

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/

13429-38*

Date:- 20-07-2020.

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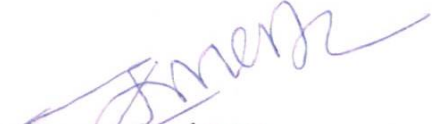
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Deputy Registrar,
Syllabus Section.

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.

**D.R. BABASAHEB AMBEDKAR
MARATHWADA UNIVERSITY,
AURANGABAD.**



Curriculum of

BACHELOR OF BUSINESS ADMINISTRATION

(BBA)

IIIIRD 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	1 Management 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


07/07/2020
Prof. W. K. Sarwade (Dean & Chairman BOS)


07/07/2020
Prof. Syed Azharuddin (Chairman BOS)


Prof. Satyaprem Ghumre (Chairman BOS)


Dr. Kishor Salve (Chairman BOS)

Structure of B.B.A. Fifth 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				
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	-	20	80	100	3 Hrs
Total			24		24		120	480	600	--

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

Theory– 80 Marks
Sessional – 20 Marks

	No. of Lectures
Unit I	10
Introduction to Management Accounting: Meaning, Definition, Features, Scope, Importance, 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	08
Analysis and Interpretation of Financial Statements: Meaning, Definition, Objectives, Scope of Financial Statements. Financial Statement Analysis, Tools of Financial Statements Analysis - Comparative financial statement, Common size financial statement, Trend Analysis. (Theory only)	
Unit III	14
Ratio Analysis: Meaning, Advantages, Limitations, Classifications of ratios. Gross Profit Ratio, 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	14
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	14
Cash Flow Statement Cash Flow Statement as per revised accounting standard -3 Statement Form. (Numeric only)	
Sessional Works : 20 Marks (Based on Unit II, III and IV)	
<ol style="list-style-type: none"> 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) <ol style="list-style-type: none"> i. 10 Marks for above mentioned work. ii. 10 Marks for Group Discussion / Seminar 	
References:	
<ol style="list-style-type: none"> 1) Dr. S.N. Maheshwari – Principles of Management Accounting, Sultan Chand & Sons, Delhi 2) Prof. A.P. Rao – Management Accounting – Everest Publishing House, New Delhi 3) Khan M.Y. & Jain P.K. - Management Accounting Tata McGraw-Hill Education 4) Dr. JitendraAhirrao - Management Accounting – Kailas Publications Aurangabad. 5) 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

		No. of Lectures
Unit I	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 Functions 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 :		
1) Principles of Business Management : T. Ramaswamy: 2) Robbins S.R.; Judge, I.A. Sanghi.S., Organizational Behaviour, 13 Edition, Pearson Education 2009 3) Luthans F. Organizational Behaviour, 7th Edition, New York McGraw Hill- 1995 4) Agarwal P.K., Principles and Practices of Management , 2nd Edition 2006, Pragati Pakashan 5) 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**

	No. of Lectures
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. Markowitz 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	
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 Lectures
Unit I	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:		
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.		

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B.B.A.Vth Semester Syllabus (CBCS)
Paper No. XXIX – Taxation Laws – I

Theory– 80 Marks
Sessional – 20 Marks

		No. of Lectures
Unit I	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 III	RESIDENTIAL STATUS : Residential Status of an Individual – Determination of 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 voluntary Retirement - Deductions from Salary U/S 16 – Problems on Income from Salary.	10
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 Annual Value – Problems on Income from House Property.	10
Unit VI	SKILL DEVELOPMENT ACTIVITIES : <ul style="list-style-type: none"> • Form No. 49A (PAN) and 49B. • 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) 	14
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: <ol style="list-style-type: none"> 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 7. Gaur & Narang: Income Tax. 		

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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 Lectures
Unit I	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 Lectures	
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
	College Assessment 20 Marks Test / Tutorials : 10 Marks Seminar / G. D. : 10 Marks	
	Reference Books: 1. Karnika Seth, Computers, Internet and New Technology Laws, Lexis NexisButterworthsWadhwa Nagpur, (2013) 2. NandanKamath, Law Relating to Computer Network and E-commerce, Universal Law Publisher,(2012). 3. Apar Gupta, Commentary on Information Technology Act, 2000, Lexis Nexis, (2015). 4. Chris Reed & John Angel, Computer Law, OUP, New York, (2007). 5. Justice Yatindra Singh, Cyber Laws, Universal Law Publishing Co, New Delhi, (2012). 6. Verma S, K, Mittal Raman, Legal Dimensions of Cyber Space, Indian Law Institute, New Delhi, (2004) 7. JonthanRosenoer, Cyber Law, Springer, New York, (1997)..	

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