

**DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY****CIRCULAR NO.SU/ COM.&MGT./C.B.C.& G.S./28/2021**

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

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

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

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

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

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*Deputy Registrar,  
Academic Section  
Syllabus unit.*

**Copy forwarded with compliments to :-**

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

**Copy to :-**

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

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



**Curriculum of**  
**BACHELOR OF BUSINESS ADMINISTRATION**  
**(BBA)**  
**IIIIRD YEAR**  
**SIX SEMESTER**  
**under Choice Based Credit & Grading System**

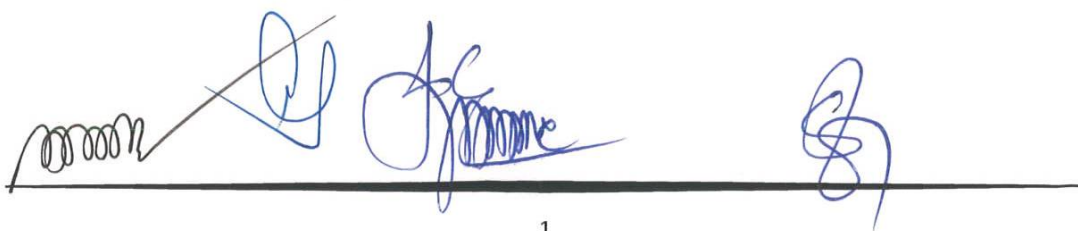
*[ Effective from the Academic Year 2020-21 & onwards ]*

*[ Signatures ]*

DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY, AURANGABAD.

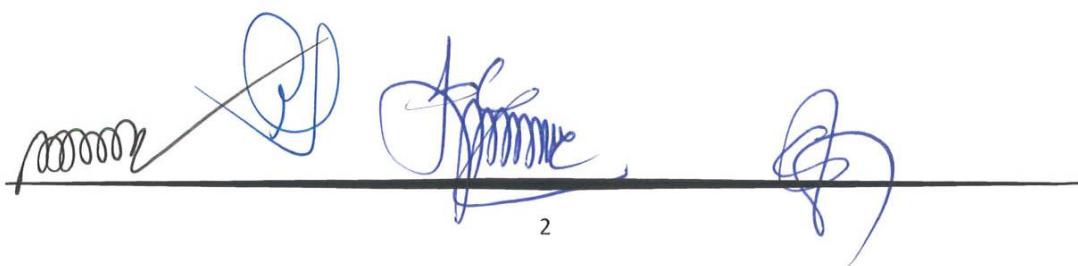
**FACULTY OF COMMERCE & MANAGEMENT**  
Syllabus - Bachelor of Business Administration (BBA)  
Choice Based Credit System (CBCS)

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



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

Paper Number	Subject/ Title of the Paper	Course	Weekly		Credits		IA	UA	Total Marks	Duration of Theory Exam
			Th	Pr	Th	Pr				
			XXXI	Auditing	Core Discipline	4				
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 Enhancement Compulsory	4	-	4	-	20	80	100	3 Hrs
XXXVI	1. Management Support System 2. Cyber Law - II	Discipline Specific Elective [Any One]	4	-	4	-	20	80	100	3 Hrs
	<b>Total</b>		<b>24</b>		<b>24</b>		<b>120</b>	<b>480</b>	<b>600</b>	<b>--</b>



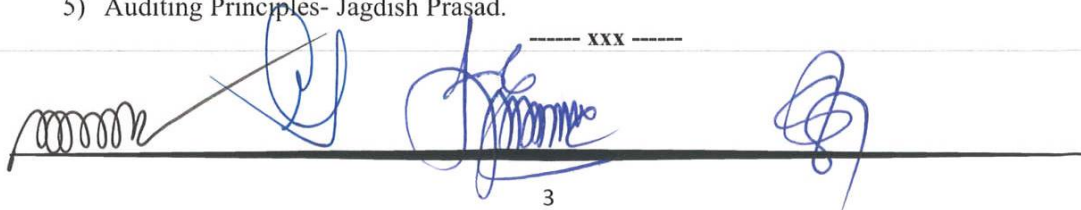
**B.B.A.VI<sup>th</sup> Semester Syllabus (CBCS)**  
**Paper No. XXXI–Auditing**

**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.

		<b>No. of Lectures</b>
<b>Unit I</b>	<b>Audit of Limited Companies:</b> 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.	<b>10</b>
<b>Unit II</b>	<b>Audit of Computerized System :</b> Meaning, Advantages and Limitations of Computerized Audit System, EDP system, Auditing with EDP, EDP Control, EDP Application, Data Transfer, System Development, CAAT (Computer Assisted Audit Technique)	<b>08</b>
<b>Unit III</b>	<b>Cost and Management Audit :</b> <b>Cost Audit-</b> Meaning, Definition, Nature, Objective, Advantages of Cost Audit, <b>Cost Auditor-</b> Appointment, Rights, Duties and Power of Cost Auditor, <b>Management Audit-</b> Meaning, Definition, Nature, Objective, Need, Advantages of Management Audit.	<b>14</b>
<b>Unit IV</b>	<b>Cooperative Audit:</b> Meaning, Definition, Objectives, Scope and Importance/Need Cooperative Audit, Types of Cooperative Audit, Special feature of cooperative audit to Sugar Industries.	<b>14</b>
<b>Unit V</b>	<b>Tax Audit:</b> Meaning and Definition, Objectives, Need, Importance/Advantages of Tax Audit, Types of Tax Audit, Role of Auditor under Tax law,	<b>14</b>
<b>Sessional Works : 20 Marks</b>		
1. Two Tutorials :10 Marks		
2. Two Tests. : 10 Marks		
<b>References:</b>		
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.VI<sup>th</sup> 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.

	<b>No. of Lectures</b>
<b>Unit 1</b> <b>Strategic Management :</b> Concept and Definition of Strategy, Types of strategies, Concepts and Process of Strategic Management, Need and significance of strategic management, SWOT Analysis,	<b>12</b>
<b>Unit II</b> <b>Inventory Management :</b> 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	<b>12</b>
<b>Unit III</b> <b>Quality Management :</b> 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	<b>14</b>
<b>Unit IV</b> <b>Risk Management :</b> 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,	<b>10</b>
<b>Unit V</b> <b>Modern Management :</b> Concept and Features of : MNC management, Commercial Bank Management, Research & Development Management, Portfolio Management, Customer Relationship Management, Retail Management, Crisis Management	<b>12</b>
<b>Sessional Works : 20 Marks</b>	
1. One Test : 05 Marks 2. One Tutorial : 05 Marks 3. One Seminar : 05 Marks 4. Group Discussion : 05 Marks	
<b>Reference Books :</b>	
1) Agarwal P.K., Principles and Practices of Management, 2 <sup>nd</sup> 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, 3 <sup>rd</sup> Edition, Tata McGraw Hill 5) Aswathappa K, Human Resource Management, 6 <sup>th</sup> Edition, Tata McGraw Hill	

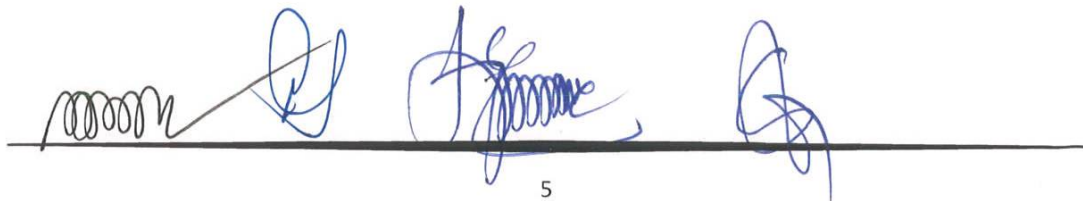
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**B.B.A.VI<sup>th</sup> Semester Syllabus (CBCS)  
Paper No. XXXIII– Capital Market - II**

**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.

	<b>No. of Lectures</b>
<b>Unit I</b> <b>Indian Financial System:</b> 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	<b>12</b>
<b>Unit II</b> <b>Introduction and working of Indian Stock Exchanges :</b> SEBI-Establishment, Functions and objectives, Laws and regulations of Stock Exchange, Listing Procedure, Benefits of Listing, Listing at different stock exchange, Licensed Dealer	<b>12</b>
<b>Unit III</b> <b>Trading in Stock Markets :</b> Instruments Traded, Trading v/s Speculations, Types of Traders, Brokers, Broking House and their charges, Short Sale, Settlement Procedure, Underwriters and Reuters	<b>12</b>
<b>Unit IV</b> <b>Merchant Banking:</b> Role and functions, Services offered. Venture Capital, Microfinance and Development. Thrift Institutions: Need, Functions and role in Indian context.	<b>12</b>
<b>Unit V</b> <b>Over the Counter Exchange in India:</b> Its role objectives, Advantages, Major players in OTC. Derivative market : Meaning, Forward and Future Contracts, Options and Swap, Currency Swap	<b>12</b>
<b>Sessional Works : 20 Marks</b>	
1. One Test : 05 Marks 2. One Tutorial : 05 Marks 3. One Seminar : 05 Marks 4. Group Discussion : 05 Marks	
<b>Reference Books:</b>	
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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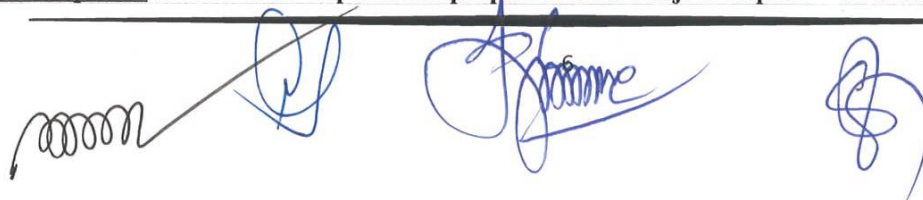


**B.B.A.VI<sup>th</sup> Semester Syllabus (CBCS)**  
**Paper No. XXXIV – Project**

**Theory– 80 Marks**  
**Project Report – 20 Marks**

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

	<b>No. of Lectures</b>
<b>Unit I</b> <u><b>Area of Project</b></u> The Project may be taken on any of the following areas : <ol style="list-style-type: none"> <li>1. The project should be done in core specialization area.</li> <li>2. Comprehensive case studies (covering single organization/multifunctional area problem, formulation analysis and recommendations)</li> <li>3. Inter-organizational study aimed at inter-organizational comparison/ validation of theory/survey of management services.</li> <li>4. Evolution of any new conceptual / theoretical framework.</li> <li>5. Field work/study (empirical study).</li> <li>6. The project can be based on primary as well as secondary data.</li> </ol>	<b>20</b>
<b>Unit II</b> <u><b>Contents of the Project Synopsis</b></u> The synopsis must be submitted containing the following contents: <ol style="list-style-type: none"> <li>i) Title of the project.</li> <li>ii) Review of literature and Problem Statement.</li> <li>iii) Objectives of the proposed study.</li> <li>iv) Research Methodology (Sources of data, Sampling, Tools of analysis etc.)</li> <li>v) Scope/Relevance of Proposed Study.</li> <li>vi) Proposed Questionnaire (if any).</li> <li>vii) References.</li> </ol>	<b>20</b>
<b>Unit III</b> <u><b>Main Project</b></u> <b>Contents of Project Report:</b> <ol style="list-style-type: none"> <li>1) Introduction and Rationale of the study</li> <li>2) Objectives of the Study</li> <li>3) Literature Review and Problem Formulation.</li> <li>4) Research Methodology.</li> <li>5) Analysis / Discussion and Interpretation of Data.</li> <li>6) Conclusions / Findings and Recommendations / Suggestions.</li> <li>7) References / Bibliography.</li> <li>8) Appendix.                             <ol style="list-style-type: none"> <li>a) Questionnaire, if any</li> <li>b) Interview Schedule, if any</li> <li>c) List of the Companies Surveyed.</li> <li>d) Raw data, if the candidate wants to submit</li> <li>e) Graphs / Diagrams etc.</li> <li>f) Any other document relevant to the study</li> </ol> </li> </ol>	<b>20</b>
<b>Project Report : Students are expected to prepare model Project Report 20 Marks</b>	



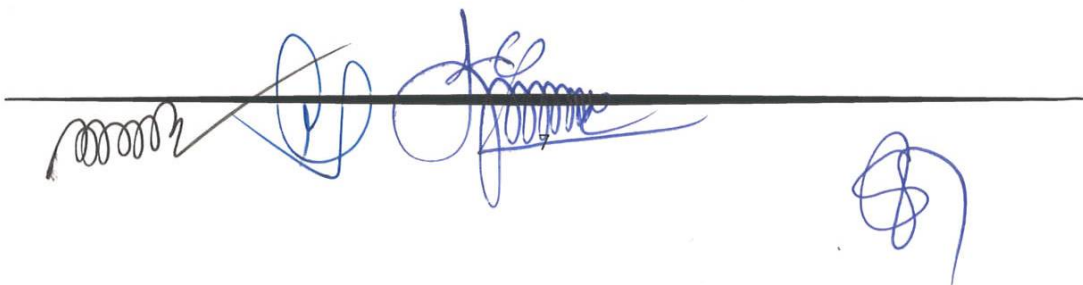


**B.B.A.VIth Semester Syllabus (CBCS)  
Paper No. XXXV –Taxation Laws – II**

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

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

	<b>No. of Lectures</b>
<b>Unit 1</b> <b>PROFITS AND GAINS FROM BUSINESS AND PROFESSION</b> 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.	<b>16</b>
<b>Unit II</b> <b>CAPITAL GAINS</b> 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	<b>16</b>
<b>Unit III</b> <b>INCOME FROM OTHER SOURCES</b> 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)	<b>10</b>
<b>Unit IV</b> <b>DEDUCTIONS FROM GROSS TOTAL INCOME</b> Deductions u/s: 80 C, 80 CCD, 80 D, 80 DD.	<b>08</b>
<b>Unit V</b> <b>SET-OFF &amp; CARRY FORWARD OF LOSSES AND ASSESSMENT OF INDIVIDUALS</b> 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).	<b>10</b>
<b>Internal Assessment for 20 Marks (Assignments)</b>	
<b>SKILL DEVELOPMENT ACTIVITIES</b>	
<ul style="list-style-type: none"> <li>• Chart Capital gains index numbers.</li> <li>• Table of rates of Tax deducted at source.</li> <li>• Filing of IT returns of individuals.</li> <li>• List of Enclosures for IT returns.</li> <li>• PAN</li> </ul>	
<b>Note-</b> Skill development activities (Assignments) should be taken as per the requirements. College can take decision on their own.	
<b>Reference Books:</b>	
<ol style="list-style-type: none"> <li>1. Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann publication.</li> <li>2. Bhagwathi Prasad: Direct Taxes – Law and Practice, WishwaPrakashana.</li> <li>3. DinakarPagare: Law and Practice of Income Tax, Sultan Chand and sons.</li> <li>4. Gaur &amp;Narang: Income Tax.</li> <li>5. B.B. Lal: Income Tax, Central Sales Tax Law &amp; Practice, Konark Publisher (P) Ltd.</li> <li>6. Dr. Sanjeev Kumar: Systematic Approach to Indirect Taxes, Bharath Law House.</li> <li>7. Dr. P. Paramashivaiah&amp; Prof. Nagendraswamy: Income Tax</li> </ol>	
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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.

		<b>No. of Lectures</b>
<b>Unit I</b>	<b>Support Systems:</b> 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.	<b>12</b>
<b>Unit II</b>	<b>Decision Support / Decision Support Systems:</b> Definition, Configuration, Characteristics, Components of DSS: Dialogue Management, Data Management and Model Management for DSS.	<b>12</b>
<b>Unit III</b>	<b>Structured Decisions / Operational Control type of Decision Making :</b> 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,	<b>12</b>
<b>Unit IV</b>	<b>Semi Structure Decisions / Managerial Types of Decision Making :</b> 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)	<b>12</b>
<b>Unit V</b>	<b>Unstructured Decisions / Strategic Planning Control Decision Making:</b> Concept Definition, introduction & overview of Expert System(ES), Architecture , Applications & Components. Neural networks - concept, architecture & application. Knowledge Management System (KMS)-applications, importance , types, benefits, characteristics, components , role of IT in KMS, KM Strategies .	<b>12</b>
<b>Sessional Works : 20 Marks</b>		
1. Two Tests : 10 Marks		
2. Two Seminars : 10 Marks		

**Reference Books:**

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

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**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.

	<b>No. of Lectures</b>
<b>Unit 1</b> <b>Laws, Investigation and Ethics</b> 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.	<b>12</b>
<b>Unit II</b> <b>Intellectual Property Right (IPR) and Cyber Space</b> 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	<b>12</b>
<b>Unit III</b> <b>Digital Signature and Electronic Signature and Data Protection</b> , 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.	<b>12</b>
<b>Unit IV</b> <b>E-Commerce and Legal Regulation</b> 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	<b>12</b>
<b>Unit V</b> <b>Security Protocols and Management</b> 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.	<b>12</b>
<b>Sessional 20 Marks :</b> Test                      05 Marks                      Group Discussion    05 Marks Seminar                10 Marks	

**Reference Books:**

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

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