

COURSE CURRICULUM
Bachelor of Business Administration (B.B.A.)
VBS Purvanchal University, Jaunpur – 222001 (U.P)

B.B.A. – Semester VI

Paper Code	Paper Name	Scheme of Marks			
		External		Internal	Total
		Theory	Practical		
BBA-601	Operations Research	75	---	25	100
BBA-602	VAT and other Indirect Tax	75	---	25	100
BBA-603	Auditing	75	---	25	100
BBA-604	International Trade	75	---	25	100
BBA-605	Project Work Evaluation	---	100	---	100
BBA-606	Comprehensive Viva-Voce	---	100	---	100
Total Marks					600

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BBA-601: Operations Research

1. Introduction: Nature, Definition & Characteristics of operations research, Methodology of OR, Models in OR; OR & managerial Decision making, OR techniques.
2. Linear Programming: Introduction, Applications areas of Linear Programming, LPP - Problem formulation, Graphic Method, Simplex Method (including Big M method)
3. Transportation Problems: North West Corner Rule, Least Cost Method and VAM; Degeneracy in Transportation problem, MODI Method for optimal solution of Transportation problem; Assignment Problems and Hungarian Method.
4. Decision making under Uncertainty-Criteria of Maximax, Maximin, Maximax Regret, Laplace & Hurwinz; Decision making under Risk-Criteria of EMV & EOL, Decision Tree approach & its applications.
5. CPM and PERT: Introduction, Network Analysis, Time Estimates in Network Analysis, Critical Path Method; Programme Evaluation & Review Technique.

Suggested Books:

1. Kapoor V.K., Operations Research
2. Tulsian P.C., Problems in Operations Research

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BBA-602: VAT and other Indirect Tax

1. VAT: Legislative background, Basic concept of VAT, White paper on VAT, Report of Empowered Committee of State Finance Ministers, constitutional provisions, liability under VAT, Important definitions under VAT, Difference between Sales Tax System and VAT.
2. VAT: Computation (VAT Variants), Procedural aspects including registration, Rates of tax, Assessment, Input Tax Credit, Filing of Returns, Refunds, Audit, Appeals, Revision and Appearances.
3. VAT: Appointment, jurisdiction and powers of authorities under VAT, Concept of VAT on Services.
4. Service Tax: Background, Statutory provisions, Taxable services, valuation, administrative mechanism and registration under service tax, rate and computation of service tax.
5. Service Tax: Assessment, levy, collection and payment of service tax, exemptions, CENVAT credit for service tax, Filing of Returns, Appeals and Revisions.

Suggested Books:

1. Datey V.S., Indirect Taxes: Law and Practice

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BBA-603: Auditing

1. Introduction: Meaning and objectives of Auditing, Types of Audit, Internal Audit, Audit Programme, Audit Notebook, Routine Checking and Test Checking.
2. Internal Check System: Internal Control, Audit Procedure: Vouching, Verification of Assets and Liabilities.
3. Audit of Limited Companies: Company Auditor - Appointment, Powers, Duties and Liabilities. Auditor's Report and Audit Certificate.
4. Special Audit: Audit of Banking Companies, Audit of Insurance Companies, Audits of Educational Institutions, Audit of Cooperative Societies, Efficiency Audit, Social Audit etc.
5. Recent trends in Auditing: Nature and Significance of Cost Audit, Tax Audit, Management Audit.

Suggested Books:

1. Basu B.K., An insight with Auditing
2. Gupta Kamal, Contemporary Auditing

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BBA-604: International Trade

1. Introduction: Basics of international trade, international trade theories, drivers of international trade, restraining forces, recent trends in world trade.
2. Foreign trade: Foreign trade & economic growth, balance of trade, balance of payments, free trade, forms and restrictions.
3. International economic institutions: IMF, World Bank, WTO (in brief), Regional economic groupings - NAFTA, EU, ASEAN, SAARC.
4. India's foreign trade: Recent trends in India's foreign trade, institutional infrastructure for export promotion in India, projects & consultancy exports.
5. Trade Policy: India's Trade policy, export assistance, marketing plan for exports.

Suggested Books:

1. Varshney & Bhattacharya, International Marketing