

Circulars file

CIRCULAR NO.SU/BBA&BCA/CBC & GS/66/2018

It is hereby informed to all concerned that, the syllabi prepared by the Board of Studies & recommended by the Dean, Faculty of Commerce & Management the **Academic Council at its meeting held on 30 June & 02 July 2018 has accepted the syllabi under Choice Based Credits & Grading System for Bachelor of Computer Application & Bachelor of Business Administration First Semester** under the Faculty of Commerce & Management as enclosed herewith.

This is effective from the Academic Year 2018-2019 and onwards.

All concerned are requested to note the contents of this circular and bring the notice to the students, teachers and staff for their information and necessary action.

University Campus,
Aurangabad-431 004.
REF.No.SU/2018/
Date:- 17-07-2018.

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[Signature]
**Deputy Registrar,
Syllabus Section**

Copy forwarded with compliments to :-

- 1] **The Principals, affiliated concerned Colleges, Dr. Babasaheb Ambedkar Marathwada University.**
- 2] **The Director, University Network & Information Centre, UNIC, with a request to upload this Circular on University Website.**

Copy to :-

- 1] The Director, Board of Examinations & Evaluation,
- 2] **The Section Officer, [B.Com.Unit] Examination Branch,**
- 3] The Section officer, [Eligibility Unit],
- 4] **The Programmer [Computer Unit-1] Examinations,**
- 5] **The Programmer [Computer Unit-2] Examinations,**
- 6] The In-charge, [E-Suvidha Kendra],
- 7] The Public Relation Officer,
- 8] The Record Keeper,

[Signature]
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[Signature]
PRINCIPAL

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& Computer Science, Bajaj Nagar
Aurangabad - 431136.




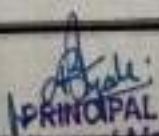
**DR. BABASAHEB AMBEDKAR
MARATHWADA UNIVERSITY,
AURANGABAD.**



Curriculum of
BACHELOR OF BUSINESS ADMINISTRATION
(BBA)
1ST YEAR
under Choice Based Credit & Grading System
SEMESTER FIRST

[Effective from the Academic Year 2018-19 & onwards]


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DR. BARASAHEB AMBEDKAR MARATHWADA UNIVERSITY, AURANGABAD

FACULTY OF MANAGEMENT SCIENCE,

Syllabus - Bachelor of Business Administration (BBA)

Choice Based Credit System (CBCS) - 2018-19

Semester & Credits	Core Course [04]	Ability Enhancement Compulsory Courses [AEC] [01]	Discipline Specific Elective [DSE] [01]
1 Credit 24	1. Business Accountancy - I 2. Management Perspective - I 3. IT Fundamentals 4. Business Statistics	1. Human Communication in Business	Elective Paper [Any One] 1. Business Organisation 2. Corporate Governance - I
Total Credits 24	No. of Credits : 16	No. of Credits : 04	No. of Credits : 04


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FIRST SEMESTER

Paper Number	Subject/ Title of the Paper	Course	Weekly		Credits		IA	UA	Total Marks	Duration of Theory Exam
			Th	Pr	Th	Pr				
I	Accountancy - I	Core Discipline	4	-	4	-	20	80	100	3 Hrs
II	Management Perspective - I	Core Discipline	4	-	4	-	20	80	100	3 Hrs
III	Business Statistics	Core Discipline	4	-	4	-	20	80	100	3 Hrs
IV	IT Fundamentals	Core Discipline	3	1	3	1	20	80	100	3 Hrs
V	Human Communication in Business	Ability Enhancement Compulsory	4	-	4	-	20	80	100	3 Hrs
VI	1. Business Organisation 2. Corporate Governance	Discipline Specific Elective [Any One]	4	-	4	-	20	80	100	3 Hrs
Total			23	1	23	1	120	480	600	--


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Paper I-

BUSINESS ACCOUNTANCY - I

Theory 80

Sessional 20

Credits 4

-
1. Double Entry Accounting System Introduction and concept & Advantages, Accounting Cycle, Types of Account, Journalising Rules, Subsidiary Books, Ledger, Trial Balance

 2. Cash Book – Single Column & Double Column.

 2. Trading, Profit and Loss Account and Balance Sheet (Simple exercise on Sole Trader, Final Account expected)


 3. Partnership Account: Introduction, Preparation of Partnership Final Accounts.

 4. Depreciation Introduction, meaning and definition, methods of Depreciation
 1. Fixed Installment Method
 2. Reducing Balance Method.

Reference Books:

1. Shukla & Greval " Advanced Accounts " S. Chand & Co.
2. Batliboy " Advanced Accounting ", Standard Accounting Publication.
3. Khan & Jain " Financial Management " Tata Mc Graw Hill.
4. S.C Kuchal " Financial Management "


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PAPER II-

MANAGEMENT PERSPECTIVE I




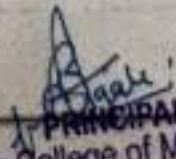
Theory 80
Sessional 20
Credits 4

- Unit - I** Management Concepts : (Philosophy of Management) Theo Haimanns Concept of Management. Management is what management does. Management is a process for the utilisation of growth - inputs . Management Is the art of getting things done . Management is the development of the People . Management versus Administration . Several Concepts for getting results through people : M.B.C. , M.B.S. , M.B.R. , M.B.E. , M.B.P. , M.B. M., M.B.O.
- Unit- II** Fundamentals of Management: Science or Art. Is Management a Profession ? Role of agencies interested in promoting professionals. Principles of Universality of management. The manager & his job . Different approaches to management.
- Unit- III** Evolution of Management Thought : Management in antiquity. Management in the Pre-Taylor period . Impact of industrial Revolution on Management . The advent of scientific management Nineteenth century contributions. The Beginning of scientific epoch in management . Taylors philosophy in the scientific method . Gantt's Philosophy of humanity in industry . Emerson's philosophy of efficiency . Gilbeth's Philosophy of the one best way Evolution of Management Thought : School of Management Theory : 1) The Classical School including : i) Scientific Management School (Taylor & his followers) ii) Management Process School (Fayol, Follet, Gillick, Urwick) iii) Bureaucracy Theory School (Max Weber) 2) The Human Relations School (Neo Classical) ; Hawthorne Experiments by Elton Mayo) 3) The Contingency Theory School
- Unit- IV** Objective : Objectives & Social Responsibilities of Business. Goals of business - Concept & Nature of Objectives, Importance of Objectives, Types of Objectives, Balancing the Objectives MBO . The Social Responsibilities of business . Areas of social Obligation . Classification of social responsibility. Problem of change .Recommendations for Environmental Planning .
- Unit- V** Management Thinkers - Mary Parker follett. George Elton mayo , Henry Fayols contribution to management thoughts. The principles of management. Schools of management theory . Management movement in India . The problem of management development.

Reference Books:

- 1) Organisational & Management- Dr. S.C. Saxsena -Sahitya Bhavan - Agra.
- 2) Modern Business Organisation & Management - Sherlekar & Sherlekar
- 3) Principles of Mangement - C.N.Sontakke


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PAPER III -

BUSINESS STATISTICS

Theory 80


Sessional 20

Credits 4

1. Introduction, Origin & Growth of Statistics, Definitions, Functions, Scopes and Limitations.
2. Organising Statistical Survey, Planning the Survey, Scope of Survey Techniques of data Collection.
3. Sampling and sample designs.
4. Classification and Tabulation of Data.
5. Measures of Central Value - Mean, Median and Mode,
6. Measures of Dispersion - Range, Quartile Deviation, Mean Deviation, Standard Deviation.
7. Correlation Analysis:
 - Introduction: Utility of the study of correlation, Correlation and causation
 - Types of correlation - Positive and Negative Correlation
 - Karl Pearson's Coefficient of Correlation.

Reference Books:-

1. Seymour Lipschutz Probability - Schaum Outline series. Mc Graw Hill.
2. M.C. Shukla and S.S. Gulshan - Statistic S. Chand & Co. New Delhi.
3. V. Seetharaman - A Text book of Statistics - M. Nandana South Bros.
4. Gupta and Kapoor Fundamental of Statistics.
5. D.N. Elhance Statistical Methods


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PAPER IV

I.T.FUNDAMENTALS

Theory 80

Practical 20

Credits 4

Unit - I	Fundamentals of Computer, Data, Information, Data Processing, Input, Process, Output, EDP, Computer based Processing advantages, Role of Hardware and Software in computing, I.T. , Features and Impact of I.T. on business, Historical Background of Development of computer field, Types and Generations of Computer
Unit - II	Different Input /Output and storage devices
Unit - III	Computer codes and languages; Computer Codes; Different number systems, Binary , Octal, Hexadecimal, Decimal, Conversion from one base to another base,- Coding, BCD, EBCDIC, ASCII, High level, low level, Assembly language
Unit - IV	Operating System; Concept, its role in computing, functions of OS, Components of Operating System, Types- Single user and Multi user, Popular Operating systems, MSDOS, Internal and External Commands, Concept of GUI, Windows, Utilities in Windows through Control Panel, My Computer, Notepad, Paintbrush etc,
Practical:	<ol style="list-style-type: none"> 1. Familiarizing students with different devices and facilities of computer system 2. Using MSDOS Command- DIR, DATE, TIME, CLS, EDIT, COPYCON, REN, FORMAT, PROMPT, PATH, TYPE, MORE, TREE , VER, CHKDSK, FIND, RESTORE, COPY, DISKCOPY, XCOPY, Wildcard characters. 3. Working in Windows- Settings, Control Panel, Display, Add New Printer, Mouse, Date and Time, Regional Settings, Calculator, Character Map, Games, MSDOS Prompt, Transferring and updating file through My Brief case & Direct Cable Connection, Browsing through My Computer, Text Editing in Notepad, Drawing through Paint brush, file handling through Recycle Bin, Scanning Disk through Scandisk.


Reference Books:

1. Chetan Srivastav " Information Technology",
2. O'Brien J. " Management Information System", Tata McGraw Hills, New Delhi
3. P.K.Taxali" PC Software made simple", Tata McGraw Hills, New Delhi
4. V.Rajaraman " Fundamentals of Computer", Prentice Hall of India, New Delhi
5. Sanders D.H. " Computers Today", Tata McGraw Hill
6. Denies Sheila S. " Microsoft Office Professional for Windows 95", BPB Publications



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Theory 80


Sessional 20


Credits 4

- Unit – I** Nature , Function , Scope and limitations of Communication , Process Of Communication and its elements, Channels & Media of Communication, Types of Communication.
- Unit – II** Facilitators and Barriers in organisation and managerial Communication
- Unit – III** Communication Skills : Filter & Feed back
- Unit – IV** Listening Skills
- Unit – V** Written Communication, merits, demerits, techniques, media
- Unit – VI** Business Correspondence – Letters of complaints , Claims , Settlement of claims, Banking & insurance correspondence.
- Unit – VII** E-communication : Use of Electronic Devices in Modern Communication. Such as Modem, Fax, e-mail, chat, Tele-conferencing, Video conferencing, etc.

Reference Books :

1. Communication: C.S. Rayudu
2. Business Communication : Bhende , Pradhan , Thakur
3. Communication Dynamics Dr. Mrs. V.S. Mishra
4. Business Communication Richard Huseman.
5. Business Communication Bhende, Pradhan & Others.


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PAPER VI-

E1: BUSINESS ORGANISATION

Theory 80


Sessional 20


Credits 4

Unit – I	Meaning of terms: Business, Industry, Commerce, Profession, Vocation
Unit – II	Meaning, Characteristics, Formation, and merits and demerits of the following terms: <ul style="list-style-type: none">• Sole Proprietorship• Partnership• Joint Stock Company• Co – Operative Society• Public Enterprise• Non Profit Organisation. Conversion one form into another wherever feasible
Unit – III	Ownership Organisation decision choice of form of organisation the initial choice, Problem of expansion
Unit – IV	Business and its Environment <ol style="list-style-type: none">1. Social Responsibilities of business & public relations2. Business & its environment3. Objectives of business4. Social Responsibility of a business firm5. Corporate image
Unit – V	Rationalisation & Automation (Business term, Industry & Technological change) <ol style="list-style-type: none">1) Rationalization2) Automation3) Benefits of Rationalisation4) Objections to Rationalisation
Unit – VI	Business Combination & Monopoly <ol style="list-style-type: none">1) Causes of Combinations2) Types of Combination3) Forms of Combination4) Economics of Combination

Reference Books:

1. Fundamentals of Business Organisation and Management – Y.K. Bhushan
2. Management & Organisation by C.B. Gupta


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PAPER VI-

CORPORATE GOVERNANCE

Theory 80


Sessional 20


Credits 4

-
- Unit- I** Concept of Corporate Governance:
- Meaning,
 - Principles of corporate governance,
 - Main Constituents of Good Corporate Governance.
-
- Unit- II** Mechanisms and Controls for Corporate Governance in India:
- Indian Model of Corporate Governance, Role of - Board of directors, Shareholders, Stakeholders, Bankers, Auditors, Agents, Investors etc.
- Unit- III** Structure and Responsibilities of the Board of Directors In India.
- Problems of corporate governance in India.
- Unit - IV** Corporate Governance Practices in leading Corporate in India (overview)
- TATA
 - Videocon
 - State bank of India

Reference Books:-

1. Das, "Corporate Governance in India: An Evaluation", First Edition, PHI Learning Pvt. Ltd
2. Sharma Sunita, "Corporate Governance in India", First Edition, New Century Publications
3. A.C. Fernando, "Business Ethics and Corporate Governance", Pearson Education India
4. Sanjay Bhayana, "Corporate governance practices in India" First Edition, Regal Publications
5. Shaikh Saleem, Business Environment, 2th ed., Pearson Education


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CIRCULAR NO.SU/Commerce & Management/ II Sem./32/2018

It is hereby inform to all concerned that, on the recommendation of the Dean, Faculty of Commerce & Management, the Hon'ble Vice-Chancellor in his emergency powers under Section-12(7) of the Maharashtra Public Universities Act, 2016 has accepted the syllabus of **B.Com., BBA & BCA II Sem.** on behalf of the Academic Council to be applied from the Academic Year 2018-2019 and onwards.

All concerned are requested to note the contents of this circular and bring notice to the students, teachers and staff for their information and necessary action.

University Campus,
Aurangabad-431 004.

REF.NO. SU/ COMMERCE/2018-19-

20603 - 21053

Date:- 26-11-2018.

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(Signature)
Deputy Registrar,
Syllabus Section.

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- 2] **The Director, University Network & Information Centre, UNIC, with a request to upload this Circular on University Website.**

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- 3] The Section officer, [Eligibility Unit],
- 4] **The Programmer [Computer Unit-1] Examinations,**
- 5] **The Programmer [Computer Unit-2] Examinations,**
- 6] The In-charge, [E-Suvidha Kendra], Rajarshi Shahu Maharaj Pariksha Bhavan, Dr. Babasaheb Ambedkar Marathwada University.
- 7] The Public Relation Officer,
- 8] The Record Keeper.

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(Signature)
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DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY, AURANGABAD.


FACULTY OF MANAGEMENT SCIENCE.

Syllabus - Bachelor of Business Administration (BBA)

Choice Based Credit System (CBCS) - 2018-19



Semester & Credits	Core Course [04]	Ability Enhancement Compulsory Courses [AEC] [01]	Discipline Specific Elective [DSE] [01]
II Credit 24	1. Business Accountancy – II 2. Management Perspective – II 3. Business Economics 4. Environmental Awareness – I	1. Administrative Practices	Elective Paper [Any One] 1. IT Application in Business – I 2. Corporate Governance – II
Total Credits 24	No. of Credits : 16	No. of Credits : 04	No. of Credits : 04



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Paper Number	Subject/ Title of the Paper	Course	Weekly		Credits		IA	UA	Total Marks	Duration of Theory Exam
			Th	Pr	Th	Pr				
VII	Business Accountancy – II	Core Discipline	4	-	4	-	20	80	100	3 Hrs
VIII	Management Perspective – II	Core Discipline	4	-	4	-	20	80	100	3 Hrs
IX	Business Economics	Core Discipline	4	-	4	-	20	80	100	3 Hrs
X	Environmental Awareness – I	Core Discipline	4	-	4	-	20	80	100	3 Hrs
XI	Administrative Practices	Ability Enhancement Compulsory	4	-	4	-	20	80	100	3 Hrs
XII	1. IT Application in Business – I 2. Corporate Governance – II	Discipline Specific Elective [Any One]	2	2	2	2	20	80	100	3 Hrs
Total			22	2	22	2	120	480	600	--

SECOND SEMESTER


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1. Goodwill of Partnership Firm
Meaning, Need, factors affecting Goodwill, Methods of valuing Goodwill, - Average Profit Method, Super Profit Method
2. Accounts of Non Trading Concern –
Preparation of Receipts and Payment Accounts, Income and Expenditure Account and Balance Sheet
3. Company Final Accounts
(Treatment of Provisions, Treatment of Dividends, Interim & Final Dividend on shares, Income Tax on Dividends, Payment of Dividends, Unclaimed Dividends, Treatment of Preliminary Expenses, Capital Profit, Income Tax Provision, Advance Payment, Payment of Tax, TDS, -- Simple exercises expected).
4. Single Entry System
Concept- Ascertainment of Profit from records of single entry method

Books:-

1. Shukla & Greval "Advanced Accounts" S. Chand & Co.
2. Batliboy "Advance Accounting", Standard Accounting Publication.
3. Khan & Jain "Financial Management" Tata Mc Graw Hill.
4. S.C Kuchal "Financial Management"

Practical's for Internal Assessment

- 1.
- 2.
- 3.
- 4.
- 5 Any Other Suitable Practical.

A. S. K.
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Theory 80

Sessional 20

Credits 4


- Unit – I Planning – meaning and nature of planning, planning premises, planning process with objective of planning – classification of plans on the basis of scope, time, function including budgetary planning – forecasting- meaning & importance only, types of planning, principles of planning, Advantages Limitations of Planning, decision making process only.
- Unit – II Organizing – Definition of organizing, steps in organizing, principles of organizing, delegation & decentralization, organizational charts - Types of organization, Line – Line & Staff – committee – organizational climate – formal & informal.
- Unit – III Staffing: Recruitment, Selection training & Development of managers at various levels.
- Unit – IV Directing: Meaning & Principles of directing Motivation: Meaning, importance, Tools of motivation. Motivation Models: Maslow's Need Hierarchy, Herzberg, Dual factor, McGregor's theory X and Y. Leadership: Meaning, importance, leadership styles & traits.
- Unit – V Co-ordination – Meaning, Features, Principles of Co-ordination, difference between Co-ordination & Co-operation, Coordination as essence of Management.
- Unit – VI Control: Meaning & Importance of Controlling, Process of control, Techniques of control, Requisites of effective control system.

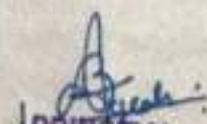
REFERENCE BOOKS:

- 1) Basic organization & Management: By Dr. P.C. Shejwalkar, Dr. Sherlekar S.A
- 2) Organization & Management – R.D. Agarwal
- 3) Modern Business Organisation & Management – Sherlekar & Sherlekar
- 4) Principles of Management – C.N.Sontakke
- 5) Principles of Management – L.M.Prasad.

Practical's for Internal Assessment

- 1.
- 2.
- 3.
- 4.


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5 Any Other Suitable Practical.

PAPER NO. IX:

BUSINESS ECONOMICS



Theory 80

Sessional 20

Credits 4

- Unit – I Introduction to economics, Definition Scopes & nature of economics.
Unit- II Law of Demand & Supply, Market equilibrium, Elasticity of Demand.
Unit – III Utility Analysis; Indifference curve Analysis, Consumer Behavior
Unit – IV Factors of production and its Rewards: Rent; interest and profit
Unit – V National Income .Meaning, Definition, concept, GNP, NNP, NI at Factor Cost, NI, PI, DI, Measuring National Income.

REFERENCE BOOKS:-

- 1) Principles of Economics – M.L. Seth
- 2) Principles of Economics – Ahuja
- 3) Micro economics – Datta & Samuelson
- 4) Modern Economic Theory – K K Dewett
- 5) Business and Managerial Economic- Sampat Mukherjee

Practical's for Internal Assessment

- 1.
- 2
- 3
- 4

5 Any Other Suitable Practical.


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Unit - I Environmental Awareness : Introduction , Need, A Ecological factors –

Atmosphere : Structure & components, air as an ecological factor.

Hydrosphere : Structure & components, water as an ecological factor.

Lithosphere : Structure & components, soil as an ecological factor.

Biotic factors : Structure and components, effect on environment.

Interaction between plants and local animal and man.

Interaction between plants growing in a community.

Interaction between plants and min & microbes.

Unit - II

Ecosystem:

Concept, definition, Structure biotic & abiotic biotic-producer-consumer decomposers, Examples – aquatic marine & pond, forest, food-chain, food web, energy flow in ecosystem.

Unit - III

Population ecology :

Characteristics of Population : - Population density, natality, mortality, Population growth, age distribution of population, population fluctuation.

1) Population Structure :- Population dispersion emigration immigration, migration, types of interaction neutralism, commensalism, mutualism, proto – cooperation, amensilism, parasitism, cannibalism, predation competition.

Unit - IV

Environmental Pollution: - Concept, Definition. Water Pollution – Pollutants – Sewage, organic chemicals. Inorganic heavy metals [Hb-Pb-Cu-Cd], Oil spill. Eutrophication.

2) Air Pollution:- Pollutants – aerosols [So₂, Co₂ , Co N-oxides, Hydrocarbons, global warning, greenhouse effect, acid rains]

REFERENCE BOOKS: -

- 1) Environmental Biology: - P.D. Sharma
- 2) Environmental Chemistry: - A.K. De
- 3) Ecology: - M.P. Arora
- 4) Ecology and Environment: - P.D. Sharma
- 5) Environmental Biology: - K.C. Agarwal
- 6) Environmental Pollution: - Krishna Kanan
- 7) Environmental Chemistry: - Sharma
- 8) Manual of Forest Ecology: - Mishra & Puri

Practical's for Internal Assessment

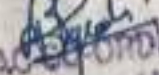
1.


2.

3.

4.

5 Any Other Suitable Practical


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PAPER NO. XI:

ADMINISTRATIVE PRACTICES



- Unit – I Role of company executives: - Company Secretary, Board of Directors
- Unit – II Law & procedure of meetings – General principles of law & practice relating to meetings.
- Unit – III Distinction between public and private meetings; rights and restrictions regarding the holding of meetings, preservation of order at meeting.
- Unit – IV The power & duties of chairman. The requisites of valid meeting, notice, constitution, quorum, agenda, papers, minutes, motions.
- Unit – V Voting & Proxies; adjournment; rules of debate, including formal (or procedural) motions. The committee system and its operation.
- Unit – VI Principles of security of documents and filing information.


REFERENCE BOOKS:

- 1) Lectures on company law – Shantilal mohanlal shah-N.M.Tripathi- Pvt. Ltd. Mumbai
- 2) Business Organisation - Y K Bhushan
- 3) Business Organisation - Sherlekar

Practical's for Internal Assessment

- 1.
- 2.
- 3.
- 4.

5 Any Other Suitable Practical.


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Unit I: MS- Word - Text Processing; Meaning and role of word processing, Documents in MSWORD, features of MSWORD, Creation and saving of word document, searching a document, opening and closing a document, printing a document, Copying, Moving and Cutting Text in Word, Cut, Paste, Moving text between documents, Changing case, Fonts, Applying Bold, Underline and Italic, Insertion of pictures, symbols & special characters, page setting, margin styles and settings, Table creation in word document, columns & rows insertion deletion Formatting a document, Formatting Toolbar, Table and Border Toolbar, Border Shading Dialog, Bullet and numbering, Mail Merge Procedure in Word, Using forms, labels and envelopes Use of Help in Word Document

Unit II: MS- Excel - Electronic Spreadsheet; Structure of worksheet and its usage in commercial applications, creating worksheet in MSEXCEL, formatting and layout of worksheet, Excel Templates, working with range, rows, columns, total, sorting , formatting toolbars, moving cell contents, alignment of worksheet text, border colour, handling workbook, working with formulas and functions- SUM, PRODUCT, AVERAGE, COUNT, MAX, MIN, SQRT etc., Charts in Excel, Types, Graph, Axes, Variable, Labels, Legends, Titles, Analysis of Data in Excel, Exploring built in function of Excel, sharing data with other desktop applications.


Unit III: MS-PowerPoint - Presentation in Business with PowerPoint ; Creation of slides, adding objects, Movies, sound, animation , styles of presentation and linking procedures, Slide colour scheme, background, Custom animation, Slide Transition, Slide Show

REFERENCE BOOKS:

1. Timothy J O'Leary "Microsoft Office 2000", Tata McGraw-Hill
2. Techmedia "Microsoft Office"
3. "MSOffice Complete", BPB Publications
4. MSWORD 2000, BPB Publications
5. MSEXCEL 2000, BPB Publications

Practical's for Internal Assessment

1. Familiarizing with Word and creating word document
- 2 Excel and Power Point
- 3 WORKSHEETS IN excel
- 4 Presentations with Power Point


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PAPER XII

CORPORATE GOVERNANCE – II



Credits 4

- Unit – I: Organizational and legal Framework for Corporate Governance in India
- Ministry of Corporate Affairs (MCA)
 - Securities and Exchange Board of India (SEBI)
 - Companies Act, 1956 • Companies Bill, 2012
 - Securities Contracts (Regulation) Act, 1956 • Depositories Act, 1996
- Unit – II: Business Ethics
- Concept of Values and Ethics,
 - Work Ethos and Work culture
 - Significance of values in business management,
 - Need for values in global change
 - Corporate Social Responsibility (CSR)
 - Holistic approach for Managers in decision making.
- Unit – III Cases on Corporate Governance in India:
- Demonetization
 - Banking Scams
 - Cognitive Moral Development
 - Accountability issues and Corporate Governance.

Reference Books:-

1. Das, "Corporate Governance in India: An Evaluation", First Edition, PHI Learning Pvt. Ltd
2. Sharma Sunita , "Corporate Governance in India", First Edition ,New Century Publications
3. A.C. Fernando , "Business Ethics and Corporate Governance", Pearson Education India
4. Sanjay Bhayana , " Corporate governance practices in India" First Edition , Regal Publications
5. Francis Cherunelam ; Business Environment. Himlaya Publication, Mumbai.

Practical's for Internal Assessment

1.

2.

3.

4.

5 Any Other Suitable Practical.


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Circular file

DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY**CIRCULAR NO.SU/Commerce & Management/ III Sem./50/2019**

It is hereby inform to all concerned that, on the recommendation of the Dean, Faculty of Commerce & Management, the Hon'ble Vice-Chancellor in his emergency powers under Section-12(7) of the Maharashtra Public Universities Act, 2016 has accepted the syllabi of **B.Com., BBA & BCA III Sem.** under Choice Based Credit and Grading System on behalf of the Academic Council to be applied from the Academic Year 2019-2020 and onwards. The said syllabi are uploaded on bamu.ac.in at University website.

All concerned are requested to note the contents of this circular and bring notice to the students, teachers and staff for their information and necessary action.

University Campus,
Aurangabad-431 004.
REF.NO. SU/ COMMERCE/2018-19
25445-844
Date:- 31-05-2019.

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*Deputy Registrar,
Syllabus Section.*

Copy forwarded with compliments to :-

- 1] The Principals, affiliated concerned Colleges, **Dr. Babasaheb Ambedkar Marathwada University.**
- 2] The Director, University Network & Information Centre, UNIC, with a **request to upload this Circular along with the said syllabi on University Website.**

Copy to :-

- 1] The Director, Board of Examination & Evaluation,
- 2] **The Section Officer, [B.Com. Unit] Examination Branch,**
- 3] **The Programmer [Computer Unit-1] Examinations,**
- 4] **The Programmer [Computer Unit-2] Examinations,**
- 5] The In-charge, [E-Suvidha Kendra], Rajarshi Shahu Maharaj Pariksha Bhavan, Dr. Babasaheb Ambedkar Marathwada University,
- 6] The Public Relation Officer,
- 7] The Record Keeper.

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**DR. BABASAHEB AMBEDKAR
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AURANGABAD.**




Curriculum of
BACHELOR OF BUSINESS ADMINISTRATION
(BBA)
IIND YEAR
THIRD SEMESTER
under Choice Based Credit & Grading System

[Effective from the Academic Year 2019-20 & onwards]


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DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY, AURANGABAD.

FACULTY OF COMMERCE & MANAGEMENT
Syllabus - Bachelor of Business Administration (BBA)
Choice Based Credit System (CBCS) - 2019 - 20

Semester & Credits	Core Course [04]	Ability Enhancement Compulsory Courses [AEC] [01]	Discipline Specific Elective [DSE] [01]
III Credit 24	1. Cost Accountancy - I 2. Management Perspective - III 3. Environmental Awareness - II 4. Business Law - I	1. Entrepreneurship Development	Elective Paper [Any One] 1. Human Factor in Business 2. Hospitality Management
Total Credits 24	No. of Credits : 16	No. of Credits : 04	No. of Credits : 04


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Structure of B.B.A. THIRD SEMESTER
Choice Based Credit Grading System (CBCS) 2019 - 2020

Paper Number	Subject/ Title of the Paper	Course	Weekly		Credits		IA	UA	Total Marks	Duration of Theory Exam
			Th	Pr	Th	Pr				
XIII	Cost Accountancy - I	Core Discipline	4	-	4	-	20	80	100	3 Hrs
XIV	Management Perspective - III	Core Discipline	4	-	4	-	20	80	100	3 Hrs
XV	Environmental Awareness - II	Core Discipline	4	-	4	-	20	80	100	3 Hrs
XVI	Business Law - I	Core Discipline	4	-	4	-	20	80	100	3 Hrs
XVII	Entrepreneurship Development	Ability Enhancement Compulsory	4	-	4	-	20	80	100	3 Hrs
XVIII	1. Human Factor in Business 2. Hospitality Management	Discipline Specific Elective [Any One]	4	-	4	-	20	80	100	3 Hrs
Total			24		24		120	480	600	--

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B.B.A. IIIrd Semester Syllabus (CBCS)
Paper No. XIII - Cost Accountancy - I

Theory - 80 Marks
Sessional - 20 Marks

	Periods
Unit - I Cost Accounting : Meaning, Definition, Scope, Advantages, Disadvantages and limitations of cost accounting, Difference between Financial and Cost Accounting. (Theory)	(10)
Unit - II Material : Purchase Procedure, Storage and Handling of Material, Method of Material Issue LIFO, FIFO, Weighted Average. (Theory and Numerical)	(08)
Unit - III Labour : Meaning, Definition, Methods of Time Keeping and Time Booking, Control of Labour, Pay Roll Methods of Wage Payment, Time Rate and Piece Rate, Incentives Scheme - Taylor's Differential Piece Rate System, Merrieks System, Halsey Plan, Rowan (Numerical)	(14)
Unit - IV Overheads : Definition, Direct and Indirect Costs, Importance of Overheads, Classification of Overheads, Machine Hour Rate, Labour Hour Rate (Numerical)	(14)
Unit - V Unit Costing : Preparation of Cost Sheet.	(14)
Sessional Works : 20 Marks	
1. One Test	: 05 Marks
2. One Tutorial	: 05 Marks
3. Students to collect performa of Bin Card, Store Ledger, Time Card, Purchase Requisition, Quotations & Purchase Order and fill them	: 10 Marks


References :

- 1) Practical Costing : Khanna, Pande and Ahuja
- 2) Cost Accounting : Bhatia HSM
- 3) Principles & Practices of Cost Accounting : N. K. Prasad
- 4) Cost Accounting (Methods & Problems) : B. K. Bhar

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B.B.A. IIIrd Semester Syllabus (CBCS)
Paper No. XIV - Management Perspective - III

Theory - 80 Marks
Sessional - 20 Marks

	Periods
Unit - I Recent Trends in Management : Introduction, E-commerce, E-Marketing, E-Retailing, Marketing Mix, Buyers behavior, Green Marketing and Marketing Research.	(16)
Unit - II Production Management : History and development in Production Management, Meaning, Scope, Importance of Production Management, Objectives and Scope of Production Management, Production System, Production Planning & Control - steps in production planning control, Quality Management, Quality Control, ISO 9001:2000 Production layout - Types, Principles of sound layout.	(12)
Unit - III Material Management : Meaning, Definition, Scope and Functions of Material Management, Objectives, Needs and Importance of Material Management, Material handling, Classes of material, Purchasing procedure, types of purchases, Principles of scientific purchasing, Significance of purchasing policy, centralization of purchasing, types of purchasing policy.	(16)
Unit - IV Inventory Management : Introduction, Concept and Importance of Inventory Management, Types of Inventory, Supply Chain Management.	(16)
Sessional Works : 20 Marks	
1. One Test : 05 Marks	
2. One Tutorial : 05 Marks	
3. One Seminar : 05 Marks	
4. Group Discussion : 05 Marks	

Reference Books :

1. Philip Kotlar ; Marketing Management
2. R. S. Davar : Modern Marketing Management
3. S.A. Sherlekar : Modern Business Organization & Management
4. Y.K. Bhushan : Fundamental of Business Organization & Management

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B.B.A. IIIrd Semester Syllabus (CBCS)
Paper No. XV – Environmental Awareness – II

Theory – 80 Marks
Sessional – 20 Marks

	Periods
Unit - I Environment – Law & Ethics : The Environment Protection Act 1986; Environmental Ethics – Issues and possible solutions; Water Conservation, Rain water harvesting, Watershed management, Ozone layer depletion.	(12)
Unit - II Disaster Management – Floods, Earthquake, Cyclones and landslides; Environmental pollution – Noise, Marine, Thermal pollution and Nuclear hazards; Role of an individual in prevention of pollution; Solid Waste Management: Causes, Effects and Control Measures of Urban & Industrial Wastes.	(12)
Unit - III Social Environment – Chipko Movement; Narmada Bachao Movement; Tehari Dam Project; ISO 14000; Wild Life Protection Act; Forest Conservation Act; Urban problems related to Energy; Environment and Human Health; Human Rights, Cancer and the Environment; 3 R's Cycle (Reduce, Reuse and Recycle); Characteristics of Hazardous Wastes; HIV-AIDS.	(12)
Unit - IV Natural Resources - Renewable and Non-renewable Resources: Forest, Mineral, Food, Energy and Land; Conservation of Natural Resources; Value of Biodiversity; Hot spot's pf Biodiversity; Endangered and Endemic Species of India; In- Situ and Ex-Situ Conservation of Biodiversity.	(12)
Unit - V Environmental Management – Effluent Standard Parameters; Role of Government and Non-government Organizations (NGO's); Environmental Awareness; Environmental Audit.	(12)

Sessional Works : 20 Marks

1. One Test : 05 Marks
2. One Tutorial : 05 Marks
3. One Seminar : 05 Marks
4. Group Discussion : 05 Marks

Reference Books:

1. Fundamentals of Environmental Science –Dr. Ashok Chavan& Dr. SayyedIliyas.
2. A Text Book of Environmental Science –Arvind Kumar.
3. Handbook of Environmental Laws, Rules, Guidelines, Compliances and Standards - Trivedi R.K., Vol I and II.
4. Environmental Studies – Erich Bharucha.
5. Environmental Science - Miller T.O. Jr.
6. Environmental Science systems & Solutions - Mckinnecv, M.L. & Schoch. R.M. 1996. Web enhanced edition.

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B.B.A. IIIrd Semester Syllabus (CBCS)
Paper No. XVI – Business Laws – I

Theory – 80 Marks
Sessional – 20 Marks

Unit	Description	Periods
Unit - I	Indian Contract Act 1872 : Meaning and Definition of Agreement and Contract, Features of Contract Act, Types of Contract, Essentials of valid contract, Offer and Acceptance, Breach of Contract	(12)
Unit - II	Sale of Goods Act 1930 : Meaning and Important Definition – Sale of Goods Act, Agreement to Sale vs. Contract of Sale, Essentials of valid contract of Sale, Condition and Warranty, Sale by Auction and Hire Purchase Agreement, Buyers and Sellers Rights and Duties.	(12)
Unit - III	Negotiable Instrument Act 1881 : Concept and Important definition of Act, Promissory Note and Cheque, Characteristics of the Act, Dishonor of Negotiable Instrument, Discharge of Negotiable Instrument, Bills of Exchange.	(12)
Unit - IV	Consumer Protection Act (Amended Act 2002) : Meaning and Important Definition of Act, Significance of Consumer Protection, Objectives of the Act, Working of Consumer Protection Council, Composition of consumer disputes redressal agencies.	(12)
Unit - V	Cyber and IT Act 2000 : Important Definition - IT Act 2000, Cyber Fraud and Cyber Cheating, Copy right – Meaning and Definition, License of the Copy Right, Digital Signature, Digital Signature Certificate.	(12)

Sessional Works : 20 Marks

1. One Test : 05 Marks
2. One Tutorial : 05 Marks
3. One Seminar : 05 Marks
4. Group Discussion : 05 Marks

Reference Books:

1. Business Law – Dr. Nowlakha
2. Mercantile Law – N D Kapoor
3. Indian Contract Act – Dr. Avtarsingh
4. Mercantile and Industrial Law – M.C Shukla
5. Business Law – Maheshwar
6. Company and Business Law – Shukla and Gerwal
7. Commercial and Industrial Law – Kuchal S, C.
8. Cyber Law Simplified – Tata McGrawhill/VivekSood
9. Indian Cyber Law – Suresh T Vishwanathan

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B.B.A. IIIrd Semester Syllabus (CBCS)
Paper No. XVII – Entrepreneurship Development – I

Theory – 80 Marks
Sessional – 20 Marks

	Periods
Unit - I Originating Theories of Entrepreneurship - Economic Theory, Sociological Theory, Psychological Theory, Innovative theory of Entrepreneurship by Joseph Schumpeter, Theory of Achievement Motivation by McClelland – The Kakinada Experiment, Hoselitz sociological theory.	(12)
Unit - II Types of Entrepreneurship - Recent Trends – Sociopreneur, edupreneur, ecopreneur and agropreneur. Womenentrepreneurs, Self Help Groups.	(12)
Unit - III Identification of Business Opportunities - Environment scanning – meaning and benefits, Factors considered for environment scanning, Socio-cultural, economic, technical, demographic, legal and political, geographical and international factors, Sources and steps involved in identification of business opportunities.	(12)
Unit - IV Market Research - Meaning, need and importance of market research, Techniques in Marketing Research - Field Survey Technique, Test Marketing, Delphi Technique, Desk Research, Observation Method and Experiment Method.	(12)
Unit - V Innovation in Entrepreneurship – Purposeful innovation – concept, need, process, principles of purposeful innovation, Incubation centres – Meaning, Services and role of incubation centres. Study of incubation centres in Goa.	(12)

Project work – 20 Marks

Biographical Case Study of Entrepreneur and Presentation. (To be Given by Teachers)

Reference Books:

1. Desai Vasant, Dynamics of Entrepreneurship development.
2. Drucker, Peter , Innovation and Entrepreneurship – Practice and principals.
3. Paul, Jose, Kumar Ajith. - Entrepreneurship Development and management – Himalaya Publication House.
4. Khanka, S.S. Entrepreneurship Development – Sultan Chand Publication.
5. Gupta, C.B. Shrinivasan - Entrepreneurial Development, Sultan Chand Publication.

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B.B.A. IIIrd Semester Syllabus (CBCS)
Paper No. XVIII – Human Factor in Business – I (Elective)

Theory – 80 Marks
 Sessional – 20 Marks

Unit -	ORGANIZATIONAL BEHAVIOUR :	Periods
I	Introduction to organizational behavior. Evolution of organizational Behavior, Key Elements, Nature and Scope, Importance, Organizational behavior process, OB Models, Contributing disciplines to OB Environmental influences on OB.	(12)
II	INDIVIDUAL BEHAVIOUR : Foundation of human behavior, Causation personality, Concept, Determinants, Personality traits, Personality Types, The Big Five Model, Theories of Personality.	(12)
III	PERCEPTION AND LEARNING : Concept, Process, Factors affecting Perceptions, Organizational Applications, Impression Management, Learning : Meaning, definition, Importance, Principles.	(12)
IV	ATTITUDES AND VALUES : Meaning, Functions of Attitudes, work related attitudes, Changing attitudes Values : Concept Types of values, Value- attitudes relation.	(12)
V	GROUP DYNAMICS : Definition and Features of group, Types, Stages of group development, Group Behavior Norms, cohesion, Role, Inter Group Behavior, Inter Group Conflicts.	(12)
Sessional Works : 20 Marks		
	1. One Test : 05 Marks	
	2. One Tutorial : 05 Marks	
	3. One Seminar : 05 Marks	
	4. Group Discussion : 05 Marks	

Reference Books:

1. Organizational Behavior Awasthappa K
2. Elementary Psychology- Jadunath Sinha
3. Modern Business Organization and Management- S.A Sherlekar
4. Organizational Behavior -Anjali Ghanekar.
5. Organizational Behavior - S.S. khanka.
6. Organizational Behavior - Fred Luthans.
7. Organizational Behavior - Stephen Robbins et.al.cc

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B.B.A. IIIrd Semester Syllabus (CBCS)

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Paper No. XVIII – Hospitality Management (Elective)

Theory – 80 Marks
Sessional – 20 Marks

Periods

- Unit - I
- Unit - II
- Unit - III
- Unit - IV
- Unit - V

Reference Books:

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To be prepared
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Circular file

DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY**CIRCULAR NO.SU/Commerce & Management/ IV Sem./21/2019**

It is hereby inform to all concerned that, on the recommendation of the Dean, Faculty of Commerce & Management, the Hon'ble Vice-Chancellor in his emergency powers under section-12(7) of the Maharashtra Public Universities Act, 2016 has accepted the syllabi of **B.Com., BBA & BCA IV Sem.** under Choice Based Credit and Grading System on behalf of the Academic Council to be applied from the Academic Year 2019-2020 and onwards. The said syllabi are also available on bamu.ac.in on University website.

All concerned are requested to note the contents of this circular and bring notice to the students, teachers and staff for their information and necessary action.

University Campus,
Aurangabad-431 004.

REF.NO. SU/ COMMERCE/2019-20

4388-4638

Date:- 15-11-2019.

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*Deputy Registrar,
Syllabus Section.*

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- 1] **The Principals, affiliated concerned Colleges, Dr. Babasaheb Ambedkar Marathwada University.**
- 2] **The Director, University Network & Information Centre, UNIC, with a request to upload this Circular along with the said syllabi on University Website.**

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- 3] **The Programmer [Computer Unit-1] Examinations,**
- 4] **The Programmer [Computer Unit-2] Examinations,**
- 5] The In-charge, [E-Suvidha Kendra], Rajarshi Shahu Maharaj Pariksha Bhavan, Dr. Babasaheb Ambedkar Marathwada University.
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**DR. BABASAHEB AMBEDKAR
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AURANGABAD.**



Curriculum of
BACHELOR OF BUSINESS ADMINISTRATION
(BBA)
IIND YEAR
FOURTH SEMESTER
under Choice Based Credit & Grading System

[Effective from the Academic Year 2019-20 & onwards]

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DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY, AURANGABAD.

FACULTY OF COMMERCE & MANAGEMENT

Syllabus - Bachelor of Business Administration (BBA)

Choice Based Credit System (CBCS) - 2019 - 20

Semester & Credits	Core Course [04]	Ability Enhancement Compulsory Courses [AEC] [01]	Discipline Specific Elective [DSE] [01]
IV Credit 24	1. Cost Accountancy - II 2. Management Perspective - IV 3. Business Law - II 4. Operational Research	.I.T. Application in Business - II	Elective Paper [Any One] 1. Organizational Effectiveness & Change 2. Retail Management
Total Credits 24	No. of Credits : 16	No. of Credits : 04	No. of Credits : 04

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Structure of B.B.A. Fourth Semester (CBCS) 2019 - 20


Paper Number	Subject/ Title of the Paper	Course	Weekly		Credits		IA	UA	Total Marks	Duration of Theory Exam
			Th	Pr	Th	Pr				
			XIX	Cost Accountancy – II	Core Discipline	4				
XX	Management Perspective – IV	Core Discipline	4	-	4	-	20	80	100	3 Hrs
XXI	Business Law – II	Core Discipline	4	-	4	-	20	80	100	3 Hrs
XXII	Operational Research	Core Discipline	4	-	4	-	20	80	100	3 Hrs
XXIII	I.T. Application in Business – II	Ability Enhancement Compulsory (Theory)	3	-	2	-	-	50	50	2 Hrs
		Practical	-	1	-	2	-	50	50	2 Hrs
XIV	1.Organizational Effectiveness & Change or 2.Retail Management	Discipline Specific Elective [Any One]	4	-	4	-	20	80	100	3 Hrs
Total			23	01	22	02	100	500	600	--

*Note:- As per UGC norms one theory lecture is equal to two practicals


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**B.B.A. IVTH Semester Syllabus (CBCS)
Paper No. XIX - Cost Accountancy - II**

**Theory - 80 Marks
Sessional - 20 Marks**

		Lectur es
Unit - I	Job or Contract Costing : Complete and Incomplete Contract, Work in Progress, Profit on Contract.	(10)
Unit - II	Process Costing : Meaning of Process Costing, Concept of Process Costing, Normal and Abnormal Gain, Loss, Equivalent Production, Preparation of Process Costing, Joint and By-product	(08)
Unit - III	Marginal Costing : Concept , BEP, P/V Ratio, Sale Profit	(14)
Unit - IV	Standard Costing : Variance Analysis, Material , Labour & Overhead.	(14)
Unit - V	Budget and Budgetary Control : Meaning, Definition and Objectives of Budget, Meaning and Objectives of Budgetary Control, Advantages and Limitation of Budgetary Control.	(14)
	Sessional Works : 20 Marks 1. One Test : 05 Marks 2. One Tutorial : 05 Marks 3. Seminar and GD : 10 Marks	
	References : 1) Practical Costing : Khanna, Pande and Ahuja 2) Cost Accounting : Bhatia HSM 3) Principles & Practices of Cost Accounting : N. K. Praasad 4) Cost Accounting (Methods & Problems) : B. K. Bhar	

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**B.B.A. IVTH Semester Syllabus (CBCS)
Paper No. XX - Management Perspective - IV**

**Theory - 80 Marks
Sessional - 20 Marks**

		Lectures
Unit - I	Financial Management: Meaning, Scope & objectives of Financial Management Nature of Finance Functions-Emerging role of finance managers in India	(14)
Unit - II	Financing decision: Meaning, Forms of Capital Structure, Characteristics of Sound Capital Structure, and Factor determining capital Structure. Concept of leverage - Operating, financial, Combined.	(12)
Unit - III	Investment and Dividend Decision: Capital Budgeting - Meaning, Features, Objectives. Capital Budgeting Decision process. Dividend policy- Relevance of dividend Forms of dividend, Kinds of Dividend policy.	(12)
Unit - IV	Human Resource Management: Evolution of Human Resource Management in India, The role of Human Resource Manager	(12)
Unit - V	Human Resource Management functions & Human Resource Development: <ul style="list-style-type: none"> • Functions of Human Resource Department • Human Resource Planning: Definition, significance, process • Recruitment and selection-source, procedure and significance • Training and Development -scope and importance • Performance Appraisal- scope and importance • Rewarding Human Resource: Promotions, Transfers. • Compensation-Compensation package- basic salary, allowances, bonus, perquisites. 	(10)
	Sessional Works : 20 Marks	
	1. Test : 05 Marks	
	2. Tutorial : 05 Marks	
	3. Seminar & GD : 10 Marks	
	Reference Books :	
	1) Modern Business organization & Management - S.A.Sherlekar	
	2) Financial Management- text , problems & cases- M. Y. Khan, P. K. Jain, McGraw Hill Education	
	3) Financial Management & Policy- James C. Van Horne, Prentice Hall of India Pvt. Ltd.	
	4) Human Resource Management-Mirza S. Salyadain, Tata McGraw Hill	
	5) Human Resource Management, Text & Cases- K. Aswathappa, McGraw Hill Education	
	6) Financial Management:Prof.P Saravanavel, Dhanpat Rai & Sons	

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**B.B.A. IVTH Semester Syllabus (CBCS)
Paper No. XXI – Business Law – II**

**Theory – 80 Marks
Sessional – 20 Marks**

		Lectur es
Unit - I	Contract Act : - Special Contracts - Law of Indemnity, Guarantee Contracts, Law of Bailment & Pledge , Agency Contracts.	(12)
Unit - II	Company Law 2013 : Introduction of Company Act, Meaning & Definitions, Features of Co. Act, Types of Company, Share Capital & its types, Incorporation-Formation of company, Memorandum & Articles of Association.	(12)
Unit - III	SEBI Act – 1992 :- Introduction of the Act, Meaning & Definitions, Basic Characteristics of the Act, Obligation of SEBI, Issue of Capital, Discloser, Listing & its role in Stock Market.	(12)
Unit - IV	Cyber & I.T. Act – 2000 (with Amendment) : Need & Significance in modern era, Character & User of Internet Technology, On Line Contracts, Hacking, Phishing, Privacy Terrorism, Privacy, Section 66A	(12)
Unit - V	Micro, Small & Medium Enterprises Development Act 2006 (MSMED Act - 2006) : Introduction, Definitions, Features of the Act, Establishment of National Board of MSME, Power & Duties of the Board, Classification of MSME, Promotional Measures of the Act.	(12)
	Sessional Works : 20 Marks 1. One Test : 05 Marks 2. One Tutorial : 05 Marks 3. One Seminar : 05 Marks 4. Group Discussion : 05 Marks	
	Reference Books: 1. Mercantile of Law - N.D.Kapoor 2. Business Law - Dr.Nowlakra 3. Indian Contract Act - Dr. Avtarsingh 4. Mercantile & Industrial Law - Kuchal 5. Micro, Small & Medium Enterprises Development Act 2006{MSMED Act -2006} - (Law Policies & Incentive- Abha Jaiswal, IIBF,Taxman 6. HandBooks for MSME Enterprises – ICSI 7.MSME at a Glance – GOI Ministry of MSME	

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B.B.A. IVTH Semester Syllabus (CBCS)
Paper No. XXII – Operational Research


Theory – 80 Marks
Sessional – 20 Marks

		Lectur es
Unit - I	Basic of Operation Research : - Development , Definition, Characteristics, Scientific method, Necessity, Scope, O.R. and decision making – Phases of O.R.	(12)
Unit – II	Transportation Model : Introduction, Definition, Formulation and solution of Transportation Model, Methods of solving transportation problems. Assignment problems – Methods of solving Assignment problems	(12)
Unit - III	Inventory Management Techniques , Inventory models, Inventory costs, Models with deterministic demand – model (a) uniform and production rate infinite, model (b) demand rate non – uniform and pro infinite, model (c) demand rate uniform and production rate finite.	(12)
Unit - IV	Decision Analysis and Decision Tree	(12)
Unit - V	PERT & CPM – Basic steps in PERT & CPM – Introduction, Historical back round, Phases of Project scheduling, Network construction, Numbering events	(12)
	Sessional Works : 20 Marks 1. One Test : 05 Marks 2. One Tutorial : 05 Marks 3. One Seminar : 05 Marks 4. Group Discussion : 05 Marks	
	Reference Books: 1. Operation Research – P.K. Gupta & D.S. Hira 2. Operation Research & Quantitative Techniques - Bhatt S.K. 3. Quantitative techniques for managerial decisions – J. K. Sharma, Macmillan Book House 4. Basic Operations Research – P.G. Moore 5. Operations Research – Sharma Anand, Himalayan Publishing House 6. Linear programming and Decision Making – Narang A. S., Sultan Chand, Delhi 7. Operations Research Theory and Applications - J. K. Sharma, Macmillan Book House	

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B.B.A. IVTH Semester Syllabus (CBCS)
Paper No. XXIII – I.T. Application in Business – II


Theory – 50 Marks
Sessional – 50 Marks

		Lectures
Unit - I	Database Management System: Concept, Component, Features, Data Models and Languages , Database Design and steps, Normalization, RDBMS, Concept, Features, Components.	(15)
Unit – II	Handling Records in a Database Using Access: Sorting, Indexing, Searching Designing queries and reports, linking of data files, Tables, Queries, Forms, Reports, Import/Export Data	(15)
Unit - III	Accounting through Computers : Advantages of Computerized Accounting, Tally.ERP9 Accounting Package ,Features, Gateway ,Main Screen, Company Selection, Creation, Primary Choices , Accounting Features, Inventory Futures, Operations in Master, Voucher Entry, Accounting Reports, Profit & Loss Account, Stock Summary, Trial Balance, Statement of Account, Inventory, Cash Flow, Funds Flow	(15)
	Practicals 1. Database Creation , File Handling, Sorting, Indexing, Merging, Searching, Querying ,Developing, Menu Driven Application in Query Language, MS Access. 2. Working in Tally.ERP9 , Company Creation & Recording , A set of about 50 Transactions , Preparing Final Account And Other Relevant Reports	15
	Practical's U/A : 50 Marks 1. Test : 10 Marks 2. Oral : 20 Marks 3. Practical File : 20 Marks	
	Reference Books: 1. An Introduction to Database Systems , C J Date ,Addison Wisely 2. Bipin Desai : Database Management System 3. Murthy CVS: Database Management Design, Himalaya Pub. 4. Ulman J.O. Principles of Database Systems, Galgotia Pub. 5. Access 2000 , BPB Publication 6. Using Tally , N Satyapal , Khanna Publication	

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B.B.A. IVTH Semester Syllabus (CBCS)
Paper No. XXIV – Organizational Effectiveness & Change (Elective)

Theory – 80 Marks
Sessional – 20 Marks

		Lectur es
Unit - I	Organizational Effectiveness : Meaning, Concept of Organizational Effectiveness, Difference between effectiveness and efficiency, Approaches to Organizational Effectiveness, Goal Approach, Behavior Approach, System Approach.	(12)
Unit - II	Perspectives of Organizational Effectiveness : Perspectives of Organizational Effectiveness, Factors in achieving, Organizational Effectiveness, Optimization of Effectiveness, Managerial Effectiveness.	(12)
Unit - III	Organizational Change : Meaning, Nature, Levels and Types of Change, Principles of Change, Process of Change.	(12)
Unit - IV	Managing Change in Organization : Forces for Change in Organization External and Internal Forces, Resistance to Change – Organizational level, Sub Units Level, Group Level, Individual Level, Strategies to overcome the Resistance to Change.	(12)
Unit - V	Organizational Development : Concept, Characteristics, Process of Organizational Development, OD interventions.	(12)
	Sessional Works : 20 Marks 1. Two Test : 10 Marks 2. Two Seminar : 10 Marks	
	Reference Books: 1. Organizational Behavior S.K. Aswathappa, Himalaya Publications 2. Organizational Behavior ,Luthans F, 7 th Edition ,New York 3. Organizational Behavior , Anjali Ghanekar , Everest Publication House, Pune 4. Essentials of Organizational Behavior , Stephen P. Robbins, Prentice Hall India	

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B.B.A. IVTH Semester Syllabus (CBCS)
Paper No. . XXIV – Retail Management (Elective)

Theory – 80 Marks
Sessional – 20 Marks

		Lectur es
Unit - I	Introduction to Retail : Meaning & Definition of Retail, Marketing – Retailing Equation, Global Retail Market, Technological Efficiencies, Retail Management Business as a Career.	12
Unit – II	Schools of Retail Management Thoughts : Retail Management Evolution, Schools of Retail Development Though, Cyclical Theory, Life Conflict Theory, Environment Theory, Life Cycle in Retail.	12
Unit - III	Retail Management Strategy Planning : Retail Strategy, Retail Planning, Factors Affecting Retail Shopping Psychology, Customer Decision, Making Process, Market Research to understand Retail Customer.	12
Unit - IV	Process & Methods of Retail Merchandising : Merchandise Sourcing, Merchandise Allocation & Performance, Category Management – A Method of Merchandise Management, Merchandise Planning, Merchandiser – Duties & Responsibilities.	12
Unit - V	HR in Retail : Retail Organizational Structure, Retailing Motivational Factors, Retail Perspective, Financial Aspects & Retail Economics.	12
	College Assessment 20 Marks Test 05 Mark Group Discussion 05 Mark Seminar 10 Mark	
	Reference Books: 1. Retail Management, Pradhan Swapna, Tata Mc-Grawill 2. Retail Management, Arif Shuikh, Kaneez Fatema 3. Retail Management, Jawaharlal 4. Retail Management, Mathur 5. Retail Management, Suja R Nair, Himalaya Publication 6. Strategic Retail Management, Bal Mukund Sharma, Book Enclave Jaipur.	

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CIRCULAR NO.SU/Commerce & Management/ V Sem./00/2020

It is hereby inform to all concerned that, on the recommendation of the Dean, Faculty of Commerce & Management, the Hon'ble Vice-Chancellor in his emergency powers under section-12(7) of the Maharashtra Public Universities Act, 2016 has accepted the syllabi of **B.Com., BBA & BCA V Sem. & MPM I Sem.** under Choice Based Credit and Grading System on behalf of the Academic Council to be applied from the Academic Year 2020-2021 and onwards. The said syllabi are also available on bamu.ac.in on University website.

All concerned are requested to note the contents of this circular and bring notice to the students, teachers and staff for their information and necessary action.

University Campus,
Aurangabad-431 004.

REF.NO. SU/ COMMERCE/2020-21/

Date:- 20-07-2020.

13429-38

[Signature]
Deputy Registrar,
Syllabus Section.

Copy forwarded with compliments to :-

- 1] The Principals, affiliated concerned Colleges, Dr. Babasaheb Ambedkar Marathwada University.
- 2] The Director, University Network & Information Centre, UNIC, with a request to upload this Circular along with the said syllabi on University Website.

Copy to :-

- 1] The Director, Board of Examination & Evaluation,
- 2] The Section Officer, [B.Com. Unit] Examination Branch,
- 3] The Programmer [Computer Unit-1] Examinations,
- 4] The Programmer [Computer Unit-2] Examinations,
- 5] The In-charge, [E-Suvidha Kendra], Rajarshi Shahu Maharaj Pariksha Bhavan, Dr. Babasaheb Ambedkar Marathwada University.
- 6] The Public Relation Officer,
- 7] The Record Keeper,

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DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY, AURANGABAD.

FACULTY OF COMMERCE & MANAGEMENT
Syllabus - Bachelor of Business Administration (BBA)
Choice Based Credit System (CBCS)

Semester & Credits	Core Course [04]	Ability Enhancement Compulsory Courses [AEC] [01]	Discipline Specific Elective [DSE] [01]
V Credit 24	1. Management Accounting 2. Management Perspective 3. Capital Markets - I 4. Institutional Assistance to Business	Taxation Laws - I	Elective Paper [Any One] 1. E- Business & Internet 2. Cyber Law - I
Total Credits 24	No. of Credits : 16	No. of Credits : 04	No. of Credits : 04

07/07/2020
Prof. W. K. Sarwade (Dean & Chairman B04)
07/07/2020
Prof. Syed Azharuddin (Chairman B06)
Prof. Jagapram Sharma (Chairman B05)
Dr. Krishna Lalve (Chairman B04)

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Structure of B.B.A. Fifth Semester
Choice Based Credit Grading System (CBCS)

Paper Number	Subject/ Title of the Paper	Course	Weekly		Credits		IA	UA	Total Marks	Duration of Theory Exam
			Th	Pr	Th	Pr				
XXV	Management Accounting	Core Discipline	4	-	4	-	20	80	100	3 Hrs
XXVI	Management Perspective	Core Discipline	4	-	4	-	20	80	100	3 Hrs
XXVII	Capital Markets - I	Core Discipline	4	-	4	-	20	80	100	3 Hrs
XXVIII	Institutional Assistance to Business	Core Discipline	4	-	4	-	20	80	100	3 Hrs
XXIX	Taxation Laws - I	Ability Enhancement Compulsory	4	-	4	-	20	80	100	3 Hrs
XXX	1. E- Business & Internet 2. Cyber Law - I	Discipline Specific Elective [Any One]	4	-	4	-	20	80	100	3 Hrs
Total			24		24		120	480	600	--

Handwritten signatures and dates: 07/07/2020, 07/07/2020, 07/07/2020, 07/07/2020

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B.B.A.Vth Semester Syllabus (CBCS)
Paper No. XXV-Management Accounting

Theory- 80 Marks
 Sessional - 20 Marks



		No. of Lectures
Unit I	Introduction to Management Accounting: Meaning, Definition, Features, Scope, Importance, and Functions of Management Account. Differences between Management Account and Financial Accounting and Cost Accounting. Advantages and Limitations of Management Account. (Theory only)	10
Unit II	Analysis and Interpretation of Financial Statements: Meaning, Definition, Objectives, Scope of Financial Statements. Financial Statement Analysis, Tools of Financial Statements Analysis - Comparative financial statement, Common size financial statement, Trend Analysis. (Theory only)	08
Unit III	Ratio Analysis: Meaning, Advantages, Limitations, Classifications of ratios. Gross Profit Ratio, Net Profit Ratio, Return on Capital Employed Ratio, Inventory Turnover Ratio, Debtors & Credit Turnover Ratio, Current Ratio, Liquid Ratio, Proprietary Ratio. (Numeric Only)	14
Unit IV	Fund Flow Statement: Meaning, Uses, Limitations, Sources and uses of funds. Funds from operations, Statement showing changes in working capital, Funds Flow Statement (Only in statement form), Preparation of necessary ledger accounts. (Numeric Only)	14
Unit V	Cash Flow Statement Cash Flow Statement as per revised accounting standard -3 Statement Form. (Numeric only)	14
<p>Sessional Works : 20 Marks (Based on Unit II, III and IV)</p> <p>1. To Collect the Financial Statements of Companies published in News Papers (05 Companies). 2. Calculate Profitability and Financial Ratios (One case). 3. Prepare Statement of Changes in Working Capital and Funds Flow Statement (One Case) i. 10 Marks for above mentioned work. ii. 10 Marks for Group Discussion / Seminar</p>		
<p>References:</p> <p>1) Dr. S.N. Maheshwari – Principles of Management Accounting, Sultan Chand & Sons, Delhi 2) Prof. A.P. Rao – Management Accounting – Everest Publishing House, New Delhi 3) Khan M.Y. & Jain P.K. - Management Accounting Tata McGraw-Hill Education 4) Dr. Jitendra Ahirrao - Management Accounting – Kailas Publications Aurangabad. 5) Dr. V.R. Nagori & Dr. Sanjay Agrawal - Management Accounting – Chinmay Publications Aurangabad</p>		

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27/12/2020

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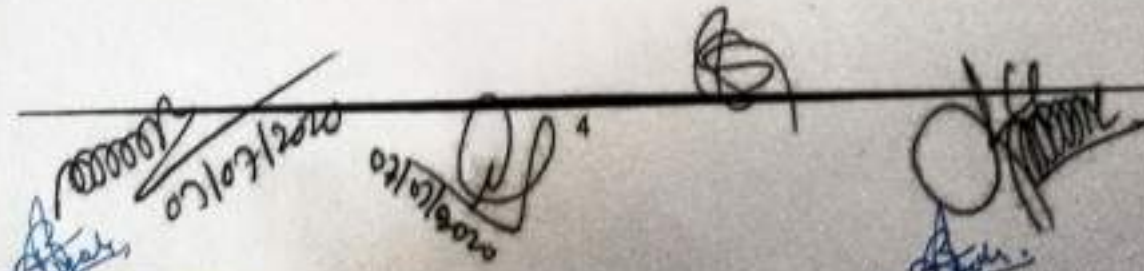


B.B.A.Vth Semester Syllabus (CBCS)
Paper No. XXVI - Management Perspective

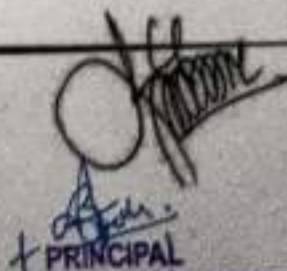
Theory- 80 Marks
 Sessional - 20 Marks

		No. of Lectures
Unit I	Decision Making : Concept of Decision Making, Significance of decision making in management, Models for decision making, Common Biases & Errors in decision making, Influences on Decision Making, Individual differences and organizational constraints, Principles & Guidelines for Decision Making, Ethics in Decision Making	12
Unit II	Stress Management : Meaning, Work Stress, Sources of Stress, Consequences of Stress, Types of Stress, Stress Management, Benefits of Stress Management, Managing Stress at work place	12
Unit III	Public Relation Management : Concept, Features and Characteristics of PR, Process and Functions of PR, Role of PR, Advantages & Limitations of PR, Types of PR, Scope of PR management, Advantages and Limitations of PR programs, Problems in planning PR programs, PR jobs	14
Unit IV	Project Management : Meaning, Forms of Project Organization, Project Planning, Project Control, Human aspects of Project management	10
Unit V	Office Management : Meaning, functions of OM, Importance of OM, Principles of OM, Types of OM, Skills require for OM, Elements of OM, Office automation : useful technology for office automation	12
	Sessional Works : 20 Marks 1. One Test : 05 Marks 2. One Tutorial : 05 Marks 3. One Seminar : 05 Marks 4. Group Discussion : 05 Marks	
	Reference Books : 1) Principles of Business Management : T. Ramaswamy: 2) Robbins S.R.; Judge, I.A. Sanghi.S., Organizational Behaviour, 13 Edition, Pearson Education 2009 3) Luthans F. Organizational Behaviour, 7th Edition, New York McGraw Hill- 1995 4) Agarwal P.K., Principles and Practices of Management , 2nd Edition 2006, Pragati Pakashan 5) Office Management	

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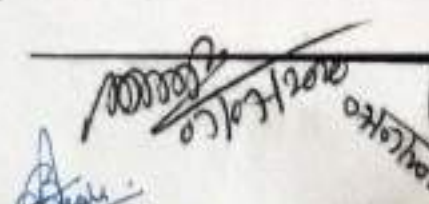


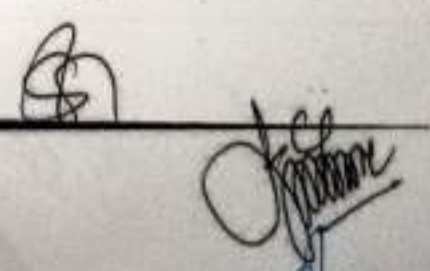
B.B.A.Vth Semester Syllabus (CBCS)
Paper No. XXVII- Capital Market - I

Theory- 80 Marks
Sessional - 20 Marks

		No. of Lectures
Unit I	Indian Financial System: Meaning and Importance - Structure of Indian financial system, Money Market and Capital Market- Features and Functions. Investment Avenues, Types of Traders and Markets. Market Intermediaries	12
Unit II	Investment alternatives -Areas of Investment: Types of Shares, Bonds, Debentures, Money Market Instruments and Gullt Edge Securities. Risk and return relationship. Markowits theory	12
Unit III	Institutional Structure and Investor Protection in Capital Market: Investment Banks, Asset Management Companies, Development Banks, Custodian and Custodial Services, Credit Rating Agencies.	12
Unit IV	Institutions / Agencies : CRISIL, ICRS, CARE, Security and Exchange Board of India-objectives & Functions, Powers & rights, Grievances of Investors	12
Unit V	New Issue Market: Guidelines and regulations BOLT. Offer Price and Bid Price. Depository Participants - NSDL & CDSL.	12
Sessional Works : 20 Marks		
1. One Test : 05 Marks		
2. One Tutorial : 05 Marks		
3. One Seminar : 05 Marks		
4. Group Discussion : 05 Marks		
Reference Books:		
1. Financial Institutions - L.B.Bhole		
2. Indian Capital Market - V.A.Avadhani-Himalaya		
3. Indian Financial System - BharatiPathak		
4. Security Market in India, Balakrishnan and S.S.Nart		
5. Investment Management, V.A.Avadhani		
6. Investment Management, Preethi Singh		

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B.B.A.Vth Semester Syllabus (CBCS)
Paper No. XXVIII – Institutional Assistance to Business

Theory – 80 Marks
Sessional – 20 Marks

	No. of Lectures
Unit I INTRODUCTION Need of institutional support for business in India, Production, Purchasing, Labor and marketing Facilities Provided by Different Institutions and Agencies in India.	10
Unit II FINANCING FACILITIES FOR NEW BUSINESS Financial schemes offered by various financial institutions like Commercial Banks, IDBI, ICICI, and Venture Capital Funding. Institutional support, structure for Small Scale Industries like: SFCS, SISI, SIDCS, SIDBI etc.	12
Unit III INSTITUTIONAL ASSISTANCE FOR ENTREPRENEURIAL DEVELOPMENT Indian Investment Centre (IIC), Entrepreneurial Guidance Bureau (EGB), National Productivity Council (NPC), Technical Consultancy Organizations (TCOs), Commercial Banks and Entrepreneurial Development, Indian Bank Entrepreneurship Service Cell, STED (Science and Technology Entrepreneurship Development), Entrepreneurship and Market Support, Need for Market Support, Institutional Support,	12
Unit IV INSTITUTIONAL FRAMEWORK FOR INTERNATIONAL TRADE Introduction to Institutional Framework for International Trade: – Department of Commerce (GOI); – Advisory Bodies – Commodity Organizations: – Autonomous Bodies: Agriculture and Processed Food Products Export Development Authority – Service Institutions: – Government Participation in Foreign Trade: – States' Involvement in Promoting Exports:	12
Unit V EMERGING TRENDS IN BUSINESS AND GOVERNMENT SCHEMES Emerging trends in business (only concepts) - Network marketing, Business Process outsourcing, Franchising, Digital economy, M- Commerce, E- Commerce, Knowledge Process Outsourcing; Various Central Government of India Schemes under Start Up Schemes- Credit Guarantee Scheme; Raw Material Assistance; Revamped Scheme of Fund for Regeneration of Traditional Industries (SFURTI); Aspire – Scheme for promotion of Innovation, Entrepreneurship, and Agro-Industry; International Cooperation (IC) Scheme. Atmanirbhar Bharat – Financial Assistance to MSME's.	14
Sessional Works : 20 Marks 1. Test / Tutorial : 10 Marks 2. Seminar / G. D. : 10 Marks 3.	
Reference Books: 1. Drucker, Peter. Innovation and Entrepreneurship East –West Press (P) Ltd 1992. 2. Gupta C B and Srinivasan Entrepreneurial Development in India, New Delhi, Sultan Chand, 1997 3. Organization and Management of Small Scale Industry, Bombay, Himalaya Publishing House, 1979 4. Desai, Vasant Small Scale Industries and Entrepreneurship, Bombay, Himalaya 1995.	

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B.B.A.Vth Semester Syllabus (CBCS)
Paper No. XXIX – Taxation Laws – I



Theory – 80 Marks
Sessional – 20 Marks

No. of Lectures

Unit	Description	No. of Lectures
Unit I	INTRODUCTION : Brief History of Indian Income Tax - Legal Frame Work - Types of Taxes - Cannons of Taxation - Important Definitions: Assessment, Assessment Year, Previous Year (Including Exceptions), Assessee, Person, Income, Casual Income, Gross Total Income, Total income, Agricultural Income (Including Scheme of Partial Integration) - Scheme of taxation. Meaning and classification of Capital & Revenue. Income tax Authorities: Powers & Functions of CBDT, CIT & A.O. (Theory only).	10
Unit II	EXEMPTED INCOMES : Introduction - Exempted Incomes U/S 10 - Restricted to Individual Assessee.	08
Unit III	RESIDENTIAL STATUS : Residential Status of an Individual - Determination of Residential Status and Incidence of Tax - Problems.	08
Unit IV	INCOME FROM SALARY : Meaning - Definition - Basis of Charge - Advance Salary - Arrears of Salary Allowances-Perquisites-Provident Fund-types-Profits in Lieu of Salary Gratuity - Commutation of Pension - Encashment of Earned leave - Compensation for voluntary Retirement - Deductions from Salary U/S 16 - Problems on Income from Salary.	10
Unit V	INCOME FROM HOUSE PROPERTY : Basis of Charge - Deemed Owners - Exempted Incomes from House Property - Composite Rent - Annual Value - Determination of Annual Value - Treatment of Unrealized Rent - Loss due to Vacancy - Deductions from Annual Value - Problems on Income from House Property.	10
Unit VI	SKILL DEVELOPMENT ACTIVITIES : <ul style="list-style-type: none"> • Form No. 49A (PAN) and 49B. • Filing of Income Tax Returns. • List of enclosures to be made along with IT returns (with reference to salary & H.P). • Preparation of Form 16. • Computation of Income Tax and the Slab Rates. • Computation of Gratuity. • Chart on perquisites. • List of enclosures to be made along with IT returns (with reference to salary and house property incomes) 	14

Project work – 20 Marks

Note- Skill development activities (Practical Assignments) should be taken as per the requirements of Unit VI. College can take decision on their own..

Reference Books:

1. Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann publication.
2. B.B. Lal: Direct Taxes, Konark Publisher (P) Ltd.
3. Bhagwathi Prasad: Direct Taxes – Law and Practice, WishwaPrakashana.
4. Dr. Mehrotra and Dr. Goyal: Direct Taxes – Law and Practice, SahityaBhavan Publication.
5. DinakarPagare: Law and Practice of Income Tax, Sultan Chand and sons.
6. Dr. P. Paramashiviah & Prof. Nagendraswamy: Income Tax
7. Gaur & Naring: Income Tax.

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B.B.A.Vth Semester Syllabus (CBCS)
Paper No. XXX – E-business and Internet (Elective)

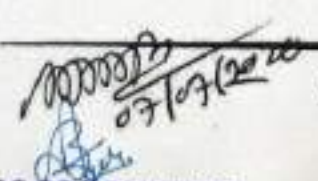
Theory- 80 Marks
Sessional – 20 Marks


		No. of Lectures
Unit I	E-Business Overview Traditional Commerce Vs E-Commerce, E-commerce and E-Business, Categories of E-Commerce, Emergence of Business to Business (B2B) and Business to Consumer (B2C).	12
Unit II	Online Marketing, Business Models of E-Marketing, Online Advertisement, Advertisement Methods & strategies, Online retailing-E-Auctions, Online Marketing communications, Supply Chain Management for E commerce.	12
Unit III	Online Financial Services- Online Banking & Brokerage, Online Insurance Services- Online Real Estate services, Online Travel Services-Online Hospitality Services, Online Recruitment Services, Online Entertainment, Transformation of Conventional Education teaching courses into online internet Courses with online examination and evaluation technique for students.	12
Unit IV	Concepts and Definition, Network Topology, Types of Networks (LAN, MAN, WAN,) Intranet and Internet, Basic requirements for Internet Connection	12
Unit V	Development and Growth of E-Commerce, Advantages and Disadvantages of Ecommerce, International Nature of E-commerce. Introduction to the Information Technology Act, 2000 in India dealing with cybercrime and electronic commerce. E-Business During and Post COVID-19 Pandemic.	12
Sessional Works : 20 Marks		
1. Test / Tutorial : 10 Marks		
2. Seminar : 10 Marks		

Reference Books:

1. Gary P. Schneider, "Ecommerce-Strategy, Technology and Implementation", Cengage Learning, India Edition.
2. Kenneth C. Laudon, Carol GuercioTraver, "E-commerce-Business, Technology, Society", Pearson, Low Price Edition.
3. Bharat Bhasker, "Electronic Commerce-Framework, Technologies and Applications", 3rd Edition. Tata McGraw, Hill.
4. CSV Murthy, "E-commerce-Concepts, Models & Strategies", HPH.
5. Computer Fundamentals- P.K.Sinha and PritiSinha -BPB Publication
6. Management of Information Systems – Organisation and Technology by KenenthC.Laudon, Jane P. Laudon.- Pearson Publication
7. Fundamental of Computers – By V. Rajaraman (Prentice Hall)
8. Fundamental of Computers – By P. K. Sinha (B.P.B publication)
9. MS- Office 2000(For Windows) – By Steve Sagman

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B.B.A.Vth Semester Syllabus (CBCS)
Paper No. . XXX – Cyber Law – I (Elective)

Theory– 80 Marks
Sessional– 20 Marks

		No. of Lectures
Unit 1	Introduction Overview of Computer and Web Technology • Need for Cyber Law • Introduction to UNICITRAL Model Law on E-Commerce • Cyber Jurisprudence at International and Indian Level	12
Unit II	Jurisdictional Aspects in Cyber Law Issues of jurisdiction in cyberspace • Types of jurisdiction • Prerequisites of jurisdiction. • The Test evolved - Minimum Contacts Theory - Sliding Scale Theory - Effects Test and International targeting • Jurisdiction under IT Act, 2000.	12
Unit III	Cyber Crimes & Legal Framework Introduction to Cyber Crimes • Cyber Crimes Vs. Conventional Crime • Reasons for cyber crimes and cyber criminals • Cyber Crimes against Individuals, Institution and State • Cyber Crimes , Hacking, Digital Forgery ,Cyber Stalking/Harassment , Cyber Pornography , Identity Theft & Fraud ,Cyber Terrorism , Cyber Defamation , Right to Privacy and Data Protection on Internet - Concept of privacy - Threat to privacy on internet - Ingredients to decide confidentiality of information - Breach of sensitive personal information and confidentiality under IT Act.	12
Unit IV	Digital Signature and Electronic Signature Concept of public key and private key - Certification authorities and their role - Creation and authentication of digital signature - Concept of electronic signature certificates • Electronic Governance - Concept of electronic records and electronic signatures - Rules for attribution, acknowledgement and dispatch of such records.	12
Unit V	E Contracting • Salient features of E-contract • Formation of E-contract and types • E-mail Contracting • Indian Approach on E-contracts	
	College Assessment 20 Marks Test / Tutorials : 10 Marks Seminar / G. D. : 10 Marks	
	Reference Books: 1. Kamika Seth, Computers, Internet and New Technology Laws, Lexis NexisButterworthsWadhwa Nagpur, (2013) 2. NandanKamath, Law Relating to Computer Network and E-commerce, Universal Law Publisher,(2012). 3. Apar Gupta, Commentary on Information Technology Act, 2000, Lexis Nexis, (2015). 4. Chris Reed & John Angel, Computer Law, OUP, New York, (2007). 5. Justice Yatindra Singh, Cyber Laws, Universal Law Publishing Co, New Delhi, (2012). 6. Verma S, K, Mittal Raman, Legal Dimensions of Cyber Space, Indian Law Institute, New Delhi, (2004) 7. JonthanRosenocr, Cyber Law, Springer, New York, (1997).	

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DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY



CIRCULAR NO.SU/ COM.&MGT./C.B.C.&G.S./28/2021



It is hereby informed to all concerned that, the syllabi of following courses prepared by the Board of Studies & recommended by the Dean, Faculty of Commerce & Management the Academic Council at its meeting held on 15 February 2021 has decided that to adopt the Choice Based Credit and Grading System from the academic Year 2020-2021 Under the Faculty of Commerce & Management.

Sr. No.	Name of the Course	Semester
1]	B.Com.	VI
2]	BBA	VI
3]	BCA	VI
4]	B.Com. E-Commerce	IV
5]	MPM	IInd

This is effective from the Academic Year 2020-2021 & onwards as appended herewith.

All concerned are requested to note the contents of this circular and bring the notice to the students, teachers and staff for their information and necessary action.

University Campus,
Aurangabad-431 004.
REF.No. SU/ COM.MGT/2020-21
29439 - 29789
Date:- 17-03-2021.

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[Signature]
Deputy Registrar,
Academic Section
Syllabus unit.

Copy forwarded with compliments to :-

- 1] The Principals, affiliated concerned Colleges, Dr. Babasaheb Ambedkar Marathwada University.
- 2] The Director, University Network & Information Centre, UNIC, with a request to upload this Circular on University Website.

Copy to :-

- 1] The Director, Board of Examination & Evaluation,
- 2] The Section Officer, [Commerce Unit] Examination Branch,
- 3] The Section officer, [Eligibility Unit],
- 4] The Programmer [Computer Unit-1] Examinations,
- 5] The Programmer [Computer Unit-2] Examinations,
- 6] The In-charge, [E-Suvidha Kendra], Rajarshi Shahu Maharaj Pariksha Bhavan, Dr. Babasaheb Ambedkar Marathwada University.
- 7] The Public Relation Officer.
- 8] The Record Keeper.

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Curriculum of

BACHELOR OF BUSINESS ADMINISTRATION

(BBA)

IIIIRD YEAR

SIX SEMESTER

under Choice Based Credit & Grading System

[Effective from the Academic Year 2020-21 & onwards]

(Handwritten signatures)

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FACULTY OF COMMERCE & MANAGEMENT
Syllabus - Bachelor of Business Administration (BBA)
Choice Based Credit System (CBCS)

Semester & Credits	Core Course [04]	Ability Enhancement Compulsory Courses [AEC] [01]	Discipline Specific Elective [DSE] [01]
VI Credit 24	1. Auditing 2. Management Perspective - VI 3. Capital Market - II 4. Project	Taxation Law - II	Elective Paper [Any One] 1. Management Support System. 2. Cyber Law - II
Total Credits 24	No. of Credits : 16	No. of Credits : 04	No. of Credits : 04

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Structure of B.B.A. Sixth Semester
Choice Based Credit Grading System (CBCS)



Paper Number	Subject/ Title of the Paper	Course	Weekly		Credits		IA	UA	Total Marks	Duration of Theory Exam
			Th	Pr	Th	Pr				
XXXI	Auditing	Core Discipline	4	-	4	-	20	80	100	3 Hrs
XXXII	Management Perspective – VI	Core Discipline	4	-	4	-	20	80	100	3 Hrs
XXXIII	Capital Markets – II	Core Discipline	4	-	4	-	20	80	100	3 Hrs
XXXIV	Project	Core Discipline	4	-	4	-	20	80	100	3 Hrs
XXXV	Taxation Laws – II	Ability Enhancement Compulsory	4	-	4	-	20	80	100	3 Hrs
XXXVI	1. Management Support System 2. Cyber Law - II	Discipline Specific Elective [Any One]	4	-	4	-	20	80	100	3 Hrs
	Total		24		24		120	480	600	--

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**B.B.A.VIth Semester Syllabus (CBCS)
Paper No. XXXI-Auditing**



**Theory- 80 Marks
Sessional - 20 Marks**

Objective: The Study of various components of this course will enable the students to know about different auditing trends.

		No. of Lectures
Unit I	Audit of Limited Companies: Company Auditor, Appointment, Power, Duties and limitations of Company Auditor, Procedure of Removal or Change of Company Auditor, Audit Report, Types of Audit Report in limited company.	10
Unit II	Audit of Computerized System : Meaning, Advantages and Limitations of Computerized Audit System, EDP system, Auditing with EDP, EDP Control, EDP Application, Data Transfer, System Development, CAAT (Computer Assisted Audit Technique)	08
Unit III	Cost and Management Audit : Cost Audit- Meaning, Definition, Nature, Objective, Advantages of Cost Audit, Cost Auditor- Appointment, Rights, Duties and Power of Cost Auditor, Management Audit- Meaning, Definition, Nature, Objective, Need, Advantages of Management Audit.	14
Unit IV	Cooperative Audit: Meaning, Definition, Objectives, Scope and Importance/Need Cooperative Audit, Types of Cooperative Audit, Special feature of cooperative audit to Sugar Industries.	14
Unit V	Tax Audit: Meaning and Definition, Objectives, Need, Importance/Advantages of Tax Audit, Types of Tax Audit, Role of Auditor under Tax law,	14
Sessional Works : 20 Marks 1. Two Tutorials :10 Marks 2. Two Tests. : 10 Marks		
References: 1) Principles of Auditing: Tandom, B. N. 2) Principles of Auditing : R. J. Saxena, Himalaya Publication House, 3) Principles and practices of Auditing ,Dinkar , Pagare 4) Principles of Auditing - De Paula. 5) Auditing Principles- Jagdish Prasad.		

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B.B.A.VIth Semester Syllabus (CBCS)
Paper No. XXXII – Management Perspective – VI

Theory- 80 Marks
Sessional – 20 Marks

Objective:

- To enable the students to know the concept of management aspects with different perspectives and angles.

		No. of Lectures
Unit I	Strategic Management : Concept and Definition of Strategy, Types of strategies, Concepts and Process of Strategic Management, Need and significance of strategic management, SWOT Analysis,	12
Unit II	Inventory Management : Inventory Concept : Need for Inventory; Types of Inventory, Dependent and Independent Demand, Functions of Inventory Management, Different cost related to Inventory Management, Concept of EOQ	12
Unit III	Quality Management : Concept of Quality, Total Quality Management, Standards for quality system : ISO 9000 quality system, Lean Production System – TOYOTO system, Just In Time (JIT), Kanban, Kaizen	14
Unit IV	Risk Management : Definition of Risk, Sources of Risk : Credit/Market risk, Default risk, Foreign Exchange Risk, Interest Rate Risk, Purchasing Power Risk, Types of Risk : Systematic and Non-Systematic Risk, Significance of Risk Management,	10
Unit V	Modern Management : Concept and Features of : MNC management, Commercial Bank Management, Research & Development Management, Portfolio Management, Customer Relationship Management, Retail Management, Crisis Management	12
Sessional Works : 20 Marks 1. One Test : 05 Marks 2. One Tutorial : 05 Marks 3. One Seminar : 05 Marks 4. Group Discussion : 05 Marks		

Reference Books :

- 1) Agarwal P.K., Principles and Practices of Management, 2nd Edition 2006, PragatiPakashan
- 2) Mahajan M, Industrial engineering and production management, 1st edition, DhanpatRai& Co.
- 3) Arora K.C. TQM, and ISO 14000, 1st Edition S.K.Kataria& Sons
- 4) AzarKazmi, Strategic Management & Business Policy, 3rd Edition, Tata McGraw Hill
- 5) Aswathappa K, Human Resource Management, 6th Edition, Tata McGraw Hill

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B.B.A.VIth Semester Syllabus (CBCS)
Paper No. XXXIII- Capital Market - II

Theory- 80 Marks
Sessional - 20 Marks

Course Objectives: Students will be able to have conceptual knowledge of Capital Markets, It's working & how it works.

		No. of Lectures
Unit I	Indian Financial System: Meaning and importance - Structure of Indian financial system Money Market and Capital Market- Features and functions. Investment avenues, Types of Traders and Markets. Market Intermediaries	12
Unit II	Introduction and working of Indian Stock Exchanges : SEBI-Establishment, Functions and objectives, Laws and regulations of Stock Exchange, Listing Procedure, Benefits of Listing, Listing at different stock exchange, Licensed Dealer	12
Unit III	Trading in Stock Markets : Instruments Traded, Trading v/s Speculations, Types of Traders, Brokers, Broking House and their charges, Short Sale, Settlement Procedure, Underwriters and Reuters	12
Unit IV	Merchant Banking: Role and functions, Services offered, Venture Capital, Microfinance and Development. Thrift Institutions: Need, Functions and role in Indian context.	12
Unit V	Over the Counter Exchange in India: Its role objectives, Advantages, Major players in OTC. Derivative market : Meaning, Forward and Future Contracts, Options and Swap, Currency Swap	12
Sessional Works : 20 Marks 1. One Test : 05 Marks 2. One Tutorial : 05 Marks 3. One Seminar : 05 Marks 4. Group Discussion : 05 Marks		
Reference Books: 1. Capital Market Management - V.A. Avadhani 2. Financial Institutions - L.B.Bhole 3. Indian Capital Market - V.A.Avadhani- Himalaya 4. Gupta N.K and Monica Chopra : Financial Markets Institutions and services 5. YogeshMaheswary : Investment Management 6. Kevin. S : Security Analysis and Portfolio Management 7. Preethi Singh : Dynamics of Indian Financial System		

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B.B.A.VIth Semester Syllabus (CBCS)
Paper No. XXXIV – Project

Theory– 80 Marks
 Project Report – 20 Marks



Objective: Student should acquire the basic and conceptual knowledge about the Preparation of project report and synopsis.

	No. of Lectures
Unit I Area of Project The Project may be taken on any of the following areas : 1. The project should be done in core specialization area. 2. Comprehensive case studies (covering single organization/multifunctional area problem, formulation analysis and recommendations) 3. Inter-organizational study aimed at inter-organizational comparison/ validation of theory/survey of management services. 4. Evolution of any new conceptual / theoretical framework. 5. Field work/study (empirical study). 6. The project can be based on primary as well as secondary data.	20
Unit II Contents of the Project Synopsis The synopsis must be submitted containing the following contents: i) Title of the project. ii) Review of literature and Problem Statement. iii) Objectives of the proposed study. iv) Research Methodology (Sources of data, Sampling, Tools of analysis etc.) v) Scope/Relevance of Proposed Study. vi) Proposed Questionnaire (if any). vii)References.	20
Unit III Main Project Contents of Project Report: 1) Introduction and Rationale of the study 2) Objectives of the Study 3) Literature Review and Problem Formulation. 4) Research Methodology. 5) Analysis / Discussion and Interpretation of Data. 6) Conclusions / Findings and Recommendations / Suggestions. 7) References / Bibliography. 8) Appendix. a) Questionnaire, if any b) Interview Schedule, if any c) List of the Companies Surveyed. d) Raw data, if the candidate wants to submit e) Graphs / Diagrams etc. f) Any other document relevant to the study	20

Project Report : Students are expected to prepare model Project Report 20 Marks

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**B.B.A.VIth Semester Syllabus (CBCS)
Paper No. XXXV –Taxation Laws – II**

**Theory- 80 Marks
Sessional – 20 Marks**



Objective: To enable the students to grasp the practical aspects of the Income Tax.

	No. of Lectures
Unit I PROFITS AND GAINS FROM BUSINESS AND PROFESSION	16
Meaning and Definition of Business, Profession – Vocation - Expenses Expressly Allowed – Allowable Losses – Expenses Expressly Disallowed – Expenses Allowed on Payment Basis - Problems on Business relating to Sole Trader and Problems on Profession relating to Chartered Accountant, Advocate and Medical Practitioner.	
Unit II CAPITAL GAINS	16
Basis of Charge – Capital Assets – Transfer of Capital Assets – Computation of Capital Gains – Exemptions U/S 54, 54B, 54D, 54EC, 54F– Problems on Capital Gains	
Unit III INCOME FROM OTHER SOURCES	10
Incomes – Taxable under the head Other Sources – Securities – Kinds of Securities – Ex-Interest Securities – Cum-Interest Securities – Bond Washing Transactions – Problems on Income from Other Sources. Rules for grossing up(theory only)	
Unit IV DEDUCTIONS FROM GROSS TOTAL INCOME	08
Deductions u/s: 80 C, 80 CCD, 80 D, 80 DD.	
Unit V SET-OFF & CARRY FORWARD OF LOSSES AND ASSESSMENT OF INDIVIDUALS	10
Meaning – Set-off & Carry forward of losses (Theory only). Computation of Total Income and Tax Liability of an Individual Assessee (Problems – in case of income from salary & house property computed income shall be given).	
Internal Assessment for 20 Marks (Assignments)	
SKILL DEVELOPMENT ACTIVITIES	
<ul style="list-style-type: none"> • Chart Capital gains index numbers. • Table of rates of Tax deducted at source. • Filing of IT returns of individuals. • List of Enclosures for IT returns. • PAN 	
Note- Skill development activities (Assignments) should be taken as per the requirements. College can take decision on their own.	
Reference Books:	
<ol style="list-style-type: none"> 1. Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann publication. 2. Bhagwathi Prasad: Direct Taxes – Law and Practice, WishwaPrakashana. 3. DinakarPagare: Law and Practice of Income Tax, Sultan Chand and sons. 4. Gaur &Narang: Income Tax. 5. B.B. Lal: Income Tax, Central Sales Tax Law & Practice, Konark Publisher (P) Ltd. 6. Dr. Sanjeev Kumar: Systematic Approach to Indirect Taxes, Bharath Law House. 7. Dr. P. Paramashivaiah& Prof. Nagendraswamy: Income Tax 	

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B.B.A.VIth Semester Syllabus (CBCS)
Paper No. XXXVI –Management Support System (Elective)



Theory- 80 Marks
Sessional - 20 Marks

Objective: Student should be able to acquaint themselves with the knowledge of Management Perspectives and its different aspects.

		No. of Lectures
Unit I	Support Systems: Changing Business Environment, Managerial Decision Making. Computerized, Support. Concept of Decision Support Systems. Decision Support Framework- Structured /Operational control type of Decisions, Semi structured / Managerial type of control Decisions & Unstructured / Strategic Planning Control Type of Decisions. Major Tools and Techniques for Management Support System.	12
Unit II	Decision Support / Decision Support Systems: Definition, Configuration, Characteristics, Components of DSS: Dialogue Management, Data Management and Model Management for DSS.	12
Unit III	Structured Decisions / Operational Control type of Decision Making : Concept of MIS, Nature and Scope of MIS, Characteristics of MIS, Need and Functions of MIS, Contemporary Approaches to MIS, Information as a Strategic resource, Use of Information for competitive advantage, MIS as an instrument for the organizational change (Adopting MIS in organizations), MIS and Small Businesses, Structure of MIS, Physical Components, Information Processing, MIS Reports and its types,	12
Unit IV	Semi Structure Decisions / Managerial Types of Decision Making : Concepts, definition, technology used – introduction & overview of Decision Support System(DSS), Group Support System(GSS) & Group Decision Support System(GDSS) . Customer Relation Management(CRM), Supply chain Management(SCM)	12
Unit V	Unstructured Decisions / Strategic Planning Control Decision Making: Concept Definition, introduction & overview of Expert System(ES), Architecture , Applications & Components. Neural networks - concept, architecture & application. Knowledge Management System (KMS)- applications, importance , types, benefits, characteristics, components , role of IT in KMS, KM Strategies .	12
Sessional Works : 20 Marks		
	1. Two Tests : 10 Marks	
	2. Two Seminars : 10 Marks	

Reference Books:

1. Management Information System – Gordon Devis, Margareth H.Oison.
2. Information Systems for Modern Management–Robert Murdick,Joel E.Ross
3. Decision Support and Expert Systems – EfraimTurban
4. Management Support System : published by Excel Private Publisher , New Delhi
5. Expert systems by Joseph C. Giarratano
6. Expert systems by John Durkin

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Paper No. . XXXVI – Cyber Law – II (Elective)

Theory- 80 Marks
Sessional – 20 Marks

Objectives:-To provide conceptual understanding of how block chain technology can be used to innovate and improve business processes.

Unit		No. of Lectures
Unit I	Laws, Investigation and Ethics Cyber Crime, Information Security and Law, Types & overview of Cyber Crimos, Cyher Law Issues in E-Business Management, Overview of Indian IT Act, Ethical issues in Intellectual property rights, Copy Right, Patents, Data privacy and protection, Domain Name, Software piracy, Plagiarism, Issues in ethical hacking.	12
Unit II	Intellectual Property Right (IPR) and Cyber Space Patent Law, Copyright Law, Trademark Law, Trade Secrets, Technology Transfer Competition and Antitrust ,International Intellectual Property Law, Data Protection Directive - Trademark issues in the internet, Domain Name Registration, Domain Name Dispute, ICANN, UDRP policy, Linking, Framing, Tagging - Database issues in the internet	12
Unit III	Digital Signature and Electronic Signature and Data Protection . Concept of public key and private key, Certification authorities and their role, Creation and Authentication of digital signature, Concept of electronic signature certificates, Electronic Governance, Concept of electronic records and electronic signatures, Rules for attribution, acknowledgement and dispatch of such records.	12
Unit IV	E-Commerce and Legal Regulation Introduction to E-Commerce- E-commerce-Salient Features and advantages, UNCITRAL model Different E-Commerce Models, Legal Aspects of E-Commerce Electronic signatures technical issues and legal, issues Electronic Contracts, E-Commerce Trends and Prospects, E-commerce, and Taxation	12
Unit V	Security Protocols and Management Firmware of the device, Web Application Dashboard , Mobile Application Used to Control, Configure and Monitor the Devices, Identity and Access Management, Key Management Security Classification and Access Control-Data classification (Public and Private), Internet of Things Authentication and Authorization, Internet of Things Data Integrity.	12
Sessional 20 Marks :		
	Test 05 Marks	Group Discussion 05 Marks
	Seminar 10 Marks	

Reference Books:

1. UNCITRAL model law
2. Information Technology Act 2000, its amendment and IT Rules 2011.
3. Convergence Technology Bill
4. Kaufman, C. , Perlman, R., &Speciner, M. (2002). Network Security, Private communication in public world (2nd Ed.). PHI
5. JogaRao, Computer Contract & I.T. Laws (in 2 volumes), 2005 Prolific Law Publications, New Delhi.
6. Sood, "Cyber Laws Simplified", McGraw Hill
7. Anthony Reyes, "Cyber Crime Investigations: Bridging the Gaps Between Security Professionals, Law Enforcement, and Prosecutors"

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