Circular file

## DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY



- 31 -

# CIRCULAR NO.SU/Commerce & Management/ II Sem./32/2018

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 syllabus of **B.Com.**, **BBA & BCA II Sem.** on behalf of the Academic Council\_to be applied from the Academic Year 2018-2019 and onwards.

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.

Copy forwarded with compliments to :-

- 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, [ B.Com. 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,
- 8] The Record Keeper.

# DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY, AURANGABAD.

# FACULTY OF MANAGEMENT SCIENCE.

Syllabus - Bachelor of Business Administration (BBA) Choice Based Credit System (CBCS) - 2018-19

Semester & Credits	Core Course [04]	Ability Enhancement Compulsory Courses [AEC] [01]	Discipline Specific Elective [DSE] [01]
II Credit 24	Business Accountancy – II     Management Perspective – II     Business Economics     Environmental Awareness – I	1. Administrative Practices	Elective Paper [Any One] 1. IT Application in Business – I 2. Corporate Governance – II
Total Credits 24	No. of Credits : 16	No. of Credits : 04	No. of Credits : 04

Paper		Course	Wee	ekly	Cre	dits			Total	Duration of
Number	Subject/ Title of the Paper		Th	Pr	Th	Pr	IA	UA	Marks	Theory Exam
VII	Business Accountancy – II	Core Discipline	4	-	4	-	20	80	100	3 Hrs
VIII	Management Perspective – II	Core Discipline	4	-	4	-	20	80	100	3 Hrs
IX	Business Economics	Core Discipline	4	-	4	-	20	80	100	3 Hrs
X	Environmental Awareness – I	Core Discipline	4	-	4	-	20	80	100	3 Hrs
XI	Administrative Practices	Ability Enhancement Compulsory	4	-	4	-	20	80	100	3 Hrs
XII	1. IT Application in Business – I 2.Corporate Governance – II	Discipline Specific Elective [Any One]	2	2	2	2	20	80	100	3 Hrs
	Total		22	2	22	2	120	480	600	

SECOND SEMESTER

### PAPER VII –

### **BUSINESS ACCOUNTANCY – II**

Theory 80 Sessional 20 Credits 4

- 1. Goodwill of Partnership Firm
  - Meaning, Need, factors affecting Goodwill, Methods of valuing
  - Goodwill, Average Profit Method, Super Profit Method
- 2. Accounts of Non Trading Concern
  - Preparation of Receipts and Payment Accounts, Income and Expenditure Account and Balance Sheet
- 3. Company Final Accounts
  - (Treatment of Provisions, Treatment of Dividends, Interim & Final Dividend on shares, Income Tax on Dividends, Payment of Dividends, Unclaimed Dividends, Treatment of Preliminary Expenses, Capital Profit, Income Tax Provision, Advance Payment, Payment of Tax, TDS, -- Simple exercises expected).
- Single Entry System
   Concept- Ascertainment of Profit from records of single entry method

#### Books:-

- 1. Shukla & Greval "Advanced Accounts" S. Chand & Co.
- 2. Batliboy "Advance Accounting", Standard Accounting Publication.
- 3. Khan & Jain "Financial Management" Tats Mc Graw Hill.
- 4. S.C Kuchal "Financial Management"

## **Practical's for Internal Assessment**

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### PAPER VIII

### MANAGEMENT PERSPECTIVE – II

Theory 80 Sessional 20 Credits 4

- Unit I Planning meaning and nature of planning, planning premises, planning process with objective of planning classification of planson the basis of scope, time, function including budgetary planning forecasting- meaning & importance only, types of planning, principles of planning, Advantages Limitations of Planning, decision making process only.
- Unit II Organizing Definition of organizing, steps in organizing, principles of organizing, delegation & decentralization, organizational charts Types of organization, Line Line & Staff committee organizational climate formal & informal.
- Unit III Staffing: Recruitment, Selection training & Development of managers at various levels.
- Unit IV Directing: Meaning & Principles of directing Motivation: Meaning, importance, Tools of motivation. Motivation Models: Maslow's Need Hierarchy, Herzberg, Dual factor, McGregor's theory X and Y. Leadership: Meaning, importance, leadership styles & traits.
- Unit V Co-ordination Meaning, Features, Principles of Co-ordination, difference between Co-ordination & Co-operation, Coordination as essence of Management.
- Unit VI Control: Meaning & Importance of Controlling, Process of control, Techniques of control, Requisites of effective control system.

### **REFERENCE BOOKS:**

- 1) Basic organization & Management: By Dr. P.C. Shejwalkar, Dr. Sherlekar S.A
- 2) Organization & Management R.D. Agarwal
- 3) Modern Business Organisation & Management Sherlekar & Sherlekar
- 4) Principles of Mangement C.N.Sontakke
- 5) Principles of Management L.M.Prasad.

## **Practical's for Internal Assessment**

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# PAPER NO. IX:

# **BUSINESS ECONOMICS**

Theory 80 Sessional 20 Credits 4

Unit – I Introduction to economics, Definition Scopes & nature of economics.
 Unit- II Law of Demand & Supply, Market equilibrium, Elasticity of Demand.
 Unit – III Utility Analysis; Indifference curve Analysis, Consumer Behavior
 Unit – IV Factors of production and its Rewards: Rent; interest and profit
 Unit – V National Income .Meaning, Definition, concept, GNP, NNP, NI at Factor Cost, NI, PI, DI, Measuring National Income.

#### **REFERENCE BOOKS:-**

- 1) Principles of Economics M.L. Seth
- 2) Principles of Economics Ahuja
- 3) Micro economics Datta & Samuelson
- 4) Modern Economic Theory K K Dewett
- 5) Business and Managerial Economic-Sampat Mukherjee

### **Practical's for Internal Assessment**

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### PAPER NO. X: ENVIRONMENTAL AWARENESS – I

Theory 80 Sessional 20 Credits 4

Unit - I Environmental Awareness: Introduction, Need, A Ecological factors –

Atmosphere: Structure & components, air as an ecological factor. Hydrosphere: Structure & components, water as an ecological factor. Lightosphere: Structure & components, soil as an ecological factor. Biotic factors: Structure and components, effect on environment.

Interaction between plants and local animal and man. Interaction between plants growing in a community. Interaction between plants and min & microbes.

### Unit - II Ecosystem:

Concept, definition, Structure biotic & abiotic biotic-producer-consumer decomposers, Examples – aquatic marine & pond, forest, food-chain, food web, energy flow in ecosystem.

### Unit - III Population ecology:

Characteristics of Population : - Population density, nattily, mortality, Population growth, age distribution of population, population fluctuation.

1)Population Structure :- Population dispersion amigration immigration, migration, types of ineraction neutralism, communalism, mutalism, proto — cooperation, amensilism, parasitism, camibalism, predation competition.

Unit - IV Environmental Pollution: - Concept, Definition. Water Pollution - Pollutants - Sewage, organic chemicals. Inorganic heavy metals [HB-Pb-Cu-Cd], Oil spill. Eutrophication.

2) Air Pollution:- Pollutants – aerosols [ So2, Co2 , Co N-oxides, Hydrocarbons, global warning, greenhouse effect, acid rains]

#### **REFERENCE BOOKS: -**

- 1) Environmental Biology: P.D. Sharma
- 2) Environmental Chemistry: A.K. De
- 3) Ecology: M.P. Arora
- 4) Ecology and Environment: P.D. Sharma
- 5) Environmental Biology: K.C. Agarwal
- 6) Environmental Pollution: Krishna Kanan
- 7) Environmental Chemistry: Sharma
- 8) Manual of Forest Ecology: Mishra & Puri

### **Practical's for Internal Assessment**

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## PAPER NO. XI:

# **ADMINISTRATIVE PRACTICES**

Theory 80 Sessional 20 Credits 4

- Unit I Role of company executives: Company Secretary, Board of Directors
- Unit II Law & procedure of meetings General principles of law & practice relating to meetings.
- Unit III Distinction between public and private meetings; rights and restrictions regarding the holding of meetings, preservation of order at meeting.
- Unit IV The power & duties of chairman. The requisites of valid meeting, notice, constitution, quorum, agenda, papers, minutes, motions.
- Unit V Voting & Proxies; adjournment; rules of debate, including formal (or procedural) motions. The committee system and its operation.
- Unit VI Principles of security of documents and filing information.

# **REFERENCE BOOKS:**

- 1) Lectures on company law Shantilal mohanlal shah-N.M.Tripathi- Pvt. Ltd. Mumbai
- 2) Business Organisation Y K Bhushan
- 3) Business Organisation Sherlekar

### **Practical's for Internal Assessment**

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Theory 80 Sessional 20 Credits 4

Unit I: MS- Word - Text Processing; Meaning and role of word processing, Documents in MSWORD, features of MSWORD, Creation and saving of word document, searching a document, opening and closing a document, printing a document, Copying, Moving and Cutting Text in Word, Cut, Paste, Moving text between documents, Changing case, Fonts, Applying Bold, Underline and Italic, Insertion of pictures, symbols & special characters, page setting, margin styles and settings, Table creation in word document, columns & rows insertion deletion Formatting a document, Formatting Toolbar, Table and Border Toolbar, Border Shading Dialog, Bullet and numbering, Mail Merge Procedure in Word, Using forms, labels and envelops Use of Help in Word Document

Unit II: MS- Excel - Electronic Spreadsheet; Structure of worksheet and its usage in commercial applications, creating worksheet in MSEXCEL, formatting and layout of worksheet, Excel Templates, working with range, rows, columns, total, sorting, formatting toolbars, moving cell contents, alignment of worksheet text, border colour, handling workbook, working with formulas and functions- SUM, PRODUCT, AVERAGE, COUNT, MAX, MIN, SQRT etc., Charts in Excel, Types, Graph, Axes, Variable, Labels, Legends, Titles, Analysis of Data in Excel, Exploring built in function of Excel, sharing data with other desktop applications.

**Unit III: MS-PowerPoint** - Presentation in Business with PowerPoint; Creation of slides, adding objects, Movies, sound, animation, styles of presentation and linking procedures, Slide colour scheme, background, Custom animation, Slide Transition, Slide Show

### **REFERENCE BOOKS:**

- 1. Timothy J O'Leary "Microsoft Office 2000", Tata McGraw-Hill
- 2. Techmedia "Microsoft Office"
- 3. "MSOffice Complete", BPB Publications
- 4. MSWORD 2000, BPB Publications
- 5. MSEXCEL 2000, BPB Publications

### **Practical's for Internal Assessment**

- 1. Familiarizing with Word and creating word document
- 2 Excel and Power Point
- 3 WORKSHEETS IN excel
- 4 Presentations with Power Point

### **PAPER XII**

### **CORPORATE GOVERANCE – II**

**Theory 80** 

**Sessional 20** 

**Credits 4** 

- Unit I: Organizational and legal Framework for Corporate Governance in India
  - Ministry of Corporate Affairs (MCA)
  - Securities and Exchange Board of India (SEBI)
  - Companies Act, 1956 Companies Bill, 2012
  - Securities Contracts (Regulation) Act, 1956 Depositories Act, 1996
- Unit II: Business Ethics
  - Concept of Values and Ethics,
  - Work Ethos and Work culture
  - Significance of values in business management,
  - Need for values in global change
  - Corporate Social Responsibility (CSR)
  - Holistic approach for Managers in decision making,
- Unit III Cases on Corporate Governance in India:
  - Demonetization
  - Banking Scams
  - Cognitive Moral Development
  - Accountability issues and Corporate Governance.

#### **Reference Books:-**

- 1. Das, "Corporate Governance in India: An Evaluation", First Edition, PHI Learning Pvt. Ltd
- 2. Sharma Sunita, "Corporate Governance in India", First Edition, New Century Publications
- 3. A.C. Fernando, "Business Ethics and Corporate Governance", Pearson Education India
- 4. Sanjay Bhayana," Corporate governance practices in India" First Edition, Regal Publications
- 5. Francis Cherunelam; Business Environment. Himlaya Publication, Mumbai.

#### **Practical's for Internal Assessment**

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