

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



Revised Syllabus

of

Bachelor of Business Administration

[B.B.A.]

Semester- V & VI

[Effective from 2011-12 & onwards]

FIFTH SEMESTER

Paper No	Title	Weekly		Marks Theory	Marks Sessional or practical		Total Marks	Duration Theory Exam
		Th	Pr		S	Pr		
XXV	Management Accounting	4	-	60	40	-	100	2 Hrs
XXVI	Management Perspective V	4	-	60	40	-	100	2 Hrs
XXVII	Capital Markets I	4	-	60	40	-	100	2 Hrs
XXVIII	Taxation Laws I	4		60	40		100	2 Hrs
XXIX	Institutional Assistance to Business	4		60	40		100	2 Hrs
XXX	E-Business & Internet	2	4	60	-	40	100	2 Hrs
	Total	22	4	360	200	40	600	--

SIXTH SEMESTER

Paper No	Title	Weekly		Marks Theory	Marks Sessional or Practical		Total Marks	Duration Theory Exam
		Th	Pr		S	Pr		
XXXI	Auditing	4	-	60	40	-	100	2 Hrs
XXXII	Management Perspective VI	4	-	60	40	-	100	2 Hrs
XXXIII	Capital Markets II	4	-	60	40	-	100	2 Hrs
XXXIV	Taxation Laws II	4	-	60	40	-	100	2 Hrs
XXXV	Management Support System	4		60	40		100	2 Hrs
XXXVI	Project	-	8	-	-	100	100	2 Hrs
	Total	18	8	300	200	100	600	--

Semester V

PAPER No. XXVI: MANAGEMENT PERSPECTIVE –V

Theory Marks: 60
Sessional Marks: 40

Unit I : Decision Making – Concept of decision making, significance of decision making in management, Models for decision making, Common biases and errors in decision making, Influences on decision making : individual differences and organizational constraints, Principles and guidelines for decision making, Ethics in decision making.

Unit II : Stress Management- Work stress, Sources of stress, Consequences of stress, Managing stress at workplaces.

Unit III: Negotiation: Concept of negotiation, the negotiation process, Factors affecting negotiation, Third party negotiation,

Unit IV : Public Relation: Concept, features and characteristics of public relations; Advantages and limitations of public relations programme; Process and functions of public relations; Problems in planning public relations programme; Requisites for good public relationship programme.

Books recommended:

1. Robbins S.R; Judge.T.A; Sanghi.S., “Organizational Behaviour”, 13th Edition , Pearson Education ,2009.
2. Luthans F. “Organizational Behaviour”. 7th Edition. New York Mcgraw Hill – 1995.
3. Agarwal .P.K , “ Principles and practices of Management”, 2nd Edition 2006, Pragati Prakashan

Sessional Work: Marks 40

Marks

- | | |
|-----------------------------------|----|
| 1. Attendance | 10 |
| 2. Two Class Test of 5 Marks each | 10 |
| 3. Tutorials /Assignment | 10 |
| 4. Seminar on any Topic | 05 |
| 5. Group Discussion on any Topic | 05 |

Vth Semester**Paper No: XXVIII- Taxation and Law – I****Theory Marks :60****Sessional Marks :40****Unit I- Introduction and Definitions**

History of Income Tax in India, Basic Concepts: Assessment Year, Previous Year, Person, Assesses, Agricultural Income, Incidence of Tax, Residential Status, Income exempted from tax, Capital and revenue Income , Capital and Revenue Expenditure.

Unit II – Computation of Income Under Heads**A- Salaries:**

Allowances and Taxability, Perquisites- Valuation of Perquisites, Provident Fund, Gratuity, Deductions under section 16 and 80 C.

B- Income from House Property

Determination of Annual Value, Self Occupied and Let out Property, Deemed to be let out, Permissible Deduction.

Unit III- Income Tax payment and Procedure

Tax Deduction at Source, Rectification and Appeal, Income Tax Authority, Advance Tax, Interest and refund of Tax, Penalties and Prosecutions.

Unit IV – Service Tax:

Charge of Service Tax, Taxable Services, Valuation of taxable services, Payment of Service Tax, Penalty and Appeals process.

Reference Books :-

- 1) Student Guide to Income Tax – Vinod Singhania and Kapil Singhania- Taxman.
- 2) Income Tax law and Practice- Dr. H.C.Mehrotra
- 3) Indirect Taxes, Law and Practice- V.S.Datey-Taxman.

Sessional Work – Marks 40

1) Attendance	10
2) Two Test of 5 marks each	10
3) Tutorial / Assignments	10
4) Seminar on any topic	05
5) Group Discussion on any topic	05

PAPER NO. XXIX: INSTITUTIONAL ASSISTANCE TO BUSINESS

Theory Marks: 60
Sessional Marks: 40

Units : I : Introduction

Need Of institutional support for business in India, Production, Purchasing, Labor and Marketing Facilities Provided by Different Institutions and Agencies in India.

Unit II Financing facilities for new business

Financial schemes offered by various financial institutions like Commercial Banks, IDBI, ICICI, Venture Capital Funding, Angle Capitalist.

Unit III : New Business and Government

Role of Central Government and State Government in promoting entrepreneurship with various incentives, subsidies, grants etc. – with special reference to ‘Export oriented unites’

Role of the following agencies in the Entrepreneurship Development

1. DIC – District Industrial Center
3. EDII – Entrepreneurship Development Institute of India
4. NIESBUD – National Institute of Entrepreneurship and Small Business Development
5. NEDB – National Entrepreneurship Development Board

Unit IV: Institutional assistance to small scale businesses

Concept of Small scale business, Policies governing small scale industries in India

Institutional support structure for Small scale industries like :SFCS, SISI ,SIDCS,SIDBI etc

Books Recommended:-

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.

Sessional Work: Marks 40**Marks**

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|-----------------------------------|----|
| 1. Attendance | 10 |
| 2. Two Class Test of 5 Marks each | 10 |
| 3. Tutorials /Assignment | 10 |
| 4. Seminar on any Topic | 05 |
| 5. Group Discussion on any Topic | 05 |

PAPER NO.XXX : E-BUSINESS & INTERNET**Theory Marks: 60**
Sessional Marks: 40**Unit I : Overview of E-Business**

Concept of E-Business, Evolution of E-Commerce, E-Business, Opportunities and benefits of e-Business, Growth of E-Business.

Unit II : E- Business & Internet

Internet, Intranet, Extranet & Goals of E-Business, Difference between E-Commerce and E-Business, Models of E- Business, Limitations and Advantages of E- Business.

Unit III: Electronic Payment Systems

Electronic Payment Technology : Digital Cash –,Electronic check ,On-line Credit Card. Securities in E-banking (SSL, Digital Signatures – Examples)

Unit IV- Security

Security and privacy issues in E- Business

Introduction to security, Types of Securities

Security Tools, Network Security, Firewalls, Electronic Market / e- shop

Books Recommended:-

1. Management Information System: Jawadekar
2. Management Information System: Laudon & Laudon
3. The Essential Guide to Knowledge management: Amrit Tiwana
4. The GIS Book: George B. Karte.
5. Internet (Use of Search Engines Google & yahoo etc)
6. E – Commerce: Milind Oka
7. E – Commerce: C.V.S. Murty
8. Fire Wall and Internet Security: William Cheswick, Stevens, Aviel Rubin
9. E-Governance Case Studies – Ashok Agarwal

Sessional Work: Marks 40**Marks**

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|-----------------------------------|----|
| 1. Attendance | 10 |
| 2. Two Class Test of 5 Marks each | 10 |
| 3. Tutorials /Assignment | 10 |
| 4. Seminar on any Topic | 05 |
| 5. Group Discussion on any Topic | 05 |

PAPER NO. XXXII: MANAGEMENT PERSPECTIVE-VI

Theory Marks: 60
Sessional Marks: 40

Unit I: Quality Management: Concept of Quality, Cost of quality ,Total Quality Management, Standards for quality system –ISO 9000 quality system, , Lean Production Systems – TOYOTA system , Just In Time (JIT) , Kanban, Kaizan

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 : Strategic Management: Concept of strategy; Types of strategies; Concept and process of strategic management, Need and significance of strategic management in business, SWOT analysis

Unit IV: Wage and salary management: Concept of wage and salary, Need and objectives of sound salary administration, Components of Salary like –HRA,DA, PF, Fringe Benefits, Incentives etc.

References:

- 1.Agarwal .P.K , “ Principles and Practices of Management”, 2nd Edition 2006, Pragati Prakashan
- 2.Mahajan.M ,” Industrail engineering and production Management”, First Edition, Dhanpat Rai & Co(p) Ltd
- 3.Arora.K.C , “TQM and ISO 14000”, First Edition, S.K. Kataria & Sons.
4. Azar Kazmi , “ Strategic Management & Business Policy”, Third Education, Tata McGraw Hill Education Pvt Ltd
- 5.Aswhathappa .K. ,” Human Resource Management”, Sixth Edition, Tata McGraw Hill Education Pvt Ltd

Sessional Work: Marks 40**Marks**

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|-----------------------------------|----|
| 1. Attendance | 10 |
| 2. Two Class Test of 5 Marks each | 10 |
| 3. Tutorials /Assignment | 10 |
| 4. Seminar on any Topic | 05 |
| 5. Group Discussion on any Topic | 05 |

B.B.A VIth Semester

Paper No: XXXIV- Taxation and Law – II

Theory Marks :60
Sessional Marks :40

Unit I- Computation of Income Under the Heads

- A- Computation of Income from Business and Profession
- B- Computation of Income from Capital Gain
- C -Computation of Income from Other Sources

Unit II- Central Excise:

Nature and Scope of Excise Duty,
Definitions: Excisable goods, Factory, Manufacture, Deemed Manufacture,
Liability of Central Excise, Kinds of Excise Duty, Classification of Excisable goods,
Valuation of goods, Assessable Value, Concessions to SSI Units, Procedure of self
removal of excisable goods.

Unit III- Value Added Tax (VAT)

Definitions: Agriculture, Capital Asset, Dealer, Goods, Declared Goods, Place of
Business, Purchase Price, Sales Price, Resale and Turnover. Incidence and Levy of
Tax, Authorities and Tribunal.

Registration, Returns, Penalty and Interest, Input and Output Vat, Input Credit,
Deductions of Tax at Source, Threshold Limit of TDS.

Reference Books :

- 1) Indirect Taxes, Law and Practice- V.S.Datey-Taxman
- 2) Income Tax Rules-Taxman

Sessional Work – Marks 40

1) Attendance	10
2) Two Test of 5 marks each	10
3) Tutorial / Assignments	10
4) Seminar on any topic	05
5) Group Discussion on any topic	05

PAPER NO: XXXV: MANAGEMENT SUPPORT SYSTEM

Theory Marks: 60

Sessional Marks: 40

Unit I :- A Need of Management Support System in Business, Objectives, Need and Importance of Management Information System, MIS-Its role in organization, Conceptual Design Model of MIS, Application of MIS in organization.

Unit II :- Information System: Personal Information System, Financial Control Data System, Planning Data System. Computer Base Information Technology (CBIS): Features of Executive System, Knowledge Management System and Neural Computing.

Unit III:- History of Decision Support System, Components of Decision Support System, Characteristics and Capabilities of DSS, Managerial decision Making, Framework of Decision Support System, Group Decision Support System.

Unit IV :- Artificial Intelligence: need and Application, Executive information system (EIS) and their Application.

Books recommended

1. Dr. Akther Anwar & Dr. Mohd. Abdul Raffey, Fundamentals to Decision Support System, Pacific Publication, New Delhi 2011.
2. Davis, Michael W. Decision Support, Englewood Cliffs, New Jersey, Prentice Hall Inc., 1988.
3. Turban,E.Decision Support & Expert System 2nd Edition, New York, MacMillan, 1990.
4. Hossein Bidgoli,Intelligent Management Support Systems, Praeger Publishers (Mar 1998)
5. Kalle Elfvengreen, Group Support System For Managing The Front End Of Innovation, Vdm Verlag (Sep 2008)
6. Turban, E. Decision Support & Expert Systems, 2nd ed., New York, MacMillan, 1990.

Sessional Work: Marks 40

Marks

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|-----------------------------------|----|
| 1. Attendance | 10 |
| 2. Two Class Test of 5 Marks each | 10 |
| 3. Tutorials /Assignment | 10 |
| 4. Seminar on any Topic | 05 |
| 5. Group Discussion on any Topic | 05 |

PAPER NO. XXXVI: Project

Practical Marks: 100

Guidelines for project work

- Each student is required to undertake a project related to any management aspects.
- The project should be done by individual student.
- Project should be completed under the guidance of a faculty member of the institute/ college.
- Students should submit the report as per the format given by project guide.
- Evaluation of the project will be based on the project report submitted by the students and project presentation followed by an open Viva Voice
- Project presentation will be conducted at the concerned institute/ college .

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