

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.	Course / Subjects	Appendices of the new syllabi.
1	2	3
<u>B.B.A. Semester- III</u>		
1.	Human Resource Management	The Syllabi prescribed for the subject Human Resource Management which is appended herewith as Appendix - A
2.	Sales and Distribution Management	The Syllabi prescribed for the subject Sales and Distribution Management which is appended herewith as Appendix - B
3.	Company Account	The Syllabi prescribed for the subject Company Account which is appended herewith as Appendix - C
4.	Secretarial Practice & Company Management	The Syllabi prescribed for the subject Secretarial Practice & Company Management which is appended herewith as Appendix - D
5.	Direct Tax Law	The Syllabi prescribed for the subject Direct Tax Law which is appended herewith as Appendix - E
<u>B.B.A. Semester- IV</u>		
6.	Managerial Skills	The Syllabi prescribed for the subject Managerial Skills which is appended herewith as Appendix - F
7.	Marketing Management	The Syllabi prescribed for the subject Marketing Management which is appended herewith as Appendix - G
8.	Management of Small Entrepreneurs	The Syllabi prescribed for the subject Management of Small Entrepreneurs which is appended herewith as Appendix - H
9.	Corporate Accounting	The Syllabi prescribed for the subject Corporate Accounting which is appended herewith as Appendix - I
10.	Indirec Tax Law	The Syllabi prescribed for the subject Indirec Tax Law which is appended herewith as Appendix - J

Sd/-
Registrar
Sant Gadge Baba Amravati University
Amravati.

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 2

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
- P. Gupta & M. Adhaswamy □ Advanced accountancy Vol.II
- S.N.Maheshwari □ Advanced accountancy Vol.II
- P.D. Agrawal □ Financial accounting Advanced Vol.II
- Dr. S.M.Shukla, Dr. S. Gupta- Corporate financial accounting
- N.Copde, D. Chaudhary, Dr Raju & Pathi : Company accounts.

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BBA-II
Semester III
Secretarial Practices & Company Management

Time 3 Hours

80 Marks

Unit I

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

Formation of Company as per Companies Act 2013

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

Unit-II

- Fundamental documents related to company
- 2.1 Memorandum of Association □ Definition clauses & Doctrine of ultra vires, alternation of memorandum
 - 2.2 Articles of Association - Definition I contents & alteration of articles of association
 - 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 Secretarial procedure relating to applications, allotment and forfeiture of shares, transfer and transmission of share, Share certificate.

Unit - IV Company Secretary-

- 4.1 Appointment, Qualification, Legal status,
- 4.2 Rights, duties, 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 Practice
- Shah, Acharya Secretarial practice in India
- Govekar, Date Secretarial practice
- Rayman's Guide The Indian Company Laws
- P.J. Deshmukh - Company Law and secretarial Practice

Appendix - E

BBA- II
Semester -III
Direct Tax Laws

Time 3 Hours

Marks 80

- Unit- 1** Basic Concepts of the Income Tax Act- 1961
Definitions of concept of Agricultural Income, Casual Income, Assessment year, Previous year, Gross total Income, Total Income, Person, Assessee, Incomes which do not form 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, 10A, 15G e-filing of return of income
- 10 Marks Home Assessment

References Books

- Direct Tax laws** - Singhania
- Income Tax** - Mehrotra & Goyal
- Income Tax** - Chhaja & Gupta
- Guide to Income Tax-** Manoharan

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

Theory :- 80 Marks

Time :- 3 Hours

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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 Cs & 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 Kotler
2. Himalaya Pub. House Marketing Mgt.-- Dr. P. Parunaarn, S.S. Sherlekar, P. Krishnamoorthy
3. Modern Marketing Management -- Davar
4. Principles of Marketing --- Musiri
5. Basic Marketing -- Cundiff & Still

Suggested Readings:

1. Shukla, M., 2011, Entrepreneurship & small business mgt.
2. Entrepreneurial Development: C. Gupta & N. 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, Day
6. Management of Small scale industries: P.P. Khan, Sultanchand
7. Legal Requirements for an industrial unit at work Sudarshan Lal, Navarang
8. Management Development institute, small scale industries an assessment of institutional assistance- Case studies of select state in India.
9. Success in small scale industries: P. P. Eddy & P. Eddy, Himalaya.
10. Entrepreneurial Development : Dr. S.S. Khan, S. Chand Publication
11. Entrepreneurialship : Basat Desai

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Appendix - I

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

Time : 3 Hours

Marks : 80

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 Manufacturing 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 **Valuation of Goodwill**
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 Field Method
3 Fair Value Method

Books Recommended:

- M.C. Shukla, T.S.Grewal & S.C. Gupta Advanced Accounts Vol.II
- P.P. Gupta & M. Adhaswamy Advanced Accountancy Vol.II
- S.N.Maheshwari Advanced Accountancy Vol.II
- P.D. Grawal Financial Accounting Advanced Vol.II
- Dr. S.M.Shukla, Dr. S.P.Gupta- Corporate Financial Accounting

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-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
- Rangar's comprehensive guide to taxation part II Indirect taxes
- GST. Dr. □radeeip Ghorpade, Dr. □achchand Gogale



NOTIFICATION

No. 43/2018

Date :- 7/6/2018

Subject :- □ Admission to IIIrd year of □. Com. / □. □. □. in the □ Faculty of Commerce and Management for the □ Academic Session 2018-2019 to the Candidates who had appeared in Ist and IInd year examinations in old Marking System.

It is notified for general information of all concerned that the authorities of the University has taken the following decision for admission to IIIrd year students in the faculty of Commerce and Management in view of the change from old marking system to credit grades/ Semester system and □. Com./□. □. □. □ 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 IInd year examinations of □. Com./□. □. □. in marking system and has failed in I / II year examinations of the course shall be allowed to get admitted to IIIrd year in □ Academic Session 2018-2019 and on completion of the term work of IIIrd year of □. Com. / □. □. □. satisfactorily., he / she will be allowed to appear for the examination of IIIrd year in Summer -2019.

□ However, the result of IIIrd 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 □aba □mravati University