

Structure of B. B. A.
(Bachelor of Business Administration)
Effective from June 2009

1. All the papers would be of 50 marks each, of which the university examination for each paper shall be of 40 marks and its duration, would be of two hours and internal assessment would be of 10 marks.
2. Internal Assessment of 10 marks would be as follows

i) Tests – Two	04 Marks
ii) Tutorial – One	02 Marks
iii) Seminar – One	02 Marks
iv) Assignment – One	02 Marks
Total	10 Marks

Pattern of Question Paper (40 Marks, Two hours):

There will be six questions carrying 10 marks each as follows.

- i) First question will be compulsory and will have seven short answer type questions carrying two marks each and of these seven questions, five are to be answered.
- ii) Question No.2, 3, 4, 5 and 6 will be broad answer type questions, and of these three are to be solved.

Note :

- i) Minimum marks for passing in all papers will be –
 - a) Internal Exam 4 marks (40%)
 - b) University Exam. (Theory) 16 marks (40%)
- ii) Other rules for ATKT, Grace, Class determination etc. applicable to B.Com. degree would be applicable to B.B.A. also.

Structure for B. B. A. I Year
(First Semester)

Sr. No.	Course Code	Subject	No. of periods weekly		Total
			Lectures	Practical (Seminar, Assignment)	
1	101	Communication Skills in English	04	01	05
2	102	Business Accounting (Principles & Practical of Accounting)	04	01	05
3	103	Business Economics	04	01	05
4	104	Principles of Management	04	01	05
5	105	Business Mathematics & Statistics	04	01	05
6	106	Business Environment	04	01	05
7	107	Growth & Structure of Industries	04	01	05

B.B.A. Semester – I
Communication Skills in English
Paper No. I, Course No.101

Course Objective :

To develop the student's abilities to listen, speak, read and write in English adequately and perform satisfactorily.

Unit-1

- a) Letters formal and informal,
- b) Note-taking and Note-making,
- c) Curriculum vitae,
- d) Making advertisements for news papers

Unit-II

- a) Reading a passage (comprehension),
- b) Paragraph writing,
- c) Greeting and following of everyday conversation,
- d) Polite requests, questions and short answers.

Unit-III

- a) Language and communication,
- b) Definition of language, nature of language,
- c) Characteristics of human language.

Unit-IV

- a) Importance of communication,
- b) Animal and human communication,
- c) Methods of communication (Verbal & Non-verbal),
- d) Barriers of communication

Suggested Reading:

Developing communication skills- Krishna Mohan & Meere Bajaj
Spoken English for you- R. Radhakrishna Pillai & K Rajeevan
Practical English Grammar- Thomson and Martinet
Business Communication- Urmila Rai & S.M. Rai

B.B.A. Semester – I
Business Accounting
(Principles & Practice of Accounting)
Paper No. II, Course No.102

Course Objective :

To impart basic accounting knowledge as applicable to business.

- 1) **Introduction** : Definition, Need, Objectives & Scope of Accounting, Branches of Accounting, Classification of accounts & rules for debit & credit.
- 2) **Accounting cycle** (Journal, Ledger & Trial Balance) : Introduction to journal & ledger. Examples only on recording the transaction into journal, balancing & preparation of trial balance.
- 3) **Subsidiary Books** : Meaning, Need and importance of subsidiary books. Advantages of maintaining subsidiary books.
Subsidiary books – Purchase book, Sales book and Purchase Return and Sales return books.
- 4) **Depreciation** : Meaning, Objectives for providing depreciation, Causes of depreciations, Methods of depreciation (Theory only). Examples only on Straight-line method, Reducing balance method.

Recommended Books :

- Book-keeping & Accountancy (Std. XI & XII) - L.N. Chopde & D.H. Choudhari
- Book-keeping & Accountancy (Std. XI & XII) - Ashtikar & Duggal
- Financial Accountancy (B.Com. Ist year) - Dr. S.K. Thakur, Dr. A.K. Nema, Dr. M.M. Choksey

B.B.A. Semester – I
Business Economics
(Principles & Practice of Accounting)
Paper No. III, Course No.103

Course Objective:

To ensure basic understanding of economic systems, economic behavior of individuals and organizations.

Contents:

1. Introduction to Micro Economics

- (a) Definition, scope and nature of economics
- (b) Methods of economic study
- (c) Central problems of an economy and production possibilities curve

2. Theory of Demand and Supply

- (a) Meaning and determinants of demand, Law of demand and Elasticity of demand, Price, income and cross elasticity.
- (b) Theory of consumer's behavior – Marshallian approach and indifference curve approach.
- (c) Meaning and determinants of supply, Law of supply and Elasticity of supply.

3. Theory of Production and Cost

- (a) Meaning and Factors of production
- (b) Laws of production – The law of variable proportions and Laws of returns to scale.
- (c) Concepts of costs, Short-run and long-run costs, Average and marginal costs, Total, fixed and variable costs.

4. Price Determination in Different Markets

- (a) Various forms of markets – Perfect competition, Monopoly, Monopolistic competition and oligopoly.
- (b) Price determination in these markets.

Recommended books :

- 1. Micro Economics – D.M. Mithani
- 2. Business Economics – Zamre
- 3. Business Economics – Francis Cherunilam

B.B.A. Semester – I
PRINCIPLES OF MANAGEMENT
Paper No. IV, Course No.104

1. **Nature and Scope of Management:- Management:** Meaning, Significance and objectives, Managements as a process, Management as a profession. Contribution of Management thinkers – Tylor, Fayol and Elton Mayo.
2. **Planning and decision making:** Meaning and Nature, planning premises and constraints, planning process, types of plans, Forecasting: Meaning and significance, M.B.O. – Significance and process.
3. **Organizing:** Definition, process, Principles, Departmentation. Delegation of Authority, centralization and decentralization, informal organization, organization chart, types of organization : Line, functional, line and staff and committee, hierarchy of organization.
4. **Direction :** Meaning, nature and importance of direction – Types of directing – Principles of effective direction.
5. **Decision-making :** Concept, nature, importance, process in decision-making.

Recommended Books:

1. Sherlekar – Principles of Management
2. Saxena – Principles of Management.
3. Shejwalkar & Ghanekar – Principles & Practices of Management

BUSINESS MATHEMATICS AND STATISTICS

Paper No. V, Course No.105

1. **Sets:** Meaning, Types of sets, Subsets, Equity of sets, Operations on sets, Venn diagram, Carte Sian Product of sets, Permutation and combinations.
2. **Matrices:** Definition and types of matrices, Algebra of matrices, Multiplications of two matrices, Inverse of a Matrix, Solution of a system of Linear equation in two variables using matrix theory (Only by inverse method)
3. **Frequency Distribution:** Introduction of Statistics, Meaning of data, Discrete variates, Continuous variates, Formation of frequency distribution.
4. **Measures of Central Tendency:** Arithmetic Mean, Median, Mode-definitions and calculations, quartile, decile and percentile, definitions and calculations.
5. **Probability:** Definitions of random experiment, sample space, events definitions of probability and examples.

Theorems: 1) $P(A \cup B) = p(A) + P(B) - P(A \cap B)$

$$2) p(A) = 1 - p(A')$$

Reference Books:

- 1) A Text Books of Business Mathematics- by G. K. Rangnath and Y. Rajaram
- 2) Business Mathematics – by D. C. Sancheti & V. K. Kapoor
- 3) Statistics- by S. P. Gupta
- 4) Statistics- by S. C. Gupta

BUSINESS ENVIRONMENT

Paper No. VI, Course No.106

1. **Concept of Business:** Definition and scope, characteristics of today's business goals: economic, Social & strategic goals
2. **Business Environment:** Meaning and Significance, Maintenance of business and environment – Classification, Departmental factors on business.
3. **Social and Cultural environment :** Nature of culture, Impact of culture in business; Ethics in business – Nature and meaning, Ethical business practices.
4. **Economic and Political environment:** Meaning and Definition elements of environment – economics system – economic planning – objectives of economic planning (Evaluation measurement and problems size of national Income on capital income)
5. **Natural Resources :** Land, Forest, Mineral and Oils, agriculture importance, and commercial business

Note: Practical – Visit to the organizations, and a visit report is suggested.

Recommended Books:

- 1) Francis Cherunilam – Business Environment, Himalaya Books.
- 2) Indian Industrial Economy – S. Chand & Co.
- 3) Indian Economy – Sultan Chand & Co.
- 4) Essentials of Business Economy – Pinna,
- 5) The Indian Economics – Sulthan Chand & Co.
- 6) Essentials of Business Environment – K. Ashwathappa

GROWTH & STRUCTURE OF INDUSTRIES

Paper No. VII, Course No.107

- 1) **Introduction** : Concepts Industry and Industrialization - Classification of Industries on the basis on Nature, size (Scale) and ownership - Motives for Industrialization – Limitations - Factors inhibiting industrialization.
- 2) **Location of Industry** : Meaning significance - Factors affecting location decision - Concepts of Agglomeration and Deglorneration tendencies - Theories of industrial location (a) Weber's theory and b) Sergeant Florence theory - Concentration & dispersal of industries - Dynamics of industrial location - Split location - Location coupling
- 3) **Industrial productivity** : Measurement – Scope - Tools of Productivity - Factors in flouncing - Industrial Productivity.
- 4) **Industrial Policy** : Introduction: Objectives of Industrial Policy – a) Background b) Features c) Critical Appraisal - Latest Industrial Policy Resolution.
- 5) **Industrial Development** : Role of Industrialization – State of growth and planning – Concept of balanced regional development – Policy for development of backward areas.

Recommended Books:

- 1) Desai & Bhalerao – Industrial Economy of India.
- 2) Ruddara Datt & Sundharam – Indian Economy
- 3) Francis Cherunilam – Business Environment and Policy

Structure for B. B. A. I Year
(Second Semester)

Sr. No.	Course Code	Subject	No. of periods weekly		Total
			Lectures	Practical (Seminar, Assignment)	
1	201	Communication Skills in English	04	01	05
2	202	Business Accounting (Principles & Practical of Accounting)	04	01	05
3	203	Indian Economic Development	04	01	05
4	204	Principles of Management	04	01	05
5	205	Business Mathematics & Statistics	04	01	05
6	206	Business Environment	04	01	05
7	207	Growth & Structure of Industries	04	01	05

B.B.A. Semester – II
Communication Skills in English
Paper No. VIII, Course No.201

Course Objective :

To develop the students abilities to listen, speak, read and write in English adequately and perform satisfactorily.

Unit-I

- a) Reading and understanding business letters,
- b) Business letters : Inquiries and replies, letters of orders, letters of complaints and adjustments, collection letters, circulars.

Unit-II

- a) Morphology : Word formation processes,
- b) Word classes,
- c) Punctuation and capitalization,
- d) Common errors in the use of English

Unit-III

- a) Remedial work in sequence of i) Tense, ii) Active voice & Passive voice, iii) Synonyms antonyms & idioms.

Unit-IV

- a) Meetings,
- b) Group discussions,
- c) Seminars,
- d) Conference,
- e) Interviews

Suggested Reading:

- 1) Modern English Grammar- L.S. Deshpande & P.H. Dharmasi
 - 2) English for practical purposes- Z.N. Patil, B.S. Walke, A. Thorat, Z. Merchant
 - 3) Living English structure- W.S. Allen
 - 4) Developing communication skills- Krishna Mohan & Meera Bajaj
 - 5) Principles and Practices of Business Communication – Phoda A Doctors & Apih, Doctor (A.R. Satha & Co., Bombay)
 - 6) Practical English Grammar- A.J. Thomson and A.V. Martinet
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Business Accounting
(Principles & Practice of Accounting)
Paper No. IX, Course No.202

Course Objective :

To impart basic accounting knowledge as applicable to business.

- 1) **Financial Accounts of Sole Traders :** Trading Account, Profit & Loss Account. Balance Sheet. Adjustments – like Closing stock, Prepaid, unpaid expenses. Income earned but not received. Income received in advance, R.D.D., Bad debts, depreciation etc.
- 2) **Partnership Final Accounts :** Trading account, Profit & Loss account, Balance Sheet. Adjustments like closing stock. Depreciation, Outstanding & prepaid expenses, Interest on capital & drawing. R.D.D., Bad debts, Income received in advance, Income earned but not received.
- 3) **Accounts of Not for profit :** Concerns: Salient features, Distinction receipt & payment account v/s Income & expenditure account. Examples on preparation of Income & expenditure account & Balance sheet from the Receipt & payment account and other information only.
- 4) **Consignment accounts :** Meaning, Some important terms, Account sale, Valuation of unsold stock, Accounting of consignment transaction.

Recommended Books :

- 1) Financial Accounting (B.Com. I year) - Dr. S.K. Thakur, Dr. A.K. Nema, Dr. M.M. Choksey
 - 2) Financial Accounting (F.Y. B.Com.) - Dr. K.P. Biradar, Dr. H.W. Kulkarni, Dr. V.K. Bhosle, Shri. Kadrekar P.G.
 - 3) Book-keeping & Accountancy (Std. XI & XII) – L.N. Chopde & D.H. Choudhari
 - 4) Book-keeping & Accountancy (Std. XI & XII) – Ashtikar & Duggal
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Indian Economic Development

Paper No. X, Course No.203

Course Objective :

To become familiar with the basics of Indian Economic system and the process of economic reforms.

Contents:

1. Indian Economy – A Profile

- (a) Nature of the Indian economy
- (b) Role of different sectors – Agriculture, Industry and services in the development of the Indian economy, their problems and growth;
- (c) National Income of India – Concepts of national income, Different methods of measuring national income, Growth of national income and per capita income in various plans.
- (d) Basic understanding of tax system of India – Direct and Indirect Taxation

2. Select Aspects of Indian Economy

- (a) Population – Its size, rate of growth and its implication for growth, measure to control the growth of population.
- (b) Poverty – Absolute and relative poverty and main programs for poverty alleviation.
- (c) Unemployment – Types, causes and incidence of unemployment
- (d) Infrastructure – Energy, Transportation, Communication, Health and Education
- (e) Balance of payments.
- (f) External debts

3. Money and Banking

- (a) Money – Meaning and functions
- (b) Commercial Banks – Role and functions
- (c) Reserve Bank of India – Role and functions, Monetary policy

4. Inflation and Deflation

- (a) Concept and features of inflation, demand pull and cost push inflation; measures to control inflation;
- (b) Deflation and measures to control it; stagflation.

5. National Income

Concept, significance and methods of measurement

Recommended books :

- 1. Indian Economy – Misra and Puri
- 2. Indian Economy – Datt and Sundaram
- 3. Indian Economy – Francis Cherunilam

PRINCIPLES OF MANAGEMENT

Paper No. XI, Course No.204

1. **Staffing:** Meaning and importance, Recruitment and selection procedure, training and development: Meaning and Importance.
2. **Motivation :** Meaning, Importance, Motivation Models: Maslow, Herzberg, Douglas McGregor and Mcleland A Theory
3. **Leadership :** Meaning, importance, Theories of Leadership Trait, Situational and Contingency, Leadership styles: Autocratic, Participative and Free rein styles.
4. **Communication :** Meaning, importance, principles of effective communication, barriers to effective communication.
5. **Control :** Meaning and importance of control system, controlling process, introductory idea of the concept of MIS. Budget as a control technique, quality control and cost control

Recommended Books:

1. Sherlekar – Principles of Management
 2. Saxena – Principles of Management.
 3. Shejwalkar & Ghanekar – Principles & Practices of Management
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BUSINESS MATHEMATICS AND STATISTICS

Paper No. XII, Course No.205

1. **Limits and Continuity:** Definition of function, Types of function, Limit of function, Algebra of limits, evaluation of limit (only algebraic functions), Concept of continuity.
2. **Differentiation:** Definition of derivative, Rules of differentiation, derivative of explicit, Composite and implicit functions (Excluding Trigonometric functions), Derivative of exponential and logarithmic functions, Applications of derivative (maxima and minima only), examples related with cost function, revenue function etc.
3. **Measures of dispersion:** Range, quartile deviation, variance, standard deviations-definitions and calculations, co-efficient of variation.
4. **Correlation and Regression:** Karl Pearson's co-efficient of correlations, regression co-efficients. Equations of regression lines, properties of regression co-efficient, least square method.
5. **Time Series:** Definition, Meaning, uses of time series, components of time series, trend values by moving average method and by least square methods.

Reference Books:

- 1) A Text Books of Business Mathematics- by G. K. Rangnath and Y. Rajaram
 - 2) Business Mathematics – by D. C. Sancheti & V. K. Kapoor
 - 3) Statistics- by S. P. Gupta
 - 4) Statistics- by S. C. Gupta
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BUSINESS ENVIRONMENT
Paper No. XIII, Course No.206

1. **Financial Resources:** Capital it's formation concepts and investment, Institutional financing - IDBI, IFCI, SIC ICICI- Control of Capital issues, Capital masses.
2. **Banking :** Credit creation process of commercial Banks, Monetary policy of a central Bank, concept & importance of core banking, Retail Banking
3. **Globalization :** Meaning and nature of globalization, Reasons behind globalization, Strategies for internationalization, Globalization of Indian business.
4. **GATT / WTO :** Objectives and principles of GATT, Functions of WTO, Structure of WTO, Arguments for joining WTO and arguments against joining WTO.
5. **Business-cycles:** Concepts: Phases of business cycles causes- and –Consequences-measures to overcome effects of business cycles.

Note: Practical – Visit to the organizations, and a visit report is suggested. Oral tests are suggested.

Recommended Books:

- 1) Francis Cherunilam – Business Environment, Himalaya Books.
- 2) Indian Industrial Economy – S. Chand & Co.
- 3) Indian Economy – Sultan Chand & Co.
- 4) Essentials of Business Economy – Pinna,
- 5) The Indian Economics – Sulthan Chand & Co.
- 6) Essentials of Business Environment – K. Ashwathappa

GROWTH & STRUCTURE OF INDUSTRIES

Paper No. XIV, Course No.207

- 1) **Cottage and small scale industries:** Meaning and characteristics - Importance and present position – Important role (contribution) - Problems of SSI - Promotional Measures
 - a) Institutional Structure
 - b) Assistance Programs i) Negative measures and ii) Positive Measures:
- 2) **Nucleus Plant:** Role of DIC for the promotion of cottage & SSI and organizational pattern of DICs
- 3) **Public Sector:** A) **Meaning** of public sector - Public enterprises and its characteristics – Objectives - Growth & Performance - Reasons for poor performance (i.e. problems) - B) Privatization of public sector - Meaning, reasons - Alternatives/ strategy for privatization - Benefits of privatization - Arguments against privatization - New Economic policy & privatization
- 4) **Multinational Corporations:** Meaning & Extent of operations - Merits of MNCs - Demerits of MNCs - Government policy of MNCs.
- 5) **Industrial Sickness :** Definition of sick units - Causes of sickness, Government policy - Sick industrial Companies Act.
- 6) **Study of three industries with respect to** (Assignment should be based on the study of one of these three industries) : Significance – Present status – Problems & Govt. Policy (if declared for respective industry).

Recommended Books:

- 1) Desai & Bhalerao – Industrial Economy of India.
 - 2) Ruddara Datt & Sundharam – Indian Economy
 - 3) Francis Cherunilam – Business Environment and Policy
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SWAMI RAMANAND TEERTH
MARATHWADA UNIVERSITY, NANDED

Structure for B. B. A. II Year
(III Semester)

Sr. No.	Course Code	Subject	No. of periods weekly		Total
			Lectures	Practical (Seminar, Assignment)	
1	301	Marketing Management-I	04	01	05
2	302	Retail Management-I	04	01	05
3	303	Production & Operations Managements-I	04	01	05
4	304	Computer Application-I	04	01	05
5	305	Human Resource Management-I	04	01	05
6	306	Financial Management-I	04	01	05
7	307	Advanced Business Accounts-I	04	01	05

Structure for B. B. A. II Year
(IV Semester)

Sr. No.	Course Code	Subject	No. of periods weekly		Total
			Lectures	Practical (Seminar, Assignment)	
1	401	Marketing Management-II	04	01	05
2	402	Retail Management-II	04	01	05
3	403	Production & Operations Managements-II	04	01	05
4	404	Computer Application-II	04	01	05
5	405	Human Resource Management-II	04	01	05
6	406	Financial Management-II	04	01	05
7	407	Advanced Business Accounts-II	04	01	05

MARKETING MANAGEMENT

B.B.A. II Yr. (III Sem.), Course Code : 301

Max. Marks : 50

(Theory : 40 + Internal : 10)

1. **Conceptual foundation:** Basic concept – Market, Marketing, Management
Philosophy of marketing organization
2. **Consumer Behaviour:** Consumer market and industrial market, Model of consumer behaviour, Factors influencing behaviour, Buying behaviour process, Characteristics of Industrial market, Major influencing factors on industrial buying behaviour, Types of buying decisions.
3. **Target Marketing:** Market segmentation – Concept, Significance and basis, Concept of Market positioning.
4. **Marketing Decisions:**
 - Product decisions: Concept of product. Classification of consumer & Industrial goods, Product mix, Developing a new product (process) Product life cycle concept – Stage and marketing strategies, Concept of branding.
 - Pricing decisions : Objectives, Methods and Policies.
 - Distribution Decisions – Importance, Types of channels of distribution, Factors effecting choice of distribution channel.

Books:

1. Marketing Management – P. Kotler
 2. Marketing – N. Rajan Nair
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RETAIL MANAGEMENT

B.B.A. II Yr. (III Sem.), Course Code : 302

Max. Marks : 50

(Theory : 40 + Internal : 10)

1. **Introduction:** Meaning, definition and features of retailing, Functional activities of retailing; development of retail in India.
2. **Classification of Retailers:-** Classification based on legal form, Operational structure, Range of merchandise, Degree of services, pricing policy, Location, size of outlet and customer contact
3. **Retail Location:** Meaning of location, trading area analysis, Location decisions, and factor affecting the choice of market area or store location
4. **Store Design and Layout:** Meaning of design and layout, exterior and interior design decision, importance of store layout, factors to be considered while designing the layout.

Reference Books:

- 1) J.N. Jain and P.P. Singh- Modern Retail Management.-Regal Publications, New Delhi. 110027
 - 2) Arif Sheikh and Kaneez Fatima- Retail Management- Himalaya Publishing House.
 - 3) Suja Nair – Retail Management – Himalaya Publishing House.
 - 4) M. V. Kulkarni- Retail Marketing Management – Everest Publishing House.
 - 5) M.A. Shewan- Retail Management- Sonali Publications, New Delhi.
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Production & Operation Management

B.B.A. II Yr. (III Sem.), Course Code : 303

Max. Marks : 50

(Theory : 40 + Internal : 10)

1. Introduction to Production & Operation Management:

- a) Meaning of operating system, Resources in operating system, Functions of Manufacturing & operations- Transport, Supply & Services.
- b) Meaning, Scope & importance of operation management, difference between production & operation management.
- c) Responsibility/Role of Production Manager.

2. Manufacturing Systems:

Introduction, Factors influencing choice of manufacturing system, Classification of manufacturing systems–Mass & Flow Production, Batch Production, Jobbing Production, Project Production.

3. Physical Facilities:

- (c) Facilities (Plant) Location-Meaning, Factors governing plant location, Recent trends in the location of the industries.
- (d) Facilities (Plant) Layout- Meaning, Objectives, Principles of good layout, types of layouts.
- (e) Plant Building- Meaning, Factors considered in designing of Plant Building.
- (f) Material handling-Meaning, objectives, general types of material handling equipments.

4. Value Analysis:

Meaning of Value, types of value- use value, esteem value, cost value and exchange value, Meaning & procedure of value analysis, benefits from value analysis.

Suggested Readings:

- 1) Chary S.N.: Production & Operations Management, Latest ed. Tata McGraw Hill Publishing Co. Ltd., New Delhi.
- 2) Buffa E.S.: Modern Production Management, Latest Editions Wiley Eastern Pvt. Ltd. (EEE). 1994.
- 3) Adam E.E.: Production & Operations Management, Prentice Hall of India Pvt. Ltd. (EEE). 1994.
- 4) Nair N.G.: Production & Operations Management First De. 1996. Tata.
- 5) Jhamb L.C.: Production & Operations Management, Everest Publishing House, Pune. 2009.
- 6) K. Aswathappa, K. Shridhara Bhat, Himalayaya Publishing House, Mumbai. 2008.

COMPUTER APPLICATION–I

B.B.A. II Yr. (III Semester) – Course No.304

(Theory – 30 Marks + Practical - 20 Marks)

Total Marks: 50

Sem. I- Introduction to Operating System & MS-Word

1. Introduction to Computer:

History of computer, Generation of Computers, Block diagram of computer, Characteristics of computers, Computer Applications, Types of Computers.

2. Computer Devices

Input Devices : Keyboard, Card Readers, Scanning devices (Bar Code, OMR, OCR, MICR) Voice input devices : Light Pen, Mouse, Touch Screen, Digitizer, and Scanner.

Out put Devices : Printers: Impact and Non-impact, CRT, LCD, CD-Writer, DVD, Introduction to Web Camera, Modem.

Memory Devices : RAM, ROM, PROM, EPROM, EEPROM, Base memory, Extended Memory, Expanded Memory, Cache Memory, Virtual Memory.

Storage Devices : FDD, HDD, CDRom, Pen Drive

3. Operating System:

Different Operating Systems, Functions of Operating System, DOS- Files, Directory, Booting Procedure of DOS, Introduction to Windows O.S., Window Explorer, Print Manager, Control Panel, Desktop, My Computer, Setting, Find, Run, Study of Windows Accessory.

4. Introduction to MS-Word:

4.1. Starting and Closing Word for Windows : Introduction to Menus, Working with menus, Understanding & working with toolbars

4.2. Creating & Saving Documents : Writing a letter, selecting text, paragraph, entire document, formatting, changing font, font size, paragraph formatting, create, save, open file, save file with new name, import file created by another word processing program, insert existing file, quitting word.

4.3. Printing Documents : Setting up for printing, printing documents, previewing documents, Headers & footers

4.4. Editing text, finding & replacing text

4.5. Working with Tools : spell check, grammar check, Auto correct, Creating auto correct entry, auto format, Thesaurus

4.6. Setting up multiple columns and sorting blocks : working with columns, sorting paragraphs, sorting lists

4.7. Mail Merge Document labels and envelopes : What is mail merge, Data source, Creating form letters, creating the data source, Entering records in data source, Inserting & displaying merge fields, using existing data source, formatting merge fields, merge the documents, creating labels, How to change your return address, selecting envelope, changing the printing option, printing envelopes.

4.8. Adding drawing to documents, Templates and wizards

4.9. Case study can be given on every topic.

Suggested Readings:

- 1) Fundamentals of Computer – By V. Rajaraman
- 2) Fundamentals of Computer – P. K. Sineha
- 3) MS-Dos 6.22 – Russell A Stultz (BPB)
- 4) Teach Yourself Windows 2000 – Brain Underdahl
- 5) Information Technology – By Nandkishor Dayma (Vidya Prakashan, Nagpur)
- 6) Microsoft Office- By Dienes Sheila
- 7) Leon, Alex & Mathews – Internet for Everyone – Leone TECH World Chennai

Note:

Distribution of marks for practical is as follows.

1)	Journal/ Record Book (Certified)	05 Marks
2)	Oral/ Viva	05 Marks
		10 Marks
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3)	One theory question	Total 20 Marks

HUMAN RESOURCE MANAGEMENT

B.B.A. II Yr. (III Sem.), Course Code : 305

Max. Marks : 50

(Theory : 40 + Internal : 10)

- 1) **Human Resource Management** : Philosophy, evolution, concept and scope of HRM; functions of HRM. HR Dept., Human Resource policies - Importance, objectives and scope.
- 2) **Human Resource Planning**: Concept, need, responsibility for HR Planning. Assessing Human Requirements; Human resource forecasting, Work-load analysis; Job analysis; job description and job specification.
- 3) **Recruitment**: Meaning, pre-requisites of a good recruitment policy, various sources of recruitment, Steps in selection procedure. Psychological testing, purpose, characteristics and various types of tests, Interviews – types, induction, objectives and procedure.
- 4) **Employee Training And Development**: Need importance and objectives, steps in training programme. Training policy, Different training techniques, Executives/ Management development process.

BOOKS:

- 1) Human Resource Management- K.Aswhappa. Himalaya Publishing House, Mumbai.
 - 2) Personnel & Industrial Relations- P. Subbarao.
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FINANCIAL MANAGEMENT

B.B.A. II Yr. (III Sem.) Course Code : 306

Max. Marks : 50

(Theory : 40 + Internal : 10)

1. Financial Management :- An Overview-

Finance Functions: Executive Functions (Financial Decisions)
Investment Decisions.- Financing Decisions- Dividend Decisions.

(B) Goals of Financial Management: Profit maximization; Merits, Demerits - Wealth maximization; Merits, Mechanics (discounting procedure)- Risk – Return Trade off.

(C) Organisational set up for Finance Function- Controllership Vs Treasurership Function.-Position of finance function in Indian Companies.

2. Introduction; Indian financial system and corporate financing

(A) Financial market: Capital Market, Money Market Regulation of financial market.

(B) Corporate Financing: Sources of long term Fund-Equity and Debt. –An Introduction to primary and secondary capital markets.

(C) An introduction to: Financial intermediaries, Underwriters, Brokers, Merchant Bankers etc., Development Banks.

3. Capitalization : Meaning; over and under capitalization -Causes, Merits, demerits and remedial measures.

Books:

- 1) Financial management-P.V.Kulkarni.
 - 2) Financial management-I.M.Pandey.
-

ADVANCE BUSINESS ACCOUNTING

B.B.A. II Yr. (III Sem.) Course Code : 307

Max. Marks : 50

(Theory : 40 + Internal : 10)

- 1) **Issue and reissue of shares:** Concepts and accounting entries of issue of shares at par, at discount and at premium, Calls in arrears and calls in advance forfeiture and reissue of shares, prorata allotment.
- 2) **Issue and Redemption of debenture**-redemption of pref. shares: procedure- Accounting entries of issue of debenture and repayment of debenture & debenture discount, convertible debenture- redemption of debenture (1) Purchase of own debenture (2) sinking fund method only.
- 3) **Redemption of Preference shares and issue of bonus shares:** Redemption of preference Share: Procedure- accounting entries and balance sheet after redemption of preference shares- issue of bonus share, cash bonus share- guidelines on issue of bonus shares- sources of bonus share- accounting entries for bonus share and also combine examples of redemption of preference share & issue of bonus share (excluding calculation of quantum of bonus).
- 4) **Company Final Account**-Preparation of company's final account(excluding calculation of managerial remuneration)

Books:

1. Accounting-J.R.Batliboi
 2. Accounting-M.C.Shukla
-

MARKETING MANAGEMENT

B.B.A. II Yr. (IV Sem.), Course Code : 401

Max. Marks : 50

(Theory : 40 + Internal : 10)

1. Promotional Decisions:

- i) Advertising – Objectives, Determining advertising budget (excluding Quantitative Methods), Media and media selection, Advertising Decisions, Mission, Message, Money, Media and measurement. The concept of publicity.
- ii) Personal selling – Objectives, Personal selling process, Compensation, Evaluation of sales force.
- iii) Concept of sales promotion – Purpose, Selling objectives, Selecting sales promotion tools.
- iv) Packaging – Meaning, Types, Importance

2. Consumer – Consumer movement and consumer protection in India.

3. Service Marketing: Nature and classification of services, Characteristics of services, and their marketing.

4. Marketing Research: Definition, Nature and scope, Research procedure in brief.

Books:

- 1) Marketing Management – P. Kotler
 - 2) Marketing – N. Rajan Nair.
-

RETAIL MANAGEMENT

B.B.A. II Yr. (IV Sem.), Course Code : 402

Max. Marks : 50

(Theory : 40 + Internal : 10)

1. **Product and Merchandise Management:** Meaning of product and merchandise management, Merchandise planning and forecasting, inventory planning – Basic Stock Method, percentage variation Method, Stock to Sales Method, Open to Buy Method and Weeks Method, The Merchandise Mix.
2. **Retail Pricing:** The concept of pricing, pricing strategy, Factors affecting retail pricing strategy.
3. **Retail Communication and Promotion:** Methods of communicating with the customers, Advertising, Design of Shop windows, Sales Promotion methods of sales promotion.
4. **Customer Relationship Management:-** Meaning and importance of customer relationship Management, Customer Relationship Management programmes.

Reference Books:

1. J.N. Jain and P.P. Singh- Modern Retail Management.-Regal Publications, New Delhi. 110027
2. Arif Sheikh and Kaneez Fatima- Retail Management- Himalaya Publishing House.
3. Suja Nair – Retail Management – Himalaya Publishing House.
4. M. V. Kulkarni- Retail Marketing Management – Everest Publishing House.
5. M.A. Shewan- Retail Management- Sonali Publications, New Delhi.

Production & Operation Management

B.B.A. II Yr. (IV Sem.), Course Code : 403

Max. Marks : 50

(Theory : 40 + Internal : 10)

1. Work Design:

- i) Introduction
- ii) Techniques of work study:
 - a) Method study: Meaning, objectives, basic procedure.
 - b) Work measurement: Meaning, objectives, techniques of work measurement.
 - c) Time study: Definition, basic procedure, equipments, computation of standard time.
- iii) Examples: String Diagram, Flow diagram, Two handed process chart, Multiple activity chart, Flow process chart, Operation process chart, SIMO chart.

2. Production/Operation Planning & Control (PPC/OPC)

- i) Introduction
- ii) Production Planning: Meaning, objectives, production planning procedure.
- iii) Production control: Meaning, objectives and importance
- iv) Production Planning and control functions.
- v) Examples: Performance rating, PERT, CPM

3. Maintenance Management:

Introduction, objectives of maintenance management, importance of maintenance management, areas of maintenance, types of maintenance, Total Productive Maintenance (TPM).

4. Quality Management:

ISO, TQM, Six Sigma.

Suggested Readings:

1. Chary S.N.: Production & Operations Management, Latest ed. Tata McGraw Hill Publishing Co. Ltd., New Delhi.
2. Buffa E.S.: Modern Production Management, Latest Editions Wiley Eastern Pvt. Ltd. (EEE). 1994.
3. Adam E.E.: Production & Operations Management, Prentice Hall of India Pvt. Ltd. (EEE). 1994.
4. Nair N.G.: Production & Operations Management First De. 1996. Tata.
5. Jhamb L.C.: Production & Operations Management, Everest Publishing House, Pune. 2009
6. K.Asathappa, K.Shridhara Bhat, Himalayaya Publishing House, Mumbai. 2008.

COMPUTER APPLICATION–II

B.B.A. II Yr. (IV Semester) – Course No.404

(Theory – 30 Marks + Practical - 20 Marks)

Total Marks: 50

Sem II : Introduction MS-Excel, Power Point & Internet

1) Introduction to MS-EXCEL:

- 1.1. Introduction to Excel working environment : the application window (with its elements), the document window (with its elements)
- 1.2. Data entry and Worksheet : Difference between Manual spreadsheet and Electronic worksheet, The excel worksheet, Selecting a range of cell, saving & quitting excel, Saving a workbook, closing a workbook
- 1.3. Moving Around in a Worksheet : The workbook, worksheet, rows, columns, & cells; Types of data : Text, Numbers, Formulas; What is workbook? Types of sheets, Moving around a sheet, Moving around in a workbook, cell references & it's types, working with cell references, series of data creation using fill
- 1.4. Editing data in worksheet : copying, moving, deleting the contents of cells; Data Display : Zoom, split, freezing panes, full screen view; Formatting your data : formatting numbers & text, The format menu, formatting toolbar; Auto format : What auto format does? How to use auto format? Removing the effects of auto formats, Conditional formatting, Using different style using style option.
- 1.5. Formatting and Calculations : Need of entering formula in a worksheet, entering formula, editing formula, order of calculation, guidelines for using functions, using functions in formulas
- 1.6. Functions :Math & trig : ABS(), Ceiling(),Exp(), Fact(), Int(), Log(), Log10(), MOD(), Power(), Product(), Round(), Sqrt(), Sum(), Sumif(); Date & time : date(), day(), hour(), minute(), month(), now(), time(), today(), weekday(), year(); financial : FV(), IPMT(), NPER(), PMT(), PPMT(), PV(), Rate(); statistical : Average(), Count(), Countif(), CountBlank(), Max(), Min(); lookup & Reference : Vlookup(), Hlookup(); logical :if()
- 1.7. Printing your Workbook
- 1.8. Data Validation, Goal seek, Scenarios, Workbook protection,
- 1.9. Working with Charts : Charts, working with charts, chart terminologies, embedded charts, chart sheets, instant charts with the chart wizard, creating separate chart worksheets, Resizing, moving and printing charts, Pivot Table and pivot charts
- 1.10. Excel Database Magement : Database, internal and external Database, limitations of spreadsheet databases; The data menu – extracting information, setting up database; Guidelines for creating a list (database) on a worksheet – list (database) size & location, column labels, naming the list, Maintaining database by using a data form – how a data form works, elements of the data form, Entering, finding records, filters : finding record by criteria.
- 1.11. Case study can be given on every topic.

2. Introduction to Power Point:

Power point basics, Creating presentation, working with graphics in power point, Show effect and Animation effects.

Case Study : Create a presentation for company you visited last year or create a

presentation showing company profile for marketing etc.

3. Introduction to Internet:

Concepts and definition, Internet service providers, Internet Browser, URL, E- mail, Voice mail, FAX, Messengers, Cookies, Search engines, uploading and downloading.

Suggested Readings:

- 1) Fundamentals of Computer – By V. Rajaraman
- 2) Fundamentals of Computer – P. K. Sineha
- 3) MS-Dos 6.22 – Russell A Stultz (BPB)
- 4) Teach Yourself Windows 2000 – Brain Underdahl
- 5) Information Technology – By Nandkishor Dayma (Vidya PRakashan, Nagpur)
- 6) Microsoft Office- By Dienes Sheila
- 7) Leon, Alex & Mathews – Internet for Everyone – Leone TECH World Chennai

Note:

Distribution of marks for practicals is as follows.

1)	Journal/ Record Book (Certified)	05 Marks
2)	Oral/ Viva	05 Marks
		10 Marks
3)	One theory question	Total 20 Marks

HUMAN RESOURCE MANAGEMENT

B.B.A. II Yr. (IV Sem.) Course Code : 405

Max. Marks : 50

(Theory : 40 + Internal : 10)

- 1. Job Evaluation:** Definition, objectives of job evaluation, essential for the success of job evaluation programmes, job evaluation technique/methods.
- 2. COMPENSATION:** Meaning and Concepts of wages, Factors influencing wages, Wage structure and administration, Wage theories, Minimum, fair and living wages. Elements of good wage plan, types of wages.
Rewards and Incentives: Meaning and types of rewards, Wage Incentives, Guidelines for effective incentive plans.
- 3. EMPLOYEE SAFETY AND HEALTH:-** Industrial accident and injury- causes of accident. Accident measurement – Accident report and record, safety responsibility, safety education, and training. Accident prevention, statutory provisions for safety in India. Industrial health – importance, occupational hazards and diseases. Protection against hazards, Statuary provision under factory Act- Industrial health programme.
- 4. :** Definition and objectives of IR. Aspects of IR. IR program **INDUSTRIAL RELATIONS.** Trade Union, Principles of trade unionism Functions of TU.

BOOKS:

- 1) Human Resource Management- K. Aswathappa. Himalaya Publishing House, Mumbai.
 - 2) Personnel & Industrial Relations- P. Subbarao.
-

FINANCIAL MANAGEMENT
B.B.A. II Yr. (IV Sem.), Course Code : 406
Max. Marks : 50
(Theory : 40 + Internal : 10)

- 1. Long Term Investment Decision :- (Capital Budgeting)-**
 - (A) Basics of capital Budgeting-meaning, significance, process.
 - (B) Appraisal Method- Accounting Rate of return technique, Payback period technique and Discounted cash flow Techniques- NPV, IRR, PI.
 - (C) Estimation of Benefits (Cash flow) under each technique.

Note – 1) Examples should be based only on SLM and WDV methods of depreciation.
2) Replacement Decision be excluded.

 - (D) Ranking conflicts and resolutions
- 2. Working capital management :**
 - (A) Overview: Concepts, Significance, Factors affecting working capital requirement, Computation of operating cycle.
Dimensions of working capital Management -Relative asset liquidity.
And Relative Financing Liquidity.
 - (B) Working Capital Financing
Sources of working capital, finance including inter corporate loans. Determining maximum permissible bank, finance based on Tandon and Chore
Committee recommendations (excluding illustration) Current scenario of bank finance.
- 3. Working Capital Management-II :**
 - A) **Measurement of Cash** : Cash Budgeting, Managing the flow, Cash control reports, Investment in marketable securities.
 - B) **Management of receivables:** Credit policy variables credit evaluation, credit granting decision, control of receivables.
 - C) **Management of Inventory:** Types, Motives for holding Inventory. Investment in inventory, Computation of EOQ, Maximum level, Minimum level, Reorder point and safety stock,(Excluding probability based calculation.)

Books:

- 1) Financial management-P. V.Kulkarni.
- 2) Financial management-I.M.Pandey.

ADVANCE BUSINESS ACCOUNTING

B.B.A. II Yr. (IV Sem.), Course Code : 407

Max. Marks : 50

(Theory : 40 + Internal : 10)

1. **Interpretation of Financial Statements**-Financial statement Limitations of financial statements –criticisms of published financial statement – examples-based on followings - group of ratio-Liquidity Ratio profitability Ratio-turnover Ratio-Leverage of valuation ratio-importance of ratio-Importance of Ratio-Analysis.
2. **Valuation of goodwill** : Goodwill: -Definition-factors affecting value of goodwill Precautions in valuing Goodwill-Need for valuation- methods of valuing goodwill- examples of goodwill on average profit method and super profit only.
3. **Preparation and Analysis of flow statements**:-Meaning- use-importance of fund flow-statement working capital-examples based on fund flow statement only on 2 years balance sheet.
4. **Account of Merger of companies**: Meaning of Amalgamation and absorption, practical based on amalgamation only. Journal entries and ledger accounts in the books of vendor companies and new company preparation of balance sheet in the books of new company (excluding inter company investment and ratio)

Books:

1. Accounting-J.R.Batliboi
 2. Accounting-M.C.Shukla
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Structure for B. B. A. III Year

(V Semester)

Sr. No.	Course Code	Subject	No. of periods weekly		Total
			Lectures	Practical (Seminar, Assignment)	
1	501	Business Taxation	04	01	05
2	502	Strategic Management	04	01	05
3	503	Business Laws	04	01	05
4	504	Cost & Management Accounting	04	01	05
5	505	Web Designing & E-Commerce	04	01	05
6	506	Research Methodology	04	01	05

Structure for B. B. A. III Year

(VI Semester)

Sr. No.	Course Code	Subject	No. of periods weekly		Total
			Lectures	Practical (Seminar, Assignment)	
1	601	Business Taxation	04	01	05
2	602	Strategic Management	04	01	05
3	603	Business Laws	04	01	05
4	604	Cost & Management Accounting	04	01	05
5	605	Tally	04	01	05
6	606	Project Work	04	01	05

B.B.A. III YEAR
V Semester
COURSE CODE : 501 BUSINESS TAXATION 50 Marks

- 1) Indian Tax System, direct and indirect taxes
- 2) The structure and scope of Indian Income Tax Act, concepts and definitions under the Act, Agricultural Income, Assessee, Assessment year, Income, previous year, person, residential status, Tax liability, scope and total income.
- 3) Heads of Income : Salaries, Income from House property, Profit, Gains from business and Profession, Capital gains and Income from other sources.

N.B. : *(Provisions of Law that exists immediately one year preceding the year of examination shall be applicable.)*

Suggested Readings :

- Sinhanai V.K. : Students guide to Income Tax : Taxman, Delhi.
 - Prasad, Bhagwati : Income Tax Law & Practice; Wiley Publication, New Delhi.
 - Mehrotra H.C. : Income Tax Law & Accounts; Sahitya Bhavan, Agra.
 - Diinker Pagare : Income Tax Law and Practice; Sultan Chand & Sons, New Delhi.
 - Girish Ahuja and Ravi Gupta : Systematic approach to income tax; Sahitya Bhavan Publication, New Delhi.
 - Chandra Mahesh and Shukla D.C. : Income Tax Law & Practice; Pragati Publications, New Delhi.
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B.B.A. III YEAR
VI Semester
COURSE CODE : 601 BUSINESS TAXATION 50 Marks

1. Computation of total income & Tax liability of an individual,

- a. Deduction from gross total income.
- b. Assessment of firm.
- c. Corporate Taxation – Assessment of companies

2. Central sales tax, Maharashtra Sales Tax, Excise and Customs Act.
Highlights.

N.B. : (Provisions of Law that exists immediately one year proceeding the year of examination shall be applicable.)

Suggested Readings :

1. Sinhanai V.K. : Students guide to Income Tax : Taxman, Delhi.
2. Prasad, Bhagwati : Income Tax Law & Practice; Wiley Publication, New Delhi.
3. Mehrotra H.C. : Income Tax Law & Accounts; Sahitya Bhavan, Agra.
4. Diinker Pagare : Income Tax Law and Practice; Sultan Chand & Sons New Delhi.
5. Girish Ahuja and Ravi Gupta : Systematic approach to income tax;

B.B.A. III YEAR

V Semester

COURSE CODE : 502

STRATEGIC MANAGEMENT

50 Marks

1. Introduction to Business Policy :

Meaning, nature and importance of Business Policy, Objectives of Business Policy.

2. Conceptual foundation :

Important concepts – Mission, Purpose, Objectives, Goals, Policies, Procedures and rules, Plans and programmes.

Business Strategy – Meaning and definition of Business strategy, Levels at which strategy operates.

3. Overview of Strategic Management :

Nature of strategic Decision-making – Conventional decision-making, Strategic decision-making, Issues in strategic decision-making.

Approaches to Strategic Decision-making – Formal structured approach, Institute-anticipatory approach, Entrepreneurial-opportunistic approach, Incremental approach, Adaptive approach.

4. Process of Strategic Management :

5. Phases in strategic management

6. Elements in strategic management process

7. Models of strategic management

8. Strategists and their role in strategic management – Entrepreneurs, Board of Directors, Chief executives, Senior Management

Suggested Readings :

1. Azar Kazmi – Business Policy, Tata McGraw Hill Publishing Co. Ltd.
2. Francis Cherunilam – Strategic Management, Himalaya Publishing House
3. Dr. M. Jeyarathnam – Strategic Management, Himalaya Publishing House
4. P. Subba Rao – Business Policy and Strategic Management, Himalaya Publishing House
5. G. Sudarshana Reddy – Strategic Management, Himalaya Publishing House Pvt. Ltd.

B.B.A. III YEAR
VI Semester
COURSE CODE : 602 STRATEGIC MANAGEMENT
50 Marks

1. Environmental Appraisal :

Concept of Environment, Components of environment

Environmental Scanning – Factors to be considered, Approaches to Environmental Scanning, Techniques used for Environmental Scanning

Environmental Appraisal – Factors affecting Environmental Appraisal, Identifying the factors, Structuring the Environmental Appraisal.

2. Organisational Appraisal :

Organisational capability – Meaning, Factors

Organisational Appraisal – Meaning, Considerations, Factors, Affecting Organisational Appraisal

Methods and Techniques used for Organisational Appraisal

3. Strategic Alternatives

Grand Strategies – Stability, Expansion, Retrenchment, Combination and Globalisation Strategies

Modernisation strategies, Diversification strategies

Merger, Takeover and Joint Venture Strategies

Turnaround, Disinvestment and Liquidation Strategies

4. Strategy Implementation :

Meaning, Steps in strategy implementation, Approaches to strategy implementation.

Suggested Readings :

Azar Kazmi – Business Policy, Tata McGraw Hill Publishing Co. Ltd. Francis

P. Subba Rao – Business Policy and Strategic Management, Himalaya Publishing House

Cherunilam – Strategic Management, Himalaya Publishing House

Dr. M. Jeyarathnam – Strategic Management, Himalaya Publishing House

G. Sudarshana Reddy – Strategic Management, Himalaya Publishing House Pvt. Ltd.

B.B.A. III YEAR
V Semester
COURSE CODE : 503 BUSINESS LAWS 50 Marks

- 1. Law of Contract (1872) Nature of contract :** Classification Offer and acceptance, Capacity of parties to contract, Free consent, Consideration, Legality of object, Agreement declared void, Performance of contract, Discharge of contract, Remedies for breach of contract.
- 2. Special Contracts :** Indemnity, Guarantee, Bailment and pledge.
- 3. Sale of Goods Act 1930 :** Formation of contracts of sale, Goods and their classification, Price, Conditions and warranties, Transfer of property in goods, Performance of the contract of sales, Unpaid seller and his rights, Sale by action, Hire purchase agreement.

Suggested Readings:

1. Desai T.R. Indian Contract Act : Sale of Goods Act and Partnership Act., S.C. Sarkar & Sons Pvt. Ltd., Kolhapur.
2. Khergamwala J.S. : The Negotiable Instruments Act, N.M. Tripathi Pvt. Ltd., Mumbai.
3. Singh Avtar : The Principles of Mercantile Law, Eastern Book Company, Lucknow.
4. Kuchal M.C. : Business Law, Vikas Publishing House, New Delhi.
5. Kapoor N.D. : Business Law, Sultan Chand & Sons, New Delhi.
6. Chandha P.R. : Business Law, Galotia, New Delhi.
7. The ICAI University Press : Legal Environment of Business.

B.B.A. III YEAR
VI Semester
COURSE CODE : 603 BUSINESS LAWS 50 Marks

1. **Negotiable Instrument Act 1881** : Definition of negotiable instruments, Features, Promissory note, Bill of exchange and cheque, Holder and holder in the due course, Crossing of a cheque, Types of crossing, Negotiation, Dishonor and discharge of negotiable instrument.
2. **The Consumer Protection Act 1986** : Salient features, Definition of consumer, Grievance redressal machinery.
3. **Foreign Exchange Management Act 2000** : Definitions and main provisions.
4. **Cyber Law** : Information Technology Act 2000.

Suggested Readings:

1. Desai T.R. Indian Contract Act : Sale of Goods Act and Partnership Act., S.C. Sarkar & Sons Pvt. Ltd., Kolhapur.
2. Khergamwala J.S. : The Negotiable Instruments Act, N.M. Tripathi Pvt. Ltd., Mumbai.
3. Singh Avtar : The Principles of Mercantile Law, Eastern Book Company, Lucknow.
4. Kuchal M.C. : Business Law, Vikas Publishing House, New Delhi.
5. Kapoor N.D. : Business Law, Sultan Chand & Sons, New Delhi.
6. Chandha P.R. : Business Law, Galotia, New Delhi.
7. The ICAI University Press : Legal Environment of Business.

**B.B.A. III YEAR
V Semester**

**COURSE CODE : 50
COST & MANAGEMENT ACCOUNTING**

50 Marks

1. **Cost Accounting** : Meaning, Importance and scope of cost accounting; Elements of cost material, labour and overhead costs; Method and types of costing; Cost classification; Cost sheet.
2. **Cost Ascertainment** : Unit costing; Job costing; Process costing; Contract costing.
3. **Differential costing** : Increment costing; Product line costing.
4. **Reconciliation of cost and financial accounts**.

Suggested Readings :

1. Beams F.A. : Advanced Accounting, Prentice Hall, New Jersey.
2. Dearden J. and S.K. , Bhattacharya, Accounting for Management.
3. Gupta R.I. : Advanced Financial Accounting, S. Chand & Co., New Delhi.
4. Manmohan & Goyal : Management Accounting.
5. B.K. Bhar : Cost Accounting.

B.B.A. III YEAR

VI Semester

COURSE CODE : 604

COST & MANAGEMENT ACCOUNTING

50 Marks

1. **Standard Costing and Variance Analysis** : Standard costing as a control technique; Setting of standards and their revision; Variance analysis – meaning and importance, kinds of variances and their uses material, ++ & overhead variances, Disposal of variances; Release of variance analysis to budgeting and standard costing.
2. **Marginal Costing and Break Even Analysis** : Concepts of marginal cost; marginal costing and absorption costing; Marginal costing versus direct costing; Cost-volume-profit analysis; Break-even analysis; Decisions regarding sales-mix, make or buy decisions and discontinuation of a product line etc.
3. **Budgeting** : Definition of budget; Essentials of budgeting; Types of budgets – Functional, master etc.; Fixed and flexible budget; Budgetary control; Zero-base budgeting; Performance budgeting.
4. **Analyzing financial Statements** : Horizontal, vertical and ratio analysis; Cash flow analysis.

Suggested Readings :

1. Beams F.A. : Advanced Accounting, Prentice Hall, New Jersey.
 2. Dearden J. and S.K. , Bhattacharya, Accounting for Management.
 3. Gupta R.I. : Advanced Financial Accounting, S. Chand & Co., New Delhi.
 4. Manmohan & Goyal : Management Accounting.
 5. B.K. Bhar : Cost Accounting.
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B.B.A. III YEAR

V Semester

COURSE CODE : 505

WEB DESIGNING & E – COMMERCE

50 Marks

1. Web Designing with HTML

Overview, rules & guidelines, structure of HTML documents, document types.

2.The Markup Tags: HTML, HEAD, TITLE, BODY, Paragraphs, Lists, Formatted & Unformatted text, Extended quotations, Address, Horizontal rules, Hyper link, Font (Size, Color), Table, Image (Add, Alignments), Cell Space / Cell padding, Frame Set, Options, Form.

3. Linking: URL, Mailto anchors .Image size attributes, aligning images, alternate text for images, Background graphics, and Background color, External Images, Sounds & Animations Image map, Server side image map, Client side image map, Inline image

4. Tables, Frames and Form Designing:

Table tags, General Table format. Row Span, Cols pan

Overview of frame, Simple frame example, Frame targeting, Floating frame,

Frame problems

5.Form :

Action attribute, Method attribute, Name attribute, Enc type

attribute, Complete form syntax Example

6. Electronic Commerce

Electronic Commerce ,Electronic Data Interchange, Benefits of EDI Value Added Networks Electronic Commerce over the Internet.

7.The Internet

The Internet The Internet Engineering Task Force IETF The Internet Architecture Board Internet communication Protocols ,File Transfer Protocol (FTP) Security.

8.Security Issues

Security Concerns, Security Solutions, Electronic Cash over the Internet

Reference Books:

1. E-Commerce The Cutting Edge of Business – Kamlesh K. Bajaj, Debjani Nag. (TATA McGRAW HILL)
2. Computer Application in Business – S. Sudalaimuthu & S. Anthony Raj (Himilaya Pub. House)
3. Html complete bpb publication.

B.B.A. III YEAR

VI

Semester

COURSE CODE : 605

TALLY

50 Marks

1. Introduction to Tally

Need of Computerized Accounting, Accounting S/W Package- Tally and its Advantages, opening Screen of Tally

2. Basic Accounts

Company Creation, Group, Ledger, Voucher Entry, Single Mode, Voucher Entry, Accounts Voucher Printing, Day Books Summaries, Trial Balance, Final Accounts, Report Printing.

3. Traders Accounts

Customer Supplier, Profile, Sales purchase Voucher Entry, Bills Register, Sales Purchase Summary, Bill Reference, Outstanding Reports.

4. Advanced Financial Accounts

Advanced Accounting Features, Cost Category and Cost Centre Voucher Type and Classes, Bank, Reconciliation, Budget and Scenarios, Voucher Class, Foreign Currency.

5. Basic Inventory

Inventory Master, Inventory Voucher, Invoicing, Inventory Reports, Invoice Register, Sales purchase analysis, Stock Journal Reports,

Reference Books:

- Implementing Tally 9 - Ashok K. Nadhani and Kishor Nadhani (BPS)
- Implementing Tally 7.2 – (BPS)

B.B.A. III YEAR
VI Semester
COURSE CODE : 606 PROJECT WORK 50 Marks

The Student of B.B.A. have acquired The Knowledge of Research Methodology. They have also acquired The Knowledge of various subjects in the area of business administration. These students must have their vision broadened. They are expected to visit the Business Activities/Firms/Industries and undertake small research to know the practical aspects of the theory they have learnt in the class. They should use the Research Methodology, collect some data, analyse it and draw some Conclusion based on this minor research. They may give some suggestions, recommendation for improvements.

Note :

The project report should be prepared, type written and submitted in the following format only.

Project Format
Project work Report

The report is to be submitted in the following format only.

- 1) Brief introduction of the organization where the student has worked for the training (Not more than 4-5 types pages)
- 2) Objectives of the study.
- 3) Data tables : May contain primary or secondary data.
- 4) Data Analysis : (Data analysis tools used and results obtained)
- 5) Interpretation of results and inferences drawn
- 6) Conclusion/ Recommendations.
- 7) Annexure (A copy of the questionnaire and other, if any)
- 8) Bibliography & References.

Division of Marks

A. Report Writing :

Project Report Writing will carry 30 Marks.

B. Viva – Voce :

Project Viva – Voce will be conducted at the end of the academic year (VI Semester). It will carry **20 Marks**. It will be conducted by the Internal and External examiners appointed by the University authorities.

Thus **50 Marks** (*Project Report + Project Viva – Voce*) shall be divided as –

Project Report Writing : 30 Marks

Project Viva – Voce : 20 Marks

Total Marks : 50 Marks

B.B.A. III YEAR

COURSE CODE : 506

RESEARCH METHODOLOGY

50 Marks

Objectives of the Course

- 1) To enable to student to understand and work methods and concepts related research.
- 2) To enable the student to develop research project and work with research problem.

Unit I Introduction

Meaning and Definition of Research - Characteristics of Research – Objectives of Research – Types of Research – Process and steps of Research.

Unit II Process of Selection and formulation of Research problem

Problem Selection / Identification of the problem – Sources of research problems – Criteria of a good research problem – Principles of research problem – Hypothesis – Meaning — Characteristics of good Hypothesis.

Unit III Research Design

Meaning of Research Design – Types of Research Design – Essential steps in preparation of Research Design – Evaluation of the Research Design – A Model Design.

Unit IV Data Collection and analysis and interpretation of data.

Main forms of Data Collection responses – Methods of data Collection – Analysis of data – Types of analysis – Statistical tools and analysis – Interpretation of data – Need and Importance – Technique of interpretation.

Unit V Research Report

Meaning of Research Report – Steps in Organization of Research Report – Types of Report – Significance of Report Writing – Drafting of reports – Contents of a report.

Suggested Readings

1. Research Methodology and Project Work by Dr Mahesh A Kulkarni, Nirali Prakashan, Mumbai.
2. Research Methodology by N Thanulingon, Himalaya Publication, Mumbai
3. Methodology of Research in Social Sciences by O. R Krishnaswami, M. Rangnathan.

