DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY



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. *

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 Ambekar Marathwada University.
- 6] The Public Relation Officer.
- 7] The Record Keeper.

PARATHWADA UNIVERSITA PARANGARAD.

Curriculum of

BACHELOR OF BUSINESS ADMINISTRATION

(BBA)

IIIRD YEAR

FIFTH SEMESTER

under Choice Based Credit & Grading System

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

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	1Management 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			

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

Paper Number		Course	We	ekly	Credits				Total	Duration of
	Subject/ Title of the Paper		Th	Pr	Th	Pr	IA	UA	Marks	Theory Exam
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	4	* -	20	80	100	3 Hrs
	Total		24		24		120	480	600	

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

Theory- 80 Marks Sessional - 20 Marks

	No. of Lec	ctures				
Unit 1	and Functions of Management Account. Differences between Management Account and Financial Accounting and Cost Accounting. Advantages and Limitations of Management Account. (Theory only)					
Unit II	of Financial Statements. Financial Statement Analysis, Tools of Financial Statements Analysis - Comparative financial statement, Common size financial statement, Trend Analysis. (Theory only) Ratio Analysis: Meaning, Advantages, Limitations, Classifications of ratios. Gross Profit Ratio,					
Unit III	Net Profit Ratio, Return on Capital Employed Ratio, Inventory Turnover Ratio, Debtors & Credit Turnover Ratio, Current Ratio, Liquid Ratio, Proprietary Ratio. (Numeric Only)					
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)					
Unit V	Cash Flow Statement Cash Flow Statement as per revised accounting standard -3 Statement Form. (Numeric only)	14				
	Sessional Works: 20 Marks (Based on Unit II, III and IV) 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					
	 References: Dr. S.N. Maheshwari – Principles of Management Accounting, Sultan Chand & Sons, Delhi Prof. A.P. Rao – Management Accounting – Everest Publishing House, New Delhi Khan M.Y. & Jain P.K Management Accounting Tata McGraw-Hill Education Dr. JitendraAhirrao - Management Accounting – Kailas Publications Aurangabad. Dr. V.R. Nagori& Dr. Sanjay Agrawal - Management Accounting – Chinmay Publications Aurangabad 					

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

Theory- 80 Marks Sessional - 20 Marks

	Sessional – 20 Marks	
	No. of Le	ctures
Unit 1	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 Function s 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: Principles of Business Management: T. Ramaswamy: Robbins S.R.; Judge, I.A. Sanghi.S., Organizational Behaviour, 13 Edition, Pearson Education 2009 Luthans F. Organizational Behaviour, 7th Edition, New York McGraw Hill-1995 Agarwal P.K., Principles and Practices of Management, 2nd Edition 2006, PragatiPakashan 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

200 207	No. of Lec	tures
Unit 1	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 Guilt 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	
a	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 Le	ctures
Unit 1	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: Drucker, Peter. Innovation and Entrepreneurship East –West Press (P) Ltd 1992. Gupta C B and Srinivasan Entrepreneurial Development in India, New Delhi, Sultan Chand, 1997 Organization and Management of Small Scale Industry, Bombay, Himalaya Publishing House, 1979 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

	Sessional – 20 Marks	
	No. of Lec	tures
Unit 1	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	RESIDENTIAL STATUS: Residential Status of an Individual – Determination of	
III	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	10
	voluntary Retirement - Deductions from Salary U/S 16 - Problems on Income from Salary.	
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	10
	Annual Value – Problems on Income from House Property.	
Unit	SKILL DEVELOPMENT ACTIVITIES:	14
VI	 Form No. 49A (PAN) and49B. Filling 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) 	
	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. Paramashivaiah& Prof. Nagendraswamy: Income Tax	8. 2

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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 Lec	tures
Unit 1	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", 3rdEdition. 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 Lec	tures
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	12
٠.	College Assessment 20 Marks	
	 Reference Books: Karnika Seth, Computers, Internet and New Technology Laws, Lexis NexisButterworths Wadhwa Nagpur, (2013) NandanKamath, Law Relating to Computer Network and E-commerce, Universal Law Publisher, (2012). Apar Gupta, Commentary on Information Technology Act, 2000, Lexis Nexis, (2015). Chris Reed & John Angel, Computer Law, OUP, New York, (2007). Justice Yatindra Singh, Cyber Laws, Universal Law Publishing Co, New Delhi, (2012). Verma S, K, Mittal Raman, Legal Dimensions of Cyber Space, Indian Law Institute, New Delhi, (2004) JonthanRosenoer, 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.

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 Ambekar Marathwada University.
- 7] The Public Relation Officer,
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Curriculum of

BACHELOR OF BUSINESS ADMINISTRATION

(BBA)

IIIRD YEAR

SIX SEMESTER

under Choice Based Credit & Grading System

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

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]				
VI Credit 24	1Auditing 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. SixthSemester Choice Based Credit Grading System (CBCS)

Paper Numbe r		Course	Weekly		Credits				Total Mark	Duratio n of
	Subject/ Title of the Paper		Th	Pr	Th	Pr	IA	UA	s	Theory Exam
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
XXIV	Project	Core Discipline	4	-	4	-	20	80	100	3 Hrs
XXXV	Taxation Laws – II	Ability Enhancemen t Compulsory	4	-	4	-	20	80	100	3 Hrs
XXXVI	 Management Support System 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 Le					
Unit 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. 						
Unit II	Init Audit of Computerized System :					
Unit III	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. Cooperative Audit:					
Unit IV						
Unit V	Tax Audit: Meaning and Definition, Objectives, Need, Importance/Advantages of Tax Audit, Types of Tax Audit, Role of Auditor under Tax law,	1				
	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 Lectu			
Unit 1	Strategic Management: Concept and Definition of Strategy, Types of strategies, Concepts and Process of Strategic Management, Need and significance of strategic management, SWOT Analysis,			
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	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			
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,			
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, Ist edition, DhanpatRai& Co. 3) Arora K.C. TQM, and ISO 14000, Ist Edition S.K.Kataria& Sons 4) AzarKazmi, Strategic Management & Business Policy, 3nd Edition, Tata McGraw Hill 5) Aswathappa K, Human Resource Management, 6th Edition, Tata McGraw Hill			

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 1			
Unit 1	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			
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			
Unit III	rading in Stock Markets: struments 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, Microfinance and Development. Thrift Institutions: Need, Functions and role in Indian context.			
Unit V	Over the Counter Exchange in India: Its role objectives, Advantages, Major players in OTC. Derivative market: Meaning, Forward and Future Contacts, 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 Lecture		
Unit I	 Area of Project The Project may be taken on any of the following areas: The project should be done in core specialization area. Comprehensive case studies (covering single organization/multifunctional area problem, formulation analysis and recommendations) Inter-organizational study aimed at inter-organizational comparison/ validation of theory/survey of management services. Evolution of any new conceptual / theoretical framework. Field work/study (empirical study). 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	26	

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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 Lec	tures				
Unit 1	PROFITS AND GAINS FROM BUSINESS AND PROFESSION 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.	16				
Unit II	CAPITAL GAINS 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 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 Deductions u/s: 80 C, 80 CCD, 80 D, 80 DD.	08				
Unit V	SET-OFF & CARRY FORWARD OF LOSSES AND ASSESSMENT OF INDIVIDUALS 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).					
• C	rnal Assessment for 20 Marks (Assignments) LL DEVELOPMENT ACTIVITIES Chart Capital gains index numbers. Table of rates of Tax deducted at source.					
•]	Tiling 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 on on their own.					
	Reference Books: 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 Lect	tures				
Unit 1	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.					
Unit II	Decision Support / Decision Support Systems: Definition, Configuration, Characteristics, Components of DSS: Dialogue Management, Data Management and Model Management for DSS.					
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)					
Unit V	Unit Unstructured Decisions / Strategic Planning Control Decision Making: Concept Definition,					
	Sessional Works: 20 Marks					
	1. Two Tests : 10 Marks 2. Two Seminars : 10 Marks					

- 1. Management Information System Gorden Devis, Margareth H.Oison.
- Information Systems for Modern Management–Robert Murdick, JoelE. Ross
 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

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

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.

	illiovate and il	iiprove business proces				
		No. of Lectures				
Unit 1	Laws, Investigation and Ethics Cyber Crime, Information Security and Law, Types & overview of Cyber Crimes, Cyber 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.					
Unit II	Patent Law, Co Antitrust ,Inter the internet, Do Framing, Tagg	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				
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.					
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					
Unit V	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 M Test Seminar	Aarks: 05 Marks 10 Marks	Group Discussion 05 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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