



स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ

नांदेड— ४३१६०६ (महाराष्ट्र)

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY
NANDED-431606, MAHARASHTRA STATE, INDIA.



स्वामी रामानंद तीर्थ
मराठवाडा विद्यापीठ, नांदेड.

Established on 17th September 1994 - Recognized by the UGC U/s 2(f) and 12(B), NAAC Re-accredited with 'A' Grade

ACADEMIC (1-BOARD OF STUDIES) SECTION

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वाणिज्य व व्यवस्थापन विद्याशाखेतील
B.B.A. III Year (Old Syllabus – Sem.
V&VI 2011-12) Revised w.e.f. 2018-
19 या विषयाचा (सी.बी.सी.एस.) पॅटर्नचा
अभ्यासक्रम शैक्षणिक वर्ष २०१८-१९
पासून लागू करण्याबाबत.

परिपत्रक

या परिपत्रकान्वये सर्व संबंधितांना कळविण्यात येते की, प्रस्तुत विद्यापीठाच्या संलग्नित महाविद्यालयांतील वाणिज्य विद्याशाखेतील पदवी स्तरावरील खालील विषयाचा C.B.C.S. (Choice Based Credit System) Pattern चा अभ्यासक्रम शैक्षणिक वर्ष २०१८-१९ पासून लागू करण्याच्या दृष्टीने मा. कुलगुरू महोदयांनी मा. विद्या परिषदेच्या वतीने मान्यता दिली आहे.

1. B.B.A. - III Year (Semester V & VI) Revised (VAT ऐवजी GST)

सदरील परिपत्रक व अभ्यासक्रम प्रस्तुत विद्यापीठाच्या www.srtmun.ac.in या संकेतस्थळावर उपलब्ध आहेत. तरी सदरील बाब ही सर्व संबंधितांच्या निदर्शनास आणून द्यावी.

‘ज्ञानतीर्थ’ परिसर,

विष्णुपुरी, नांदेड — ४३१ ६०६.

जा.क्र.: शैक्षणिक—०१/परिपत्रक/पदवी—सीबीसीएस अभ्यासक्रम/
२०१८-१९/१६८४

दिनांक : १५.१०.२०१८.



स्वाक्षरित / —

उपकुलसचिव

शैक्षणिक (१-अभ्यासमंडळ विभाग)

प्रत माहिती व पुढील कार्यवाहीस्तव :

- १) मा. कुलसचिव यांचे कार्यालय, प्रस्तुत विद्यापीठ.
- २) मा. संचालक, परीक्षा व मूल्यमापन मंडळ, प्रस्तुत विद्यापीठ.
- ३) प्राचार्य, सर्व संबंधित संलग्नित महाविद्यालये, प्रस्तुत विद्यापीठ.
- ४) उपकुलसचिव, पदव्युत्तर विभाग, प्रस्तुत विद्यापीठ.
- ५) साहाय्यक कुलसचिव, पात्रता विभाग, प्रस्तुत विद्यापीठ.
- ६) सिस्टम एक्सपर्ट, शैक्षणिक विभाग, प्रस्तुत विद्यापीठ.

B.B.A.-III Year (Old Syllabus-2011-12) Revised w.e.f.2018-19

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

**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, Assesee, 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 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; Sahitya Bhavan Publication, New Delhi.
6. Chandra Mahesh and Shukla D.C. : Income Tax Law & Practice; Pragati Publications, New Delhi.

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

COURSE CODE : 502

**STRATEGIC
MANAGEMENT
50 Marks**

I. Introduction to Business Policy :

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

II. 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.

III. 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.

IV. Process of Strategic Management :

- Phases in strategic management
- Elements in strategic management process
- Models of strategic management
- 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.

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**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.

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B.B.A. III YEAR

V Semester

COURSE CODE : 504

**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.

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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.

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.

2. 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

3. Tables, Frames and Form Designing:

Table tags, General Table format. Row Span, Colspan
Overview of frame, Simple frame example, Frame targeting, Floating frame, Frame problems

Form :

Action attribute, Method attribute, Name attribute, Enc type attribute, Complete form syntax Example

4. Electronic Commerce

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

5. The Internet

The Internet

The Internet Engineering Task Force IETF

The Internet Architecture Board

Internet communication Protocols

File Transfer Protocol (FTP)

Security.

6. 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.

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

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.

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**VI Semester****COURSE CODE : 601****BUSINESS
TAXATION
50 Marks**

Unit No.	Particular
1	Computation of total income & Tax Liability of an individual, deduction from gross total income
2	Assessment of firm
3	Corporate Taxation – Assessment of companies
4	Goods & Service Tax: Definition, Overview of Goods and Service Tax, Implementation of GST Council and their functions, Levy GST, Exemption from Tax Levy of GST, Benefits of GST, rate of CGST/SGST and IGST.

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

Suggested Readings:

1. Singhanian 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. Girish Ahuja and Ravi Gupta: Systematic Approach to Income Tax; Sahitya Bhavan Publication, New Delhi.
5. GST, Vol.1&2, CA Dharmendra Shrivastav, Publisher: Dharmendra Academy of GST Awareness.
6. GST Law – Practice and Procedure, Vol.1&2 – Publisher: Snow White.

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**B.B.A. III YEAR
VI Semester**

COURSE CODE : 602

**STRATEGIC
MANAGEMENT
50 Marks**

I. 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.

II. Organisational Appraisal :

- Organisational capability – Meaning, Factors
- Organisational Appraisal – Meaning, Considerations, Factors, Affecting Organisational Appraisal
- Methods and Techniques used for Organisational Appraisal

III. 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

IV. Strategy Implementation :

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

Suggested Readings :

- I.** Azar Kazmi – Business Policy, Tata McGraw Hill Publishing Co. Ltd. Francis
Cherunilam – Strategic Management, Himalaya Publishing House
- II.** Dr. M. Jeyarathnam – Strategic Management, Himalaya Publishing House
- III.** P. Subba Rao – Business Policy and Strategic Management, Himalaya Publishing House
- IV.** G. Sudarshana Reddy – Strategic Management, Himalaya Publishing House Pvt. Ltd.

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**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.

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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 Brack-Evan 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
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:

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

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**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.

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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

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