

॥ अंतरी पेटवू ज्ञानज्योत ॥



North Maharashtra University,
Jalgaon

Syllabus for

Bachelor of Business Administration

(B.B.A.)

(Third Year)

w.e.f. July, 2002

NORTH MAHARASHTRA UNIVERSITY, JALGAON
BACHELOR OF BUSINESS ADMINISTRATION

B.B.A. (Third Year)
(With effect from July, 2002)

Subject

1. **Indian Eco Environment (After 1985)**
2. **Advanced Accountancy**
3. **Auditing & Income Tax**
4. **Information Technology & Resource Planning**
5. **Decision Support System (M.I.S.)**
6. **Business Administration-II**
(Functional Areas) Production, Marketing,
Finance
7. **Business Administration-III (O/D & H R)**
8. **Project Report**

NORTH MAHARASHTRA UNIVERSITY, JALGAON

BACHELOR OF BUSINESS ADMINISTRATION

B.B.A. (Third Year)

SUBJECT:- Indian Eco Environment (After 1985)
(With effect from July, 2002)

- 1) **Meaning of Economic Development.**
 - 1.1 Meaning of economic growth and development.
 - 1.2 Factors in Economic Development.
 - 1.3 Economic Development and Sectoral Changes in India.
- 2) **Nature of the Indian Economy.**
 - 2.1 India : A developing Economy
 - 2.2 India : A Mixed Economy.
- 3) **Resources in India.**
 - A) **Natural Resources.**
 - A.1 Meaning and importance of natural resources in Economic Development.
 - B) **Human resource.**
 - B.1 Quantitative aspects of India's Population (Size and growth)
 - B.2 Qualitative aspects of India's Population.
 - i) Literacy rate.
 - ii) Urbanisation.
 - iii) Life expectancy.
 - iv) Occupational Structure.
 - B.3 Population Policy in India.
- 4) **Infrastructure in India.**
 - A) **Infrastructure and Economic Growth**
 - A.1 Meaning and nature of infrastructure.
 - A.2 Infrastructure and Economic growth.
 - B) **Growth of infrastructure in India.**
 - B.1 Transport development (Road, Railway, water and Air) and Govt. Policy.
 - B.2 Communication development and Govt. Policy.
- 5) **Indian Money market.**
 - 5.1 Meaning and nature of money market.
 - 5.2 Functions of money market.
 - 5.3 Structure of Indian money market.
 - 5.4 Features and weaknesses of the Indian money market.
 - 5.5 Reform measures

6) **Indian Capital Market.**

- 6.1 Meaning of capital market
- 6.2 Role of capital market.
- 6.3 Growth of capital market in India
- 6.4 Problems of Indian capital market.
- 6.5 Strengthening of capital market.

7) **Agricultural Sector in India.**

- 7.1 Role of Agriculture in Indian Economy.
- 7.2 Agricultural Development in India.
- 7.3 New Agricultural Strategy- its nature, achievements and weaknesses.
- 7.4 Sources of Agricultural Finance .

8) **Industrial Sector in India**

- 8.1 Importance of industrialisation.
- 8.2 Change in the industrial pattern during the plan.
- 8.3 **Private Sector :-** Role-Performance-Shortcoming.
- 8.4 **Public Sector :-** Role- Performance-Shortcoming-
Disinvestment Policy
- 8.5 **SSTs :-** Role-Performance -Problem-remedies.
- 8.6 Industrial Policy of 1991 and onwards.

9) **Foreign Trade in India.**

- 9.1 Role of foreign trade in India's economic development.
- 9.2 Direction of India's foreign trade.
- 9.3 India's Balance of Payment Problem.
- 9.4 Problem of Stability of External Value of Rupee.
- 9.5 Post Liberalisation Exim policy.
- 9.6 Role of foreign capital in India.
- 9.7 India and W.T.O.

10) **Globalisation and Indian economy.**

- 10.1 Concept of globalisation.
- 10.2 Meaning
- 10.3 Factors leading to globalisation.
- 10.4 Advantages of globalisation.

11) **Planning in India**

- 11.1 Nature and objectives of planning
- 11.2 achievements and failures of planning.
- 11.3 Features of the Tenth plan.

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RECOMMENDED BOOKS

1	Indian Economic Environment	I.C.Dhingra	Sultan Chand & Sons Educational Publisher's, New Delhi
2	Economic Environment of Business	S.K.Misra & V.K.Puri	Himalaya Publishing House, Mumbai
3	Indian Economic Environment.	Dr.Desai & Bhalerao	Nirali Prakashan, Pune-2
4	Indian Economy	S.K.Misra & V.K.Puri	Himalaya Publishing House, Mumbai
5	Indian Economy (Latest Edn.)	Ruddar Dutt & Sundharam	S.Chand & Company Ltd. New Delhi-55
6	Indian Economy	A.N.Agrawal	-----
7	Essential of Business Environment	K.Aswathappa	Himalaya Publishing House, Mumbai

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NORTH MAHARASHTRA UNIVERSITY, JALGAON
BACHELOR OF BUSINESS ADMINISTRATION

B.B.A. (Third Year)

SUBJECT: ADVANCED ACCOUNTANCY

(With effect from July, 2002.)

Marks-100

Written Paper -60 Marks

Internal Assessment -40 Marks

1) Analysis and Interpretation of financial Accounting –

Limitations of Financial Statements, need of analysis and interpretation of Financial Statements, Meaning of Analysis & Meaning of interpretation of financial Statements, Methods- Comparative Financial statements, common-size statements, Trend Analysis, Ratio Analysis- Meaning- Computation of accounting Ratios for testing Profitability, Liquidity, Activity, & Leverage.- Practical Problems on ratio analysis.

2) Preparation of Fund Flow Statement & Cash Flow Statement

Meaning of fund, Inflow and outflow of fund- funds from operations- Advantages of fund flow statement- Cash flow Statement- inflow and out flow of Cash- Preparation of fund flow statement and Cash flow Statement- Practical problems thereon.

3) Working Capital Analysis-

Working capital- meaning –objectives and importance- factors determining working capital- Computation of working capital- practical problems.

4) Marginal Costing & Decision Making-

Marginal costing –Meaning – advantages- limitations, Marginal costing and Absorption costing- Aid to Management- profit planning- P/V Ratio- Key Factor- Break- Even- Analysis- B.E.P.- Cost volume- profit- margin of safety- Practical problems

5) Standard Costing & Variance Analysis-

Standard costing- Meaning- Scope- Standard Costing and Budgetary control- procedure for setting Standard Cost- Advantages of Standard Costing- Analysis of Variance- Different types of Variances- Computation of Material and labour Variances- Practical Problems

(2)

6) **Budgets and Budgetary Control** –

Meaning- nature, objectives, advantages and limitations, Essentials of Effective Budgeting – Preparation of flexible budget and cash budget- Practical Problems

*** List of Books Recommended ***

1	Management Accounting	M.G.Patkar	
2	Principals of Management Accountancy	Manmohan & Goyal	
3	Management Accounting	Hingorani	
4	Management Accountancy	R.K.Gupta	
5	Management Accountancy	J.Betty	
6	Advanced Cost Accountancy	Jain & Narang	
7	Advanced Accountancy	Shukla & Grewal	
8	Advanced Accountancy	R.L.Gupta	
9	Advanced Accountancy	H.C.Chakraborty	
10	Management Accounting	Nisar Ahmad	

Note :- 80% Questions will be set on practical problems & 20% Questions will be set on Theory.

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Pattern of Question Paper for Third year B.B.A.
SUBJECT:- ADVANCED ACCOUNTANCY
(With effect from July-2002)

Time Allowed -3 Hours

Max.Marks-60

- Notes :-**
- 1) All questions are Compulsory
 - 2) All questions carry equal Marks.
 - 3) Use of non-Programming Calculators is allowed.

Question No.1 - Practical Problem
OR
Practical Problem

Question No.2 - Practical Problem
OR
Practical Problem

Question No.3 - Practical Problem
OR
Practical Problem

Question No.4 - Practical Problem (having no option)

Question No.5 - Broad question on theory
OR
Write Three Short notes

NORTH MAHARASHTRA UNIVERSITY, JALGAON
BACHELOR OF BUSINESS ADMINISTRATION

B.B.A. (Third Year)

SUBJECT: AUDITING & INCOME TAX

(With effect from July, 2002)

Auditing - 70% **Marks** **Written paper** = 60 **marks**
Income Tax - 30% **Marks** **Internal Assessment** = 40 **marks**

***(A) AUDITING ***

1) Auditing -

Definition, objects, nature, advantages & Limitation (criticisms) of auditing.

2) Types of Audit -

Conceptual study of - Continuous Audit, Annual Audit, Interim Audit, Statutory Audit, Internal Audit, Cost Audit, Balance-sheet Audit, Tax Audit, Management Audit, Govt. Audit, Efficiency Audit.

3) Tools of Audit -

Meaning, importance, advantages of Audit Programme, Audit Note Book, Audit Working Paper.

4) Checking & Vouching -

Test Checking - Meaning, Advantages & Limitations, Routine Checking - Meaning, Advantages & Limitations, Internal Checking System - Meaning, Advantages & Limitations, Internal Check system regarding Purchase Dept., Sales Dept., Wages Dept., Store Dept.

Vouching - Meaning, advantages, points to be considered at the time of vouching, vouching of receipt side transactions & payment side transactions.

5) Verification & Valuation of Assets & Liabilities.

Meaning and objects of verification, Meaning and objects of valuation, Distinction between verification & valuation, procedure of verification and valuation of various Assets & Liabilities.

6) Investigations :

Meaning, nature and objects of investigation, Investigation-(a) at the time of purchase of business, (b) at the time of admission of new partner, (c) at the time of granting loan, (d) for Detecting fraud, (e) at the time of determination of tax liability, Statutory investigation.

7) Company Auditor :

Provisions regarding qualifications, disqualification's, appointment & removal of auditor as per Companies Act-1956. Rights, duties and powers of Company auditor, liability of Company auditor.

*** (B) INCOME TAX (Income Tax Act. 1961 & Rules) *****8) Introduction -**

Definitions of Income, Person, Assessee, Assessment year, Previous year, Exempted Income, Agricultural income, residential Status of an Assessee as per provisions of Income Tax Act-1961.

9) Computation of Income (Simple Practical Problems)

Under the following Heads -

- 1) Income from salary
- 2) Income from House Property
- 3) Income from Business or Profession
- 4) Income from other Sources.

10) Computation of total taxable Income of an individual.*** List of Books Recommended ***

- | | |
|---------------------------------|-----------------------|
| 1) Fundamentals of Auditing | - Kamal Gupta & Arora |
| 2) Principles of Auditing | - Dinkar Pagare |
| 3) Principles of Auditing | - Sharma T.R. |
| 4) Practical Auditing | - B.N. Tandon. |
| 5) Principles of Auditing | - S.C. Saxsena. |
| 6) Income Tax Law & Accounts | - H.C. Mehrotra |
| 7) Income Tax Law & Practice | - B. Bhattacharya |
| 8) Income Tax Law & Practice | - Gour & Narang |
| 9) Students Guide to Income Tax | - Vinod Singhaniya |

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Pattern of Question Paper for Third year B.B.A.

SUBJECT:- AUDITING & INCOME TAX

(With effect from July-2002)

Time Allowed -3 Hours

Max.Marks-60

- Notes :-**
- 1) All questions are Compulsory
 - 2) All questions carry equal Marks.
 - 3) Use of non-Programming Calculators is allowed.

Question No.1 - Theoretical question on Auditing

OR

Theoretical question on Auditing

Question No.2 - Theory question on Auditing

OR

Theory question on Auditing

Question No.3 - Theory question on Auditing

OR

Theory question on Auditing

Question No.4 - a) Write any two Short-notes out of four on Auditing

b) Write any two Short-notes out of four on Income Tax

Question No.5 - Practical Problem on Income Tax

OR

Practical Problem on Income Tax

Notes :- Auditing- 42 Marks out of 60 (70%)

Income Tax – 18 Marks out of 60 (30%)

B.B.A.
Third Year

Title : Information Technology and Resource Planning

Section - I : Information Technology.

1. **Information** : Meaning, concept, creation, transmission,
2. **Communication** : concept, types (Simplex, Half duplex, Full duplex), means of communication (wire, optic fiber, satellite), modem (modulation, demodulation)
3. **Computer networks** : Introduction, types (LAN, MAN, WAN), network topology (Bus, Ring, Star, Fully connected)
4. **Internet** : History, Working of of Internet, Applications of Internet, Study of Web Browsers : Internet Explorer, NetScape Navigator, Search Engines, Chatting, On line messenger services(YAHOO, MSN Messenger) Email, Newsgroup, FTP. Introduction to the Intranet.
5. **HTML**: History of HTML, Web Page Design Issues, HTML, Document representation, character encoding set, HTML elements, attributes, entity references (numeric, character), Structure of HTML document, discuss all block level tags, Text level tags, images maps, tables, frames, forms.

Section - II : Essentials of ERP and E-CRM.

1. **Introduction** : ERP : An Overview, Enterprise an overview, Benefits of ERP, ERP & Related Technology, Business process Reengineering (BRP), Data Warehousing, Data Mining, On-line Analytical Processing (OLAP).
2. **ERP Implementation**: H/W & S/W requirement, ERP Implementation Life Cycle, Implementation Methodology, ERP-Implementation – The Hidden Costs, Organizing the Implementation, Vendors, Consultants & Users, Contract with Vendors, Consultants & Employees, Project Mgmt. & monitoring
3. **ERP : Business Modules** In an ERP Package, Finance, Manufacturing, Human Resource Plant maintenance, Quality Management, Sales & Distribution
4. **The ERP Market**: ERP Market Place, SAP AG, PeopleSoft, Baan Company, JD Edward, Oracle Corporation, ERP and Internet, ERP & E-Commerce.

Project Report & Viva Voce :

Report - 60 Marks
Viva-Voce - 40 Marks

Student may select any topic for project report which will be based on the syllabus covered in the Course

NORTH MAHARASHTRA UNIVERSITY, JALGAON
BACHELOR OF BUSINESS ADMINISTRATION
E.B.A. (Third Year)

SUBJECT:- Decision Support System
(Management Information System)
(With effect from July, 2002)

1. **Management Information System :-**
Definitions-Basic Concepts, Framework-Major Trends in Technology, applications of Information Technology.
2. **System & Design :-**
Systems Development initiative Different Methodologies- Life Cycle & Prototype approach, Detailed study on Life Cycle Design & implementation.
3. **Managerial Decision Making :-**
Decision making process problem solving techniques how decisions are being supported - decision styles, group decision making.
4. **Decision Support System an Overview :-**
Relevance scope of DSS, characteristic and capabilities of DSS, components of DSS, classification of DSS.
5. **Database Management System :-**
Source of data- data file environment, database environment- data models- relevance of relational data base design in DSS.
6. **Model Base Management System :-**
Types of models, function, time, certainty, uncertainty, risk, structured OR models, Dichotomous model of mind- Simon's model in information system design, simulation technique.
7. **Dialog generation management system :-**
User interface -graphics menus- Forms, DSS tools- DSS generators-specific DSS . Constructing a DSS -Steps in designing a DSS, identification of decision, building of DSMS building of MSMS- building of DGMS, implementation, performance testing.

SUGGESTED READINGS

1. Keen, Peter G.W.: Decision Support System on Organisational Perspective Addison-Wesley Pub.
2. Theierauffl Robert J. Decision Support System for- effective planning- Prentice Hall-1982.
3. Korber, Donald W., and Hugh J. Watson Computer Based Information System New York, 1984
4. Davisl, Michael W.A. management approach- Macmillan Publishing Company, Prentice Hall, New Jersey, 1988
5. Andrew P. Decision Support System Engineering, Sage, John Wiley & Sons, New York, 1991.
6. Leod, Raymond Mc JR Management information systems - Macmillan Publishing Company, New York- 5th Edition -1993.
7. Turban ,Efrain Decision Support & Expert System- Management Perspective- Macmillan Publishing Company, New York 1988

NORTH MAHARASHTRA UNIVERSITY, JALGAON

BACHELOR OF BUSINESS ADMINISTRATION

B.B.A. (Third Year)

SUBJECT:- Business Administration-II

Functional Areas

Production, Marketing, Finance

(With effect from July, 2002)

A) PRODUCTION ADMINISTRATION :-

1) Production Planning and Control :-

Meaning, Importance, objectives and functions of Production Planning and Control, Requisites for efficient working of Production Control Deptt.

2) Techniques of Production Control:-

Routing :-Meaning, objectives, advantages, procedure, Preparation of route Sheet,

Scheduling :-Meaning objectives, kinds and procedure

Dispatching :-Meaning & Functions

Follow-up :-Meaning

3) Productivity :-

Meaning of Productivity, necessity to increase Productivity, measurement of productivity, Remedies to increase productivity.

B) MARKETING ADMINISTRATION :-

4) Marketing as a business function, Functions in marketing process, Responsibilities of Marketing Manager, marketing policy, planning and organisation

5) Channels of Marketing :-

Role of middlemen in Marketing-Major Channels of distribution, Factors affecting Choice of Channels.

6) Market Research :-

Meaning, objects, nature, scope, benefits and functions of Market Research, Essential Constituents of Market Research-Product Analysis-Market Analysis-Distribution Analysis-Competition Analysis, Techniques and need of market research in India.

C) FINANCIAL ADMINISTRATION :-

7) Financial Planning :-

Functions of Finance Deptt. and Financial Controller, Principal aspects of Financial plan. Qualities of good financial plan, Over-capitalisation & under Capitalisation-its meaning, merits and demerits.

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- 8) Capital :-
Fixed Capital-Meaning, it's Determinants & Sources-
Working Capital- Meaning it's Determinants & Sources-
advantages of enough working capital, disadvantages of
Less/excessive working Capital.
- 9) Management of Earnings :-
Ploughing back of profits-Meaning-Scope, Merits, Demerits,
Sources of ploughing back of profits

D) CASE STUDIES :-

<u>Topic</u>	<u>Title of Case</u>
1) Marketing & Production	Pavri Mills.
2) Production	Perna Engineering Ltd.
3) Marketing	New Detergent Washing Tablet.
4) Marketing	Shishu Milk Products Ltd.
5) Marketing	Louise
6) Finance & Marketing	Dwarka Chemicals
7) Finance	TISCO
8) Finance, Production & Marketing	Bhim Cycles Ltd.
9) Finance, Production & Marketing	Voltas Ltd.
10) Other Cases with similar std. may be included.	

* The above List of Cases is illustrative

RECOMMENDED BOOKS

1	Modern Business Organisation & Mgt.	S.A.Sherlekar	Himalaya Publishing House, Bombay
2	Business Administration & Mgt.	Dr.S.C.Saksena	Sahitya Bhavan, Agra
3	Business Organisation & Mgt.	Jagdish Prakash	Chaitanya Publishing House, Alahabad
4	Business Organisation & Mgt.	M.C.Shukla	S.Chand & Co., New Delhi
5	Cases in Management	Francis A.Menezes	Tata Mc-Graw Hill Pub. Co., New Delhi.
6	Case Studies in Management	Dr.A.B.Rao, P.C.Pardeshi	Ujwal Granth Bhandar, Pune.
7	Commentary on Case Studies in General Management	Dr.S.V.Kadvekar	-----
8	Indian Management- The Case studies	Dr.M.L.Bhasin	Anmol Publication, New Delhi.
9	Case Studies in Marketing	S.A.Sherlekar & Dr.V.S.Sherlekar.	Himalaya Publishing House, Bombay.

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Pattern of Question Paper for Third year B.B.A.

SUBJECT:- Business Administration-II

(With effect from July-2002)

Time Allowed -3 Hours

Max.Marks-60

Notes :- 1) All questions Carry equal Marks.
2) First Three questions are Compulsory and
Solve any two question from Q.No.4,5,& 6

Question No.1 - Broad question

OR

Write Two short Notes out of 3 given

Question No.2 - Broad question

OR

Write Two Short Notes out of 3 given

Question No.3 - Broad question

OR

Write Two short Notes out of 3 given

Question No.4 - Case Study

Question No.5 - Case Study

Question No.6 - Case Study

Note :- Questions Paper should cover all the areas from syllabus

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NORTH MAHARASHTRA UNIVERSITY, JALGAON
BACHELOR OF BUSINESS ADMINISTRATION
B.B.A. (Third Year)

SUBJECT:- Business Administration-III
(Organisation Development & Human Resource Management)
(With effect from July, 2002)

- 1) **Human Resource Management -**
Meaning & Definition, Characteristics of Human Resource Management, Aspects of Human Resource Management, Importance of Human Resource Management, Objectives & Functions of Human Resource Management.
- 2) **Manpower Planning -**
Concept of Manpower Planning, Need & Importance, Objectives of Manpower Planning, Benefits, Problems & limitations of Manpower Planning. Basic Steps in Manpower planning process.
- 3) **Recruitment & Selection -**
Meaning & Process of Recruitment, Recruitment Policy & Organisation, Sources & techniques of Recruitment, Meaning & process of Selection, Selection tests and interviews.
- 4) **Training & Development -**
Concept, Need, importance & objectives of Training, Designing a Training Programme, methods of Training, Importance & Objectives, Types of Programme for Executives at different levels of Management.
- 5) **Human Relations in Organisation -**
Role of Human Factor in a working Organisation, Concept of Human Relations, Assumptions & Principles of Human Relations, Measures to improve Human Relations, Intra personal, Intra Group, Inter personal & Inter Group relations
- 6) **Work & Motivation -**
Meaning & Nature of Work, Work ethics & work Culture, the individuals & Motivation, Definition of Motivation, Objectives & Benefits of Motivation, Steps in Motivation Process, Types of Motivation,

7) Case Studies -

- 1) Namjoshi's Gold Watch-
 - 2) Kaka Foundries Limited
 - 3) Pappu Re-Rolling Mills
 - 4) Manek-Jacobsen Limited
 - 5) Tikka Re-Rolling Mills.
 - 6) Hubli Pumps Limited
 - 7) Popat Engineering Works
 - 8) Cima Refractories Limited
 - 9) Sarvodaya Structurals Limited.
 - 10) Other Cases with similar std. may be included .
- * The above List of Cases is illustrative

RECOMMENDED BOOKS

1	Personnel Management & Human Resources	C.S.Venkata Ratnam B.K.Srivastava	Tata Mc-Graw Hill Pub. Co. Ltd., New Delhi.
2	Human Resource Management	Dr.C.B.Gupta	Sultan Chand & Sons Educational Publisher's, New Delhi
3	Personnel Management & Industrial Relations	Dr.T.N.Bhagoliwal	Sahitya Bhavan,Agra
4	Human Resource & Personnel Management	K.Aswathappa	Tata Mc-Graw Hill Pub. Co. Ltd., New Delhi.
5	Cases in Management	Francis A.Menezes	Tata Mc-Graw Hill Pub. Co. Ltd., New Delhi.
6	Case Studies in Management	Dr.A.B.Rao, P.C.Pardeshi	Ujwal Granth Bhandar, Pune.
7	Commentary on Case Studies in General Management	Dr.S.V.Kadvekar	-----
8	Indian Management- The Case studies	Dr.M.L.Bhasin	Annol Publication, New Delhi.
9	Case Studies in Marketing	S.A.Sherlekar & Dr.V.S.Sherlekar.	Himalaya Publishing House, Bombay.
10	Business India Business World		
11	Vikalp		I.I.M.,Ahemdabad
12	Other Journals of the Subject		

Pattern of Question Paper for Third year B.B.A.

SUBJECT:- Business Administration-III

(With effect from July-2002)

Time Allowed -3 Hours

Max.Marks-60

Notes :- 1) All questions Carry equal Marks.
2) First Three questions are Compulsory and
Solve any two question from Q.No.4,5,& 6

Question No.1 - Broad question.
OR
Write Two short answer out of 3.

Question No.2 - Broad question.
OR
Write Two short answer out of 3.

Question No.3 - Broad question.
OR
Write Two Short Notes out of 3.

Question No.4 - Case Study

Question No.5 - Case Study

Question No.6 - Case Study

Note :- The Question papers should cover all the areas from the syllabus similarly, Case Studies also Should relate to all the areas of syllabus