#### **NOTIFICATION**

No. 42 /2018 Date : 7 June, 2018

Subject: Implementation of New Syllabi of Various Courses/Subjects as per semester and credit & Grade System in the Faculty of Commerce & Management from the session 2018-2019 & onwards.

It is notified for general information of all concerned that, the authorities of the University has accepted Semester & Credit & Grade System syllabi of various Course/ Subjects of **B.B.A. Part-II, Semester-III & Semester-IV** mentioned in column No.2 and which is to be implemented stagewise from the session 2018-2019 and onwards with appendices as shown in column No.3 of the following table.

#### **TABLE**

Sr.No.	<i></i>	Appendices of the new syllabi.
1	2	3
	B.B.A. Semester- III	
1.	Human Resource Management	The Syllabi prescribed for the subject <b>Human Resource Management</b> which is appended herewith as <b>Appendix- A</b>
2.	Sales and Distribution Management	The Syllabi prescribed for the subject <b>Sales and Distribution Management</b> which is appended herewith as <b>Appendix - B</b>
3.	Company Account	The Syllabi prescribed for the subject <b>Company Account</b> which is appended herewith as <b>Appendix - C</b>
4.	Secretatial Practice & Company Management	The Syllabi prescribed for the subject <b>Secretatial Practice &amp; Company Management</b> which is appended herewith as <b>Appendix - D</b>
5.	Direct Tax Law  B.B.A. Semester- IV	The Syllabi prescribed for the subject <b>Direct Tax Law</b> which is appended herewith as <b>Appendix - E</b>
6.	Managerial Skills	The Syllabi prescribed for the subject <b>Managerial Skills</b> which is appended herewith as <b>Appendix - F</b>
7.	Marketing Management	The Syllabi prescribed for the subject <b>Marketing Management</b> which is appended herewith as <b>Appendix - G</b>
8.	Management of Small Entrepreneurs	The Syllabi prescribed for the subject <b>Management of Small Entrepreneurs</b> which is appended herewith as <b>Appendix - H</b>
9.	Corporate Accounting	The Syllabi prescribed for the subject <b>Corporate Accounting</b> which is appended herewith as <b>Appendix - I</b>
10.	Indirec Tax Law	The Syllabi prescribed for the subject <b>Indirec Tax Law</b> which is appended herewith as <b>Appendix - J</b>

Sd/-Registrar Sant Gadge Baba Amravati University

Amravati.

Appendix -A

#### B.B.A. II

# Semester- III Human Resource Management

Theory :- 80 Marks Time :- 3 Hours

Objective :- To develop the skill for better human relations in the organisation.

#### **Unit 1:- Human Resource Management (HRM)**

- 1.1 Human Resource- Definition, Meaning, Nature, scope
- 1.2 Why HRM matters now more than ever, Functions, objectives
- 1.3 Structure of HR Department
- 1.4 H R Planning: Meaning, Need, Planning process, Objectives, Job analysis, process methods content of Job Description.

#### Unit 2:- Acquisition of H.R.

- 2.1 Recruitment- Definition, Meaning, Nature, scope,
- 2.2 Sources of recruitment, Advantages & Disadvantages of External Sources
- 2.3Selection - Definition, Meaning, Nature, scope Selection Procedure
- 2.4 Interviews- Definition, Meaning, Types of Interviews, need and significance, Induction Placement, Specimen Application Blank

#### **Unit 3:- Training and Development**

- 3.1 Training- Meaning, Significance of Training, Need
- 3.2 Methods of Training- on job training, off the job
- 3.3 Process of training
- 3.4 Development- Meaning, Significance, Need, Method, techniques of Executive development

#### **Unit** 4:- Wage Administration

- 4.1 Wage- Meaning, Definition, Classification of wage: Time wage, Piece wage system,
- 4.2 Balance of Debt Method, Skilled based pay, pay for performance, Variable Compensation, Plans, Profit Sharing
- 4.3 Performance appraisal: Meaning, Purpose & Uses
- 4.4Employee Benefits & incentives, Types of Benefits & Services, Incentive Plans

#### **Units** 5: - **Industrial Relation**

- 5.1 Industrial relation- Meaning, Importance, need
- 5.2Industrial disputes- Meaning, Preventions measures
- 5.3Meaning of Trade Union, Advantages& Disadvantages of Trade Union, collective Bargaining Concept
- 5.4Settlement of Discipline, Discipline at Workplace, Workers participation in Management

#### **Suggested Readings**

HR & Development & Management A.M.Sheikh(S. Chand & company ltd.)

H.R.M. K. Ashwathapa
H.R.M. Dr. S.S. Khanka
H.R.M. L. M. Prasad
Industrial Relation in India CharlsMyes

Appendix -B

# B.B.A. II Semester- III Sales and Distribution Management

Theory :- 80 Marks Time :- 3 Hours

Objective :- To develop the sales and distribution knowledge and skill.

#### **Unit 1:- Sales Management**

- 1.1 Meaning, Concept, definition, evolution, Objectives, Scope and need,
- 1.2 Function of Sales Management
- 1.3 Salesmanship Meaning, Concept, definition, evolution, Attributes, Sales Personality
- 1.4 Personal Selling Meaning, Concept, definition, Therories of personal Selling, Process of personal selling.

#### Unit 2:- Sales Organization

- 2.1 Meaning, Concept, Objectives, Structure, types,
- 2.2 Department of Sales Organization.
- 2.3 Sales planning, Meaning, Concept, Process, Implementations
- 2.4 Sales Force Management, Meaning, Concept, Recruitment Selection, Training placement, Motivation, Compensation, Control

#### **Unit 3:- Sales Forecasting**

- 3.1 Meaning, Concept, Definition, Role, Steps, Factors, Approaches.
- 3.2 Sales Territories, Factors & Bases fpr Designing Sales territories
- 3.3 Sales Quotas Meaning, Concept, Factors & Method, Types Evaluation
- 3.4 Sales Budget Meaning, Concept, Types, Procedure, Methods.

#### Unit 4:- Selling Skill

- 4.1 Meaning, Concept, Object Need, Negotiation Skill
- 4.2 Communication Skill, Meaning, Concept, Verbal & Non Verbal communication skill
- 4.3 Promotional Mix.-Meaning, Concept, Object, Need, Sales Promotion.
- 4.4 Advertising, Medices, Meaning, Concept, Object, Need

#### Units 5: - Sales Distribution

- 5.1 Meaning, Concept, Object, Need
- 5.2 Distribution Strategies, Concept, Types
- 5.3 Channel and intermediaries, channel, design, Channel Mix.
- 5.4 Managing Channels and Diffrent Trends in distribution of sales.

#### **Suggested Readings**

Stiff Cundiff Sales Management

Wright G.B. New Techniques for effective sales Management

Stanton W.J. Fundamentals of Marketing Kotler Philip Marketing Management Michel U.P. Sales Management

Appendix - C

## B.B.A.II Semester-III) **Company Accounts**

Time: 3 Hours Full Marks 80

**Objective**: This Course enable the students to develop awareness about Company

Accounts in conformity with the provisions of Companies Act.

#### Unit-1

Issue, forfeiture and Re-issue of Shares.

Unit

Issue & Redemption of Debentures

#### Unit-3

Final Accounts of Company Manufacturing Account, Trading Account, Profit & Loss Account, Profit & Loss Appropriation Account & Balance sheet with Adjustment.

Unit-4 - Amalgamation of Companies

Unit-5 - Absorption of Companies

#### **Books Recommended:**

M.C. Shukla, T.S.Grewal & S.C. Gupta Advanced Accounts Vol.II

R.L.Gupta & M.Radhaswamy Advanced Accountancy Vol.II S.N.Maheshwari Advanced Accountancy Vol.II

B.D. Agrawal Financial Accounting Advanced Vol.II

Dr. S.M.Shukla, Dr. S.V.Gupta- Corporate Financial Accounting

L.N.Copde, D.H.Chaudhary, Dr Raju L. Rathi: Company Accounts.

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Appendix - D

## **BBA-II** Semester III **Secretarial Practices & Company Management**

**Time 3 Hours** 80 Marks

Unit I

- 1.1 Introduction of Company
- **Definition of Joint Stock Company** 1.2
- Features of Joint Stock Company 1.3
- Classification of Co. on the basis of members. 1.4

#### Formation of Company as per Companies Act 2013

- Electronic filing of forms 1.5
- Incorporation of Company 1.6
- 1.7 Definition & Roll of promoter

#### **Unit-II**

Fundamental documents related to company

- Definition clauses & Doctrine of ultra 2.1 Memorandum of Association vires, alternation of memorandum
- 2.2 Articles of Association Definition I contents & alteration of articles of
- 2.3 Prospectus Definition Contents & statement in lies of prospectus.

#### Unit III Company Shares-

- 3.1 Definition I types of share & structure of share capital.
- 3.2 Secretatial prodedure relating to applications, allotment and forfeiture of 3.3 shares, transfer and transmission of share, Share certificate.

#### Unit IV Company Secretary-

- 4.1 Appointment, Qualification, Legal status,
- 4.2 Rights, duties, I liabilities, Responsibilities,
- 4.3 Retirement &
- 4.4 Remuneration of company secretary
- Unit V Secretarial Duties Related to Company Meeting-Types of Meeting, Agenda & Minutes of meeting Methods of voting, proxy & Poll.

Reference

N.D.Kapoor - Mercantile Laws

N.D.Kapoor Company Management & Secretarial Pratic

Bahl, Acharya Secretarial practice in Indias

Govekar, Date Secretarial practice

ayman's Guide The Indian Company Laws

P.J. Deshmukh – Company Law and secretarial Practice

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Appendix - E

# BBA- II Semester -III Direct Tax Laws

Time 3 Hours Marks 80

**Unit-1** Basic Concepts of the Income Tax Act- 1961

Definations of concept of Agricultural Income, Casual Income, Assessment year, Previous Year, Gross total Income, Total Income, Person, Assessee, Incomes which do not from part of total Income.

- Unit 2 Income from salaries
- **Unit 3** Income from House Property, Profits & gains from Business & Profession
- **Unit -** 4 Income from Capital Gains, Income from Other Sources.
- **Unit -**5 Deductions to be made from Gross Total Income, Simple problems of computation of total Income of Individual Assessee

#### Internal Assessment

20 Marks

- 10 Marks Form No. 16, 10E, 15(G) e-filling of return of income
- 10 Marks Home Assessment

#### **References Books**

**Direct Tax laws** - Singhania

Income Tax - Mehrotra & Goyal Income Tax - Ahuja & Gupta Guide to Income Tax- Manoharan

Appendix - F

# B.B.A. II Semester- iv Managerial Skill

Theory :- 80 Marks Time :- 3 Hours

### Objective :- To facilitate students understanding of their own managerial skills Unit-1 \_\_\_\_\_ Skill&Managerial skills\_

- 1.1 Skill- Meaning, nature, scope, importance, objectives
- 1.2 skills of effective managers, communication skills, learning of skills & application of skills
- 1.3 Managerial Skills- Definition, Meaning, nature, scope, need
- 1.4 Self learning styled facing changes & Challenges.

#### Unit 2 Skill development &Entrepreneurial skills

- 2.1 Skill Development Definition, Concept, characteristics
- 2.2 Skill development techniques
- 2.3 Entrepreneurial Skills Defrtypes of entrepreneurs features of entrepreneurship, characteristics
- 2.4 function of entrepreneurs, quantities of successful entrepreneur, Influence & entrepreneurial behavior

#### Unit- 3 Business driving Skills

- 3.1 Business driving- Meaning, Selection of business, factors of selection
- 3.2 Importance of business skills, Organizational behavior & responsibility skill
- 3.3 Development Skill- Training skills, Project & Planning skills
- 3.4 Creative thinking &decision skill

#### Unit- 4 Problem Solving and Negotiation Skill

- 4.1 Problem Solving- Meaning and concept, Steps of analytical problem solving
- 4.2 Limitation of problem solving, Time management skills
- 4.3 Negotiation skills- Meaning and concept
- 4.4 Managing conflict

#### Unit- 5 - Relationship Development skills

- 5.1 Meaning, Concept, Need for Relationship Development
- 5.2 Benefits, Characteristics of Ideal Relationship Development
- 5.3 Team management skills, Delegation skills, Presentation skills
- 5.4 Management of dispute settlement.

#### **Suggested Readings**

Mcgrath E.H. -- Basic Managerial Skills for All David A. Whetten Developing Management Skills

Vasant Desai Entrepreneurship

Appendix - G

# B.B.A. II Semester- IV Marketing Management

Theory :- 80 Marks Time :- 3 Hours

Objective :- To develop the ability of marketing strategies based on product, price, place and promotion objectives.

#### **Unit 1:- Basics of Marketing Management**

- 1.1 Marketing: Introduction to market, Meaning, Definition, nature
- 1.2 Marketing management- Scope, objectives, approaches
- 1.3 Marketing environment- micro and macro, difference between selling & marketing
- 1.4 Marketing of Services Growing Importance, Characteristics & Classifications of Services

#### **Unit 2 :- Marketing Planning & Organization**

- 2.1 Marketing Planning- meaning, definition, scope, Marketing Mix 7 s& its evolution
- 2.2 Market Segmentation Targeting product Positioning
- 2.3 Market Organization Size & structure
- 2.4 Marketing Research Introduction, Methods & techniques, Process

#### **Unit 3:- Consumer Behavior**

- 3.1 Understanding Consumer Behavior- Meaning, nature, scope
- 3.2 Determinants, Models of consumer behavior
- 3.3 Indian consumer Behavior
- 3.4 Product Pricing Introduction, Factors affecting influencing pricing decisions & pricing policies

#### **Unit 4:- Product Management**

- 4.1 Product- Meaning, nature, scope, types
- 4.2 Product decision- Product Life cycle
- 4.3 Product strategies- New product development
- 4.4 Branding & packaging- Need, process

#### **Unit 5:- Online Marketing**

- 5.1 Direct marketing- Nature & scope, growth & benefit of Direct Marketing,
- 5.2 Forms of Direct Marketing
- 5.3 Online marketing- Growth, Strategies of online Marketing, Online advertising
- 5.4 Marketing Communication, Promotion mix

#### Suggested reading:

- 1. Marketing Management -- Dr. C.N. Sontakki, Philip Kotlar
- 2. Himalaya Pub. House Marketing Mgt.-- Dr. K. Karunakarn, S.A. Sherlekar, R.

Krishnamoorthy

- 3. Modern Marketing Management -- Davar
- 4. Principles of Marketing --- Buskirk
- 5. Basic Marketing -- Cundiff& Still

Appendix - H

# B.B.A. II Semester- IV Management of Small Entrepreneurs

Theory :- 80 Marks Time :- 3 Hours

Objective :- To develop the student with knowledge of entrepreneurial way of thinking that will allow then to identify and create business opportunities

#### **Unit 1:- Introduction**

- 1.1 Entrepreneur- Meaning, Concept of Entrepreneurs, types of Entrepreneurs,
- 1.2 Qualities & functions of Entrepreneurs, Difference between Professional Manager & Entrepreneurs
- 1.3 Development of Women Entrepreneur, Rural Entrepreneurs
- 1.4 Small Enterprises Definition, Characteristics, Relationship between small & large units, objectives & scope, Role of small enterprises in Economic development, problems of small scale industries.

#### **Unit 2 :- Project Identification & Selection (PIS)**

- 2.1 Meaning of project, project identification, project selection
- 2.2 Project Formulation: Meaning of project report, Scope of Project Formulation
- 2.3 Significance of project report, Contents of Project report
- 2.4 Formulation of project report, Specimen of project report, Guidelines

#### **Unit 3:- Financing of Enterprise**

- 3.1 Finance- Meaning, nature, scope, Need for financial planning
- 3.2 Sources of Finance, Capital Structure, structured Management of fixed & working capital
- 3.3Basic financial statement,
- 3.4 Term Loan, Sources of short- term finance

#### Unit 4:- Institutional Support to Management of Small Entrepreneurs

- 4.1Institutional support to small entrepreneurs- Meaning, need, importance and scope
- 4.2District industries centers (DIC), small industries service Institutes (SISI),
- 4.3State small Industries development Corporation (SSIDC), Small Scale Industries Board (SSIB)
- 4.4National Small Industries Corporation Ltd. (NSIC).Govt. Policy for Small- Scale Enterprises, Govt. support to small scale enterprises during five years plan

#### Unit 5: Setting up a small industry

- 5.1 Location of an enterprise
- 5.2 steps for starting a small industry
- 5.3 selection & types of Organization: Ownership structures Proprietorship, Partnership, Company, Co-operative
- 5.4 Marketing Channels for business promotion

#### Suggested Readings:

- 1. Shukla, MB, (2011), Entrepreneurship & small Business mgt.
- 2. Entrepreneurial Development: C.B. Gupta & N.P. Srinivasan
- 3. Management of Small scale industry, Himalaya Publications
- 4. How to succeed in small scale industry, Vikas Publication house, New Delhi
- 5. Scientific Management of small scale industry: N. Singh, Lay
- 6. Management of Small scale industries: R.K.Khan, Sultanchand
- 7. Legal Requirements for an industrial unit at work: SudarshanLal, Navarang
- 8. Management Development institute, small scale industries an assessment of institutional assistance- Case studies of select state in India.
- 9. Sickness in small scale industries: Reddy & Reddy, Himalaya.
- 10. Entrepreneurial Development: Dr. S.S. Khan, S. Chand Publication
- 11. Entrepreneurialship :Vasat Desai

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Appendix - I

# B.B.A.II Semester-IV Corporate Accounting

Time: 3 Hours

Marks 80

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**Object :** This Course enable the students to develop awareness about Corporate Accounting in conformity with the provisions of Companies Act.

Unit - 1 Final Accounts of Banking Company (Schedule wise Profit & Loss Account & Balance Sheet)

Unit 2

Final Accounts of Insurance Company

Unit-3

Final Accounts of Electricity Company

- -Revenue Account Net Revenue Account
- Capital & Expenditure Accounts, General Balance Sheet

#### Unit- 4 <u>Valuation of Goodwill</u>

**Method** - 1) Average Profit Method

- 2) Super Profit Method
- 3) Weighted Average Profit Method

#### Unit 5 Valuation of Shares

Method - 1) Net Assets Method

- 2) Yield Method
- 3) Fair Value Method

#### **Books Recommended:**

M.C. Shukla, T.S.Grewal & S.C. Gupta Advanced Accounts Vol.II

R.L.Gupta & M.Radhaswamy Advanced Accountancy Vol.II

S.N.Maheshwari Advanced Accountancy Vol.II

B.D. Agrawal Financial Accounting Advanced Vol.II

Dr. S.M.Shukla, Dr. S.V.Gupta- Corporate Financial Accounting

Appendix - I

# BBA-II Semester -IV Indirect Tax Laws

Time 3 Hours Marks 80

#### Unit-I - Goods & Service Tax

- \* Meaning of GST
- \* Features of GST
- \* Benefits of GST
- \* Limitation of GST
- \* Implementation of GST council & their functions.

#### **Units-II - Administration**

Registration & its cancellation process of GST \*GST-N (network)

#### Unit-III - Liability of Tax payer, levy of GST Exemption of tax levy of GST

**Unit- IV** - How to make payment of GST & its challan Generation. Reverse charge Mechanism & Refunds

#### Unit - V - Custom duty-

i)Introduction of custom duty.

- ii)Features
- iii)Objectives
- iv) Types

#### Reference of Books-

Ta mann s GST Manual

angar s comprehensive guide to ta ation part II Indirect ta es GST. Dr. Pradeeip Ghorpade, Dr.Rachchand Gogale

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#### **NOTIFICATION**

No. 43/2018 Date :- 7/6/2018

Subject:- Admisiion to III <sup>rd</sup> Year of B. Com. / B.B.A. in the Faculty of Commerce and Management for the Academic Session 2018-2019 to the Candidates who had appeared in I <sup>st</sup> and II <sup>nd</sup> Year examinations in old Marking System.

It is notified for general information of allI concerned that the authorities of the University has taken the following decision for admission to III rd year students in the faculty of Commerce and Management in view of the change from old marking system to credit grades/ Semester system and B.Com./B.B.A. (Final Year) being the last Year of the course in marking system. The decision shall be exclusively for Academic Session 2018-2019 only as a special case:-

Candidate who had appeared in I and II nd year e aminations of B.Com./B.B.A. in marking system and has failed in I / II year examinations of the course shall be allowed to get admitted to III rd year in Academic Session 2018-2019 and on completion of the term work of III rd year of B.Com. / B.B.A. satisfactorily., he / she will be allowed to appear for the examination of III rd year in Summer -2019.

However, the result of III rd year examination of such students shall not be declared till the student satisfies the conditions as per the existing Ordinances / Directions of the yearly course.

Sd/-Registrar Sant Gadge Baba Amravati University