

S-COVER PAGE WITH PRICE

- 234 -

AC dt. 05-06-09.

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



Revised Syllabus of  
Bachelor of Business Administration  
[ B.B.A. ]  
Semester- I & II  
(with Credit System)

( Effective from 2009-10 & onwards )

44-62

## BACHELOR OF BUSINESS ADMINISTRATION (BBA)

THE NAME OF THE COURSE SHALL BE "BACHELOR OF BUSINESS ADMINISTRATION (BBA). THE BBA COURSE SHALL BE OF SIX SEMESTER (THREE YEARS DURATION).

- 0.692 a) A candidate seeking admission to Bachelor of Business Administration (BBA) course should have passed Higher Secondary Examination ( +2 stage) for any other equivalent examination there to. A candidate who has passed the +2 examination conducted by the **Board of Technical Education Maharashtra** or equivalent thereto shall also be eligible for admission to this course.
- b) A student who has passed the Minimum Competency Based Vocational Course (MCVC) at +2 level shall also be eligible for admission to this course.
- c) A student seeking the admission to this course must have obtained at least 40% marks at the qualifying examination.
- d) A Common Entrance Test will be conducted by the university for admission to the course. the admission to the course shall be strictly on the basis of the percentage of marks obtained by the candidates in the Entrance Examination.

O.693 The BACHELOR OF BUSINESS ADMINISTRATION (B.B.A) degree shall be conferred on a candidate who has successfully completed a regular course of study consisting of Six Semester spread over Three Years.

R 1252- The maximum number of students in a class shall not exceed 60. There shall be six subjects of 100 marks each in a semester. There are 60 marks for theory and 40 marks as sessional/ practical. Each paper or subject has 4 credits. Accordingly there are 24 credits in a semester. The total credit for BBA degree is. ( 24 x 6)= 144

**SECOND SEMESTER**

Paper No	Title	Weekly		Credit		Marks Theory	Marks Sessional or practical		Total Marks	Duration Theory Exam
		Th	Pr	Th	Pr		S	Pr		
VII	Accountancy .II	4		4		60	40		100	2 Hrs
VIII	Management Perspective II	4		4		60	40		100	2 Hrs
IX	Business Economics	4		4		60	40		100	2 Hrs
X	Environmental Awareness I	4		4		60	40		100	2 Hrs
XI	Administrative Practices	4		4	-	60	40		100	2 Hrs
XII	IT Applications in Business I	2	4	2	2	60	-	40	100	2 Hrs
	Total	22	4	22	+ 2 = 24	360	200	40	600	--

**THIRD SEMESTER**

Paper No	Title	Weekly		Credit		Marks Theory	Marks Sessional or practical		Total Marks	Duration Theory Exam
		Th	Pr	Th	Pr		S	Pr		
XIII	Cost Accountancy I	4		4		60	40		100	2 Hrs
XIV	Management Perspective III	4		4		60	40		100	2 Hrs
XV	Human Factor in Business	4		4		60	40		100	2 Hrs
XVI	Business Laws I	4		4		60	40		100	2 Hrs
XVII	Environmental Awareness II	4		4		60	40		100	2 Hrs
XVII I	Entrepreneurship	4		4		60	40		100	2 Hrs
	Total	24		24	= 24	360	240		600	--

**FOURTH SEMESTER**

Paper No	Title	Weekly		Credit		Marks Theory	Marks Sessional or practical		Total Marks	Duration Theory Exam
		Th	Pr	Th	Pr		S	Pr		
XIX	Cost Accountancy II	4		4		60	40		100	2 Hrs
XX	Management Perspective IV	4		4		60	40		100	2 Hrs
XXI	Organizational Effectiveness & Change	4		4		60	40		100	2 Hrs
XXII	Business Law II	4		4		60	40		100	2 Hrs
XXII I	Operation Research	4		4		60	40		100	2 Hrs
XXI V	I T Application in Business II	2	4	2	2	60	-	40	100	2 Hrs
	Total	22	4	22	+ 2 = 24	360	200	40	600	--

**FIFTH SEMESTER**

Paper No	Title	Weekly		Credit		Marks Theory	Marks Sessional or practical		Total Marks	Duration Theory Exam
		Th	Pr	Th	Pr		S	Pr		
XX V	Management Accounting	4	-	4	-	60	40	-	100	2 Hrs
XX VI	Management Perspective V	4	-	4	-	60	40	-	100	2 Hrs
XX VII	Capital Markets I	4	-	4	-	60	40	-	100	2 Hrs
XX VIII	Taxation Laws I	4		4	-	60	40		100	2 Hrs
XXI X	Institutional Assistance to Business	4		4	-	60	40		100	2 Hrs
XX X	E- Business & Internet	2	4	2	2	60	-	40	100	2 Hrs
	Total	22	4	22	+ 2 = 24	360	200	40	600	--

**SIXTH SEMESTER**

Paper No	Title	Weekly		Credit		Marks Theory	Marks Sessional or Practical		Total Marks	Duration Theory Exam
		Th	Pr	Th	Pr		S	Pr		
XX XI	Auditing	4	-	4	-	60	40	-	100	2 Hrs
XX XII	Management Perspective VI	4	-	4	-	60	40	-	100	2 Hrs
XX XIII	Capital Markets II	4	-	4	-	60	40	-	100	2 Hrs
XX XIV	Taxation Laws II	4	-	4	-	60	40	-	100	2 Hrs
XX XV	Management Support System	4		4	-	60	40		100	2 Hrs
XX XVI	Project	-	8	-	4	-	-	100	100	2 Hrs
	Total	18	8	20 + 4 = 24		300	200	100	600	--

**Total Credits for BBA**

**No. of Semesters = 6**

**Credits at each Semester = 24**

**Total Credits = 24 x 6 = 144**

**Paper I- ACCOUNTANCY - I**

Theory	60
Sessional	40
Credits	4

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

**Books:**

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

**PAPER NO. X: ENVIRONMENTAL AWARENESS – I**

<b>Theory</b>	<b>60</b>
<b>Sessional</b>	<b>40</b>
<b>Credits</b>	<b>4</b>

- 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.  
 Ligthosphere : 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, natively, mortality,  
 Population growth, age distribution of population, population fluctuation.  
 1) Population Structure :- Population dispersion amigration immigration,  
 migration, types of ineration neutralism, communalism, mutalism, proto –  
 cooperation, amensilism, parasitism, camibalism, 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 [ So<sub>2</sub>, Co<sub>2</sub> , Co N-oxides,  
 Hydrocarbons, global warning, greenhouse effect, acid rains. ]

**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 |

### PAPER NO. XI: ADMINISTRATIVE PRACTICES

Theory	60
Sessional	40
Credits	4

- 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.

**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



## PAPER XII I.T. Applications in Business – I

<b>Theory</b>	<b>60</b>
<b>Practical</b>	<b>40</b>
<b>Credits</b>	<b>4</b>

- 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 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

- 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.

- 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

### **Practical:**

Familiarizing with Word, Excel and Power Point. Creating WORD DOCUMENT, WORKSHEETS IN excel and Presentations with Power Point

### **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

B.B.A. III & IV.doc

- 1 -

Dr. Babasaheb Ambedkar Marathwada University,  
Aurangabad.

Faculty of Management Science

Revised Syllabus

**BBA III & IV Semester**

Effective From June 2010

B.B.A. III &amp; IV.doc

- 2 -

**BBA****FIRST SEMESTER**

Paper No	Title	Weekly		Credit		Marks Theory	Marks Sessional or Practical		Total Marks	Duration Theory Exam
		Th	Pr	Th	Pr		S	Pr		
I	Accountancy I	4		4		60	40		100	2 Hrs
II	Management Perspective I	4		4		60	40		100	2 Hrs
III	Business Organisation	4		4		60	40		100	2 Hrs
IV	Business Statistics	4		4		60	40		100	2 Hrs
V	Human Communication in Business	4		4		60	40		100	2 Hrs
VI	I T Fundamentals	2	4	2	2	60	-	40	100	2 Hrs
	Total	22	4	22	+ 2	360	200	40	600	--
					= 24					

**SECOND SEMESTER**

Paper No	Title	Weekly		Credit		Marks Theory	Marks Sessional or practical		Total Marks	Duration Theory Exam
		Th	Pr	Th	Pr		S	Pr		
VII	Accountancy II	4		4		60	40		100	2 Hrs
VIII	Management Perspective II	4		4		60	40		100	2 Hrs
IX	Business Economics	4		4		60	40		100	2 Hrs
X	Environmental Awareness I	4		4		60	40		100	2 Hrs
XI	Administrative Practices	4		4	-	60	40		100	2 Hrs
XII	I T Applications in Business I	2	4	2	2	60	-	40	100	2 Hrs
	Total	22	4	22	+ 2	360	200	40	600	--
					= 24					

B.B.A. III &amp; IV.doc

- 3 -

**THIRD SEMESTER**

Paper No	Title	Weekly		Credit		Marks Theory	Marks Sessional or practical		Total Marks	Duration Theory Exam
		Th	Pr	Th	Pr		S	Pr		
XIII	Cost Accountancy I	4		4		60	40		100	2 Hrs
XIV	Management Perspective III	4		4		60	40		100	2 Hrs
XV	Human Factor in Business	4		4		60	40		100	2 Hrs
XVI	Business Laws I	4		4		60	40		100	2 Hrs
XVII	Environmental Awareness II	4		4		60	40		100	2 Hrs
XVII I	Entrepreneurship	4		4		60	40		100	2 Hrs
	<b>Total</b>	<b>24</b>		<b>24</b>		<b>360</b>	<b>240</b>		<b>600</b>	<b>--</b>

**FOURTH SEMESTER**

Paper No	Title	Weekly		Credit		Marks Theory	Marks Sessional or practical		Total Marks	Duration Theory Exam
		Th	Pr	Th	Pr		S	Pr		
XIX	Cost Accountancy II	4		4		60	40		100	2 Hrs
XX	Management Perspective IV	4		4		60	40		100	2 Hrs
XXI	Organizational Effectiveness & Change	4		4		60	40		100	2 Hrs
XXII	Business Law II	4		4		60	40		100	2 Hrs
XXII I	Operation Research	4		4		60	40		100	2 Hrs
XXI V	I T Application in Business II	2	4	2	2	60	-	40	100	2 Hrs
	<b>Total</b>	<b>22</b>	<b>4</b>	<b>22 + 2</b>		<b>360</b>	<b>200</b>	<b>40</b>	<b>600</b>	<b>--</b>

B.B.A. III &amp; IV.doc

- 4 -

**FIFTH SEMESTER**

Paper No	Title	Weekly		Credit		Marks Theory	Marks Sessional or practical		Total Marks	Duration Theory Exam
		Th	Pr	Th	Pr		S	Pr		
XX V	Management Accounting	4	-	4	-	60	40	-	100	2 Hrs
XX VI	Management Perspective V	4	-	4	-	60	40	-	100	2 Hrs
XX VII	Capital Markets I	4	-	4	-	60	40	-	100	2 Hrs
XX VIII	Taxation Laws I	4		4	-	60	40		100	2 Hrs
XXIX	Institutional Assistance to Business	4		4	-	60	40		100	2 Hrs
XX X	E- Business & Internet	2	4	2	2	60	-	40	100	2 Hrs
	<b>Total</b>	<b>22</b>	<b>4</b>	<b>22 + 2</b>	<b>= 24</b>	<b>360</b>	<b>200</b>	<b>40</b>	<b>600</b>	<b>--</b>

**SIXTH SEMESTER**

Paper No	Title	Weekly		Credit		Marks Theory	Marks Sessional or Practical		Total Marks	Duration Theory Exam
		Th	Pr	Th	Pr		S	Pr		
XX XI	Auditing	4	-	4	-	60	40	-	100	2 Hrs
XX XII	Management Perspective VI	4	-	4	-	60	40	-	100	2 Hrs
XX XIII	Capital Markets II	4	-	4	-	60	40	-	100	2 Hrs
XX XIV	Taxation Laws II	4	-	4	-	60	40	-	100	2 Hrs
XX XV	Management Support System	4		4	-	60	40		100	2 Hrs
XX XVI	Project	-	8	-	4	-	-	100	100	2 Hrs
	<b>Total</b>	<b>18</b>	<b>8</b>	<b>20 + 4</b>	<b>= 24</b>	<b>300</b>	<b>200</b>	<b>100</b>	<b>600</b>	<b>--</b>

B.B.A. III &amp; IV.doc

- 5 -

**BBA III Semester****PAPER NO. XIII: COST ACCOUNTANCY – I****Theory Marks: 60****Sessional Marks: 40****Credits 4**

- Unit – I      Concept of cost, Classification of cost financial Accounting – Its Limitations – Definition, scope, advantages & Disadvantages of cost accounting
- Unit – II      Material Purchasing - Purchase Procedure Storage & Handling of Material Methods of Material Issues – FIFO, LIFO < Weighted Average.
- Unit – III      Labour: Control of Labour Cost; Time keeping & time booking, Payroll , Methods of wage Payment – Time rate – Piece rate , Taylor's Differential piece rate system, Gantt's task Bonus, Merricks System, Halsey Plan, Rowan Plan.
- Unit - IV      Overheads – Classification of Overheads Machine Hour rate, Labour hour rate
- Unit – V      Unit Costing - Preparation of Cost Sheet

**Recommended Books:**

Practical Costing – Khanna, Pande, Abuja.

1. Bhatta HSM Cost Accounting

2. Principles &amp; Practice of Cost Accounting - N.K. Prasad

3. Cost Accounting (Methods &amp; Problems) – B.K. Bhar

**Sessional work : Marks – 40**

- |  | <b>Marks</b> |
|--|--------------|
| 1. Two Test of 5 marks each  | 10           |
| 2. Two Tutorials of 5 marks each   | 10           |
| 3. Students to collect Performa's of – Bin Card, Stores Ledger, Time – Card , Payroll, Purchase requisition & Purchase Order & fill them | 20           |

**PAPER NO. XIV: MANAGERIAL PERSPECTIVE – III****Theory Marks: 60****Sessional Marks: 40****Credits 4**

- Unit – I     **Materials Management:** Need, importance & Scope of Material Management, Material handling, Classes of material, types of purchases. Principles of scientific purchasing. Significance of purchasing policy, centralization of purchasing, types of purchasing policy
- Unit – II     **Production Management:** Meaning, Scope importance, Major Decisions in Production Management, Production System, Bane fits of goods production management – production planning & control – step in production planning & control, Production layout – Types, Principles of sound layout.
- Unit – III    **Marketing Management:** market & Marketing, types of market, kinds of goods – marketing process/ Concept of Marketing, Evolution & Importance of Marketing, Types of Marketing, Kinds of goods, Functions of Marketing.
- Unit – IV    **Marketing Concept & Management:** Marketing plan – market segmentation – marketing mix – Product, Price, Promotion, Place; Buyer's behaviour.

**Recommended Books:**

1. Modern Business Organisation & Management - S.A. Sherlekar
2. Fundamentals of Business Organisation & Management - Y.K. Bhushan
3. Business Organisation & Management – Acharya & Govekar
4. Management Process – R .S. Davar
5. Management Concepts and Principles Manmohan Prasad

**Sessional Work: Marks 40**

- |  | <b>Marks</b> |
|--|--------------|
| 1. Two Test of 5 Marks each              | 10           |
| 2. Two Tutorials of 5 Marks each         | 10           |
| 3. Seminar on any Topic                  | 10           |
| 4. Note on Group Discussion on any Topic | 10           |

**PAPER NO. XV: HUMAN FACTOR IN BUSINESS****Theory Marks: 60****Sessional Marks: 40****Credits 4**

- Unit – I Nature of Organisational Behaviour: Concept, Nature, Foundation of O.B, Human Behaviour, Approach, O.B. Models.
- Unit – II Nature of Human Behaviour : Caused or Autonomous Behaviour, Process of Behaviour, Personality, Personality Theories, Personality Development, Perception and its process, Interpersonal perception, Concept of learning, and learning theories, Motivation and Behaviour.
- Unit – III Dynamics of Organisational Behaviour : Interpersonal Behaviour, Group Dynamics and Behaviour, Concept of Authority its sources & Limits, Leadership, Communication control, Organisational Conflicts and Organisational Climate.
- Unit – IV Structural Dimensions of Organisational Behaviour : Organisation Theory, Contingent factors in organisation structure, Design & forms of organisation structure. Bureaucratic Organisations.

**Recommended Books:**

1. Basic Sociology
2. Organisational Behavior Awasthappa K
3. Elementary Psychology – Jadunath Sinha
4. An Introduction to Psychology – S.K. Mangal
5. Modern Business Organisation & Management – S.A.Sherlekar
6. Organizational Behaviour – Anjali Ghanekar
7. "I am Ok Your are Ok" – Thomas Harris

**Sessional Work – Marks - 40**

	<b>Marks</b>
1. Two Tests of 5 Marks each	10
2. Two Tutorials of 5 Marks each	10
3. Seminar	10
4. Note on Group Discussion	10



**PAPER NO. XVI: BUSINESS LAWS**

**Theory Marks: 60**  
**Sessional Marks: 40**  
**Credits 4**

- Unit – I      The Indian Contract Act (Sections 1 to 75)
- Unit – II      The Sale of Goods Act, 1930 (Sections 1 to 54 & 64 Only)
- Unit – III      Indian Partnership Act
- Unit – IV      Companies Act – 1956 – Provisions of the act with regards to classification, formation memorandum of association, articles of association, capital of the company, capital Issue

**Recommended Books:**

1.      Mercantile Law      - N.D. Kapoor
2.      Indian Contract Act – Mulla D.F.
3.      Indian Contract act – Dr. Avtarsingh
- 4.

**Sessional Work : Marks – 40**

	<b>Marks</b>
1. Collect the formats of share certificate, prospectus / Form of Share Application	10
2. Seminar on any topic	10
3. Two Test of 5 Marks each	10
4. Note on Group Discussion	10

**PAPER NO. XVII: ENVIRONMENTAL AWARENESS – II****Theory Marks: 60****Sessional Marks: 40****Credits 4**

Unit – I	Population, Industrialization growth of vehicles in small cities & Metro Politan cities, Steps Taken to Control effect, Utilization of urban refuse industrial, domestic & others, Role of Government & non Government organisations.
Unit – II	Date base Management for Environmental appraisal, monitoring and warning system, Environmental Pollution in Indian and their remedies, Chipko Movement, Narmada Bachao movements, Tehari dam, Enron Project, ISO 14000.
Unit – III	Environment: Law & ethics. The Environment (Protection) Act. 1986. Chapters – I, II, III, IV, Industry effluent Standard parameters.
Unit – IV	Environmental Education: Introduction, Objectives of UNESCO, environmental education programmes, formal education: School, College, University Non-formal Education: Adult Education, Rural Youth, Non-Student, Tribal, Education, Activities for children, Eco-development Campus, NGOS, Public Representative, R & D Programms, Development of Trained Man Power, Educational Material Teaching aids Environmental day celebration.
Unit – V	Environment: A Professional Approach. Environmental Management – its aspects, environmental is planning, Environmental status evaluation, Environmental impact assessment. Environmental Legislation and Administration.
Unit – VI	Management & Information System Mointing, Research, Environmental Technology, Environmental Audit.

**Recommended Books:**

1. A Textbook of Environment- K.M. Agrawal, P.K. Sikdar et al. Macmillan
2. A Textbook of Environment Studies- G.R. Chatwal, Harish Sharma Himalaya Pub. House.

**Sessional Work: (Marks-40)**

	<b>Marks</b>
1. Two Tests of 5 marks each.	10
2. Two Tutorials of 5 marks each.	10
3. Two Seminars of 10 marks each	20

**PAPER NO. XVIII: ENTREPRENEURSHIP**

**Theory Marks: 60**  
**Sessional Marks: 40**  
**Credits 4**

Unit – I	Concept, Philosophy, History, Functions & Features of Entrepreneurship.
Unit - II	Role of Entrepreneurship – Qualities – development of Entrepreneurship – Effect of Business Environment on Entrepreneurship - Various factors in business environment.
Unit – III	Role of Entrepreneurship in economy- Rural entrepreneurship & Rural environment – Agricultural Entrepreneurship.
Unit – IV	Entrepreneurship : <ul style="list-style-type: none"> <li>• The Third Option.</li> <li>• Entrepreneurial Spirit</li> <li>• Recognition of the need for Entrepreneurship.</li> </ul>
Unit – V	Business Opportunities- Identifying & Evaluating Business Opportunities Ideas & Opportunities – Ideas into Opportunities.
Unit – VI	Quick Start- Methods- Introduction- Franchises- Creating your Own Franchise-Turnkey or Packaged Business – Multy level Marketing Schemes – Buying an Existing business.
Unit – VII	Preparation of Project report.

**Recommended Books:**

- 1) Entrepreneurship – P.C. Shejwalkar – Ameya Prakashan
- 2) Dynamics of Entrepreneurial Development & Management – Mr. Vasant Desai – Himalaya Publication.
- 3) Entrepreneurship Development – Prepared by – Colombo Plan Staff College for Technical Education – Manila – TATA MC-Graw Hill

**Sessional Work - Marks 40**

- 1) Each Student to visit any organization & get detailed information About it like- 20 Marks
  - (a) Form of Organisation.
  - (b) Capital
  - (c) Type of business
  - (d) Working capital
  - (e) Problems faced.
  - (f) How to overcome them?
- 2) Student to prepare Project report for any unit 20 Marks

**PAPER NO. XIX: COST ACCOUNTANCY – II**

**Theory Marks: 60**  
**Sessional Marks: 40**  
**Credits 4**

Unit – I	Job or Contract Costing.
Unit – II	Process Costing.
Unit – III	Marginal Costing – Concept – Calculation of BEP – P/V Ratio – Sales Profit.
Unit – IV	Standard Costing – Variance Analysis – Material, Labour & Overheads.
Unit – V	Budgetary Control.

**Recommended Books:**

- 1) Principles & Practice of Cost Accounting – Dr. N.K. Prasad.
- 2) Cost Accounting Bhatta HSM
- 3) Cost Accounting (Methods & Problems) – B.K. Bhar
- 4) Practical Costing – Khanna, Pande, Ahuja.

**Sessional Work - 40 Marks**

	<b>Marks</b>
1) Seminar on Budgetary Control	10
2) Two tests 5 Marks each	10
3) Two tutorials 5 Marks each	10
4) Students to Visit any process Industry & write visit report	10

**PAPER NO. XX: MANAGEMENT PERSPECTIVE – IV**

**Theory Marks: 60**  
**Sessional Marks: 40**  
**Credits 4**

Unit - I	Financial Management – Meaning & Scope of Financial Management – Nature of Finance Functions –
Unit – II	Financial Planning – Kinds of financial requirements, estimating current assets, Fixed assets and intangible assets requirements.
Unit – III	Sources of Short-term, medium term & Longterm finance – Trade Credit, Commercial paper, Term loans, equipment Financing. Finding right source Of corporate financing.
Unit – IV	Capitalization – Capital Structure – Over Capitalization & under Capitalization – remedies of over capitalization & under Capitalization.
Unit – V	Personnel Management: Definition of Personnel Management. The role & Functions of Personnel Manager.
Unit – VI	Personnel Management Functions & Industrial Relations (a) Planning – Personnel Plan, Objectives, Policies & Procedures. (b) Man power Planning – determination of Man Power Requirements, Recruitment Selection (c) Training & Development, Performance Appraisal (d) Concept of Industrialisations, labour Management Relations, Present trends in Industrial Relations in India.

**Recommended Books:**

- 1) Modern Business organization & Management – S.A. Sherlekar
- 2) Fundamentals of Business organization & Management – Y.K. Bhushan
- 3) Management Process – R.S. Davar

**Sessional Work – 40 Marks****Marks**

- |   |    |
|---|----|
| 1) A student to collect information about various sources of Finance - & Write a report           | 15 |
| 2) Every student to collect question papers of various types of Aptitude Tests - & Attach to file | 15 |
| 3) Student to draft Application form & questionnaire for interview.                               | 10 |

**PAPER NO. XXI: ORGANISATIONAL EFFECTIVENESS & CHANGE**

**Theory Marks: 60**  
**Sessional Marks: 40**  
**Credits 4**

- Unit - I      Organisational Effectiveness : Concept, Approaches, Goal Approach, Behaviour approach, System Resource Approach, Strategic Constituencies Approach, Optimisation of Effectiveness, Managerial effectiveness, Factors in Organisational Effectiveness, Effectiveness through adopting, Coping Cycle.
- Unit – II      Organisational Change : Nature & Factors of Organisational Change, Planned Change, Responses to Change, Change Agents, Organisational Growth & Change.
- Unit – III      Organisational Development : Concept of Organisational Development, Process of Organisational Development, Organisational Development Interventions, Sensitivity Training, Survey Feedback, Team Building, Management by Objectives.

**Recommended Books:**

1. Luthans F. Organisational Behaviour. 7<sup>th</sup> Ed. New York McGraw Hill – 1995.
2. Robbins S.R. Organisational Behaviour – New Delhi Prentice Hall Inc. 1996
3. Grench, W E & Bell C.H. Organisation Developments, New Delhi Prentice Hall of India 1995.
4. Anderson, A H & Baker D. Effective Enterprise and change Management – Oxford Blackwell Publishers Ltd. 1996.
5. Niraj Kumar Organisational Behavior – A new look

**Sessional Work Marks 30**

- |                                  | <b>Marks</b> |
|----------------------------------|--------------|
| 1. Two Test of 5 Marks Each .    | 10           |
| 2. Two Tutorials of 5 Marks each | 10           |
| 3. Two Seminars on 2 Topics      | 20           |

**PAPER NO. XXII: INDUSTRIAL LAWS**

**Theory Marks: 60**  
**Sessional Marks: 40**  
**Credits 4**

Unit – I	Indian Factories Act
Unit – II	Industrial Disputes Act
Unit – III	Payment of Wages Act
Unit – IV	Minimum Wages Act
Unit – V	Bombay Shop & Establishment Act

**Recommended Books:**

- 1) Industrial Laws – N.D. Kapoor
- 2) Bare Acts

**Sessional Work - Marks 30**

	<b>Marks</b>
1) Two tests of 5 Marks each	10
2) Two tutorials of 5 Marks each	10
3) Summary of Guest Lecture by Factory Inspector/Professional on Any Act.	10
4) Seminar on Any Act	10

**PAPER NO. XXIII: OPERATION RESEARCH**

**Theory Marks: 60**  
**Sessional Marks: 40**  
**Credits 4**

- Unit – I Basic of Operation Research- Development, definition, Characteristics, Scientific method, necessity, Scope, O.R. & Decision making – Phases of O.R.
- Unit – II Linear Programming- Simplex Method, Basic Terms, Practical Problems on Linear Programming using Simplex Method.
- Unit – III Transportation Model: Introduction, Definition, Formulation and solution Of transportation Model; - Practical problems on North West Corner Rule Or Stepping Stone Vogel's approximation Method.
- Unit – IV PERT & CPM – Basic steps in PERT & CPM – Introduction Historical Back Ground – Phases of project Scheduling- network construction – Numbering Events.

**Recommended Books:**

- 1) Operations Research – P.K.Gupta & D.S. Hira
- 2) Operation Research & Quantitative Techniques – Bhatt SK
- 3) Basic Operations Research – P.G. Moore

**Sessional Mark - Marks 30**

- 1) Two tests 5 Marks each
- 2) Two Tutorials 5 Marks each
- 3) Two Seminars

**Marks**

10  
 10  
 20





**PAPER NO. XXIV: LT. APPLICATIONS IN BUSINESS – II****Theory Marks: 60****Practical Marks: 40****Credits 4**

Unit – I	Database Management System; Concept, Component, Features, Data Models and Languages, Database Design and steps, Normalisation, RDBMS, Concept, features , Components
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
Unit – III	Accounting through Computers; Advantages of Computerised Accounting, Tally Accounting Package, its features , Gateway, Main Screen, Company selection, creation, Primary choices , Accounting features, inventory features, operations in master, voucher entry, accounting reports, Profit & Loss Account, Stock summary, Trial Balance, Statement of Account, Inventory, Cash Flow, Funds Flow

**Practical:**

1. Database creation, file handling, performing various operations of sorting, indexing, merging, searching querying, Developing Menu driven Applications in query language MSACCESS.
2. Working in Tally; Creation of a company and recording a set of about 50 transactions and preparing final accounts and other relevant reports.

**Recommended Books:**

1. Date C.J. " An introduction to Database Systems", Addison Wisley
2. Bipin Desai : Database Management System"
3. Murthy CVS Database management Design, Himalaya Publishing
4. Ulman J.O. " Principles of Database Systems", Galgotia Publications, New Delhi
5. Sams - Techmedia " Microsoft Access 2000"
6. "Access 2000", BPB Publications
7. N.Satyapal " Using Tally", Khanna Publication
8. L.B.Singh, V.P.Singh " Accounting by Tally", Asian Publishers

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



**Revised Syllabus**

**of**

**Bachelor of Business Administration**

**[B.B.A.]**

**Semester- V & VI**

[ Effective from 2011-12 & onwards ]

B.B.A. III &amp; IV.doc

- 4 -

**FIFTH SEMESTER**

Paper No	Title	Weekly		Credit		Marks Theory	Marks Sessional or practical		Total Marks	Duration Theory Exam
		Th	Pr	Th	Pr		S	Pr		
XXV	Management Accounting	4	-	4	-	60	40	-	100	2 Hrs
XXVI	Management Perspective V	4	-	4	-	60	40	-	100	2 Hrs
XXVII	Capital Markets I	4	-	4	-	60	40	-	100	2 Hrs
XXVIII	Taxation Laws I	4		4	-	60	40		100	2 Hrs
XXIX	Institutional Assistance to Business	4		4	-	60	40		100	2 Hrs
XXX	E- Business & Internet	2	4	2	2	60	-	40	100	2 Hrs
	Total	22	4	22	+ 2 = 24	360	200	40	600	--

**SIXTH SEMESTER**

Paper No	Title	Weekly		Credit		Marks Theory	Marks Sessional or Practical		Total Marks	Duration Theory Exam
		Th	Pr	Th	Pr		S	Pr		
XXXI	Auditing	4	-	4	-	60	40	-	100	2 Hrs
XXXII	Management Perspective VI	4	-	4	-	60	40	-	100	2 Hrs
XXXIII	Capital Markets II	4	-	4	-	60	40	-	100	2 Hrs
XXXIV	Taxation Laws II	4	-	4	-	60	40	-	100	2 Hrs
XXXV	Management Support System	4		4	-	60	40		100	2 Hrs
XXXVI	Project	-	8	-	4	-	-	100	100	2 Hrs
	Total	18	8	20	+ 4 = 24	300	200	100	600	--

## BBA V Semester

### PAPER No. XXV: MANAGEMENT ACCOUNTING

**Theory Marks: 60**  
**Sessional Marks: 40**  
**Credits 4**

#### UNIT I

Definition, Objectives, Scope and Functions of Management Accounting, Management Accounting and Financial Accounting. Advantages & Limitations of Management Accounting

#### UNIT II

Analysis and Interpretation of Financial Statement

#### UNIT III

Funds Flow Analysis- Nature, Importance, Advantages of Fund Flow Analysis-Techniques used for construction of Funds Flow Statement (Simple Illustrations)

#### UNIT IV

Cash Flow Analysis- Nature, Importance, Advantages of Fund Flow Analysis-Techniques used for construction of Funds Flow Statement (Simple Illustrations)

#### UNIT V

Ratio Analysis – Nature of Ratio Analysis – Significance – Calculation of Ratios-Liquid Ratio-Fixed Assets-Turnover Ratio – Operating Ratio, Stock Turnover Ratio, Debtors Turnover Ratio, Creditors Turnovers Ratio, Debt Equity Ratio

#### **Suggested Readings:**

1. Management Accounting : Khan, M. Y. & Jain, P.K.
2. Management Accounting : Maheshwari, S. N.
3. Management Accounting : Sharma, R. K.
4. Management Accounting, M.E. Thukaram Rao, New Age International
5. Management Accounting, Khan & Jain, TMH
6. Cost Accounting-An Introduction, Nigam & Jain, PHI
7. Management Accounting, Pande, VIKAS

#### **Sessional Work: Marks 40**

	<b>Marks</b>
1. Attendance	10
2. Two Class Test of 5 Marks each	10
3. Tutorials /Assignment	10
4. Seminar on any Topic	05
5. Group Discussion on any Topic	05

**PAPER No. XXVI: MANAGEMENT PERSPECTIVE –V**

**Theory Marks: 60**  
**Sessional Marks: 40**  
**Credits 4**

**Unit I : Decision Making** – Concept of decision making, significance of decision making in management, Models for decision making, Common biases and errors in decision making, Influences on decision making : individual differences and organizational constraints, Principles and guidelines for decision making, Ethics in decision making.

**Unit II : Stress Management-** Work stress, Sources of stress, Consequences of stress, Managing stress at workplaces.

**Unit III: Negotiation:** Concept of negotiation, the negotiation process, Factors affecting negotiation, Third party negotiation.

**Unit IV : Public Relation:** Concept, features and characteristics of public relations; Advantages and limitations of public relations programme; Process and functions of public relations; Problems in planning public relations programme; Requisites for good public relationship programme.

**Books recommended:**

1. Robbins S.R; Judge.T.A; Sanghi.S., “Organizational Behaviour”, 13<sup>th</sup> Edition , Pearson Education .2009.
2. Luthans F. “Organizational Behaviour”. 7<sup>th</sup> Edition. New York McGraw Hill – 1995.
3. Agarwal .P.K , “ Principles and practices of Management”, 2<sup>nd</sup> Edition 2006, Pragati Prakashan

**Sessional Work: Marks 40**

	<b>Marks</b>
6. Attendance	10
7. Two Class Test of 5 Marks each	10
8. Tutorials /Assignment	10
9. Seminar on any Topic	05
10. Group Discussion on any Topic	05

**PAPER NO: XXVII- CAPITAL MARKET –I**

**Theory Marks : 60**  
**Sessional Marks : 40**  
**Credit : 04**

**Unit I- Indian Financial System:** Money Market and Capital Market-Features and functions. Investment avenues, Types of Traders and Markets. Market Intermediaries.

**Unit II- Investment alternatives -** Negotiable Instruments: Types of Shares, Bonds, Debentures. Money Market Instruments and Gilt Edge Securities. Risk and return relationship. Markowitz Theory.

**Unit III- Institutional Structure and Investor Protection in Capital Market:** Investment Banks, Asset Management Companies, Development Banks, Custodian and Custodial Services, Credit Rating Agencies- CRISIL,ICRS,CARE. Security and Exchange Board of India-Objectives & Functions, Powers & rights, Grievances of Investors.

**Unit IV- New Issue Market:** Guidelines and regulations, Dematerialization, BOLT. Offer Price and Bid Price. Depository participants- NSDL & CDSL.

**Reference Books:-**

- 1) Financial Institutions- L.B.Bhole
- 2) Indian Capital Market- V.A.Avadhani- Himalaya
- 3) Indian Financial System- Bharati Pathak

**Sessional Work – Marks 40**

- |                                  |    |
|----------------------------------|----|
| 1) Attendance                    | 10 |
| 2) Two Test of 5 marks each      | 10 |
| 3) Tutorial / Assignments        | 10 |
| 4) Seminar on any topic          | 05 |
| 5) Group Discussion on any topic | 05 |

**PAPER NO: XXVIII- TAXATION AND LAW – I****Theory Marks :60****Sessional Marks :40****Credit :04****Unit I- Introduction and Definitions**

History of Income Tax in India, Basic Concepts: Assessment Year, Previous Year, Person, Assesses, Agricultural Income, Incidence of Tax, Residential Status, Income exempted from tax, Capital and revenue Income , Capital and Revenue Expenditure.

**Unit II – Computation of Income Under Heads****A- Salaries:**

Allowances and Taxability, Perquisites- Valuation of Perquisites, Provident Fund, Gratuity, Deductions under section 16 and 80 C.

**B- Income from House Property**

Determination of Annual Value, Self Occupied and Let out Property, Deemed to be let out, Permissible Deduction.

**Unit III- Income Tax payment and Procedure**

Tax Deduction at Source, Rectification and Appeal, Income Tax Authority, Advance Tax, Interest and refund of Tax, Penalties and Prosecutions.

**Unit IV – Service Tax:**

Charge of Service Tax, Taxable Services, Valuation of taxable services, Payment of Service Tax, Penalty and Appeals process.

**Reference Books :-**

- 1) Student Guide to Income Tax – Vinod Singhania and Kapil Singhania- Taxman.
- 2) Income Tax law and Practice- Dr. H.C.Mehrotra
- 3) Indirect Taxes, Law and Practice- V.S.Datey-Taxman.

**Sessional Work – Marks 40**

6) Attendance	10
7) Two Test of 5 marks each	10
8) Tutorial / Assignments	10
9) Seminar on any topic	05
10) Group Discussion on any topic	05



**PAPER NO. XXIX: INSTITUTIONAL ASSISTANCE TO BUSINESS**

**Theory Marks: 60**  
**Sessional Marks: 40**  
**Credits 4**

**Units : I : Introduction**

Need Of institutional support for business in India, Production, Purchasing, Labor and Marketing Facilities Provided by Different Institutions and Agencies in India.

**Unit II Financing facilities for new business**

Financial schemes offered by various financial institutions like Commercial Banks, IDBI, ICICI, Venture Capital Funding, Angel Capitalist.

**Unit III : New Business and Government**

Role of Central Government and State Government in promoting entrepreneurship with various incentives, subsidies, grants etc. – with special reference to 'Export oriented unites'  
 Role of the following agencies in the Entrepreneurship Development

1. DIC – District Industrial Center
3. EDII – Entrepreneurship Development Institute of India
4. NIESBUD – National Institute of Entrepreneurship and Small Business Development
5. NEDB – National Entrepreneurship Development Board

**Unit IV: Institutional assistance to small scale businesses**

Concept of Small scale business, Policies governing small scale industries in India  
 Institutional support structure for Small scale industries like :SFCS, SISI ,SIDCS,SIDBI etc

**Books Recommended:-**

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.

**Sessional Work: Marks 40****Marks**

- |                                   |    |
|-----------------------------------|----|
| 1. Attendance                     | 10 |
| 2. Two Class Test of 5 Marks each | 10 |
| 3. Tutorials /Assignment          | 10 |
| 4. Seminar on any Topic           | 05 |
| 5. Group Discussion on any Topic  | 05 |

**PAPER NO.XXX : E-BUSINESS & INTERNET**

**Theory Marks: 60**  
**Sessional Marks: 40**  
**Credits 4**

**Unit I : Overview of E-Business**

Concept of E-Business, Evolution of E-Commerce, Edi and E-Business, Opportunities and benefits of e-Business, Growth of E-Business.

**Unit II : E- Business & Internet**

Internet, Intranet, Extranet & Goals of E-Business, Difference between E-Commerce and E-Business, Models of E- Business, Limitations and Advantages of E- Business.

**Unit III: Electronic Payment Systems**

Electronic Payment Technology : Digital Cash –,Electronic check ,On-line Credit Card. Securities in E-banking (SSL, Digital Signatures – Examples)

**Unit IV- Security**

Security and privacy issues in E- Business  
 Introduction to security, Types of Securities  
 Security Tools, Network Security, Firewalls, Electronic Market / e- shop

**Books Recommended:-**

1. Management Information System: Jawadekar
2. Management Information System: Laudon & Laudon
3. The Essential Guide to Knowledge management: Amrit Tiwana
4. The GIS Book: George B. Karte.
5. Internet (Use of Search Engines Google & yahoo etc)
6. E – Commerce: Milind Oka
7. E – Commerce: C.V.S. Murty
8. Fire Wall and Internet Security: William Cheswick, Stevens, Aviel Rubin
9. E-Governance Case Studies – Ashok Agarwal

**Sessional Work: Marks 40****Marks**

- |                                   |    |
|-----------------------------------|----|
| 1. Attendance                     | 10 |
| 2. Two Class Test of 5 Marks each | 10 |
| 3. Tutorials /Assignment          | 10 |
| 4. Seminar on any Topic           | 05 |
| 5. Group Discussion on any Topic  | 05 |

**B.B.A VI SEMESTER****PAPER No: XXXI: AUDITING**

**Theory Marks: 60**  
**Sessional Marks: 40**  
**Credits 4**

**UNIT I**

Nature and Limitations of Auditing, Basic Principles Governing an Audit, Ethical Principles and Concept of Auditor's Independence, Relationship of Auditing with Other Disciplines.

**UNIT II**

Auditing and Assurance Standards: Overview, Standard-Setting Process, Auditing and Assurance Standards Issued by the ICAI (Elementary Knowledge).

**UNIT III**

Audit Engagement: Audit Planning, Audit Programme, Control of Quality of Audit Work, Delegation and Supervision of Audit Work.

**UNIT IV**

Audit Evidence: Audit Procedures for Obtaining Evidence, Sources of Evidence, Reliability of Audit Evidence, Methods of Obtaining Audit Evidence.

**UNIT V**

Internal Control: Elements of Internal Control, Review and Documentation, Evaluation of Internal Control System, Internal Control Questionnaire, Internal Control Check List.

**UNIT VI**

Auditing Sampling: Types of Sampling, Test Checking, Techniques of Test Checks. Audit of Payments, Audit of Receipts, Audit of Purchases, Audit of Sales, Audit of Suppliers' Ledger and the Debtors' Ledger, Audit of Impersonal Ledger, Audit of Assets and Liabilities

**Books recommended:**

1. Principles of Auditing : Tandon, B. N.
2. Principles and Practices of Auditing, Dinkar, Pagare
3. Fundamentals of Auditing, Moutz, R. K.
4. Ankekshan : Gupta & Bhatnagar

**Sessional Work: Marks 40****Marks**

- |                                   |    |
|-----------------------------------|----|
| 1. Attendance                     | 10 |
| 2. Two Class Test of 5 Marks each | 10 |
| 3. Tutorials /Assignment          | 10 |
| 4. Seminar on any Topic           | 05 |
| 5. Group Discussion on any Topic  | 05 |

**PAPER NO. XXXII: MANAGEMENT PERSPECTIVE-VI**

**Theory Marks: 60**  
**Sessional Marks: 40**  
**Credits 4**

**Unit I: Quality Management:** Concept of Quality, Cost of quality ,Total Quality Management, Standards for quality system –ISO 9000 quality system, , Lean Production Systems – TOYOTA system , Just In Time (JIT) , Kanban, Kaizan

**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.

**Unit III : Strategic Management:** Concept of strategy; Types of strategies; Concept and process of strategic management, Need and significance of strategic management in business, SWOT analysis

**Unit IV: Wage and salary management:** Concept of wage and salary, Need and objectives of sound salary administration, Components of Salary like –HRA,DA, PF, Fringe Benefits, Incentives etc.

**References:**

- 1.Agarwal .P.K . “ Principles and Practices of Management”, 2<sup>nd</sup> Edition 2006, Pragati Prakashan
- 2.Mahajan.M ,” Industrail engineering and production Management”, First Edition, Dhanpat Rai & Co(p) Ltd
- 3.Arora.K.C , “TQM and ISO 14000”, First Edition, S.K. Kataria & Sons.
4. Azar Kazmi , “ Strategic Management & Business Policy”, Third Edition, Tata McGraw Hill Education Pvt Ltd
- 5.Aswathappa .K. ,” Human Resource Management”, Sixth Edition, Tata McGraw Hill Education Pvt Ltd

<b>Sessional Work: Marks 40</b>	<b>Marks</b>
1. Attendance	10
2. Two Class Test of 5 Marks each	10
3. Tutorials /Assignment	10
4. Seminar on any Topic	05
5. Group Discussion on any Topic	05

**PAPER NO: XXXIII- CAPITAL MARKET –II**

**Theory Marks : 60**  
**Sessional Marks : 40**  
**Credit : 04**

**Unit I-** Introduction and Working of Indian Stock Exchanges: Functions and Objectives, Laws and regulations of Stock Exchange, Listing Procedure, Benefits of Listing, Listing at different stock exchanges, Licensed Dealer.

**Unit II-** 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.

**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.

**Unit IV-** Merchant Banking: Role and functions, Services offered. Venture Capital, Micro finance and Development, Thrift Institutions: Need, Functions and role in Indian context.

**Reference Books:-**

- 1) Capital Market Management- V.A.Avadhani
- 2) Financial Institutions- L.B.Bhole
- 3) Indian Capital Market- V.A.Avadhani- Himalaya

**Sessional Work – Marks 40**

- |                                  |    |
|----------------------------------|----|
| 1) Attendance                    | 10 |
| 2) Two Test of 5 marks each      | 10 |
| 3) Tutorial / Assignments        | 10 |
| 4) Seminar on any topic          | 05 |
| 5) Group Discussion on any topic | 05 |

**PAPER NO: XXXIV- TAXATION AND LAW – II**

**Theory Marks :60**  
**Sessional Marks :40**  
**Credit :04**

**Unit I- Computation of Income Under the Heads**

- A- Computation of Income from Business and Profession
- B- Computation of Income from Capital Gain
- C -Computation of Income from Other Sources

**Unit II- Central Excise:**

Nature and Scope of Excise Duty,  
 Definitions: Excisable goods, Factory, Manufacture, Deemed Manufacture,  
 Liability of Central Excise, Kinds of Excise Duty, Classification of Excisable goods,  
 Valuation of goods, Assessable Value, Concessions to SSI Units, Procedure of self  
 removal of excisable goods.

**Unit III- Value Added Tax (VAT)**

Definitions: Agriculture, Capital Asset, Dealer, Goods, Declared Goods, Place of  
 Business, Purchase Price, Sales Price, Resale and Turnover. Incidence and Levy of  
 Tax, Authorities and Tribunal.

Registration, Returns, Penalty and Interest, Input and Output Vat, Input Credit,  
 Deductions of Tax at Source. Threshold Limit of TDS.

**Reference Books :**

- 1) Indirect Taxes, Law and Practice- V.S.Datey-Taxman
- 2) Income Tax Rules-Taxman

**Sessional Work – Marks 40**

- |                                  |    |
|----------------------------------|----|
| 1) Attendance                    | 10 |
| 2) Two Test of 5 marks each      | 10 |
| 3) Tutorial / Assignments        | 10 |
| 4) Seminar on any topic          | 05 |
| 5) Group Discussion on any topic | 05 |

## PAPER NO: XXXV: MANAGEMENT SUPPORT SYSTEM

**Theory Marks: 60**  
**Sessional Marks: 40**  
**Credits 4**

**Unit I :** Need for management support system in business; Concept and importance of management information system. Decisions making and Role of Decision Support Systems(DSS) in Business..

**Unit II :** Components of DSS, Modeling in Decision Support, Group Decision Support Systems

**Unit III :** Use of DSS Technology for Marketing, Finance, Production and HRM, Modeling of Multi-Objective and Analytic Hierarchy Process.

**Unit IV :** Artificial Intelligence; Need and Application. AI Based Systems, Executive Information Systems and their Applications.

### Books recommended

1. Bratko. Ivan. Prolog: Programming for Artificial Intelligence. 2<sup>nd</sup> ed. California, Addison-Wesley, 1990.
2. Davis, Michael W. Decision Support. Englewood Cliffs, New Jersey, Prentice Hall Inc., 1988.
3. Jayashankar, R. Decision Support Systems, New Delhi, Tata McGraw Hill, 1989.
4. Patterson, Dan W. Introduction to Artificial Intelligence and Expert Systems, Englewood Cliffs, New Jersey, Prentice Hall Inc., 1990.
5. Rolph, Paul. How to choose and Use an Executive Information System, New Delhi, Viva Books.
6. Spargue. Ralph H. Decision Support for Management, Englewood Cliffs, New Jersey, Prentice Hall Inc., 1995.
7. Turban, E. Decision Support & Expert Systems, 2<sup>nd</sup> ed., New York, MacMillan, 1990.

### Sessional Work: Marks 40

	<b>Marks</b>
1. Attendance	10
2. Two Class Test of 5 Marks each	10
3. Tutorials /Assignment	10
4. Seminar on any Topic	05
5. Group Discussion on any Topic	05

## **PAPER NO. XXXVI: PROJECT**

Practical Marks: 100

Credits: 4

### Guidelines for project work

- Each student is required to undertake a project related to any management aspects.
- The project should be done by individual student.
- Project should be completed under the guidance of a faculty member of the institute/ college.
- Students should submit the report as per the format given by project guide.
- Evaluation of the project will be based on the project report submitted by the students and project presentation followed by an open Viva Voice
- Project presentation will be conducted at the concerned institute/ college .





