

NOTIFICATION

No. 63 /2019

Date : 4 July, 2019

**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 2019-2020 & 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-III, Semester- V & Semester - VI** mentioned in column No.2 and which is to be implemented stagewise from the session 2019-2020 and onwards with appendices as shown in column No.3 of the following table.

**TABLE**

<b>Sr.No.</b>	<b>Course / Subjects</b>	<b>Appendices of the new syllabi.</b>
<b>1</b>	<b>2</b>	<b>3</b>
<b><u>B.B.A. Semester- V</u></b>		
1.	<b>Cost Accounting</b>	The Syllabi prescribed for the subject <b>Cost Accounting</b> which is appended herewith as <b>Appendix - A</b>
2.	<b>Indian Economics</b>	The Syllabi prescribed for the subject <b>Indian Economics</b> which is appended herewith as <b>Appendix - B</b>
3.	<b>Health Care &amp; Hospitality Management</b>	The Syllabi prescribed for the subject <b>Health Care &amp; Hospitality Management</b> which is appended herewith as <b>Appendix - C</b>
4.	<b>Personal Financial Planning</b>	The Syllabi prescribed for the subject <b>Personal Financial Planning</b> which is appended herewith as <b>Appendix - D</b>
5.	<b>Event Management</b>	The Syllabi prescribed for the subject <b>Event Management</b> which is appended herewith as <b>Appendix - E</b>
<b><u>B.B.A. Semester- VI</u></b>		
6.	<b>Management Accounting</b>	The Syllabi prescribed for the subject <b>Management Accounting</b> which is appended herewith as <b>Appendix - F</b>
7.	<b>Industrial Law</b>	The Syllabi prescribed for the subject <b>Industrial Law</b> which is appended herewith as <b>Appendix - G</b>
8.	<b>Auditing</b>	The Syllabi prescribed for the subject <b>Auditing</b> which is appended herewith as <b>Appendix - H</b>
9.	<b>Investment Management</b>	The Syllabi prescribed for the subject <b>Investment Management</b> which is appended herewith as <b>Appendix - I</b>
10.	<b>Service Management</b>	The Syllabi prescribed for the subject <b>Service Management</b> which is appended herewith as <b>Appendix - J</b>

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**Sd/-**  
**Registrar**  
**Sant Gadge Baba Amravati University**  
**Amravati.**

**B.B.A. III**  
**Semester- V**  
**Cost Accounting**

**Time : 3 Hours**

**Marks: 80**

**Objectives:**

1. This course exposes the students to the basic concepts and tools used in Cost Accounting.
2. To provide an understanding of the applications of Cost Accounting techniques for determination of cost of production.

**Unit I: 1.1: Cost Accounting:** Meaning; Objectives & Functions; Advantages; Limitations; Difference Between Cost Accounting And Financial Accounting

**1.2: Material Cost:** Meaning Of Inventory; Objects If Material And Inventory Control, Purchasing And Storing Procedures; Methods Of Inventory Valuation

**Unit II: 2.1: Labour Cost:** Classification

**2.2: Direct Expenses:** Meaning Importance And Control

**2.3: Single Unit Costing:** Cost Sheet Proforma; Items Not Included In Cost Sheet; Method Of Preparing Cost Sheet; Treatment Of Stock; Treatment Of Scrap

**2.4: Problems On Cost Sheet (Statement of Cost)**

**Unit III: 3.1: Overheads:** Meaning And Classification, Allocation; Absorption And Control of Overheads.

**3.2: Tender:** Meaning of Tender; Features of Tender; Objectives For Preparation of Tender; Methods of Calculation Of Profit For Tender

**3.3: Problems On Tender**

**Unit IV: 4.1: Reconciliation Statement:** Meaning Of Reconciliation Statement; Objectives For Reconciliation of Cost Sheet And Financial Accounts

**4.2: Problems on Reconciliation of Cost Accounts with Financial Account.**

**Unit V: □1: Process Costing:** Meaning and Characteristics; Process Costing Procedure; Process Losses and Wastages; Joint and By-products, Methods of Assigning Joint Costs; Accounting for Joint Costs.

□2: Problems on Process Costing (Excluding Problems on Abnormal Gain/Loss and Internal Process Profit).

**Books Recommended**

1. Arora M.N. : Cost Accounting – Principles & Practice, Vikas, New Delhi.
2. Arora M.N. : Cost and Management Accounting – Theory Problems & Solutions, Himalaya Publishing House, Mumbai.
3. Jain S.P. and Narang K.L. : Cost Accounting; Kalyani, New Delhi.
4. Tulsian P.C. Practical Costing : Vikas, New Delhi.
- M.C. Shukla, T.S. Grewal, M.P. Gupta : Cost Accounting ; Text and Problems; S.Chand & Co. Ltd.,Ramnagar, New Delhi.
6. Jawaharlal : Cost Accounting : Second Edition; Tata Mcgraw- Hill Publishing Co. Ltd., New Delhi.
7. L.N. Gupta : Cost Accounts
- R.R.Gupta : Cost Accounts
9. M.G. Shukla : Cost Accounts
10. R.K.Sawlikar, Dr. R.P.Ingole: Cost Accounting – Das Ganu Prakashan, Nagpur.
11. Prof. Y.R. Mahajan : Cost and Management Accounting,,Pimplapure & Publishers, Nagpur.

**B.B.A. III**  
**Semester - V**  
**Indian Economics**

**Time :3 Hours**

**Marks 100**

**Course Outcome: To provide an insight into functioning and modalities of an Indian Economy**

**Unit-I Overview of Indian Economy**

- 1.1 Indian Economic Scenario: Pre and Post-Independence
- 1.2 Structural Shift of Indian Economy: Agriculture-Industry-Service
- 1.3 Impact of LPG on Indian Economy
- 1.4 Impact of Demonetization on Indian Economy

**Unit II Economic Indicators**

- 2.1 Concept and classification of Economic Indicators
- 2.2 Income Indicators: GDP,NDP,GNP,NNP
- 2.3 Human Development Index-Education, Health & Per Capita Income
- 2.4 Balance of Trade and Balance of Payment

**Unit III Role of Government**

- 3.1 Monetary Policy: Concept and Objectives
- 3.2 Tools of Monetary Policy: Quantitative & Qualitative
- 3.3 Fiscal Policy: Concept and Objectives
- 3.4 Components of Fiscal Policy

**Unit IV Parallel Economy**

- 4.1 Parallel Economy: Concept and Scenario
- 4.2 Factors Responsible for Parallel Economy
- 4.3 Impact of Parallel Economy
- 4.4 Remedies over Parallel Economy

**Unit V Recent Trends**

- 5.1 E-Governance: Concept, Meaning, Advantages & Disadvantages
- 5.2 Make in India: Concept and Objectives
- 5.3 NITI Aayog: Concept, Objectives and Functions
- 5.4 Skill Development and Employment Issues

**Suggested Readings:**

- 1) Mishra and Puri, Himalaya Publication Indian Economy
- 2) Dr. G.N.Zamare, Pimpalure Publication, Indian Economic Development & Economical Environment
- 3) Indian economy-Dutt. R.,KSundaram, S.Chand, Delhi
- 4) The International business Environment-Sundram and Black, Printice Hall, New Delhi.
- 5) Economic Environment of Business, Misra and Puri, HPH, Mumbai

**B.B.A. III**  
**Semester - V**  
**Health Care and Hospitality Management**

**Time :3 Hours**

**Marks 100**

**Unit:- I**

- 1.1 Health Administration in India
- 1.2 Health Care delivery system
- 1.3 Defination of health policy
- 1.4 National health policy

**Unit:- II**

- 2.1 Planning for health care
- 2.2 Development of health policy
- 2.3 National health programmes ;  
Tuberculosis Control Program, (DOTS)
- 2.4 AIDS Control programmes roles and functions of National AIDS Control Organisation (NACO)

**Unit:- III**

- 3.1 Personal Attributes required - Dedication, Honesty, Intelligence, Presence of Mind
- 3.2 Knowing different Languages, Punctuality perfect positive attitude, appearance.
- 3.3 Communication & Skill, Personal touch, Taking adequate responsibility.
- 3.4 Good Body Language, Hardwork, desire to learn, Ambition & talent.

**Unit:- IV**

Hospitality in Industries

- 4.1 Services offered :- Accommodation, food, beverages, Entertainment.
- 4.2 Recreation, Leisure, Functions & Banquets.
- 4.3 Business Center Services, Security and Gaming
- 4.4 Sempnar Conferences and exhibitions and Sales Meet.

**Unit:- V**

Health Tourism

- 5.1 Tourism - Concept & Meaning.
- 5.2 Health tourism Providers
- 5.3 Health tourism - Competitive Advantages to India.
- 5.4 Benefits of Health tourism

**Reference Books :-**

1. Essentials of Hospital Support Services and Physical Infrastructure , By - Madhuri Sharma , J.P. Brothers, New Delhi.
2. Medical Record Organisation & Management , By- G.P. Mogli, J.P. Brothers New Delhi.
3. Hospitality Management, By Mahesh Chandra Singh.
4. Health Care Management and Administration ( Deep & Deep Publication) By - S.L. Goe.
5. Be Our Guest - Perfecting the art of Customer Services (Disney Institute Book A)
6. 100 tips for Hoteliers : What every Successful hotel Professional needs to know & do by Peter Venison, New York : Universe, website: shodhganga.infnbnet.ac.in>bitstream.

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**Appendix - D**

**B.B.A III**  
**Semester- V**  
**PERSONAL FINANCIAL PLANNING**

**Time: 3 Hours**

**Marks: 80**

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**Objectives:**

- To develop an understanding among the student about personal financial planning.
- To develop an understanding among the student about risk analysis & insurance planning.
- To develop an understanding among the student about investment planning.
- To develop an understanding among the student about retirement planning.
- To develop an understanding among the student about tax planning.

**Unit 1: Personal Financial Planning**

Introduction, Meaning & Concept of Personal Financial Planning; Need & Importance of Personal Financial Planning; Process of Personal Financial Planning; Financial Planner as a Profession

**Unit 2: Insurance Planning**

Risk management and insurance decision in personal financial planning, Various Insurance Policies and Strategies for General Insurance, Life Insurance, Motor Insurance, Medical (Health) Insurance.

**Unit 3: Retirement Planning**

Retirement needs, Development of retirement plan, Various retirement schemes such as Employees Provident Fund (EPF), Public Provident Fund (PPF), Superannuation Fund, Gratuity, Other Pension Plan and Post-retirement counseling

**Unit 4: Investment Planning**

Meaning, Need & Importance of Investment Planning, Mutual Fund, Capital Market, Asset Allocation, Investment strategies and Portfolio construction and portfolio management

**Unit 5: Tax Planning**

Income-tax computation for Individuals, Statutory provisions pertaining to Capital Gains and indexation, House Property, Deduction and Allowances, Non Resident Indian tax laws, and Tax Management Techniques.

**Recommended Books :**

1. Singhanar V.K: Students' Guide to Income Tax; Taxmann, Delhi.
2. Prasadi, Bhagwati: Income Tax Law & Practice: Wiley Publication, New Delhi,
3. Girish Ahuja and Ravi Gupta: Systematic approach to income tax: Sahitya Bhawan Publications, New Delhi.
4. Ranganathan and Madhumathi: Investment Analysis and Portfolio Management: Pearson, New Delhi
5. George Rejda: Principles of Risk Management and Insurance: Pearson, New Delhi.

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Appendix - E

**B.B.A III  
Semester- V  
Event Management**

**Time: 3 Hours**

**Marks: 80**

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**UNIT 1:- CONCEPT OF EVENT MANAGEMENT**

Definition of Event, Event management, Event Marketing, Event Designing, Relative importance of events as a Marketing communication tool, The diverse marketing needs addressed by events, Brand Building, Focusing the Target Market, Implementation of Plan, Relationship Building, Creating Opportunities for better deals with different media, Problems associated with traditional media.

**UNIT 2 :- FACTS OF EVENT MANAGEMENT**

Event Infrastructure, Set objectives for the Events, Negotiating contracts with Event organizers, Locating Interactions points, Banner, Displays etc. at the event, Preparing the Company's Staff for the Event, Post-event Follow-up.

Event Organisers:- Targeting Clients, Selecting Event Categories to Serve, Selecting and Contracting with Other Key Elements in Chosen Categories.

Venue : In-house Venue, External Venue.

**UNIT 3 :- Marketing of Event**

Concept of Market in Events, Revenue Generating Customers, Nonrevenue Generating Customers, Segmentation and Targeting of the Market for Events, Positioning events, Branding in Events- Event Property, Benefit Levels, Event Hierarchy, Variations of Events, **Categories of Events and their Characteristics**, Competitive Events, Artistic Expression, Cultural Celebrations, Special Business Events, Retail Events, Reach-interaction Matrix, Concept of Pricing in Events, Risk Rating, Setting Pricing Objectives in Tune with Marketing and Business Strategies, Understanding Local Legislation and Tax Laws, Feedback from the Market, Skills Required for Negotiating the Best Price, Validation against Pricing Objectives.

**UNIT 4:- Activities in Event Management**

Networking Components, Print Media, Radio Television, The Internet, Cable Network, Outdoor Media, Direct Marketing, Sales Promotions, Audience Interaction, Public Relations, Merchandising, In-venue Publicity,

Activities in Event Management: Pre-event Activities, During-event Activities, Post-event Activities, Functions of Event management.

Personality Development: Effective Speaking, Team work Development, Body Language, presentation skill, Interview Techniques and Grooming.

**UNIT 5:- EVENT PRODUCTION AND STAGE MANAGEMENT**

Venue selection & management, Show production & Stage Management, Audio Visual, Lights & sounds management, Back stage management, Security management & Risk management,

Celebrities: Artist management & co-ordination, Supplier management & cost negotiation, Catering & hospitality management, Project control & Management information systems, Strategies of Event management.

**Recommended Books:**

1. Tallon, A.F. Fashion Marketing and Merchandising, 3rd ed., Sequoia Books, 1986.
2. Panwar, J.S. Marketing in the New Era, Sage Publications India Pvt. Ltd., 1998.
3. Avvich, Barry, Event and Entertainment Marketing Delhi, Vision Books 1994.
4. Berry, Isaac, The Business Growth Handbook, Marquis Books, USA, 1991

Appendix - F

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

***Time: 3 Hours***

***Marks: 80***

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***Objectives:***

1. *This course exposes the students to the basic concepts and tools used in Management Accounting.*
2. *To provide an understanding of the applications of Management Accounting techniques for management decision making.*

**Unit I: 1.1: Management Accounting:** Meaning; Features; Advantages; Limitations; Scope and Functions of Management Accounting.

**1.2:** Management Accounting VS Financial Accounting, Management accounting VS Cost Accounting.

**Unit II: 2.1: Break-Even-Analysis:** Concept, Uses and Limitations of Break-Even-Analysis, Margin of Safety, Contribution, Use of P/V ratio for decision making, Cost-Profit-Volume Relationship, Fixed Cost Variation.

2.2: Problems on Break Even Analysis.

2.3: **Ratio Analysis:** Meaning of Ratio Analysis, Advantages and Limitations of Ratio Analysis

2.4: Problems on Profit and Loss Account Ratio.

**Unit III: 3.1: Fund Flow Statement:** Meaning of Fund, Meaning of Fund Flow Statement, Advantages and uses of Fund Flow Statement

3.2: Problems on preparation of Fund Flow Statement

**Unit IV: 4.1: Budget:** Meaning and Definition of Budget; Characteristics of Budget; Types of Budget.

4.2: Problems on Cash budget

**Unit V: 1: Budgetary Control:** Meaning and Definition of Budgetary Control, Objectives of Budgetary Control; Limitations of Budgetary Control.

2: Problems on Flexible Budget.

**Books Recommended**

1. Khan M.Y. and Jain P.K. : Management Accounting; Tata Mcgraw- Hill Publishing Co. Ltd., New Delhi.
2. Kaplan R.S. and Atkison A,A, : Advanced Management Accounting; Prentice India International.
3. Asim Kumar Sengupta : Management Accountancy; Academic Publishers, Calcutta -9
4. S.P. Gupta : Management Accounting; Sahitya Bhawan, Agra
5. Man Mohan Goyal: Principles and Practice of Management Accounting
6. N. Sarkar : Management Accounting
7. Hingorani : Management Accounting
8. R.K. Sawlikar; Management Accounting ; Das Ganu, Prakashan, Nagpur.

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**Appendix - G**

***B.B.A III  
Semester- VI  
Industrial Law***

***Time: 3 Hours***

***Marks: 80***

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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 boo**

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

**Appendix - H**

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

***Time: 3 Hours***

***Marks: 80***

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**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**

- 5.1: 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 boo**

B.N.Tondan- A handbook on practical auditing  
Ravindra Kumar and Virendra Sharma- Auditing: Principles and practices

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

*Time: 3 Hours*

*Marks: 80*

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**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.

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

**Time: 3 Hours**

**Marks: 80**

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**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 its 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 (Aarbach 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)
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