
परिच्छेद

या परिष्क्रमातील सर्व संचितांच्या गठकचित्यात येते की, प्रस्तुत विभाजितांत संलग्न प्रातिविधिक तंत्र या परिष्क्रम शैक्षणिक वर्ष 2018-19 पासून लागू करण्याचा दृftyने मा. कुरूकृत महाविद्यालयांतील या परिष्क्रम शैक्षणिक वर्ष 2018-19 पासून लागू करण्याचा दृftyने मा. कुरूकृत महाविद्यालयांतील या परिष्क्रम कला हा कला परिष्क्रमी दिली आहे.

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

प्रदर्शित विषयाचे अभ्यासक्रम प्रस्तुत विभाजितांत www.srtmun.ac.in या संदर्भात वापरलेला उपलब्ध आहेत. तरी सन्दर्भात बाबा ही सर्व संचितांच्या निदर्शनांसाठी आणून घायल.

'जानकार्य' परिसर,
विभागूने, नांदेड – 431 606.
भाग : शैक्षणिक-09/परिष्क्रम/पदवी-सी.सी.सी.एस.अभ्यासक्रम/
2018-19/19684
दिनांक : 19.10.2018.

स्वाधीन /
उपकुलसंविवळ
शैक्षणिक (2—अभ्यासक्रमदंड विभाग)

प्रत माहिती व पुढील कार्यवाहीसाठी:
1) मा. कुलसंविवल यांचे कार्यशालेत, प्रस्तुत विभागीत.
2) मा. संस्थानाचे, परीक्षा व मूलम्यापण मंडळ, प्रस्तुत विभागीत.
3) प्रायोग्य, सर्व संचित लक्षणित महाविद्यालयांत, प्रस्तुत विभागीत.
4) अन्यकृतसंविवल, परियुतर विभाग, प्रस्तुत विभागीत.
5) साहाय्यक कुलसंविवल, पारिता विभाग, प्रस्तुत विभागीत.
6) सिस्टेम एचपॉल्ट, शैक्षणिक विभाग, प्रस्तुत विभागीत.
### Structure for B. B. A. III Year

(V Semester)

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Course Code</th>
<th>Subject</th>
<th>No. of periods weekly</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>Lectures</td>
<td>Practical ( Seminar, Assignment)</td>
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<tr>
<td>1</td>
<td>501</td>
<td>Business Taxation</td>
<td>04</td>
<td>01</td>
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<tr>
<td>2</td>
<td>502</td>
<td>Strategic Management</td>
<td>04</td>
<td>01</td>
</tr>
<tr>
<td>3</td>
<td>503</td>
<td>Business Laws</td>
<td>04</td>
<td>01</td>
</tr>
<tr>
<td>4</td>
<td>504</td>
<td>Cost &amp; Management Accounting</td>
<td>04</td>
<td>01</td>
</tr>
<tr>
<td>5</td>
<td>505</td>
<td>Web Designing &amp; E-Commerce</td>
<td>04</td>
<td>01</td>
</tr>
<tr>
<td>6</td>
<td>506</td>
<td>Research Methodology</td>
<td>04</td>
<td>01</td>
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</tbody>
</table>
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.

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

Suggested Readings :
5. Girish Ahuja and Ravi Gupta : Systematic approach to income tax; Sahitya Bhavan Publication, New Delhi.

*** *** ***
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:
2. Francis Cherunilam – Strategic Management, Himalaya Publishing House
3. Dr. M. Jeyarathnam – Strategic Management, Himalaya Publishing House

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2. **Special Contracts**: Indemnity, Guarantee, Bailment and pledge.


**Suggested Readings:**


7. The ICFAI University Press *Legal Environment of Business*.

*****
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 :**

2. Dearden J. and S.K. , Bhattacharya, Accounting for Management.
5. B.K. Bhar : Cost Accounting.

* * * * *
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, Cols pan
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)
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 the 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**

**Unit II - Process of Selection and formulation of Research problem**

**Unit III - Research 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**

**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
### Structure for B. B. A. III Year

(VI Semester)

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<td>605</td>
<td>Tally</td>
<td>04</td>
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<td>04</td>
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</tbody>
</table>
B.B.A. III YEAR  
VI Semester  

COURSE CODE : 601  BUSINESS TAXATION  
50 Marks

<table>
<thead>
<tr>
<th>Unit No.</th>
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<tbody>
<tr>
<td>1</td>
<td>Computation of total income &amp; Tax Liability of an individual, deduction from gross total income</td>
</tr>
<tr>
<td>2</td>
<td>Assessment of firm</td>
</tr>
<tr>
<td>3</td>
<td>Corporate Taxation – Assessment of companies</td>
</tr>
</tbody>
</table>
| 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:**
5. GST, Vol.1&2, CA Dharmendra Shrivastav, Publisher: Dharmendra Academy of GST Awareness.

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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:
II. Dr. M. Jeyarathnam – Strategic Management, Himalaya Publishing House
III. P. Subba Rao – Business Policy and Strategic Management, Himalaya Publishing House

* * * * *
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.


### Suggested Readings:


7. The ICFAI University Press *Legal Environment of Business*.
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** :

2. Dearden J. and S.K. , Bhattacharya, Accounting for Management.
5. B.K. Bhar : Cost Accounting.
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,

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)

* * * * *
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

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