

**B.B.A. III**  
**Semester - VI**  
**Management Accounting**

Code of Course	Title of Course	Total No. of Periods
<b>B. B.A. III (Semester-V) CBCS-601 (DSC)</b>	<b>Management Accounting</b>	<b>75</b>

Time: 3 Hours

Marks: 80

**Course Objectives**

This course in Management Accounting aims to equip students For:

1. Acquiring essential skills in financial analysis and planning.
2. Understanding the core concepts, advantages, and limitations of management accounting, distinguishing it from financial and cost accounting.
3. Learning to assess costs, volume, and profits for decision-making.
4. Evaluating financial health using various ratios.
5. Budgeting modules will cover types of budgets and their role in planning and control.
6. Proficiency in solving problems related to financial analysis, budgeting, and decision-making in diverse business scenarios.

**Course Outcome:**

Upon completion of the Management Accounting course, students will:

1. Recall and summarize the principles and distinctions of management, financial, and cost accounting.
2. Explain the advantages, limitations, and scope of management accounting, applying it to real-world scenarios.
3. Utilize break-even analysis for cost-volume-profit assessments and decision-making.
4. Assess organizational financial health using ratio analysis.
5. Judge various budget types, create cash budgets, and evaluate their planning efficacy.
6. Develop flexible budgets, analyze variances, and enhance budgetary control skills.
7. Combine financial tools to formulate strategic plans, thereby improving managerial decision-making abilities for optimal organizational performance.

Unit	Contents	No. Of Period
Unit I	1.1: Management Accounting: Meaning, Features, Advantages, Limitations, Scope and Functions of Management Accounting. 1.2: Comparison between: Management Accounting and Financial Accounting, Management Accounting and Cost Accounting.	13
Unit II	2.1: Break-Even-Analysis: Concept, Uses and Limitations of Break-Even-Analysis, Margin of Safety, Contribution, Uses of P/V ratio for decision making, Cost-Profit-Volume Relationship, Fixed Cost Variation. 2.2: Problems on Break Even Analysis.	13
Unit III	3.1: Ratio Analysis: Meaning of Ratio Analysis, Advantages and Limitations of Ratio Analysis, Types of Ratios. 3.2 Simple Problems on Current Ratio, Quick Ratio, Average Collection/Payment Period, Stock Velocity, Debt-Equity Ratio,	13

	Proprietary Ratio, Gross Profit Ratio, Net Profit Ratio, Operating Ratio.	
Unit IV	4.1: Budget: Meaning and Definition of Budget; Characteristics of Budget; Types of Budgets. 4.2: Problems on Cash budget.	13
Unit V	5.1: Budgetary Control: Meaning and Definition of Budgetary Control, Objectives of Budgetary Control; Limitations of Budgetary Control. 5.2: Problems on Flexible Budget.	13
Unit-VI	6.1 Create sensitivity analysis to see how changes in costs or prices affect the breakeven point. 6.2 Create detailed cash and flexible budget for various business scenarios. Eg. Pharmacy, readymade garments, etc. 6.3 Analyse real-world companies using their financial statements to calculate and interpret ratios.	10

**Books Recommended:**

1. Khan M.Y. and Jain P.K.: Management Accounting: Tata Mc-graw-Hill Publishing Co. Ltd., New Delhi.
2. Kaplan R.S. and Atkison A.A, Advanced Management Accounting: Prentice India International.
3. Gupta S.P.: Management Accounting, Sahitya Bhawan, Agra
4. Goyal Manmohan : Principles of Management Accounting, Sahitya Bhawan, Agra.
5. Singhavi N.P., Dr. Tated R.M., Dr. Chandak S.S. & Dahake R.R.: Management Accounting, Himalaya Publishing House , New Delhi
6. Kishore Ravi M. : Cost & Management Accounting, Tax Mann's Publications (P) Ltd. New Delhi
7. Hingorani, Ramnathan& Grewal : Management Accounting, Visionias Ltd.
8. Sawlikar R.K., Management Accounting: Das Ganu, Prakashan, Nagpur.
9. Prasad N.K. Management Accounting, Book Syndicate Pvt. Ltd, Calcutta.

## **B.B.A III Semester- VI**

### **Industrial Law**

<b>Code Course</b>	<b>Title of Course</b>	<b>Total No. of Periods</b>
<b>B.B.A. III ( Semester - VI ) CBCS 602 (DSC)</b>	<b>Industrial Law</b>	<b>75</b>

**Time: 3 Hours**

**Marks: 80**

- Unit I
- Industrial Disputes Act 1947: definitions, Authorities, awards, Settlements, Strikes, Lockouts, Lay offs, Retrenchment and Closure
- Unit II
- The Trade Unions Act, 1926: History, definitions, registration of trade unions, cancellation and appeal (Sec 6-11), rights and liabilities of registered Trade unions.
- Unit III
- The Factories Act 1948: definitions of factory and manufacturing process, provisions related to Health, Safety and Welfare .
- **Unit IV**
- The Workmen's Compensation Act,, 1923: Definitions, employers liability for compensation and rules as to Compensation.
- **Unit V**
- The payment of Gratuity Act, 1972: objective, scope, definitions, payment of Gratuity, nomination, determination of the amount of Gratuity, recovery of Gratuity.

#### **Reference books**

- Industrial and Labour Laws, Dr Sanjeev Kumar, Bharat Law HP Ltd.
- Labour and Industrial Laws S. N. Mishra. Central Law Publication
- Industrial Law Mr. N. D. Kapoor. Sultan Chand
- Industrial law. Mr. P. L. Malik. Sultan Chand

## B.B.A III Semester- VI

### Auditing

Code Course	Title of Course	Total No. of Periods
B.B.A. III ( Semester - VI) CBCS BBA-603 (DSC)	Auditing	75

**Time: 3 Hours**

**Marks: 80**

**Unit 1:**

- 1.1: Introduction, concept, definition, objectives of Audit
- 1.2: Advantages and limitations of audit, types of audit
- 1.3: Audit planning, benefits of audit planning, factors affecting audit planning
- 1.4: Audit programme
- 1.5: Audit programme, advantages of audit programme, limitations of audit programme

**Unit 2:**

- 2.1: Internal check system- meaning, definition, concept, object
- 2.2: Duties of auditor in regards to internal check and internal control, internal audit
- 2.3: Difference between internal control and internal audit
- 2.4: Meaning and concept of vouching, importance of vouching, vouchers, vouching of opening balance

**Unit 3:**

- 3.1: Meaning of Verification, Problems limitation in Valuations of assets and liabilities
- 3.2: Verification and valuations of goodwill building, machinery, investment, secured loan and contingent liabilities
- 3.3: Mode of valuation of fixed assets
- 3.4: Auditor's position with regards to valuation of assets

**Unit 4:**

- 4.1: Qualification of company auditor
- 4.2: Appointment of company auditor
- 4.3: Duties of company auditor
- 4.4: Audit report

**Unit 5:**

- 5.1: Audit of banking, accounting system of bank, internal control system in bank, steps in bank audit
- 5.2: Audit of Insurance companies
- 5.3: Audit of general insurance business
- 5.4: Audit of educational institutions

**Reference books:**

### **B.B.A III Semester- VI** **Investment Management**

Code Course	Title of Course	Total No. of Periods
<b>B.B.A. III ( Semester - VI)</b> <b>CBCS</b> <b>BBA-604 (DSC)</b>	<b>Investment Management</b>	<b>75</b>

**Time: 3 Hours**

**Marks: 80**

**Unit 1:**

- 1.1: Introduction, meaning, concept, nature of investment, modes of investment, tax provision, objects of investors, characteristics of investment, risk return relationship, tax benefits
- 1.2: Marketability and liquidity, safety v/s riskiness, various types of investments, saving and investment
- 1.3: Security and security market, definition and characteristics of security market, legal framework of security market
- 1.4: Company fixed deposits, acceptance repayment, and care to be taken by the investor

**Unit 2:**

- 2.1: Taxation on dividend and interest, tax treatment on investment- income tax, capital gain taxation, gift taxation of NRI
- 2.2: Growth process, meaning of growth process, role of saving, role of private corporate and public sector, other factors in development
- 2.3: Financial systems in India, RBI and financial system, money market, characteristics of money market
- 2.4: Operation of DFHI, stock market, financial institution, primary and secondary markets

**Unit 3:**

- 3.1: Capital market, introduction, concept, meaning and structure
- 3.2: Players in stock market, intermediaries, new instruments, study guidelines, SEBI guidelines, Indian capital market, recent traits in capital market, new issues in market
- 3.3: Floatation, definition, functions, methods, debt v/s equity, rights of conversion of debt into equities, problems of new issue market
- 3.4: Developed and undeveloped market, integration and specialisation, advantages of mature money market, new money market instruments, classification of money market instruments, money market rates, CP- Commercial Paper, CD- Certificates of deposits, participation certificates

**Unit 4:**

- 4.1: SEBI- The Securities Exchange Board of India, introduction, objectives, free pricing of equity shares, institutional structures in capital market
- 4.2: Development and investment institutions- UTI, ICICI, IDBI, IFCCI- objectives, schemes and functions

- 4.3: CRISL (Credit Rating and Information Services of India limited) - Rating and investor protection
- 4.4: New capital issues, factors, secondary market, major influencing stock market, special features of Indian capital market

**Unit 5:**

- 5.1: Introduction of stock exchange, history, definition, regulation, recognition by government
- 5.2: Functions of stock exchange, Bombay stock exchange (BSE), National stock exchange (NSE), OTC- definition, new issue market, stock exchange, advantages of OTC, role of OTC, government guidelines in OTCEI, issue of shares through OTC and SEBI,
- 5.3: NSE- guidelines, characteristics, market systems, operations, central depository systems, listing of securities, stock market operations and functions, trading in stock market

**Reference books:**

Rajiv Srivastava- Investment Management  
 Angshuman Adhikari- Basics of Indian stock market: Learn markets from scratch (Financial education book Dutta and Sundaram- Indian Economy by S. Chand.

**Group-A**

**B.B.A III  
 Semester- VI  
 Service Management**

Code Course	Title of Course	Total No. of Periods
B.B.A. III ( Semester - VI) CBCS. BBA-605 (DSE)	Service Management	75

**Time: 3 Hours**

**Marks: 80**

**Unit 1: Overview of services**

- 1.1: Meaning and concept of services, characteristics
- 1.2: Nature of services
- 1.3: Types of services
- 1.4: Strategy and positioning

**Unit 2: Classification of services**

- 2.1: Different schemes of classification
- 2.2: Difference between goods and services
- 2.3: Nature of demand and supply of service delivery
- 2.4: Role of services in the economy

**Unit 3: Designing of service operation**

- 3.1: Technology and it's impact on services
- 3.2: Design and development of services, service delivery system
- 3.3: Work measurement, locating facilities
- 3.4: Designing service layout

**Unit 4: Service quality and managing human resources**

- 4.1: Defining service quality
- 4.2: Quality service by design
- 4.3: Service process control and total quality management tools
- 4.4: Human resource planning and employee selection, managing people in service organisation

**Unit 5: Managing waiting lines and service inventory I**

- 5.1: Introduction to queuing system
- 5.2: Characteristics
- 5.2: Service inventory management
- 5.3: Service supply chains

**Reference books:**

Service management, implementation and operation- Ahmed K. Shiya (Aarabach publications)  
 Service management (Tata Mc Grew Hill education)  
 Service management and marketing- Rampal and Gupta  
 Service marketing- Zeithomal, Bitner, Gremler and Pandit (Tata Mc Grew Hill 4th edition)  
 Service marketing- P.N. Reddy, Anil Kumar, Nirvana (Himalaya publications)

**BBA-III-Semester VI**

**Indian Banking System-II**

Code of Course: Subject	Title of Course: Subject	Total No. of Periods
BBA- 606 (DSE)	Indian Banking System - II	75

Outcome:-

- 1) Students should understand the banking and financial Sector in detail.
- 2) Develop Skills carry banking transactions independently
- 3) To give thorough know knowledge of banking operations.
- 4) Students will understand the various types of bank lending and process forward by bank.
- 5) Students will Studies non-banking financial institutions and non performing assets with RBI guidelines.

Unit	Contents	No. of Periods
Unit-I	<b>Retail Banking in India</b> 1.1 Meaning, Objective, Type, Importance of retail banking 1.2 Difference between retail banking and branch Banking	13

	1.3 Scope, Coverage and Role 1.4 Future of Retail Banking in India	
Unit-II	<b>Procedure for opening and operating of deposit account</b> 2.1 Concept, Procedure for Opening Deposit Account(KYC) 2.2 Type of Deposits Account, Recurring deposits: Premature encashment and loan against recurring deposit. 2.3 Role and Importance 2.4 PMJDY: Concept, Objectives, Importance, Advantages	13
Unit-III	<b>Granting Loan and Advances Banking Purpose</b> 3.1 Concept, Procedure, Precautions, Role and Importance 3.2 Types of Loan and Advance and Foreign currency loans 3.3 PMMY : Concept, Objective and Importance	13
Unit-IV	<b>Agency Functions: Trusteeship</b> 4.1 Meaning, Role and Importance of Agency Function 4.2 Type of Agency Function 4.3 Agency Functions to word Government 4.4 Types of Banker Customer Relationship (Debtor and Creditor, Trustee and Beneficiary, Mortgagor and Mortgagee) 4.5 Trusteeship Services : Securities, Debenture, Executor	14
Unit-V	<b>Modern technology in Banking Sector (Online)</b> 1.1 Internet Banking and Mobile Banking : Concept, Importance, Procedure and Precautions 1.2 Mobile Payment Wallets: Concept, Procedure, Type and Precautions 1.3 Plastic Money: Concept, Type, Procedure and Precautions 1.4 Electronic Payment System: ECS, EFT, NEFT and RTGS	14
Unit-VI (If Applicable)	<b>Skill Enhancement Module:</b> 6.1 Visit to any Bank to learn the Modern Technology Banking Business and Submit the Visit Report 6.2 To Visit any bank and write a Report on <b>Modern technology in Banking Sector</b> 6.3 Develop skills to carry banking transactions independently ** Activities: Group Discussion, Seminar, Field Visit , Field Work, survey	08

**Books Recommended:**

1. Indian Banking System – Dr. Megha Kanetkar
2. Rural Banking in India –Manas Chakrabarti
3. Indian Banking Law & Practice – Dr. Gangadhar Kayande Patil
4. Indian Banking System – Dr. S.M. Kolte
5. Principles of Banking Business – Dr. S.M. Kulkarni, Dr. R. R. Berad, Dr. L. Kulkarni



# Group-B

BBA-III- Semester I-VI

Internet and world wide web -II

CodeoftheCourse/Subject	TitleoftheCourse/Subject	TotalNumberofPeriods
<b>BBA-607 (DSE)</b>	<b>Internet and WorldWideWeb-II</b>	<b>60</b>

**CourseOutcomes:**

Thestudentswillbeableto–

1. Familiarizingyourselfwiththebasicconceptsofworldwideweb.
2. Conceptofhyperlink,typesofhyperlinks.
3. FeaturesofWebDirectory&searchengines.
4. Objectivesofsocialnetworkingwebsite&FeaturesofMobileApp.
5. GenerateUPIQRcode&methodsofpayment
6. GoogleenabledServices.

Unit	Topic	No. of Periods
<b>I</b>	<b>:worldwideweb:</b> History&Architectureofworldwideweb,exploringtheWWW <b>1:2:Website:</b> MeaningofWebsite,webpageandhomepage,featuresofwebpage,Meaningofportal, Concept of hyperlink, types of hyperlinks, Hypertext transfer protocol, Telnet.	12
<b>II</b>	<b>:WebDirectory:</b> MeaningofWebDirectory,FeaturesofWebDirectory,TypesofWebDirectory. <b>:SearchEngines:</b> MeaningofSearchengines,historyofsearchengines,guidelineforeffective searching, Features of Google, Bing, and Yahoo Search engine	12
<b>III</b>	<b>: Social Networking Websites:</b> Meaning of social networking website, Features of Social networkingwebsites,objectivesofsocialnetworkingwebsite.FeaturesofFacebook,Instagram,Tweeter Website. <b>:MobileApplications(App.):</b> MeaningofMobile App,FeaturesofMobileApp, FeatureofGoogle Play Store, Feature of What's App. Concept, history & features of BHIM App. UPI QR code concept, generate UPI QR code, methods of payment in BHIM, how to accept IPO mandate in BHIM.	12
<b>IV</b>	<b>:GoogleenabledServices:</b> MeaningofGoogleDrive,FeaturesandUsesofGoogleDrive. <b>: Google Forms:</b> Meaning of Google Forms, Features of Google Forms, Creating of Google Forms, sending link of Google forms. How to view responses for Google form in sheets and edit data in a Google sheet & chart.	12
<b>V</b>	<b>GoogleClassroom:</b> ConceptofGoogleClassroom,features,usesandlimitationsofGoogle Classroom, <b>:HowtosignintoGoogleclassroom,CreationofGoogleClassroom,howtosignintoGoogle classroom as a student, send syllabus, add topic &amp; class materials, class test and grade.</b>	12

**Books Recommendation:**

- 1) Agarwala Kamlesh N. and Agrawala Deeksha Bridgeto the online store font: Macmillon India, New Delhi
- 2) Phillips Lee Anne, Practical HTML4, Prentice Hall New Delhi.
- 3) Minoli Deniel, Minoli Emma. Web Commerce Technology Handbook, Tata MC: Graw Hill, New Delhi.
- 4) Deitel Harvey M. and Deitel Paul J and Neita T. R. Complete Internet and World Wide Web programming Training courses, Prentice Hall, New Delhi.
- 5) Internet and World Wide Web Prof. Uday Shrikushna Kale, Shri Sainath Prakashan, Dharm peth Nagpur-10
- 6) Internet and World Wide Web S. M. Kolte, Pimpalapur & Co. Publishers, Nagpur.

Code of the Course/Subject	Title of the Course/Subject	Total Number of Periods
<b>BC-</b>	<b>Internet and World Wide Web-II</b>	<b>15</b>

**Course Outcomes:****Students will be able to learn at the end of practical's:**

- 1) Searching and surfing the web pages and websites on WWW.
- 2) Generate UPI QR code and methods of payment in BHIM
- 3) How to accept IPO mandate in BHIM
- 4) Creating Google Forms in various types and Sending link of Google forms
- 5) Editing data in a Google sheet & chart.
- 6) Creation of Google Classroom and add topic & class materials, class test and grade

**List of Practical's:**

1. Give process for effective searching in Google Search engine.
2. How to delete history in Bing Search engine?
3. How to generate UPI QR code in BHIM App?
4. Methods and Procedure of payment in BHIM App.
5. How to accept IPO mandate in BHIM? explain in brief.
6. Prepare Google Forms for survey of Company Sales growth or data collection or for managing event registrations and creating a quick opinion poll.
7. Create quizzes with marks in Google forms.
8. Briefly describe various types of links to be sent for Google forms. Explain the procedure of any one method.
9. Explain the view response to a Google form in sheets and edit data in a Google sheet & chart.
10. Prepare Google Classroom,
11. Describe the procedure for sending syllabus, adding topic & class materials in Google Classroom.
12. Explain the process for taking class test and grading system in Google Classroom.

**Division of Marks for Practical's**

Record Preparation	10 Marks
Practical Performance	10 Marks
Viva- Voce	10 Marks
Marks Description	10 Marks
<b>Practical Total</b>	<b>40 Mark</b>

**BBA -III Semester VI**

**E- Commerce -II**

<i>Code of the Course/Subject</i>	<i>Title of the Course/Subject</i>	<i>Total Number of Periods</i>
<i>BBA- 608 (DSE)</i>	<i>E-commerce -II</i>	<i>75</i>

**Objectives:**

The students will be able to –

1. The objective of the course is to acquaint the students with the internet- based e-commerce, business models, internet marketing and e-governance.
2. e-commerce and to make them comprehend its practical aspects as well as growth potential of ecommerce in India.

<b>Unit</b>	<b>Topic</b>	<b>No. of Periods</b>
<b>I</b>	<b>Internet e-commerce Business Models:</b> Social media model, advertising model, retail model, hybrid model, merchant model, informational model, drop-shipping model and revenue model.	14
<b>II</b>	<b>B2C Internet Marketing:</b> Meaning of online marketing or internet marketing, online marketing strategies, marketing channels, internet branding, online publishing and advertising.	13
<b>III</b>	<b>B2B Online Marketing:</b> Use of internet based electronic data interchange (EDI), Benefits of online marketing in B2B ecommerce, procurement reengineering, just in time delivery, online marketing issues.	13
<b>IV</b>	<b>E-governance:</b> Meaning of e-governance and e-government, Objectives of E-governance, Private sector interface in E-Governance, Concepts of government to Business (G2B), Business to Government (B2G), Citizen to Government (C2G),	<b>13</b>
<b>V</b>	<b>E- Governance Models:</b> Application of Internet EDI in E-governance, E-governance in India, E-Governance Models, Comparative Analysis Model, Wider Dissemination Model, Critical Flow Model, E-advocacy Model <b>Skill modules:</b> <b>(Any Two)</b> 1. Describe Online payment Transaction process of Debit/ credit card/ phone number pay.	<b>12</b>

<b>VI</b>	<p>2. Write process of online ticket booking of railway or airline with practical and attached print out.</p> <p>3. Write process of e- tender. ( How to fill-up e-tender from of Govt.) and attached print out.</p>	<b>10</b>
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***Books Recommended***

1. Agrawala Kamalesh N and Agrawal Deeksha :  
Bride to Online Storefront, Macmillon India, New Delhi.
2. Agarwala Kamalesh N. and Agrawal Deeksha:  
Business on the Net- Introduction to e- Commerce; Macmillon India, New Delhi
3. Agarwala Kamalesh N. and Agrawal Deeksha:  
Bulls, Bears and The Mouse-An Introduction to Online Stock Market Trading;  
MacmillillonIndia,New Delhi.
4. Tiwari Dr. Murli Dr.:Education and E-Governance; Macmillon India, New Delhi.
5. AfuahA.and Tucci C.:Internet Business Models and Strategies; Mc Graw Hill, New York.
6. Internet Business Models and Strategies; Mc Graw Hill, New York.

**Internal Assessment Scheme**

1. Theory paper will carry 60 marks and internal assessment 40 marks
2. Out of 40 internal marks 20 Marks will be based on continue evaluation of the student, assignment, class test, seminar, web-site visit /Industrial visit and project report and 20 marks for **Skill modules**.
3. Student will have to work under the guidance of the teacher and submit project report before  
fifteen days of the commencement of the theory eamination.