

**D.R. 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

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**FIFTH SEMESTER**

Pap er No	Title	Weekly Th Pr	Credit Th Pr	Marks Theory	Marks Sessional or practical S Pr	Total Marks	Duration Theory Exam
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
	<b>Total</b>	<b>22 4</b>	<b>22 + 2 = 24</b>	<b>360</b>	<b>200 40</b>	<b>600</b>	<b>--</b>

**SIXTH SEMESTER**

Pap er No	Title	Weekly Th Pr	Credit Th Pr	Marks Theory	Marks Sessional or Practical S Pr	Total Marks	Duration Theory Exam
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 8</b>	<b>20 + 4 = 24</b>	<b>300</b>	<b>200 100</b>	<b>600</b>	<b>--</b>

## 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

	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. 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 Guilt Edge Securities. Risk and return relationship. Markowits 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, BOI.T. 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, Angle 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**

	<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



**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. Anekshan : Gupta & Bhatnagar

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

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|-----------------------------------|----|
| 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

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

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|-----------------------------------|----|
| 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****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. XXXVI: PROJECT**

Practical Marks: 100

Credits: 4

### Guidelines for project work

- Each student is required to undertake a project related to any management aspects.
- They project should be done by individual student.
- Project should be completed under the guidance of a faculty member of the institute/ college.
- Students should submitte 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 .