rough –cut capacity Planning
- Steps in Aggregate Planning
- Alternatives Available in Aggregate Planning
- Meaning of Shop Floor activity Control
- Objectives of Shop Floor Planning and Control
- Activities of Shop Floor Planning and Control
- Routing, Scheduling, and Dispatching Functions

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q 5, 6, 7, 8.

LONG ANSWER TYPE QUESTIONS: Q 5, 6, 7, 8.

OTHER ASSIGNMENTS:

1 ibid 2, Page 234, Q 1-7, page 258 Q1-10, page 341 Q1-9

SUGGESTED READINGS:

TEXT BOOK:

1 ibid 2, Page No. 208-226, 236-242, 248-254, 303-318

LECTURES 11-14

PRODUCTION DESIGN AND DEVELOPMENT

OBJECTIVE:

To make students understand about Product design and development and Process design and development

CONTENTS:

- Product Design, Factors determining the Design of a Product.
- Approaches to Product Design
- Product Development Process,
- Factors influencing Product Development

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q 26,27,28,29.

LONG ANSWER TYPE QUESTIONS: Q 27,28,29,30.

OTHER ASSIGNMENT:

1 ibid 2, Page 78-79, Q1-20

SUGGESTED READINGS:

TEXT BOOK:

1 ibid 2, Page 55-78

UNIT II

LECTURES 15-22

PLANT LOCATION AND LAYOUT

OBJECTIVE:

To make students understand the concepts of plant location and layout

CONTENTS:

- Meaning, Need and Steps in Facility location,
- Factors affecting for location, criteria of site selection,
- Plant Location Methods, Factor Rating, Centre of Gravity Methods, Analytic Delphi Method
- Objectives of Plant Layout, Problems in Facility Layout
- Types of layouts-Process, Product and Fixed position layout.

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q 1,2,3,4.

LONG ANSWER TYPE QUESTIONS: Q 1,2,3,4.

OTHER ASSIGNMENTS:

1 ibid 2, Page 136, Q 1-14, Page No. 167, Q1-15

SUGGESTED READING:

TEXT BOOK:

1 ibid 2, Page 117-133, Page No. 139-156

LECTURES 23-28

PURCHASING AND MATERIAL MANAGEMENT

OBJECTIVE:

To make students understand the concepts of purchasing and material management

CONTENTS:

- Objectives and Importance of Material Management,
- Procedure and Methods of Purchasing.
- Organization of Material Management
- Factors responsible for providing economy in Material Management,
- Methods of Material Management
- Methods of Purchasing
- Steps in purchasing procedure
- Quality at Source

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q 26, 27, 28, 29, 30

LONG ANSWER TYPE QUESTIONS: Q 26, 27, 28, 29, 30

OTHER ASSIGNMENTS:

1 ibid 2, Page 477-478, Q1-6, Page 487, Q1-16, 508, Q1-15

SUGGESTED READINGS:

TEXT BOOKS:

1 ibid 2, Page 467-477, 480-486, 489-504

UNIT III

LECTURES 29-36

INVENTORY MANAGEMENT & JIT

OBJECTIVE:

To make students understand the concepts of Inventory Management & JIT

CONTENTS:

- Inventory management and analysis,
- Inventory Control, Essentials of a good Inventory Control System, Factors affecting Inventory Control Policy
- Models / Methods of Inventory Control- EOQ, Re-order Level, ABC analysis, VED analysis, SDE analysis, HML analysis and FSN analysis.
- Features of Quality at Source
- Just in Time Implementation Requirements.

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q 1, 2, 3, 4.

LONG ANSWER TYPE QUESTIONS: Q 1, 2, 3, 4.

OTHER ASSIGNMENTS:

1 ibid 2, Page 564-565, Q 1-15

SUGGESTED READINGS:

TEXT BOOK:

1 ibid 2, Page 529-564

LECTURES 37-42

QUALITY MANAGEMENT SYSTEMS AND TQM

OBJECTIVE:

To make students understand the concepts of Quality Management Systems and TQM

CONTENTS:

- TQM
- Phases of Quality Control
- Specification of Quality, Quality at Source
- Zero Defects, Cost of Quality
- Poka–Yokes, ISO (9000&14000 Series),
- Benchmarking concept
- Six Sigma (Introductory aspects only).

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q 21, 22, 23, 24,25

LONG ANSWER TYPE QUESTIONS: Q 26,27,28,29,30

OTHER ASSIGNMENTS:

1 ibid 1, Page 351-352, Q 1-17

SUGGESTED READINGS:

TEXT BOOK:

1 ibid 1, Page 328-351

LECTURE 43-49

PLANT MAINTENANCE

OBJECTIVE:

To make students understand the concepts of Plant Maintenance:

CONTENTS:

- Importance of Maintenance Management,
- Types of Maintenance- Breakdown, Preventive, Predictive, Routine and Planned Maintenance

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q 21, 22,23,24,25

LONG ANSWER TYPE QUESTIONS: Q 21, 22, 23,24,25

OTHER ASSIGNMENTS:

1 ibid 2, Page 465, Q 1-13

SUGGESTED READINGS:

TEXT BOOK:

1 ibid 2, Page 443-465

LECTURES 50-56

EMERGING CONCEPTS AND ISSUES IN MANUFACTURING SYSTEMS

OBJECTIVE:

To make students understand the concepts of Emerging Concepts and Issues in Manufacturing Systems:

CONTENTS:

- IT in Modern Production Management
- Supply Chain Management
- CAD / CAM Systems
- ERP in Manufacturing Systems (Introductory aspects only).

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWERS TYPE QUESTIONS: Q26, 27, 28, 29, 30

LONG ANSWERS TYPE QUESTIONS: Q26, 27, 28, 29, 30

OTHER ASSIGNMENTS:

- 1 ibid 1, Page 20, Q12, Page 121-122, Q1 to 8
- 2 ibid 2, Page 631, Q1-5

SUGGESTED READINGS:

TEXT BOOK:

- 1 ibid 1, Page 1-10, 100-121, 500-503

LECTURE PLAN

SEVICES MARKETING

BBA 305

COURSE OUTLINE
BBA V Semester
BBA -305 Services Marketing

COURSE OBJECTIVE:

This course aims at enabling students to apply marketing concepts and principles to the unique challenges and opportunities of services marketing to create customer value.

COURSE OUTCOME:

- To develop an understanding of nature and importance of service industry.
- To develop an understanding of various concepts of Services and its marketing implications
- To gain an insight on important models of services

INTERNAL ASSESSMENT AND ASSIGNMENT

25 Marks

1. Class Test-I - (Written Test)
2. Class Assessment + Attendance

15 Marks
10 Marks

COURSE CONTENTS

Unit I

Introduction to Services Marketing

- Meaning and Nature of Services
- Challenges of Services Marketing
- Growing Importance of Services Sector in India
- Services Marketing Management Process

(14 Hours)

Unit II

Understanding Consumer Behavior in Services

- Consumer Behaviour in Services
- Defining and Measuring Service Quality and Customer Satisfaction
- SERVQUAL
- House of Quality
- GAPs Model
- Service Recovery

(14 Hours)

Unit III

Services Marketing Mix

- The 7Ps Framework for Service Marketing
- Service Product
- Service Blueprinting
- Service Process
- Pricing of Services
- Objectives, Challenges, Approaches
- Managing service personnel
- Customer Role in Service Delivery

(14 Hours)

Unit IV

Marketing Applications in Select Service Industries

- Challenges of service distribution
- Service Franchising-Benefits and Risks
- Integrated Service Communication Mix
- Service Marketing Triangle
- Managing Physical Evidence and Servicescape

(14 Hours)

STUDY MATERIAL FOR THE SUBJECT

The following should be the study material for the subject. The students are advised to go through the material for developing thorough understanding of the subject.

➤ TEXT BOOK(s)

- 1. Authors' Names:** Valarie A Zeithaml, Mary Jo Bitner, Dwayne D Gremler and Ajay Pandit
Title: Services Marketing – Integrating Customer Focus across the Firm
Edition: 6th, 2015
Publisher: Tata McGraw-Hill (ibid 1)
- 2. Authors' Names:** Christopher Lovelock, JochenWirtz and JayantaChatterjee
Title: Services Marketing – People, Technology, Strategy-A South Asian Perspective
Edition: 7th, 2016
Publisher: Pearson Education (ibid 2)

➤ REFERENCE BOOK(s)

- 1. Authors' Names:** Ravi Shanker
Title: Services Marketing – The Indian Perspective
Edition: First
Publisher: Excel Books (ibid 3)
- 2. Authors' Names:** C Bhattacharjee
Title: Services Marketing – Concepts, Planning and Implementation
Edition: First, 2010
Publisher: Excel Books (ibid 4)
- 3. Authors' Names:** Rajender Nargundkar
Title: Services Marketing – Text and Cases
Edition: 3rd, 2011
Publisher: Tata McGraw-Hill (ibid 5)
- 4. Authors' Name:** Harsh V. Verma
Title: Services Marketing – Text and Cases
Edition: 2nd Edition, 2012
Publisher: Pearson (ibid 6)
- 5. Authors' Name:** R Srinivasan
Title: Services Marketing – The Indian Context
Edition: 4th Edition, 2014
Publisher: PHI Learning Private Limited (ibid 7)

➤ **JOURNALS**

1. The Icfai Journal of Services Marketing
2. Journal of Services Research
3. Singapore Management Review
4. IUP Journal of Brand Management.
5. SCMS Journal of Indian Management

LECTURE 1

INTRODUCTION TO SERVICES

OBJECTIVE:

Services today have become an integral part of business. With the economy becoming more reliant on services, it has become essential for every marketer to understand and appreciate the concept of services. Marketing of services different and poses quite a few challenges and thus, to acquaint students with the concept of services is essential. This lecture shall throw light on the concept of services and introduce the concept of the Tangibility Spectrum.

CONTENTS:

- Conceptual Framework of Services
 - Meaning of Services
 - Definition of Services
 - Components of Service
 - Service Concepts
 - Core and Peripheral Services
 - Service Industries and Companies
 - Service Product
 - Customer Service
 - Derived Service
- Challenges of Services

ASSIGNMENT FROM QUESTION BANK:

UNIT I

MULTIPLE CHOICE QUESTIONS: Q1-5

SHORT ANSWER QUESTIONS: Q 1, 2, 3, 5, 10, 17.

LONG ANSWER QUESTIONS: Q 1,2,3,4,5

OTHER ASSIGNMENT:

1 ibid 4, Page 12, Q 1-5

SUGGESTED READINGS:

TEXT BOOKS:

1 ibid 1, Page 4 – 32

2 ibid 2, Page 5-27

REFERENCE BOOKS:

- 1 ibid 3, Page 9 - 13; 19 – 32
- 2 ibid 4, Page 77-85
- 3 ibid 5, Case Study 4, Page 37
- 4 ibid 6, Case Analysis

LECTURE 2**GOODS VS. SERVICES AND ROLE OF SERVICES SECTOR IN THE ECONOMY****OBJECTIVE:**

There is a significant difference between characteristics of goods and those of services and it is vital for a student to learn it. The lecture would cover this subject in detail.

Another significant topic that would be discussed is the significance of the service sector to the economy of a nation with respect to the Indian economy

CONTENTS:

- Difference between Services and Goods
- Services and the Indian Economy
 - Introduction to the Indian Service Sector
 - Reasons for growth of Services
 - Growing Importance of the Service Sector
 - Recent Trends in the Services Sector

ASSIGNMENT FROM QUESTION BANK:**UNIT I**

SHORT ANSWER QUESTION: Q 12,17,23,24.

LONG ANSWER QUESTIONS: Q 2, 5, 6, 10, 14.

OTHER ASSIGNMENT:

1 ibid 1, Discussion questions No. 1, 2, 3 and 4 Page 32

SUGGESTED READINGS:**TEXT BOOK:**

1 ibid 1, Page 21 - 33

REFERENCE BOOKS:

- 1 ibid 3, Page 5 - 8; 19 -32
- 2 ibid 6, Case Analysis

ARTICLES:

- 1 Kirti Dutta and Swati Singh, “Customer Perception of CSR and Its Impact on Retailer Evaluation and Purchase Intentions in India”, Vol. 13, No. 1, April-September 2013, pp. 111-134.
- 2 Intekhab Alam, “Conducting Research for New Services Development in Emerging Markets” Journal of services research, Volume 14, No.1, April-September 2014, pp. 183-101.
- 3 http://shodhganga.inflibnet.ac.in/bitstream/10603/103366/13/13_chapter%204.pdf
- 4 <https://www.ibef.org/industry/services.aspx>

LECTURE 3

SERVICE CHARACTERISTICS

OBJECTIVE:

Services possess certain distinct characteristics and these pose certain challenges to the service firms. This lecture would highlight the characteristics of Services and their corresponding implications. The students would also be required to understand various Marketing Strategies to be adopted for meeting the various challenges imposed by Services.

CONTENTS:

- Service Characteristics
 - Intangibility
 - Perishability
 - Inseparability (Simultaneous Production and Consumption)
 - Heterogeneity
- Marketing Implications of Service Characteristics
- Marketing Strategies for meeting the challenges imposed by Service Characteristics

ASSIGNMENTS FROM QUESTION BANK:

UNIT I

SHORT ANSWER QUESTIONS: Q 3, 4, 9, 14,16.

LONG ANSWER QUESTIONS: Q 4, 11, 12, 21.

OTHER ASSIGNMENTS:

1 ibid 4, Page 90, Q. 1, 8, 9

SUGGESTED READINGS:

TEXT BOOKS:

- 1 ibid 1, Page 21– 26
- 2 ibid 2, Page 10-18

REFERENCE BOOKS:

- 1 ibid 3, Page 34 – 38
- 2 ibid 4, Page 85 – 89
- 3 ibid 6, Case Analysis

ARTICLES:

- 1 The influence of Availability of shopping time on Impulse Purchase Tendency, The IPU Journal of Marketing Management, Vol. XIV, No2, May 2015, Page 47-62.
- 2 <http://www.learnmarketing.net/mobile/characteristicsofaservicemobile.htm>

LECTURE 4**CLASSIFICATION OF SERVICES****OBJECTIVE:**

The aim of this lecture is to study and analyze the various types of Services

CONTENTS:**➤ Service Classification**

On the basis of: -

- Nature of Service Act
- Relationship with the customer
- Degree of Customization and Judgment in Service Delivery
- Nature of Service's Demand relative to its Supply
- Method of Service Delivery
- Other Classifications
 - Degree of Contact
 - Degree of Specialization of Labor
 - Type of market, etc.

ASSIGNMENTS FROM QUESTION BANK:**UNIT I**

SHORT ANSWER QUESTION: Q 6

LONG ANSWER QUESTIONS: Q1, 13, 25.

OTHER ASSIGNMENTS:

- 1 ibid 4, Page 90, Q. 3, 4, 5, 6, 7, 9

SUGGESTED READINGS:

TEXT BOOK:

1 ibid 2, Page 18-20

REFERENCE BOOKS:

1 ibid 3, Page 7-11

2 ibid 4, Page 85-90

LECTURE 5**THE CONCEPT OF SERVICES MARKETING****OBJECTIVE:**

The Servuction model of Services expresses a service as a system having three interrelated components viz., the service operating system, the service delivery system and the service marketing system. This lecture shall discuss the model in detail. Another topic to be discussed in the lecture would be the concept of Services Marketing.

CONTENTS:

- Services as a System
 - The Servuction Model
 - Lovelock's analysis of the Servuction system
- Concept of Services Marketing
 - Meaning
 - Importance
 - Evolution
- Services Marketing Mix
- Service Triangle

ASSIGNMENTS FROM QUESTION BANK:**UNIT I**

SHORT ANSWER QUESTIONS: Q 11, 13, 15, 22.

LONG ANSWER QUESTIONS: Q 3, 8, 9, 12, 15, 17, 18, 19, 20, 24.

OTHER ASSIGNMENT:

1 ibid 4, Page 70, Q. 3, 4, 5

SUGGESTED READINGS:**TEXT BOOK:**

1 ibid 2, Page 20-27

REFERENCE BOOKS

- 1 ibid 3, Page 9-11
- 2 ibid 4, Page No.62-64
- 3 ibid 5, Case Study 2, Page 107

LECTURE 6

PROCESS OF SERVICES MARKETING

OBJECTIVE:

This lecture would emphasize the process of Services Marketing and introduce to the students the concept of Service Management.

CONTENTS:

- Services marketing Process
 - Initial market research
 - Strategic service definition
 - Internal information communication
 - Service production
 - After-sales support
 - Marketing implementation
 - Information gathering
 - Information transfer
 - Internal information processing
- Concept of Services Management
 - Meaning
 - Facets
 - Components

ASSIGNMENTS FROM QUESTION BANK:

UNIT I

SHORT ANSWER QUESTIONS: Q 13, 18.

LONG ANSWER QUESTIONS: Q 16.

OTHER ASSIGNMENTS:

1 ibid 4, Page 118, Q. 1,2,3,4,7,8

SUGGESTED READINGS:

REFERENCE BOOK

1 ibid 4, Page 115-118

ARTICLES:

- 1 ShaliniJha, Bharti Singh and Suresh K P, Consumer Perception Scale in Store Environment (CPS-SE) for Measuring Consumer Buying Behavior, The IUP Journal of Marketing Management, August 2014, Vol. 13, No. 3, pp. 48-70.
- 2 Kwiatkowski, C., 2018. SERVICE QUALITY MANAGEMENT MODEL AND RELATIONSHIP MARKETING. ПРОГРАМНИЙ КОМИТЕТ,pp.128.
- 3 Ma, B., Li, X. and Zhang, L., 2018. The effects of loyalty programs in services—a double-edged sword?. Journal of Services Marketing, 32(3), pp.300-310.

LECTURES 7 – 9

SERVICE QUALITY AND HOUSE OF QUALITY

OBJECTIVE:

Services are complex and thus attaining quality in services and assessing services for quality becomes a complicated exercise. It is important for students to develop understanding of the Service Quality Concept and learn the various Service Quality Dimensions. This lecture would help them learn the same.

CONTENTS:

- Service Quality
 - Meaning
 - Importance
 - Approaches
 - Transcendent Approach
 - Manufacturing-based Approach
 - User-based Approach
 - Product-based Approach
 - Value-based Approach
 - Developing Service Quality
 - Implementing Service Quality
 - Monitoring Service Quality
 - Quality Traps
 - Causes of Service Quality Problems
 - Improving Service Quality
 - Costs of Quality
- E-service Quality
- Dimensions of Service Quality
 - The original 10 dimensions of Service Quality
 - The Five Key Dimensions of Service Quality
 - Reliability
 - Responsiveness
 - Empathy
 - Assurance
 - Tangibles

- Servqual
- House of Quality

ASSIGNMENTS FROM QUESTION BANK:

UNIT II

SHORT ANSWER QUESTIONS: Q 5,8, 9,17.

LONG ANSWER QUESTIONS: Q 9.

OTHER ASSIGNMENTS:

- 1 ibid 4, Page 497, Q 1, 2, 3, 4, 7

SUGGESTED READINGS:

TEXT BOOKS:

- 1 ibid 1, Page 93-97
- 2 ibid 2, Page 407-426

REFERENCE BOOKS:

- 1 ibid 4, Page 486-495
- 2 ibid 5, Case Study 1, Page 182

ARTICLES:

- 1 Nada Nasr AbdolrezaEshgli and ShirshenduGanguli, Service quality in hybrid services: A consumer value chain framework, Journal of Services Research, Vol.12, No.1, April-September 2012, pp. 115-130.
- 2 Zafar Husain, Abdullah A. Altanseem, VinayshilGautam, "Technology Based Management of Customer Relational Capital: Human Touch Still a Necessity", Journal of Services Research, Vol 13, No.1, April – September 2013, pp. 53-74.
- 3 SushilPunwatkar and Manoj Varghese, "The Impact of Salesperson Behavior on Consumers Purchase Decision: An Empirical Study", IPU Journal of Marketing Management, Vol. XIII, No. 2, May 2014.
- 4 Larry P. Pleshko, Plamen P. Peev, Richard A. Heiens, "The Relationship between Market Followers status and the Overall Passivity of the Firm Strategic Profile: Does Fit relate to Profitability?" Journal of Service Research, Vol. 13, No.2 Oct 2013- March 2014.
- 5 GauravTripathi, Kartik Dave, Exploration of Service Quality Factors In Restaurant Industry: A Study of Selected Restaurants In New Delhi Region, Journal of Service Research, Vol. 14, No1, April- September 2014.
- 6 Bharath M. Josiam, Rosa Malave, Charles Foster, Watson Baldwin, Assessing Quality of Food, Service and Customer Experience at a Restaurant: The case of a student run restaurant in USA, , Journal of Service Research, Vol. 14, No1, April- September 2014.

- 7 IntekhabAlam, Conducting Research For New Service Development In Emerging Markets, Journal of Service Research, Vol. 14, No1, April- September 2014.
- 8 DrShailesh Kumar Kaushal, “Service Quality expectations and perception of patients towards health care services”, SCMS Journal of Indian Management, Vol. XII, No. 4, October-december 2016, pp.5-18.
- 9 Huang, P.L., Lee, B.C. and Chen, C.C., 2017. The influence of service quality on customer satisfaction and loyalty in B2B technology service industry. Total Quality Management & Business Excellence, pp.1-17.
- 10 Kant, R., Jaiswal, D. and Mishra, S., 2017. The Investigation of Service Quality Dimensions, Customer Satisfaction and Corporate Image in Indian Public Sector Banks: An Application of Structural Equation Model (SEM). Vision, 21(1), pp.76-85.

LECTURE 10 – 12

GAPS MODEL OF SERVICE QUALITY

OBJECTIVE:

One major contribution to the field of services marketing is the Gaps model of service quality. Developing understanding of the model is thus indispensable for any service provider.

CONTENTS:

- GAPS Model of Service Quality
 - Origin
 - Concept
 - GAPS
 - Consumer Gap
 - Producers’ Gaps
 - ✓ Not knowing what the customers expect
 - ✓ Not selecting the right service designs and standards
 - ✓ Not delivering to service designs and standards
 - ✓ Not matching performance to promises
- Strategies to close the various Gaps
- The Extended Gaps Model of service quality

ASSIGNMENTS FROM QUESTION BANK:

UNIT II

SHORT ANSWER QUESTIONS: Q 1, 13, 15, 16, 19,21.

LONG ANSWER QUESTIONS: Q 1, 2, 20.

OTHER ASSIGNMENTS:

- 1 ibid 1, Page 53, Q. 1, 2, 3, 4 and 5
- 2 ibid 4, Page 497, Q7, 8, 9, 10,

SUGGESTED READINGS:

TEXT BOOK:

- 1 ibid 1, Page 38 – 52

REFERENCE BOOK:

- 1 ibid 4, Page 495-497

ARTICLES:

- 1 Rajesh Kothari and Narendra Sharma, “Defining and measuring the Effect of Service Quality in Selection of a Mutual Fund in Indian Context”, Journal of Services Research, Vol. 9 No. 2, October 2009 – March 2010, pp. 173 – 189.
- 2 Monica Bedi, “An Integrated Framework for Service Quality, Customer Satisfaction and Behavioral Responses in Indian Banking Industry – A Comparison of Public and Private Sector Banks”, Journal of Services Research, Vol. 10 No. 1, April – September 2010, pp.173 – 189.
- 3 EktaDuggal, Harsh V Verma, “Service Quality: Construct Comprehension and Evolution over Time”, Journal of Services Research, Vol 13, No.1, April – September 2013, pp. 135-160.
- 4 SunaynaKhurana, Service QualityVs Customer Satisfaction in Banking Sector: A Literature Review, The IPU Journal of Marketing Management, Vol. XII, No. 4, Nov 2013, pp. 65-72.
- 5 SushilPunwatkarandManojVerghese, “The Impact of Salesperson’s Behavior on Consumer’s Purchase Decision: An Empirical Study”, The IUP Journal of Marketing Management, May, 2014, page 72-84, Vol XIII, No. 2, May 2014.
- 6 Harpreet Singh, Simerjeet Singh Bawa, Determinants of passenger perception about service quality through 5S –A Study on Indian railways, Review of Professional Management., Vol. 13, Issue-2. July-December, 2015
- 7 Blešić, I., Ivkov-Džigurski, A., Dragin, A., Ivanović, L. and Pantelić, M., 2011. Application of gap model in the researches of hotel services quality. Turizam, 15(1), pp.40-52.
- 8 <http://www.hurriyetaidailynews.com/airbus-and-boeing-fly-into-lucrative-services-market-131731>
- 9 <https://www.forbes.com/sites/steveolenski/2018/05/08/how-financial-services-marketing-is-rebuilding-its-image/#35e96a923098>
- 10 Saini, S. and Singh, R., 2018. Service Quality Assessment of Utility Company in Haryana using SERVQUAL Model. Asian Journal of Management, 9(1), pp.702-708.

LECTURES 13 – 16

CONSUMER BEHAVIOR IN SERVICES: CONSUMER DECISION MAKING, CUSTOMER EXPECTATIONS AND CUSTOMER PERCEPTIONS, CUSTOMER SATISFACTION AND DELIGHT

OBJECTIVE:

The aim of this lecture is to study Consumer Behavior in Services and to understand the concept of Customer Expectations and Customer Perceptions. The lecture would focus on the various factors of customer expectations and would help students identify the concepts of Customer Satisfaction and Customer Delight

CONTENTS:

- **Concept of Consumer Behavior**
 - Consumer Decision Making
 - Decision Making Roles
 - Consumer Decision Making Process
 - Consumer Choice
 - ✓ Need Recognition
 - ✓ Information Search
 - ✓ Evaluation of Service Qualities
 - ✓ Service Purchase
 - Consumer Experience
 - Post-purchase Evaluation
 - Factors affecting Consumer Behavior
 - Consumer Evaluation of Services
 - Search Qualities
 - Experience Qualities
 - Credence Qualities
- **Concept of Customer Expectations**
 - Meaning
 - Types
 - Ideal Expectations
 - Normative Expectations
 - Experience-based Norms
 - Acceptable Expectations
 - Minimum Tolerable Expectations
 - Levels of Expectations
 - Desired Service
 - Adequate Service
 - Concept of Zone of Tolerance
 - Factors Affecting Customer Expectations
 - Sources of Desired Expectations
 - Sources of Adequate Expectations
 - Handling Unrealistic Expectations
 - Exceeding Customer Expectations
- **Concept of Customer Perception**
 - Meaning
 - Transaction and Cumulative Customer Perceptions
- **Concept of Customer Satisfaction and Customer Delight**
 - Meaning of Customer Satisfaction
 - Determinants of Customer Satisfaction
 - Outcomes of Customer Satisfaction
 - Concept of Customer Delight

ASSIGNMENTS FROM QUESTION BANK:

UNIT II

MULTIPLE CHOICE QUESTIONS: 5-8

SHORT ANSWER QUESTIONS: Q 2, 3, 4, 5, 6, 7, 12, 14,16,17,18,19.

LONG ANSWER QUESTIONS: Q 3, 4, 6, 7, 17, 18, 20, 21, 22, 23, 24, 25.

OTHER ASSIGNMENTS:

1. ibid 1, Page 112, Q1, 2, 3, 4.
2. ibid 1, Page 104, Q1,2,3,8
3. ibid 4, Page 222, Q 1, 2, 3, 4, 5, 8

SUGGESTED READINGS:

TEXT BOOKS:

- 1 ibid 1, Page 53-149
- 2 ibid 2, Page 34-50

REFERENCE BOOK:

- 1 ibid 4, Page 189 - 222

ARTICLES:

- 1 Emily Yapp, Hon Tshin, Geoffrey Harvey Tanakinjal and Stephen LaisonSondon Jr., “The Key Dimensions of Online Service Quality: A Study of Consumer Perception”, IPU Journal of Marketing Management, Vol. XIII, No. 2, May 2014.
- 2 Mushtaq A. Bhatt, “Safety and Security Perception” An Empirical Assessment of Tourists in Kashmir”, Journal of Service Research, Vol. 13, No.2 Oct 2013- March 2014.
- 3 Larry P. Pleshko, Plamen P. Peev, Richard A. Heiens, “The Relationship Between Market Followers status and the Overall Passivity of the Firm Strategic Profile: Does Fit relate to Profitability?”, Journal of Service Research, Vol. 13, No.2 Oct 2013- March 2014.
- 4 Komal Nagar, “An Empirical Investigation into the influence of Green Advertising on Brand Loyalty”, ”, Journal of Service Research, Vol. 13, No.2 Oct 2013- March 2014.
- 5 Milos Bujisic, H.G. Parsa, Consumer comment behavior and the calendar effect: A longitudinal study in services, Journal of Service Research, Vol. 14, No1, April- September 2014.
- 6 Kavita Srivastava and Narendra K. Sharma, “Consumer Perception of Brand Personality: An Empirical Evidence from India”, Global Business Review, Vol. 17, Number 2, April 2016.
- 7 GovindNathSrivastava, RanjanUpadhayaya, “Measuring Platform Services of Delhi Metro: Consumer Satisfaction”, SCMS Journal of Indian Management, Vol. XII, No. 4, October-December 2016, pp.53-61.
- 8 Shaheen, MuhammadRab Nawaz Lodhi· Mahmood, Zahid·Abid, Hina,” Factors Affecting Consumer’s Attitude, Perception and Behavior Towards Short Message Service Based Mobile Advertising In Pakistan”, IUP Journal of Brand Management., March 2017, Vol. 15 Issue 1, pp. 24-44.

- 9 JggiRuchi, Ghosh, Munmun, Consumer Perception of Patanjali Products: An Analytical Study, IUP Journal of Brand Management. Mar2017, Vol. 15 Issue 1, p13-23. 11p.
- 10 <https://guardian.ng/technology/huawei-assures-partners-vendors-on-service-quality/>
- 11 Collier, J.E., Barnes, D.C., Abney, A.K. and Pelletier, M.J., 2018. Idiosyncratic service experiences: When customers desire the extraordinary in a service encounter. Journal of Business Research, 84, pp.150-161.

LECTURE 17-19 SERVICE ENCOUNTER

OBJECTIVE:

To understand the concept of Service Encounter

CONTENTS:

- Meaning
- Importance
- Types
 - Remote Encounters
 - Telephone Encounters
 - Face-to-Face Encounters
- Service Encounter Themes
- Technology Based Service Encounters

ASSIGNMENTS FROM QUESTION BANK:

UNIT II

SHORT ANSWER QUESTIONS: Q 10, 11, 24.

LONG ANSWER QUESTION: Q 10.

OTHER ASSIGNMENT:

1 ibid 1, Page 113, Q7,Q6.

SUGGESTED READING:

TEXT BOOK:

1 ibid 1, Page 99 – 109

REFERENCE BOOK:

1 ibid 6, Case Analysis

ARTICLES:

1. André Marchand, Michael Paul, Thorsten Hennig-Thurau, Georg Puchner, How Gifts Influence Relationships With Service Customers and Financial Outcomes for Firms, *Journal of Services Research*, 2016; pp. 105–119.
2. Alexander P. Henkel, Johannes Boegershausen, Anat Rafaeli, Jos Lemmink, The Social Dimension of Service Interactions Observer Reactions to Customer Incivility, *Journal of Services Research*, January 3, 2017, Online.
3. <https://theexpertconsulting.com/new-research-study-on-service-quality-management-market-predicts-steady-growth-till-2024/>

LECTURES 20-22

SERVICE RECOVERY

OBJECTIVE:

To understand the concept of Service Recovery and appreciate its importance for service firms in cases of service failures and discuss the nature of customer complaints and why people do or do not complain.

CONTENTS:

- Concept of Service Recovery
 - Meaning
 - Service Failures and Need for Service Recovery
 - Effects of Service Recovery
 - The service recovery paradox
- Customer Reaction to Service Failures
 - Complaint Action leading to Exit/Switch or Stay
 - Complain to provider
 - Negative word of mouth
 - Third party action
 - No Complaint Action leading to Exit/Switch or Stay
 - Types of Complainers
 - Passives
 - Voicers
 - Irates
 - Activists
- Customers' Recovery Expectations
 - Understanding and Accountability
 - Fair Treatment
 - Outcome Fairness
 - Procedural Fairness
 - Interactional Fairness
- Service Switching and its Causes
- Service Recovery Strategies
 - Make the Service Fail-safe
 - Encourage and Track Complaints
 - Act Quickly

- Provide Adequate Explanations
 - Treat customers fairly
 - Cultivate relationships with customers
 - Learn from recovery experiences
 - Learn from lost customers
- Concept of Service Guarantee
- Meaning
 - Benefits
 - Types
 - Characteristics of an effective service guarantee
 - When not to use a guarantee
 - Implementing service guarantee

ASSIGNMENT FROM QUESTION BANK:

UNIT II

LONG ANSWER QUESTIONS: Q 11, 12, 13, 14, 15, 16, 25.

OTHER ASSIGNMENT:

1 ibid 1, Page 220, Q1 - Q3

SUGGESTED READINGS:

TEXT BOOKS:

- 1 ibid 1, Page 192-220
- 2 ibid 2, Page 379 – 393

ARTICLES:

1. Prabhakar Kothandaraman, Raj Agnihotri, Rebecca E. Dingus, Pursuing success in service recovery: A conceptual framework of salesperson’s power in selling center, Journal of Service Research, Vol. 14, No1, April- September 2014.
2. Amoako, George K., Dzogbenuku, Robert K, Doe, Joshua K. “How Service Experience Leads to Brand Loyalty: Perspective from the Telecom Sector in Ghana”, IUP Journal of Brand Management. Jun2016, Vol. 13 Issue 2, pp. 33-56.
3. <https://www.forbes.com/sites/forbestechcouncil/2018/05/18/closing-the-customer-experience-gap-technology-is-just-part-of-the-answer/#3d42259730ac>

LECTURES 23-25

SERVICE PRODUCT MIX : SERVICE DESIGN

OBJECTIVE :

To develop understanding of the Product component of the Services Marketing Mix and to study how new services are designed and developed and how a service firm can ensure success in development of these new services.

CONTENTS:

- Concept of Service Product
 - Meaning
 - Product Levels
 - Core Benefit
 - Basic Product
 - Expected Product
 - Augmented Product
 - Potential Product
 - The Service Package
 - Core Service
 - Facilitating Service
 - Supporting Service
 - The Augmented Service Offering
 - ✓ Accessibility of Service
 - ✓ Interaction with Service Organization
 - ✓ Customer Participation
 - The service recovery paradox
- Planning Services
 - Key Steps in Service Planning
 - Statement of Objectives
 - Market & Competitive Analysis and Resource Allocation Analysis
 - Marketing Assets Statements and Operating Assets Statements
 - Service Marketing Concept and Service Operations Concept
 - Service Delivery Process
- Service Design
 - Challenges in designing new services
 - Types of New Services
 - Major Innovations
 - Start-up business
 - New service for the currently served market
 - Service line extensions
 - Service improvements
 - Style changes
- New Service Development
 - Pre-requisites
 - Stages

- Front-end Planning
 - ✓ Business strategy development or review
 - ✓ News service strategy development
 - ✓ Idea generation
 - ✓ Concept development and evaluation
 - ✓ Business analysis
- Implementation
 - ✓ Service development and testing
 - ✓ Market testing
 - ✓ Commercialization
 - ✓ Post-introduction evaluation
- Quality Function Deployment
- Service Positioning
- High Performance Service Innovations
 - Choose the right projects
 - Integrate new services
 - Consider multiple measures of success
 - Learn from major successes
 - Maintain some flexibility

ASSIGNMENTS FROM QUESTION BANK:

UNIT III

SHORT ANSWER QUESTIONS: Q 1, 3, 11

LONG ANSWER QUESTIONS: Q 1, 2.

OTHER ASSIGNMENTS:

- 1 ibid 1, Page 220, Q1- Q4
- 2 ibid 4, Page 317, Q. 1, 2, 3 , 4, 5, 8

SUGGESTED READINGS:

TEXT BOOKS:

- 1 ibid 1, Page 229-260

REFERENCE BOOKS:

- 1 ibid 3, Page 56 - 58
- 2 ibid 4, Page 43-317
- 3 ibid 6, Case Analysis
- 4 ibid 7, Page 25-36

LECTURES 26 – 28

SERVICE PROCESS MIX,

OBJECTIVE:

To develop understanding of the Process component of the Services Marketing Mix.

CONTENTS:

- Concept of Service Process
 - Meaning
 - Types
 - Line or Flow Operations
 - Job Shop Process
 - Characteristics of Service Process Design and Implementation
 - Divergence
 - Complexity
 - Service Location
 - Customer Participation and Interaction
 - The service itself
 - Planning a Service Process

ASSIGNMENTS FROM QUESTION BANK:

UNIT III

SHORT ANSWER QUESTIONS: Q 1, 12

LONG ANSWER QUESTIONS: Q 3, 4

SUGGESTED READINGS:

TEXT BOOKS:

- 1 ibid 1, Page 249-259
- 2 ibid 2, Page 57-64

LECTURE 29-31

SERVICE POSITIONING AND BLUEPRINT

and to throw light on the concept of Service Blueprint and enable students to identify the various components of it and also develop sample blueprints for various services.

- Service Process Design: Service Blueprinting
 - Meaning
 - Components

- Customer Actions
- Onstage contact employee actions
- Backstage contact employee actions
- Support processes
- Benefits
- Reading and Using Blueprints
 - Left to right
 - Horizontally
 - Vertically
 - As a whole
- Building Blueprints
 - Identify service to be blueprinted
 - Identify customer
 - Map process from customer's point of view
 - Map contact employees', onstage and backstage employees' and technology actions
 - Link contact activities to needed support functions
 - Add evidence of service at each customer action step
- Service Process Redesign
 - Meaning
 - Types
 - Eliminating non-value-adding steps
 - Shifting to self service
 - Delivering direct service
 - Bundling services
 - Redesigning the physical aspects of service processes
- Factors influencing Process Efficiency
 - Planning
 - Service Personnel
 - Technology
 - Location and Décor
 - Customers' Role
- Issues in Process Management
- Service positioning
- Service positioning through structural change
 - Reduced divergence
 - Reduced complexity
 - Increased divergence
 - Increased complexity

UNIT III

SHORT ANSWER QUESTIONS: Q 13

LONG ANSWER QUESTIONS: Q 16, 17.

SUGGESTED READINGS:

TEXT BOOKS:

- 1 ibid 1, Page 249-259
- 2 ibid 2, Page 65-73

LECTURES 32-34 SERVICES PRICING MIX

OBJECTIVE:

To develop understanding of the Pricing component of the Services Marketing Mix and to study the various services pricing approaches and strategies.

CONTENTS:

- Concept of Service Pricing
- Objectives and Foundations of Service Pricing
- Customer evaluation of pricing of services
 - Customer knowledge of service product
 - Role of non-monetary costs
 - Price as an indicator of service quality
- Approaches to pricing services
 - Cost based pricing
 - Demand based pricing
 - Competition based pricing
- Pricing Strategies linking to Value Definitions
 - For “Value is low price”
 - Discounting
 - Odd pricing
 - Synchro-pricing
 - Penetration pricing
 - For “Value is everything I want in a service”
 - Prestige pricing
 - Skimming pricing
 - For “Value is the quality I get for the price I pay”
 - Value pricing
 - Market segmentation pricing
 - For “value is all that I get for all that I give”
 - Price framing
 - Price bundling
 - Complementary pricing
 - Results-based pricing

ASSIGNMENTS FROM QUESTION BANK:

UNIT III

SHORT ANSWER QUESTIONS: Q 10

LONG ANSWER QUESTIONS: Q 14, 15, 21.

OTHER ASSIGNMENTS:

- 1 ibid 1, Page 491, Q1, Q2, Q3
- 2 ibid 4, Page 334 - 335, Q.1,2,3,4,5,6
- 3 Ibid 7, page 72-80

SUGGESTED READINGS:

TEXT BOOKS:

- 1 ibid 1, Page 464-491
- 2 ibid 2, Page 135-155

REFERENCE BOOKS:

- 1 ibid 4, Page 319-334
- 2 ibid 5, Case Study 2, Page 186

ARTICLE:

- 1 Andreasan, Tor W , Oest Rutger D Van “Customer Inconvenience and Price Compensation”
Journal of Service Research, Vol. 21, issue 2 2018 (pp. 762 - 772)

LECTURES 35-37

PHYSICAL EVIDENCE AND SERVICESCAPE

OBJECTIVE:

To develop understanding of the Physical Evidence component of the Services Marketing Mix and to study the concept of Servicescape.

CONTENTS:

- Concept of Physical Evidence
 - Meaning
 - Elements
 - Servicescape
 - Other Tangibles
 - Effect of physical evidence on customer experience
 - Role of Physical Evidence
- Concept of Servicescapes
 - Meaning
 - Types
 - Strategic roles of servicescape

- Package
 - Facilitator
 - Socializer
 - Differentiator
- Framework for understanding servicescape effects on behavior
 - Guidelines for physical evidence strategy

ASSIGNMENTS FROM QUESTION BANK:

UNIT IV

SHORT ANSWER QUESTIONS: Q. 4, 5, 6

LONG ANSWER QUESTIONS: Q 5, 6.

OTHER ASSIGNMENTS:

- 1 ibid 1, Page 323, Q 2, 4.
- 2 ibid 4, Page 437, Q. 1, 2, 3, 5, 6, 7, 8, 10, 11, 12

SUGGESTED READINGS:

TEXT BOOKS:

- 1 ibid 1, Page 295-320
- 2 ibid 3, Page 77 – 82

REFERENCE BOOK:

- 1 ibid 4, Page 415-437

ARTICLES:

- 1 ShallenVerma, Vinnie Jauhari, “Understanding Apparel Store Image: A Scale Development Approach” Journal of Service Research, Vol. 13, No.2 Oct 2013- March 2014.
- 2 Shaphali Gupta, Dinesh Sharma, Dimensions of retail service convenience in emerging market settings: A qualitative investigation, Journal of Service Research, Vol. 14, No1, April-September 2014.
- 3 Xiaojing Sheng, Penny M. Simpson, Judy A. Siguaw, Communities as Nested Servicescape, Journal of Services Research, December 7, 2016, Online.
- 4 Xiaodong Li, “Understanding customers’ compliance behaviour to frontline employees’ fuzzy requests” Journal of Services Marketing, Volume 32, issue 2 2018 (pp. 235 - 246)

LECTURES 38-40

SERVICES DISTRIBUTION

OBJECTIVE:

Distribution of services is different from that of goods and thus becomes an important aspect of study. The aim of this lecture thus would be to understand clearly how services are distributed via different channels and methods, to develop understanding of various service delivery channels

and their respective advantages and disadvantages, to analyze the various issues involved in managing intermediaries and to develop strategies for effective service delivery through intermediaries.

CONTENTS:

- Concept of Physical Distribution of Services
- Elements of Service Distribution
 - Information and promotion flow
 - Negotiation flow
 - Product flow
- Service Delivery Methods
 - Direct delivery
 - Customers visit service site
 - Service providers visit customers
 - Delivery through Intermediaries
- Direct or Company Owned Channels
 - Meaning
 - Benefits
 - Disadvantages
- Franchising
 - Concept
 - Benefits
 - Challenges
- Agents and Brokers
 - Concept
 - Benefits
 - Challenges
- Electronic Channels
 - Concept
 - Benefits
 - Challenges
- Role of intermediaries
- Issues involving intermediaries
 - Channel conflict over objectives and performance
 - Difficulty in controlling quality and consistency across outlets
 - Tension between empowerment and control
 - Channel ambiguity
- Strategies for effective service delivery through intermediaries
 - Control strategies
 - Measurement
 - Review
 - Empowerment strategies
 - Help intermediary develop customer-oriented service processes
 - Provide needed support systems
 - Develop intermediaries to deliver service quality

- Change to cooperative management structure
- Partnering strategies
 - Alignment of goals
 - Consultation and cooperation

ASSIGNMENT FROM QUESTION BANK:

UNIT IV

LONG ANSWER QUESTIONS: Q 11, 12, 13, 18, 22.

OTHER ASSIGNMENTS:

1. ibid 4, Page 389, Q. 1-6

SUGGESTED READINGS:

TEXT BOOK:

1. ibid 2, Page No.109-124

REFERENCE BOOK:

1. ibid 4, Page 365-391

LECTURES 41-43

SERVICES COMMUNICATION MIX

OBJECTIVE:

Promotion of services is significant and forms a component of the services marketing mix. It is thus necessary to understand the communication element of the services marketing mix.

CONTENTS:

- Concept of communication mix of Services
 - Meaning
 - Internal and external communication
 - Process of marketing communication
- Service Triangle Concept
- Approaches for integrating service marketing communication
 - Manage customer expectations
 - Improve customer education
 - Manage internal marketing communication
 - Manage service promises
- Service Communication Challenges and their reasons
 - Meaning
 - Benefits
 - Disadvantages

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER QUESTIONS: Q 9.

OTHER ASSIGNMENT:

1 ibid 4, Page 355, Q. 1-6

SUGGESTED READINGS:

TEXT BOOKS:

1 ibid 1, Page 435-460

2 ibid 2, Page 163-186

REFERENCE BOOKS:

1 ibid 4, Page 339-355

2 ibid 6, Case Analysis

3 ibid 7 pages 81--88

ARTICLES:

1 B. Shafinlla, P PremchandBabu, "Innovative Integrated Marketing Communication Strategies used to Market Ra. One: A critical Analysis", IPU Journal of Marketing Management, Vol. XIII, No. 2, May 2014.

2 Charla Mathwick, Jill Mosteller, Online Reviewer Engagement: A Typology Based on Reviewer Motivations, Journal of Services Marketing, December 27, 2016.

LECTURES 44-46

SERVICES PEOPLE MIX: ROLE OF EMPLOYEES IN SERVICE PERFORMANCE AND DELIVERY

OBJECTIVE:

Services are performances and deeds and thus people form an integral part of the services marketing mix. The objective of this lecture is to understand the people component of the services marketing mix and study the role that employees and customers play in service delivery and to help students develop strategies for effective management of service personnel

CONTENTS:

- Employees' role in service delivery
 - Importance of service employees
 - Role of employees in service marketing
 - Effect of employee behaviors on service quality dimensions
- Managing service personnel
 - Staff selection and recruitment
 - Training and development
 - HRM Issues

UNIT IV

SHORT ANSWER QUESTIONS: Q 15.

LONG ANSWER QUESTIONS: Q 18.

OTHER ASSIGNMENTS:

1 ibid 1, Page 393 – 394, Q2, 3, 6.

REFERENCE BOOKS:

1 ibid 5, Case Study 1,2,3, Page 198-200

2 ibid 6, Case Analysis

LECTURES 47-50

SERVICES PEOPLE MIX: ROLE OF CUSTOMERS IN SERVICE PERFORMANCE AND DELIVERY

OBJECTIVE:

The objective of this lecture is to understand the people component of the services marketing mix and study the role that employees and customers play in service delivery and to help students develop strategies for effective management of service personnel

- Strategies for delivering service quality through people
 - Hire the right people
 - Develop people to deliver service quality
 - Provide needed support systems
 - Retain the best people
- Customers' role in service delivery
 - Importance
 - Customers' roles
 - Productive resources
 - Contributors to service quality and satisfaction
 - Competitors
 - Customer participation-
 - Self-service technologies
 - Strategies for enhancing customer participation
 - ✓ Define customers' jobs
 - ✓ Recruit, educate, and reward customers
 - ✓ Manage customer mix

UNIT IV

SHORT ANSWER QUESTIONS: Q 16

LONG ANSWER QUESTIONS: Q 19.

SUGGESTED READING:

TEXT BOOK:

1 ibid 1, Page 331– 360; 366 – 389

REFERENCE BOOKS:

1 ibid 7 pages 98-10

ARTICLE:

1 Tressa Kearney “Emotional intelligence in front-line/back-office employee relationships”
Journal of Service Marketing, Volume 31, Issue 2, 2017.

LECTURES 51-53

MARKETING APPLICATIONS IN SELECT SERVICE INDUSTRIES

OBJECTIVE:

To analyze the various services sectors in the Indian context:

CONTENTS:

- Hospitality Services
 - Introduction
 - Evolution
 - Services Marketing Mix
 - Future
- Tourism Services
 - Introduction
 - Evolution
 - Services Marketing Mix
 - Future
- Banking Services
 - Introduction
 - Evolution
 - Services Marketing Mix
 - Future
- Health and Insurance Services
 - Introduction
 - Evolution
 - Services Marketing Mix

- Future

UNIT IV

INTEGRATED SERVICES MARKETING COMMUNICATION MIX

LONG ANSWER QUESTIONS: Q 26,27,28,29,30.

SUGGESTED READINGS:

TEXT BOOK:

1 ibid 1, Page 435-462

ARTICLES:

- 1 Ipshita Bansal and Rinku Sharma, “Indian Banking Services: Achievements and Challenges”, TheIcfai Journal of Services Marketing, Vol. VI No. 2.
- 2 Sunayna Khurana, “The Effect of Demographic variables on Customer Satisfaction: An Empirical Study of Indian Life Insurance Industry”, IPU Journal of Marketing Management, Vol. XIII, No. 2, May 2014.
- 3 Larry P. Pleshko, Plamen P. Peev, Richard A. Heiens, “The Relationship Between Market Followers status and the Overall Passivity of the Firm Strategic Profile: Does Fit relate to Profitability?”, Journal of Service Research, Vol. 13, No.2 Oct 2013- March 2014.
- 4 Hardeep Chahal, Shivani Mehta, “Developing Patient Satisfaction construct for Public and Private Health care Sectors”, Journal of Service Research, Vol. 13, No.2 Oct 2013- March 2014.
- 5 Harinder Singh and Navalpreet Kaur, Attributes Influencing Patients preference for Service Quality: A Conjoint Analysis, Journal of IMS Group, Vol. 11, No. 02, July- Dec 2014, pp. 41-51.
- 6 Upendra Singh Panwar, Dr. Anukool Manish Hyde, “Measuring Service Quality in Insurance Sector”, Saaransh, RKG Journal of Management, Jan 2014, Volume 5, No. 2, pp.: 87-93.
- 7 Wajeeha Asslam, Reema Frooghi ‘ Switching Behaviour of Young Adults in Cellular Service Industry: An Empirical Study of Pakistan, ‘ Global Business review,,Vol 19, Issue 3, 2018
- 8 Paul Sergius Koku ‘Restaurant Tipping and Customers’ Susceptibility to Emotional Contagion’ Journal of Service Management, Volume 30, Issue 7, pp. 762 – 772.

ASSIGNMENTS FROM QUESTION BANK:

LONG ANSWER QUESTION: 27,28

LECTURES 54-56

Integrated Services Communication Mix:

OBJECTIVE:

To analyze service communication mix and understanding the basis of service franchising and benefits and risk associated with it.

CONTENTS:

- Service Franchising and benefits:
 - Franchising
 - Franchising Benefits and Risk
 - Communication Mix
 - Promotion
 - Selection of Communication Mix

ASSIGNMENTS FROM QUESTION BANK:

LONG ANSWER QUESTION: 29,30

LECTURE PLAN

ENTREPRENEURSHIP DEVELOPMENT

BBA 307

COURSE OUTLINE
BBA V SEMESTER
ENTREPRENEURSHIP DEVELOPMENT- BBA 307

L - 4 Credits - 04

COURSE OBJECTIVES:

It provides exposure to the students to the entrepreneurial cultural and industrial growth so as to prepare them to set up and manage their own small units.

COURSE OUTCOMES:

- To understand concept of entrepreneurship and the process of entrepreneurial action.
- To have knowledge of companies act and its latest amendment for better decision making in the corporate world.
- To develop Clarity of the legal aspects pertaining to the various types of investment and role of SEBI and its roles and guidelines.
- To understand about the various legal provisions under the sales of goods act, 1930 and competition act 2002 so that they will be in position to appreciate associated opportunities, risks and challenges and their relevance for managerial decisions.

INTERNAL ASSESSMENT AND ASSIGNMENT

25 marks

- | | |
|----------------------------------|----------|
| 1. Class Test-I - (Written Test) | 15 marks |
| 2. Class Assessment + Attendance | 10 marks |

COURSE CONTENTS:

1. Introduction

- Concept and Definitions;
 - Emergence of Entrepreneurial Class
 - Theories of Entrepreneurship
- (14 Hours)**

2. Promotion of a Venture

- Opportunity Analysis;
 - External Environmental Analysis Economic, Social and Technological;
 - Competitive factors;
 - Legal requirements of establishment of a new unit and
 - Raising of Funds;
 - Venture Capital Sources and Documentation Required.
 - Forms of ownership
- (14 Hours)**

3. **Entrepreneurial Behaviour, and EDP Programme**
 - Entrepreneurial Behaviour:
 - Innovation and Entrepreneur;
 - Entrepreneurial Behaviour
 - Psycho-theories,
 - Social responsibility.
 - Entrepreneurial Development Programmes (EDP): EDP
 - Their Role, Relevance and Achievements;
 - Role of Government in Organizing EDP's Critical Evaluation (14 Hours)

4. **Role of Entrepreneur**
 - Role of Entrepreneur:
 - Role of an Entrepreneur in Economic Growth as an Innovator,
 - Generation of Employment Opportunities,
 - Complimenting and Supplementing Economic Growth,
 - Bringing about Social Stability and Balanced Regional Development of Industries:
 - Role in Export Promotion and Import Substitution
 - Forex Earnings (14 Hours)

STUDY MATERIAL FOR THE SUBJECT

Following will be the study material for topics of Entrepreneurship and Small Business Management, and students are advised to go through the material for thorough understanding of the subject:

The students are expected to actively participate in the discussions in the class, so that they may be able to gain sights and develop skills for handling inter personal and group processes, in addition to familiarizing themselves with concepts and theories.

➤ **MAIN TEXT BOOK**

1. **Author's Name(s):** Poornima M Charantimath
Title: Entrepreneurship development and Small Business Enterprise
Edition: VIII **Year:** 2014
Publisher: Pearson Education (ibid 1)

➤ **REFERENCE BOOKS**

1. **Author's Name(s):** Dr. C.B. Gupta, Dr. N.P Srinivasan
Title: Entrepreneurship and Small Business Management

Edition: V Year: 2012
Publisher: Sultan Chand & Sons (ibid 2)

2. **Author's Name(s):** Vasant Desai
Title: Fundamentals of Entrepreneurship and Small Business Management
Edition: I Year: 2012
Publisher: Himalaya Publishing House (ibid 3)

3. **Author's Name(s):** Dr. S.S. Khanka.
Title: Entrepreneurial Development
Edition: IV Year: 2012
Publisher: Sultan Chand & Sons

4. **Author's Name(s):** T.N Chhabra
Title: Entrepreneurship Development
Edition: III Year: 2013
Publisher: Prentice Hall India (ibid 4)

➤ **E BOOKS**

➤ **JOURNALS**

- 1 NIMS Spotlight
- 2 The IUP Journal of Entrepreneurship Development
- 3 KAIM Journal of management and Research
- 4 The Journal of Entrepreneurship
- 5 JIMS 8M
- 6 Delhi Business Review

UNIT I

LECTURES 1-2

INTRODUCTION TO ENTREPRENEURSHIP

OBJECTIVE:

The objective of these lectures is to make the students understand the concept of entrepreneur, entrepreneurship and its main characteristics.

CONTENTS:

- Concept and Definitions
- Introduction to Entrepreneur
- Evolution of Entrepreneurship
- Characteristics of Entrepreneurs
 - Inner Drive to Succeed
 - Strong Belief in themselves
 - Search for New Ideas and Innovation
 - Openness to Change
 - Competitive by Nature
 - Highly Motivated and Energetic
 - Accepting of Constructive Criticism and Rejection
 - Mental Ability
 - Clear Objectives
 - Business Secrecy
 - Human Relation Ability
 - Communication Ability
 - Technical Knowledge

ASSIGNMENTS FROM THE QUESTION BANK:

MULTIPLE CHOICE QUESTIONS: Q 1-10

SHORT ANSWER TYPE QUESTIONS: Q6, 8, 16, 25, 28, 29, 34, 35, 36, 26,27.

LONG ANSWER TYPE QUESTIONS: Q1, 8, 19, 17,21, 26,27.

ARTICLES:

- 1 Anderson, A., & Ronteau, S., “Towards an entrepreneurial theory of practice; emerging ideas for emerging economies”, *Journal of Entrepreneurship in Emerging Economies*, 9(2), 2017.
- 2 Ratten, V., & Ferreira, J. J., “Future research directions for cultural entrepreneurship and regional development”, *Int. J. Entrepreneurship and Innovation Management*, 21(3), 2017, pp. 163.

SUGGESTED READINGS:**TEXT BOOK:**

- 1 ibid 1, Chapter 2, Page 48- 57
- 2 ibid 4, Chapter 1, Page 1.3 – 1.8

LECTURE 3**FUNCTIONS OF ENTREPRENEURSHIP****OBJECTIVE:**

The objective of these lectures is to make student understand the different and essential functions that a good entrepreneur performs.

CONTENTS:

- Functions of an Entrepreneur
 - Idea generation and scanning of the best suitable idea.
 - Determination of the business objectives
 - Product analysis and market research
 - Determination of forms of ownership.
 - Completion of promotional formalities
 - Raising necessary funds.
 - Procuring machine and material
 - Recruitment of personnel
 - Undertaking the business operations

ASSIGNMENTS FROM THE QUESTION BANK:**UNIT-I**

SHORT ANSWER TYPE QUESTIONS: Q7, 16,17,21,22, 37, 38

LONG ANSWER TYPE QUESTIONS: Q2, 5, 14, 24, 25

ARTICLES:

- 1 Ahmed, T., Ahmed, T., Chandran, V. G. R., Chandran, V. G. R., Klobas, J., &Klobas, J., “Specialized entrepreneurship education: does it really matter? Fresh evidence from Pakistan”, International Journal of Entrepreneurial Behavior & Research, 23(1), 2017, pp. 4-19.

SUGGESTED READING:**TEXT BOOK:**

- 1 ibid 1, Chapter 1, Page 52- 63
- 2 ibid 4, Chapter 1, Page 1.13 – 1.18

LECTURE-4**EMERGENCE OF ENTREPRENUERIAL CLASS****OBJECTIVE:**

The objective of this lecture is to explain how the Entrepreneurial emerges,& the different traits and competencies of an Entrepreneur.

CONTENTS:

- Emergence of Entrepreneurial Class
 - Commercial Entrepreneurship
 - Industrial Entrepreneurship
 - Innovating Entrepreneurship

- Entrepreneurial Competencies
 - Integrity
 - Conceptual Thinking
 - Risk taking
 - Networking
 - Strategic Thinking
 - Commercial Aptitude
 - Decisiveness
 - Optimism
 - Customer Sensitivity
 - People Focus
 - Creative problem-solving
 - Persuading
 - Negotiating
 - Selling

- Proposing
- Holistically managing business/projects/situations
- Initiative decision-making under certainty
- Networking

ASSIGNMENTS FROM THE QUESTION BANK:

MULTIPLE CHOICE QUESTIONS: Q 11-20

SHORT ANSWER TYPE QUESTIONS: Q3, 4, 24, 32

LONG ANSWER TYPE QUESTIONS: Q7, 9,12, 13, 26, 27, 28

SUGGESTED READINGS:

TEXT BOOK:

- 1 ibid 1, Chapter 1, Page 53- 63
- 2 ibid 4, Chapter 2, Page 2.2 – 2.5

ARTICLES:

Deb, P., & Wiklund, J., “The Effects of CEO Founder Status and Stock Ownership on Entrepreneurial Orientation in Small Firms”, *Journal of Small Business Management*, 55(1), 2017, pp. 32-55.

LECTURES-5 -6

CONCEPT OF ENTREPRENEURSHIP, MANAGER & INTRAPRENUER

OBJECTIVE:

The objective of the lecture is to make students understand the concept of entrepreneurship regarding managers.

CONTENTS:

- Difference between entrepreneur and manager
 - Status
 - Target
 - Decisions
 - Rectification of wrong decisions
 - Innovation
 - Risk bearing
 - Skills

- Qualifications
- Rewards
- Similarities between Managers and Entrepreneurs
 - To produce results
 - To produce results through people
 - To take decisions
 - To cooperate under constraints
 - To follow sound principles of management

ASSIGNMENT FROM THE QUESTION BANK:

UNIT-I

SHORT ANSWER TYPE QUESTIONS: Q2, 33

OTHER ASSIGNMENT:

1 ibid 1, Page 19, SQ-Q9

ARTICLES

Gartner, W. B. (1988). "Who is an entrepreneur?" is the wrong question. American journal of small business, 12(4), 11-32.

SUGGESTED READINGS:

TEXT BOOK:

- 1 ibid 1, Chapter 2, Page 51- 52
- 2 ibid 4, Chapter 1, Page 1.9 – 1.16

LECTURES 7-8

THEORIES OF ENTREPRENEUR

OBJECTIVE :

The objectives of these lectures is to deliver knowledge about various theories of entrepreneur.

CONTENTS:

- Max Weber's theory of Social Change
- Hoselitz Sociological Theory
- X-Efficiency Theory by Leibenstein
- Innovation Theory by Schumpeter
- Need for Achievement Theory of McClelland

- Theory of Profit by Knight
- Hagen's Theory of Entrepreneurship

ASSIGNMENTS FROM THE QUESTION BANK:

UNIT-I

SHORT ANSWER TYPE QUESTIONS: Q5, 8, 19

LONG ANSWER TYPE QUESTIONS: Q3, 6, 21

ARTICLES

Fisher, G. (2012). Effectuation, causation, and bricolage: A behavioral comparison of emerging theories in entrepreneurship research. *Entrepreneurship theory and practice*, 36(5), 1019-1051.

OTHER ASSIGNMENT:

1 ibid 1, Page 19, SQ-Q5, LQ-Q5

SUGGESTED READINGS:

TEXT BOOK:

- 1 ibid 1, Chapter 2, Page 63 -71
- 2 ibid 4, Chapter 4, Page 4.1 – 4.10

REFERENCE BOOK:

1 ibid 3, Chapter 2, Page 41-47

ARTICLES:

- 1 Abbasian, S., & Hellgren, C., "Female Entrepreneurship Within the Experience Industry: A Case Study of Two Swedish Regions", *IUP Journal of Entrepreneurship Development*, 9(1), 2012, pp. 38.
- 2 Mallett, O., & Mallett, O., "Challenging Entrepreneurship Research. *International Journal of Entrepreneurial Behavior & Research*", 23(1), 2017, pp. 160-162.

LECTURE-12

CASE STUDY

OBJECTIVE:

The objective of the lecture is to provide practical implication of the concept of entrepreneurship with reference to case study.

CONTENT:

- Case study discussion

SUGGESTED READING:**REFERENCE BOOK:**

- ibid 1, Case, Page 140

UNIT 2**LECTURES 13-15****FACTORS AFFECTING ENTREPRENEUR****OBJECTIVE:**

The objective of these lectures is to understand the various factors that play an important role in Entrepreneurial growth.

CONTENTS:

- Entrepreneurial environment
- Economic Factors
 - Capital
 - Labor
 - Raw Materials
 - Market
 - Infrastructure
- Social Factors
 - Caste Factor
 - Family Background
 - Education
 - Attitude of the Society
 - Cultural Value
- Psychological Factors
 - Need Achievement
 - Withdrawal of Status Respect
 - Motives
 - Others

UNIT-II

SHORT ANSWER TYPE QUESTIONS: Q5, 8, 19

LONG ANSWER TYPE QUESTIONS: Q3, 6, 21

SUGGESTED READINGS:

- 1 ibid 2, Chapter 1, Page 1.8 – 1.10
- 2 ibid 4, Chapter 7, Page 7.1 – 7.15

ARTICLES:

1. Lerner, M., Brush, C., & Hisrich, R. (1997). Israeli women entrepreneurs: An examination of factors affecting performance. *Journal of business venturing*, 12(4), 315-339.
2. Khuong, M. N., & An, N. H. (2016). The factors affecting entrepreneurial intention of the students of Vietnam national university—a mediation analysis of perception toward entrepreneurship. *Journal of Economics, Business and Management*, 4(2), 104-111.

LECTURES 16-19

FACTORS AFFECTING ENTREPRENEUR GROWTH

OBJECTIVE:

The objective of these lectures is to understand the various factors that play an important role in Entrepreneurial growth.

- Governmental Factors
 - Impact on economy
 - Changes in regulation
 - Political stability
 - Mitigation of risk
- Competitive Factors
 - Effect of Direct Competitors
 - Effect of Indirect Competitors
 - Social and Technological Trends
- Legal Requirement of establishment of new business
 - Registered Business Name
 - Federal Taxes
 - State and Local Taxes

- Business Permits and Licenses
- Business Laws and Regulations

UNIT-II

SHORT ANSWER TYPE QUESTIONS: Q5, 8, 19

LONG ANSWER TYPE QUESTIONS: Q3, 6, 21

OTHER ASSIGNMENT:

1 ibid 1, Page 19, SQ-Q5, LQ-Q5

SUGGESTED READINGS:

1 ibid 2, Chapter 1, Page 1.8 – 1.10

2 ibid 4, Chapter 7, Page 7.1 – 7.15

ARTICLES:

Hope, J. B., & Mackin, P. C. (2011). *Factors affecting entrepreneurship among veterans*. Annandale, VA: SAG Corporation.

Austin, J., Stevenson, H., & Wei-Skillern, J. (2012). Social and commercial entrepreneurship: same, different, or both?. *Revista de Administração*, 47(3), 370-384.

LECTURES 20-24

VENTURE CAPITAL

OBJECTIVE:

The objective of these lectures is to understand the various factors that play an important role in Entrepreneurial growth.

- Venture Capital Concept
- Characteristics Or Essentials Of Venture Capital
 - High Risk
 - Equity-Debt Financing
 - Long-Term Investment :
 - Participation in Management
 - Creative Capital
 - Professional Entrepreneurs
 - New Technology

- SOURCES OF VENTURE CAPITAL
 - All India Level Venture Capital Funds.
 - State-Level Venture Capital Funds.
 - Specific Venture Capital Funds.

- ALL INDIA LEVEL VENTURE CAPITAL FUNDS
 - IFCI Venture Capital Fund Limited
 - IDBI Venture Capital Fund
 - ICICI Venture Management Company Ltd
 - Canbank Venture Capital Fund Limited (CVCFL)

- STATE LEVEL VENTURE CAPITAL FUNDS
 - Gujarat venture Finance Limited (GVFL)
 - Punjab Infotech Venture Fund (PIVF)

- SPECIFIC VENTURE CAPITAL FUND
 - India Investment Fund
 - Credit Capital Venture Fund
 - Technology Development and Information Co. Ltd.

UNIT-II

SHORT ANSWER TYPE QUESTIONS: Q5, 8, 19

LONG ANSWER TYPE QUESTIONS: Q3, 6, 21

OTHER ASSIGNMENT:

1 ibid 1, Page 19, SQ-Q5, LQ-Q5

SUGGESTED READINGS:

REFERENCE BOOK:

1 ibid 2, Chapter 1, Page 1.8 – 1.10

2 ibid 4, Chapter 7, Page 7.1 – 7.15

ARTICLES:

1. Bygrave, W. D., & Timmons, J. (1992). Venture capital at the crossroads.

2. Gompers, P., & Lerner, J. (2001). The venture capital revolution. Journal of economic perspectives, 15(2), 145-168.

LECTURE – 25-28

FORMS OF OWNERSHIP

OBJECTIVE:

The objective of these lectures is to understand the various factors that play an important role in Entrepreneurial growth.

- FORMS OF OWNERSHIP
- Sole Proprietorships
 - Concept of Sole Proprietorships
 - Advantages of a Sole Proprietorship
 - Disadvantages of a Sole Proprietorship
- Partnerships
 - Concept of Partnership
 - Advantages of a Partnership
 - Disadvantages of a Partnership
- Corporation
- Limited Liability Company
- Cooperative

UNIT-II

SHORT ANSWER TYPE QUESTIONS: Q9, 10, 18

LONG ANSWER TYPE QUESTIONS: Q6, 18

OTHER ASSIGNMENT:

1 ibid 1, Page 81, SQ-Q 1,2,3,4,8,9,10, LQ-Q 1,2,3,4,5,6

ARTICLES

Pierce, J. L., Rubenfeld, S. A., & Morgan, S. (1991). Employee ownership: A conceptual model of process and effects. *Academy of Management review*, 16(1), 121-144.

SUGGESTED READINGS:

TEXT BOOK:

1 ibid 1, Chapter1, Page 13- 33

UNIT III

LECTURES 29-32

ENTREPRENEURIAL BEHAVIOUR

OBJECTIVE:

To understand the entrepreneurial behavior, psycho-theories and social responsibility with respect to innovation and entrepreneur.

CONTENTS:

- Innovation and Entrepreneur
 - Meaning, definition & Characteristics of Innovation
 - Relationship between innovation and entrepreneurs
- Entrepreneurial behavior
 - Meaning of Entrepreneurial Behavior
 - Characteristics of Entrepreneurial Behavior

SHORT ANSWER TYPE QUESTIONS: Q11, 13, 17

LONG ANSWER TYPE QUESTIONS: Q9, 15

OTHER ASSIGNMENT:

1 ibid 1, Page 81, SQ-Q 1,2,3,4,8,9,10, LQ-Q 1,2,3,4,5,6

ARTICLES

Khuong, M. N., & An, N. H. (2016). The factors affecting entrepreneurial intention of the students of Vietnam national university—a mediation analysis of perception toward entrepreneurship. *Journal of Economics, Business and Management*, 4(2), 104-111.

SUGGESTED READINGS:

TEXT BOOK:

1 ibid 1, Chapter1, Page 25- 42

LECTURES 33-37

- Psycho- theories
 - Psycho-theories and Entrepreneurial Behavior
- Social responsibility
 - Social Responsibility and Entrepreneurs
 - Social responsibility to influence Entrepreneurial Behavior

UNIT-III

SHORT ANSWER TYPE QUESTIONS: Q5, 8, 19

LONG ANSWER TYPE QUESTIONS: Q3, 6, 21

SUGGESTED READINGS:

- 1 ibid 2, Chapter 1, Page 1.8 – 1.10
- 2 ibid 4, Chapter 7, Page 7.1 – 7.15

ARTICLES:

1. Lerner, M., Brush, C., & Hisrich, R. (1997). Israeli women entrepreneurs: An examination of factors affecting performance. *Journal of business venturing*, 12(4), 315-339.

LECTURES 38-42

ENTREPRENEURIAL DEVELOPMENT PROGRAMME (EDP)

OBJECTIVE:

To know about various Entrepreneurial Development Programme and their role, relevance, achievement along-with the role of Government in organizing EDPs.

CONTENTS:

- Entrepreneurial Development Programme
 - Role
 - Relevance
 - Achievements

- Role of Government in organizing EDPs
 - Role
 - Critical evaluation

UNIT-III

SHORT ANSWER TYPE QUESTIONS: Q5, 8, 19

LONG ANSWER TYPE QUESTIONS: Q3, 6, 21

SUGGESTED READINGS:

1. ibid 2, Chapter 1, Page 1.8 – 1.10
2. ibid 4, Chapter 7, Page 7.1 – 7.15

ARTICLES:

1. Lerner, M., Brush, C., & Hisrich, R. (1997). Israeli women entrepreneurs: An examination of factors affecting performance. *Journal of business venturing*, 12(4), 315-339.
2. Khuong, M. N., & An, N. H. (2016). The factors affecting entrepreneurial intention of the students of Vietnam national university—a mediation analysis of perception toward entrepreneurship. *Journal of Economics, Business and Management*, 4(2), 104-111.

UNIT IV

LECTURES 43-47

ROLE OF ENTREPRENEURS

OBJECTIVE:

To understand the role of entrepreneurs, as an innovator, in economic growth with complementing & supplementing, generation of employment opportunities, bringing social stability & balanced regional development of Industries.

CONTENTS:

- Role of entrepreneurs
 - As an innovator in economic growth
 - In complementing & supplementing economic growth
 - In generation of employment opportunities
 - In bringing social stability
 - In balanced regional development of industries.

UNIT-IV

SHORT ANSWER TYPE QUESTIONS: Q5, 8, 19

LONG ANSWER TYPE QUESTIONS: Q3, 6, 21

SUGGESTED READINGS:

- 1 ibid 2, Chapter 1, Page 1.8 – 1.10
- 2 ibid 4, Chapter 7, Page 7.1 – 7.15

ARTICLES:

1. Lerner, M., Brush, C., & Hisrich, R. (1997). Israeli women entrepreneurs: An examination of factors affecting performance. *Journal of business venturing*, 12(4), 315-339.
2. Khuong, M. N., & An, N. H. (2016). The factors affecting entrepreneurial intention of the students of Vietnam national university—a mediation analysis of perception toward entrepreneurship. *Journal of Economics, Business and Management*, 4(2), 104-111.

LECTURES 48-52

ROLE IN EXPORT PROMOTION AND IMPORT SUSTITUTION

OBJECTIVE:

To understand the role of entrepreneurs in promoting export, substituting import and earning forex earnings.

CONTENTS:

- Role of entrepreneurs
 - In export promoting
 - In import substituting
 - Earning forex

UNIT-IV

SHORT ANSWER TYPE QUESTIONS: Q5, 8, 19

LONG ANSWER TYPE QUESTIONS: Q3, 6, 21

LECTURE PLAN

GOODS AND SERVICE TAX

BBA - 309

**COURSE OUTLINE
BBA-V SEMESTER
GOODS AND SERVICE TAX
BBA 309**

COURSE OBJECTIVE:

Credits: 4

The basic objective of this paper is to acquaint the students about the introduction of GST in India and the replacement of all indirect taxes with GST to make India at a level playing field with outside world.

COURSE OUTCOMES:

- To develop an understanding of indirect taxation norms followed in India
- To develop an understanding of various aspects of Goods and Service Tax
- To gain an insight on analyzing the transactions for compliance under GST

METHODS OF TEACHING: PRIMARILY LECTURES, ASSIGNMENTS AND CLASS DISCUSSIONS

- The Course would revolve around aspects of indirect taxation and GST. Assignments would involve analysis of tax compliance of transactions relating to indirect taxation with class discussions on intricacies of application of GST to optimize the understanding of the students.

INTERNAL ASSESSMENT AND ASSIGNMENT

25 Marks

1. Class Test - Written Test
2. Class Assessment- (Individual Presentations/Viva-Voice/Projects/Reports/Written Assignments/Project/Group Discussions)
3. Attendance

COURSE CONTENTS:

UNIT I

- GST in India-Constitutional Provisions of Indirect Taxes
- Supply
- Mixed and Composite Supply
- Services under GST
- Levy and Charge of GST
- Procedure for Registration
- Person and Taxable Person
- Payment of Tax

(14 Hours)

UNIT II

- Assessment of Tax
- Tax Invoice
- Credit and Debit Notes
- Accounts and Records
- Input Tax Credit
- Place and Time of Supply
- Valuations and Exemptions
- Job Work

(14 Hours)

UNIT III

- Steps to file returns and their due dates
- Tax Collection at source
- Demand and Recovery
- Inspection
- Search
- Seizure
- Arrest
- Advance Ruling
- Appeals
- Revisions

(14 Hours)

UNIT – IV

- Audit
- Offences and Penalties
- Refunds
- Activities or transactions which shall be treated neither as supply of goods nor as supply of services
- Role of GST Practitioner

(14 Hours)

• STUDY MATERIAL FOR THE SUBJECT

Following will be the study material for the subject Environmental Science and students are advised to go through the material for thorough understanding of the subject.

➤ MAIN TEXT BOOKS:

- 1 **Author's Name(s):** Haldia A.
Title: GST made easy
Edition: I Year: 2017
Publisher: Taxman Publications (ibid 1)
- 2 **Author's Name(s):** Singh A.
Title: Goods and Services Tax made simple
Edition: I Year: 2018
Publisher: Centex Publications (ibid 2)

➤ REFERENCE BOOKS:

1. **Author's Name(s):** C.A. Dr. Ruchi Kansal
Title: Goods and Service Tax
Edition: I Year: 2019
Publisher: Sun India's Publications (ibid 3)
2. **Author's Name(s):** Datey V S.
Title: All about GST – A Complete guide to model GST Law
Edition: V Year: 2016
Publisher: Taxman Publications (ibid 4)
3. **Author's Name(s):** Gupta K Atul
Title: GST- Concept and Roadmap
Edition: I Year: 2016
Publisher: GST- Concept and Roadmap (ibid 5)
4. **Author's Name(s):** Ahuja Girish & Gupta Ravi
Title: GST
Edition: 1st Edition **Year:** 2019
Publisher: Maximax Publishing House (ibid 6)

UNIT I

LECTURES 1-2

INDIRECT TAXES

OBJECTIVE:

The objective of these lectures is to gain an understanding of the concepts relating to indirect taxes and types of indirect taxes.

CONTENTS:

- Meaning and Types of Indirect Taxes
- Person and Taxable Person

SUGGESTED READINGS

1. ibid 1 Page 1–50
2. ibid 3 Page 1-30
3. ibid 6 Page 1-40

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q 1,2.

LONG ANSWER TYPE QUESTIONS: Q 1, 6, 7.

ARTICLE

Pandey, P (2017). The Impact of Indian Taxation system on its Economic Growth. SSARSC International Journal of Management, Volume 3 Issue 1, January-June 2017, ISSN 2349-6975. http://www.ssarsc.org/documents/2management_final_article24417.pdf

LECTURES 3-5

CONCEPT OF GOODS AND SERVICE TAX

OBJECTIVE:

The objective of these lectures is to make the students understand the concept of Goods and Service Tax and the procedure for registration for GST.

CONTENTS:

- Constitutional Amendment of GST

- Features of GST
- Importance and benefits of GST
- Difference between GST and other Taxes
- Migration to GST
- Services under GST
- Exempted List; Rate Structure under GST
- Levy and Charge of GST
- Concept of IGST; CGST; SGST and its calculation with working examples.

SUGGESTED READING

1 ibid 2, Page 6.1-6.19

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q 5, 6, 7, 8, 10, 14, 15

LONG ANSWER TYPE QUESTIONS: Q 8, 9, 14, 17, 16

ARTICLE

1 Dr. R. Vasanthagopal (2011), “GST in India: A Big Leap in the Indirect Taxation System”, International Journal of Trade, Economics and Finance, Vol. 2, No. 2, April 2011.

LECTURES 6-8

SUPPLY

OBJECTIVE:

The objective of these lectures is to make the students aware about the intricacies of the concept of supply and composite and mixed supply.

CONTENTS

- Supply
- Composite Supply
- Mixed Supply

SUGGESTED READING:

1 ibid 3 page 1.16-1.28

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q 4,5, 7, 8.

LONG ANSWER TYPE QUESTIONS: Q 17, 18, 19.

ARTICLE

- 1 Leonard F.S. Wang, Chenhang Zeng, Qidi Zhang, Indirect taxation and undesirable competition, Economics Letters, Volume 181,2019, Pages 104-106, ISSN 0165-1765, <https://doi.org/10.1016/j.econlet.2019.05.010>.(<http://www.sciencedirect.com/science/article/pii/S0165176519301697>)

LECTURES 9-11

LEVY AND CHARGE OF GST

- Services under GST
- Exempted List; Rate Structure under GST
- Levy and Charge of GST
- Concept of IGST; CGST; SGST and its calculation with working examples.

SUGGESTED READING:

- 1 ibid 3 page 1.16-1.28

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q 4,5, 7, 8.

LONG ANSWER TYPE QUESTIONS: Q 17, 18, 19.

LECTURES 12-14

REGISTRATION

OBJECTIVE:

The objective of these lectures is to make the students aware about the procedure of registration.

CONTENTS

- Registration of dealers under GST
- Procedure for obtaining registration certificate

SUGGESTED READING

- 1 ibid 3, Page 3.1-3.18

UNIT II

LECTURES 15-16

ASSESSMENT OF GOODS AND SERVICE TAX AND EXEMPTIONS

OBJECTIVE:

The objective of these lectures is to make the students understand the ASSESSMENT of IGST, CGST and SGST.

CONTENTS:

- Exempted List of GST
- Rate Structure under GST
- Concept of IGST
- Concept of CGST
- Concept of SGST and its calculation with working examples.

SUGGESTED READING:

TEXT BOOK:

1. ibid 4, Page 4.1-4.4

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q 1,10, 15, 18, 25

LONG ANSWER TYPE QUESTIONS: Q 6 to 8, 12, 18 to 24

ARTICLES

- 1 Ballard, C., Shoven, J., & Whalley, J. (1985). General Equilibrium Computations of the Marginal Welfare Costs of Taxes in the United States. *The American Economic Review*, 75(1), 128-138. Retrieved from <http://www.jstor.org/stable/1812708>.

LECTURES 17-19

OBJECTIVE:

The objective of these lectures is to make the students understand the concept of tax invoice, credit notes and debit notes.

CONTENTS:

INVOICES UNDER GST

- Tax Invoice
- Credit and Debit Notes
- Accounts and Records

SUGGESTED READING

1. ibid 3, Page 4.6-4.15

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q 5, 6, 7, 8, 10, 14, 15

LONG ANSWER TYPE QUESTIONS: Q 8, 9, 14, 17, 16

ARTICLE

- 1 Saurabh Gupta, Madhur Gupta, How once Impossible GST has become Inevitable for India? NIVESHAK, Volume 7 Issue 1, January 2014, pp. 26-28

LECTURES 20-25

VALUATION OF SUPPLY

OBJECTIVE:

The objective of these lectures is to make the students understand the place, time and valuation of supply.

CONTENTS:

- Place of Supply
- Time of Supply
- Valuation of supply

SUGGESTED READING

- 1 ibid 3, Page 5.1-7.6

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q 5, 6, 7, 8, 10, 14, 15

LONG ANSWER TYPE QUESTIONS: Q 8, 9, 14, 17, 16

ARTICLES

1. Empowered Committee of Finance Ministers (2009). First Discussion Paper on Goods and Services Tax in India, the Empowered Committee of State Finance Ministers, New Delhi.
2. Mr. Pranav Mukherjee, Finance Minister of India, Speech at the Union Budget 2010-11, February 26, 2010, available at <http://www.thehindu.com/business/Economy/article113901.ece>

LECTURE 26-28

INPUT TAX CREDIT

OBJECTIVE:

The objective of these lectures is to gain an understanding of the input tax credit mechanism and about job work.

CONTENTS

- Input Tax Credit
- Job Work

SUGGESTED READINGS

1. ibid 3 Page 4.20-4.23

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q 3, 6, 12, 13.

LONG ANSWER TYPE QUESTIONS: Q 2, 10, 12.

ARTICLE

- 1 Ehtisham Ahmad, Nicholas Stern, Chapter 20 Taxation for developing countries, Handbook of Development Economics, Elsevier, Volume 2, 1989, Pages 1005-1092, ISSN 1573-4471, ISBN 9780444703385, [https://doi.org/10.1016/S1573-4471\(89\)02007](https://doi.org/10.1016/S1573-4471(89)02007)
<http://www.sciencedirect.com/science/article/pii/S1573447189020073>

UNIT - III

LECTURES 29-35

RETURNS

OBJECTIVE:

The objective of these lectures is to make the students understand the concept of Returns, Tax Collection at Source, demands and recovery.

CONTENTS:

- Steps to file returns and their due dates
- Tax Collection at source
- Demand and Recovery

ARTICLES

- 1 Ballard, C., Shoven, J., & Whalley, J. (1985). General Equilibrium Computations of the Marginal Welfare Costs of Taxes in the United States. *The American Economic Review*, 75(1), 128-138. Retrieved from <http://www.jstor.org/stable/1812708>.

SUGGESTED READINGS

1. ibid 3 Page 10.1-10.13

LECTURES 36-38

INSPECTION AND SEARCH

OBJECTIVE:

The objective of these lectures is to make the students understand the concept of Returns, Tax Collection at Source, demands and recovery.

CONTENTS:

- Inspection
 - Search
 - Seizure
 - Arrest
-
- **SUGGESTED READINGS**
 - 1. ibid 3 Page 10.1-10.1

LECTURES 39-42

ADVANCE RULING, APPEALS AND REVISIONS

OBJECTIVE:

The objective of these lectures is to make the students understand the concept of Returns, Tax Collection at Source, demands and recovery.

CONTENTS:

- Procedure of Advance Ruling
- Appeals to High Court
- Appeals to Supreme Court
- Revisions under Gst

SUGGESTED READING

- 1 ibid 2, Page 6.1-6.19

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q 5, 6, 7, 8, 10, 14, 15

LONG ANSWER TYPE QUESTIONS: Q 8, 9, 14, 17, 16

ARTICLE

- 1 Dr. R. Vasanthagopal (2011), “GST in India: A Big Leap in the Indirect Taxation System”, International Journal of Trade, Economics and Finance, Vol. 2, No. 2, April 2011.

UNIT – IV

LECTURES 43-49

AUDITS AND OFFENCES

OBJECTIVE:

The objective of these lectures is to make the students understand the concept of audit, offences and penalties.

CONTENTS:

IMPLEMENTATION OF GST

- Types of Audit under GST

- Penalties and appeals under GST
- Activities to be considered as offences under GST in India.

SUGGESTED READING

1. ibid 2, Page 6.1-6.19
2. ibid 4, Page 200-220

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q 5, 6, 7, 8, 10, 14, 15

LONG ANSWER TYPE QUESTIONS: Q 8, 9, 14, 17, 16

ARTICLE

- 1 Saurabh Gupta, Madhur Gupta, How once Impossible GST has become Inevitable for India? NIVESHAK, Volume 7 Issue 1, January 2014, pp. 26-28

LECTURES 50-55

REFUNDS

OBJECTIVE:

The objective of these lectures is to make the students understand the concept of refunds that can be claimed under GST.

CONTENTS:

- Time Limits of refund
- Types of refund
- Procedure for submitting refund application
- Withholding Refund

SUGGESTED READING

- 1 ibid 2, Page 10.22-10.37

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q 5, 6, 7, 8, 10, 14, 15

LONG ANSWER TYPE QUESTIONS: Q 8, 9, 14, 17, 16

ARTICLES:

1. Empowered Committee of Finance Ministers (2009). First Discussion Paper on Goods and Services Tax in India, the Empowered Committee of State Finance Ministers, New Delhi.

LECTURES 56-58

ROLE OF GST PRACTITIONER

OBJECTIVE:

The objective of these lectures is to make the students understand the concept of activities or transactions which neither shall be considered as supply of goods nor as services and the role of GST practitioner.

CONTENTS:

- Activities or transactions which shall neither be considered as supply of goods nor as services
- Role of GSTP
- Eligibility to become GSTP
- Responsibilities to be covered under the aspect of GSTP

SUGGESTED READING

1. ibid 2, Page 10.35-10.37

ASSIGNMENTS FROM QUESTION BANK:

SHORT ANSWER TYPE QUESTIONS: Q 5, 6, 7, 8, 10, 14, 15

LONG ANSWER TYPE QUESTIONS: Q 8, 9, 14, 17, 16

ARTICLES

1. Mr. Pranav Mukherjee, Finance Minister of India, Speech at the Union Budget 2010-11, February 26, 2010, available 113901.ece