

Circular file

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

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

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

University Campus,
Aurangabad-431 004.

REF.NO. SU/ COMMERCE/2019-20

4388-4638

Date:- 15-11-2019.

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*Deputy Registrar,
Syllabus Section.*

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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.

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



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

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

DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY, AURANGABAD.

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

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

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

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

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

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

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

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

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

Theory – 80 Marks
Sessional – 20 Marks

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

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

Theory – 80 Marks
Sessional – 20 Marks

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

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

Theory – 80 Marks
Sessional – 20 Marks

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

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

Theory – 50 Marks
Sessional – 50 Marks

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

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B.B.A. IVTH Semester Syllabus (CBCS)
Paper No. XXIV – Organizational Effectiveness & Change (Elective)
Theory – 80 Marks
Sessional – 20 Marks

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

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

Theory – 80 Marks
Sessional – 20 Marks

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

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