

॥ सा विद्या या विमुक्तये ॥



स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड

“ज्ञानतीर्थ” परिसर, विष्णुपुरी, नांदेड - ४३१६०६ (महाराष्ट्र)

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY NANDED

“Dnyanteerth”, Vishnupuri, Nanded - 431606 Maharashtra State (INDIA)

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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संलग्नित महाविद्यालयांतील वाणिज्य व व्यवस्थापन विद्याशाखेतील पदवी स्तरावरील तृतीय वर्षाचा CBCS Pattern नुसारचा अभ्यासक्रम शैक्षणिक वर्ष २०२०-२१ पासून लागू करण्याबाबत.

परिपत्रक

या परिपत्रकान्वये सर्व संबंधितांना कळविण्यात येते की, दिनांक २० जून २०२० रोजी संपन्न झालेल्या ४७व्या मा. विद्या परिषद बैठकीतील विषय क्र.१२/४७-२०२०च्या ठरावानुसार प्रस्तुत विद्यापीठाच्या संलग्नित महाविद्यालयांतील वाणिज्य व व्यवस्थापन विद्याशाखेतील पदवी स्तरावरील तृतीय वर्षाचा खालील विषयाचा C.B.C.S. (Choice Based Credit System) Pattern नुसारचा अभ्यासक्रम शैक्षणिक वर्ष २०२०-२१ पासून लागू करण्यात येत आहे.

1) B.B.A.-III Year

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-१ / परिपत्रक / पदवी-सीबीसीएस अभ्यासक्रम /
२०२०-२१ / ४११

दिनांक : २८.०७.२०२०.

प्रत माहिती व पुढील कार्यवाहीस्तव :

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



स्वाक्षरित / -

उपकुलसचिव

शैक्षणिक (१-अभ्यासमंडळ) विभाग

SWAMIRAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED. CBCS
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BBA III YEAR (V SEMESTER)

Paper No.	Name of the Paper	Course No.	Lecture/ Week	Total Periods	Continuous Assessment	University Assessment	Total Marks	Total Credit
					(CA)	(UA)		
XXXI	Business Tax-I	CORE-21	4	54	35	40	75	3
XXXII	Research Methodology	CORE-22	4	54	35	40	75	3
XXXIII	Cost Accounting	CORE-23	4	54	35	40	75	3
Discipline Specific Elective (Any one Group from following)								
Group A- Marketing Management								
XXXIV	Rural Marketing	DSE-3A	4	54	35	40	75	3
XXXV	Product and Brand Management	DSE-3B	4	54	35	40	75	3
XXXVI	Field-Work & Dissertation	DSE-3C	4	54	35	40	75	3
Group B- Financial Management								
XXXIV	Banking	DSE-3A	4	54	35	40	75	3
XXXV	Introduction to Financial Markets	DSE-3B	4	54	35	40	75	3
XXXVI	Field-Work & Dissertation	DSE-3C	4	54	35	40	75	3
Group C- Human Resource Management								
XXXIV	Training and Development	DSE-3A	4	54	35	40	75	3
XXXV	Industrial Relations	DSE-3B	4	54	35	40	75	3
XXXVI	Field-Work & Dissertation	DSE-3C	4	54	35	40	75	3
Generic Elective Course (Any one of the following)								
GE-I.1	Start-Up Project Management	GE-1A	4	54	35	40	75	3
GE-I.2	NGO Management	GE-1B	4	54	35	40	75	3
Skill Enhancement Course (Any one of the following)								
SEC - III.1	Financial Literacy Skills	SEC-3A	3	45	25	25	50	2
SEC - III.2	Leadership & Negotiation Skills	SEC-3B	3	45	25	25	50	2
Total			31	423	270	305	575	23
Compulsory Paper for All Disciplinary (Streams)								
Environmental Studies		Compulsory Paper for all Disciplines (Streams) & will be only represented in the form of grade.						

All the papers would be of 75 marks each, of which the End of Semester Examination for each paper shall be of 40 marks and its duration, would be of 2 hours and Continuous assessment would be of 35 marks. Continuous Assessment of 35 marks would be as follows:

Sr. No.	Particulars	Marks
1.	Tests-Two (10 Marks Each)	20
2.	Tutorial-One	05
3.	Seminar-One	10
Total:		35 Marks

Pattern of Question Paper (40 Marks, 2 Hours) (University Assessment):

- Q. No. 1 will be compulsory and will have 8 Short Notes Questions out of which a student has to attempt any 5 questions. It will carry two marks each (10 marks).
- Q. Nos. 2, 3, 4, 5 & 6 are broad questions of 10 marks each. Out of which a student has to attempt any three questions. (30 Marks)

Note:

- Minimum marks for passing in all papers will be-
 - Continuous Assessment (CA) 14 marks (40%)
 - End of Semester Exam (ESE) 16 marks (40%)
- Other rules for ATKT, Grace, Class determination etc. applicable to B. Com (CBCS) degree would be applicable to BBA (CBCS) also.
- Depending upon the nature of subject, the questions may be conceptual/numerical/applied and may be consisting of two/three sub-questions.

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XXXI. Business Taxation -I

End of Semester Examination	40 Marks
Continuous Assessment	35 Marks
Total	75 Marks

Learning Objectives: - The objective of the course is to understand the basic principles underlying the Income Tax Act.

Utility: Student can acquire basic-level knowledge of business taxation.

Prerequisite: Basic knowledge of Income Tax.

Unit. No.	Particulars	No. of Lectures
1	Basic concepts of Direct Tax : - <ul style="list-style-type: none"> • Direct Tax : Introduction, History, Direct & Indirect Tax, Basic principles of charging Income, Residential Status. • Assessment Year, Previous Year, Assessee, Person, Income, Agricultural Income, Gross Total Income, Total Income. • Heads of Income- Salary, House property, Capital Gain, Income from Business or Profession, Income from Other Source. 	10
2	Income Under the Head Salaries: <ul style="list-style-type: none"> • Definition, Basic Elements of Salary, Gratuity, pension, Leave Salary Encashment, Allowances, Perquisite • Standard Deduction, Tax on employment or professional tax, Numerical problems. 	10
3	Income Under the Head House Property : <ul style="list-style-type: none"> • Chargeability, Exempted properties, Let out property, Computation of Income Taxes levied by local authority (Municipal Tax) • Deductions u/s 24, Self occupied property [Sec. 23(2)(a)], Partly self-occupied and partly, let-out [Sec.23(3)], Recovery of unrealized rent and Arrears Rent [Sec. 25A], • Numerical problems. 	10
4	Income Under the Head Profit and Gains of Business or Profession <ul style="list-style-type: none"> • Meaning of Business & Profession, Income chargeable under the head Profits & gains of business or profession [Sec. 28], • Incomes not taxable under the head Profits and gains of business or profession. • Expenditures allowed as deduction, Specific Deductions,. • Numerical problems. 	10
5	Income Under the Head Capital Gain & Other Sources: <ul style="list-style-type: none"> • Income Under the Head Capital Gain, Basis of Charge, Capital Asset [Sec. 2(14)], Types of Capital Gain, Computation of Capital Gains [Sec. 48], Deduction from capital gain under Section 54, • Numerical Problems on Capital Gain. • Income Under Income from Other Source, Basis of Charge, Computation of Income from Other Source, Allowable Deductions • Numerical Problems on Income from Other Source. 	14
	Total	54

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

Reference Books:

1. Taxman : Student Guide To Income Tax by Dr. Vinod Singhaniya, Dr. Monica Singhaniya
2. Kalyani Publishers: Income Tax law and Practice by V P Gaur, D.B Narang, Puja Gaur, Rajeev Puri.
3. Sahitya Bhawan : Direct Tax Law and Practices By Dr.H.C Mehrotra Dr. S.P Goyal

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XXXII. Research Methodology

End of Semester Examination	40 Marks
Continuous Assessment	35 Marks
Total	75 Marks

Learning Objectives: - The objective of the course is to enable to student to understand and work methods and concepts related research and develop research project.

Utility: Student can acquire basic-level knowledge of Research.

Prerequisite: Basic knowledge of Research.

Unit. No.	Particulars	No. of Lectures
1	Introduction : - <ul style="list-style-type: none"> • Research : Meaning, Definition, characteristics of research. • Objectives, Types of research. • Problems & Steps of research. 	11
2	Process of Selection and formulation of Research problem: <ul style="list-style-type: none"> • Research Problems: Problem Selection / Identification of the problem, Sources of research problems, Criteria of a good research problem. • Hypothesis: Meaning, Characteristics of good Hypothesis, types of hypothesis. 	11
3	Research Design: <ul style="list-style-type: none"> • Research Design : Meaning of Research Design, Types of Research Design, Essential steps in preparation of Research Design. • Evaluation of Research Design: Evaluation of the Research Design. 	11
4	Data Collection, Analysis and Interpretation. <ul style="list-style-type: none"> • Data Collection: Main forms of Data Collection responses, Methods of data Collection • Data Analysis: Meaning of data analysis, Types of analysis, Statistical tools and analysis. • Interpretation: Meaning of Interpretation of data, Needs and Importance, Technique of interpretation. 	11
5	Research Report <ul style="list-style-type: none"> • Research Report: Meaning of Research Report, Steps in Organization of Research Report, Types of Report, Significance of Report Writing. • Drafting of Report, Contents of a report. 	10
	Total	54

Reference Books:

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.

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XXXIII. Cost Accounting

End of Semester Examination	40 Marks
Continuous Assessment	35 Marks
Total	75 Marks

Learning Objectives: - The objective of the course is to understand the knowledge about Cost Accounting. Utility: Student can acquire basic-level knowledge Cost Accounting.

Prerequisite: Basic knowledge Cost Account.

Unit. No.	Particulars	No. of Lectures
1	Introduction of Cost Accounting <ul style="list-style-type: none"> • Cost Accounting : Meaning, Definition, Scope, Objectives. • Elements of Cost, Classification of Cost, Methods & Technics of Cost Accounting. • Cost Accounting Records, Cost Audit. 	10
2	Single Output Costing: <ul style="list-style-type: none"> • Cost- Meaning, Definition, Single Output Costing, Uses of Single Output Costing • Treatment of Stock of Raw Material, WIP, Finished Goods, Cost Sheet • Numerical problems on Cost Sheet 	11
3	Process Costing : <ul style="list-style-type: none"> • Process Costing: Meaning, Features, Joint Product by-products • Treatment of Normal loss. Abnormal loss and Abnormal Gains • Numerical problems on above 	11
4	Contract costing <ul style="list-style-type: none"> • Contract Costing- Meaning, Features, Contract Vs. Job Costing • Treatment of profit and Reserve Profit, value of work-in-progress. • Practical Problems on Preparation of contract Account and Balance sheet. 	11
5	Reconciliation of Cost and Financial Account: <ul style="list-style-type: none"> • Methods of Reconciliation Procedure of Reconciliation. • Practical Problems on Preparation of Reconciliation Statement. • Numerical Problems on Income from Other Source. 	11
	Total	54

Reference Books:

- 1) Cost Accounting- S.P. Jain and K.L.Narang
- 2) Cost Accounting, Dr.S.N Maheshwari
- 3) Cost Accounting – Ravi. M Kishore
- 4) Advance cost Accounting, P.Das Gupta
- 5) Practical Costing, Dr. Sanjivkumar S.Agggrawal DR.V.K. Bhosale, Dr.Pankaj Aboti

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Discipline Specific Elective
Group A- Marketing Management

XXXIV. Rural Marketing

End of Semester Examination	40 Marks
Continuous Assessment	35 Marks
Total	75 Marks

Learning Objectives: - The objective of the course is to understand the knowledge about Rural Marketing environment so that they can understand consumer's and marketing characteristics of the same.

Utility: Student can acquire basic-level knowledge of Rural Marketing.

Prerequisite: Basic knowledge of Rural Marketing.

Unit. No.	Particulars	No. of Lectures
1	Introduction of Rural Marketing • Rural market: Concept & scope of rural market, Rural development as a core area, Rural development in Five years plans. Rural markets' Characteristics, Rural markets Environmental factors.	10
2	Rural Consumer Behaviour • Rural Consumer Behaviour: Rural Consumer Behaviour, Rural Consumer Vs Urban Consumers – a comparison, Relevance of Marketing mix for Rural market/Consumers. Problems in rural market.	11
3	Market Strategies: • Market Strategies: Segmentation, Targeting & Positioning for rural market, Market forces, components of different Product Strategies, Pricing Strategies, Promotional Strategies & Distribution Strategies for Rural consumers.	11
4	Agricultural Market: • Agricultural Market: Understanding Agricultural Markets, Nature & scope, Objectives of Agriculture Marketing, Challenges in Agriculture Marketing, Agriculture Marketing & its Economic importance, Agricultural Produces and their market.	11
5	Export Potential of Agri-Products • Export Potential of Agri –Product: Export potential for agri-products, Measures of Government and Non-Govt. Agencies in the development of Rural and Agricultural Sector, Marketing Strategies for Seed; Fertilizers; Pesticides; Farm equipment.	11
	Total	54

Reference Books:

- 1) Badi & Badi : Rural Marketing
- 2) Mamoria, C.B. & Badri Vishal : Agriculture problems in India
- 3) Arora, R.C. : Integrated Rural Development
- 4) Rajgopal : Managing Rural Business
- 5) Gopaldaswamy, T.P. : Rural Marketing
- 6) Agriculture Today Magazine

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Discipline Specific Elective
 Group A- Marketing Management

XXXV. Product and Brand Management

End of Semester Examination	40 Marks
Continuous Assessment	35 Marks
Total	75 Marks

Learning Objectives: - The objective of the course is to understand the knowledge about how a company can build & manage its products so that they are profitable to the company.

Utility: Student can acquire basic-level knowledge of Product and Brand Management.

Prerequisite: Basic knowledge of product & brand management.

Unit. No.	Particulars	No. of Lectures
1	Introduction to product & product related concepts <ul style="list-style-type: none"> • Product: Meaning of product, overview of Product Management, • Components and level of Products, Functions of Product manager, • Product and product Lines 	10
2	Strategic Product Management:- <ul style="list-style-type: none"> • Product Life cycle, Product Differentiation & its positioning • New Product Development, Product Personality. • Product attributes, POP and POD's 	11
3	Planning & implementing Brand Marketing Program <ul style="list-style-type: none"> • Brand & Products, understanding brands, Importance of Branding. • Planning & implementing Brand Marketing Program: criteria for choosing Brand elements, Option & tactics for Brand elements, • Use of IMC for brand Building, Leveraging secondary Brand Associations to Brand Building. 	11
4	Measuring & Interpreting brand Performance <ul style="list-style-type: none"> • Measuring & Interpreting brand Performance: developing A Brand Equity Measurement & Management system, Measuring Sources of Brand Equity & outcome of Brand Equity 	11
5	Growing & sustaining Brand Equity <ul style="list-style-type: none"> • Growing & sustaining Brand Equity: Designing & implementing Branding Strategies Managing Brands Over Time • Strategic Brand Management Process: Introduction & Phases 	11
	Total	54

Reference Books:

- 1) Kotler. P. P Foertsch w. Michi I.2006 B2b Brand Management .Springer.p357
- 2) Varma H.V.2006 Brand Management: Text & Cases.2nd edition, Excel Books.P.473
- 3) 3 .Donald R. Lehmann & Russell S. W. 2004Product Management 4th Edition, McGraw Hill

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Discipline Specific Elective
Group B- Financial Management

XXXIV. Banking

End of Semester Examination	40 Marks
Continuous Assessment	35 Marks
Total	75 Marks

Learning Objectives: - The objective of the course is to understand the structure and working of Banking & Financial Institution in India.

Utility: Student can acquire basic-level knowledge Banking and Financial Institution in India.

Prerequisite: Basic knowledge Banking and Financial Institution in India.

Unit. No.	Particulars	No. of Lectures
1	Introduction to Bank • Bank: Meaning, Function, Features of Bank, Types of Bank, Structure of Indian Banking System	10
2	Functions of Banking: • Functions of Banking: Accepting Deposits, Granting Loans, Agency function, Payment & Collection of Cheque, Bills of Exchange, Promissory Notes, Acting as trustee, General Utility function, Acting as Dealer in Foreign Exchange	11
3	Types of Bank: • Definition, Objective & functions of Commercial Bank, EXIM Bank, Co-operative Bank, RBI, NABARD, State Bank of India	11
4	Banking sector Reforms in India: • Narsimham Committee Report (1991) on Banking System in India, Management of NPA (Non-Performing Asset), Capital Adequacy Norms	11
5	Reserve Bank of India & Monetary Management • Introduction to RBI, Objective & Functions of RBI, Organization & Administration, Structure of RBI, Monetary Policy of RBI, Liquidity Adjustment Facility	11
	Total	54

Reference Books:

- 1) Gorden & Nairajan, Financial Market Services, Himalaya Publication House
- 2) Essential of Business Finance, R.H. Shrivastav, Himalaya Publication
- 3) Khan M.Y., Indian Financial Management, Himalaya Publication

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Discipline Specific Elective
 Group B- Financial Management

XXXV. Introduction of Financial Market

End of Semester Examination	40 Marks
Continuous Assessment	35 Marks
Total	75 Marks

Learning Objectives: - The objective of the course is to understand to concept of Financial Market and its functioning.

Utility: Student can acquire basic-level financial market.

Prerequisite: Basic knowledge financial market.

Unit. No.	Particulars	No. of Lectures
1	Introduction to Financial Market: <ul style="list-style-type: none"> • Financial Market: Meaning of Financial Market, Classification of Market (on the basis of maturity of securities, Seaserlity of claim & Organization structure basis), Functions of Financial Market 	10
2	Financial Instruments : <ul style="list-style-type: none"> • Financial Instruments: Introduction of Financial Instruments, Types of Instrument issued in Money market and Capital market, (Shares, Debentures, Commercial papers, Certificate of deposits, Mutual fund units, Government security) and its features 	11
3	Financial Intermediaries: <ul style="list-style-type: none"> • Financial Intermediaries: Meaning, Importance of Financial Intermediaries, Structure of Financial Intermediaries (RBI, SEBI, IRDA) 	11
4	Money Market: <ul style="list-style-type: none"> • Money Market: Meaning, Definition, Role of Function of Money market, Instrument related to Money market 	11
5	Capital Market <ul style="list-style-type: none"> • Capital Market: Meaning, Definition, functions of Capital market, Instruments related in Capital market 	11
	Total	54

Reference Books:

- 1) G. Sudarshana Reddy, Financial Management, Himalaya Publication
- 2) I.M. Pandey, Financial Management, Vikas Publication
- 3) S.N. Maheshwari, Financial Management, S. Chand & Sons Publication

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Discipline Specific Elective
 Group C- Human Resource Management

XXXIV. Training and Development

End of Semester Examination	40 Marks
Continuous Assessment	35 Marks
Total	75 Marks

Learning Objectives: - The objective of the course is to understand the Importance of Training & Development of Employee in Modern Organization

Utility: Student can acquire basic-level knowledge of training and development of employee in modern organization.

Prerequisite: Basic knowledge of the training & development of employee in modern organization.

Unit. No.	Particulars	No. of Lectures
1	Introduction to Training <ul style="list-style-type: none"> • Training: Concept, Definition, Objectives, Need Assessment of Training , Beneficiaries of Training. 	10
2	Training Process & Methods: <ul style="list-style-type: none"> • Training Process & Methods : Steps in Training process, Training Methods, On-the-Job, Off-the-Job, Trainers skills & styles, Computer based Training, Types of Computer based Training. 	11
3	Training Evaluation: <ul style="list-style-type: none"> • Training Evaluation: Concept, Types of Evaluation Techniques, Training Evaluation Instruments, Training Audit 	11
4	Learning: <ul style="list-style-type: none"> • Learning: Meaning, Definition, Principles of Learning, learning Cycle, Learning Curve 	11
5	Executive Development: <ul style="list-style-type: none"> • Definition, Need, Importance, Approaches, Training for Executive Level Management 	11
	Total	54

Reference Books:

- 1) Rao P.L. (2008), Enriching Human Capital through Training & Development, New Delhi, Excel Publication
- 2) Sahu R.K. (2010), Training & Development, New Delhi, Excel Publication
- 3) Naik G.P. (2008), Training & Development, Tex, Research, Cases, New Delhi, Excel Publication

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Discipline Specific Elective
 Group C- Human Resource Management

XXXV. Industrial Relations

End of Semester Examination	40 Marks
Continuous Assessment	35 Marks
Total	75 Marks

Learning Objectives: - The objective of the course is to understand and importance of Industrial Relations.

Utility: Student can acquire basic-level knowledge Industrial Relation

Prerequisite: Basic knowledge of the industrial relation.

Unit. No.	Particulars	No. of Lectures
1	Overview of Industrial Relations <ul style="list-style-type: none"> • Industrial Relations: Concept of Industrial Relations, Definition, Objectives of Industrial Relations, Approaches to Industrial Relations & Parties to Industrial Relations, Industrial Relations in Emerging Industrial Scenario 	10
2	Trade Union: <ul style="list-style-type: none"> • Trade Union: Introduction, Definition, Forms of Trade Union, Functions, Evolution of Trade Union Practices in India. 	11
3	Collective Bargaining: <ul style="list-style-type: none"> • Collective Bargaining: Introduction, Definition, Forms of Collective Bargaining, Process of Collective Bargaining. 	11
4	Workers Participation in Management: <ul style="list-style-type: none"> • Workers Participation in Management :Introduction, Definition, Objectives, Importance & Forms of Workers Participation in Management 	11
5	Industrial Disputes: <ul style="list-style-type: none"> • Industrial Disputes: Concept, Definition, Forms of Industrial Disputes, Causes of Industrial Disputes, Industrial Dispute Settlement Machinery. 	11
	Total	54

Reference Books:

- 1) Mamoria C.B. Mamorai, G. (2010), Dynamics of Industrial Relations, New Delhi, Himalaya Publishing House
- 2) Arun Monappa (2012), Industrial Relations, New Delhi, Tata McGraw Hill, Publishing Co. Ltd.
- 3) Subramani, P.N. & Rajendran, G. (2001), HRM & Industrial Relations, New Delhi, Himalaya Publishing House

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GE-I.1 Start-up Project Management

End of Semester Examination	40 Marks
Continuous Assessment	35 Marks
Total	75 Marks

Learning Objectives: - The objective of the course is to understand and importance of Industrial Relations.

Utility: Student can acquire basic-level knowledge Industrial Relation

Prerequisite: Basic knowledge of the industrial relation.

Unit. No.	Particulars	No. of Lectures
1	Introduction to Startup: <ul style="list-style-type: none"> • Meaning and Relevance of Start-up, Characteristics of Start-ups, Importance of the Start-ups • Designing of Business Processes, Selection of Location and Layout • Deciding About: Operation, Planning and Control, Preparation of Project Report/Business Plan, Selection of Financier 	10
2	Startup initiative: <ul style="list-style-type: none"> • Introduction, Accommodation and utilities, Contracts with the Vendors • Suppliers, Bankers, Indian Scenario • Principal Customers, Basic Start-up Problems 	11
3	Creativity & Innovation <ul style="list-style-type: none"> • Creativity, innovation and idea generation, • sources of business ideas, criteria for selection of a business opportunity, • environmental analysis: SWOT analysis, PESTLE Analysis, Five Forces model 	11
4	Entrepreneurship <ul style="list-style-type: none"> • Definition of Entrepreneur, Functions of An Entrepreneur, Classification of Entrepreneurship, • Theory of Entrepreneurship, Concept of Entrepreneurship • Development of Entrepreneurship, Entrepreneurial Process 	11
5	New Government Initiatives: Startup India Standup India, Atal Innovation Mission, Make in India, Ease of Doing Business in India	11
	Total	54

Reference Books:

- 1) Entrepreneurship Development: New Venture Creation: Dr. Vasant Desai, Himalaya Publishing House Pvt. Ltd
- 2) IGNOU Booklets
- 3) Govt. of India websites

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GE-I.2 NGO Management

End of Semester Examination	40 Marks
Continuous Assessment	35 Marks
Total	75 Marks

Learning Objectives: - The objective of the course is to understand and importance of NGO.

Utility: Student can acquire basic-level knowledge NGO.

Prerequisite: Basic knowledge of the NGO.

Unit. No.	Particulars	No. of Lectures
1	INTRODUCTION TO NGO: <ul style="list-style-type: none"> • What is NGO, Definition, Govt. recognition of NGO • Kinds of NGO functioning in India • Working of NGO in India 	10
2	NGO ENVIRONMENT: <ul style="list-style-type: none"> • Introduction • Environmental Threats and Opportunities: Definitions • The Environment. • The Environment: Constituents and Impacts • Assessing the Impact of Opportunities 	11
3	ISSUES IN NGO MANAGEMENT <ul style="list-style-type: none"> • Introduction, Understanding the Context, Aid to Development • Poverty and Development, Poverty and Exploitation, Poverty and Vulnerability, Poverty and Powerlessness • Dependency to Sustainability, Development Indicators 	11
4	LEGAL PROCEDURES <ul style="list-style-type: none"> • Introduction • A Trust, Memorandum of Association and Rules and Regulations of a Society, Tax Reliefs for NGOs • Documents Required Under Section 80G, Type of Income Entitled for Exemption, Meaning of 'Charitable and Religious Purpose' 	11
5	Office Procedure & Documentation <ul style="list-style-type: none"> • Introduction, Documents required to form a Trust, Contents of a Trust Deed • Registration under Indian Registration Act, Documents Required to Form a Society, Contents of the Memorandum of Association • Important bye Laws of the Society, Registration of a Society, Registration Under Companies Act 	11
	Total	54

Reference Books:

1. Marketing of Non Profit: S.M. Jha, Himalaya Publishing House Pvt. Ltd.,
2. IGNOU Booklets

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Skill Enhancement Course

SEC - III.1-Financial Literacy Skills

End of Semester Examination	25 Marks
Continuous Assessment	25 Marks
Total	50 Marks

Learning Objectives: - To encourage the college students to obtain basic financial skills which are essential for their full participation in society and life time of well-being.

Utility: To know the financial aspects of business.

Prerequisite: Basics of Financial studies & risk factors..

Unit. No.	Particulars	No. of Lectures
1	Money Matters and Budgeting <ul style="list-style-type: none"> • Money as medium of exchange and as medium of storage; Net-worth-difference between money and wealth, Assets and Liabilities, assets and income; liabilities and expenses, importance of financial goals in personal financial planning, S.M.A.R.T. goals, • Sources of income, professional income and investment income - active income and passive income; regular and lump sum expenses, discretionary and non-discretionary expenses; Deficit and Surplus, saving and investing, • What is Cash-flow Statement?-the structure, items, purpose, the different heads, the essence of Budget-Meaning, purpose and different heads, Opportunity Cost? Instant gratification and delayed gratification. 	09
2	Understanding insurance and risk management <ul style="list-style-type: none"> • “pure risk” and “investment risks”, Ways to manage risk: Avoid, Reduce, Retain, Share & Transfer, spreading the risks and sharing of losses, insurance premium an expense, insurance products and terminology, • Term plan -the pure insurance, Hybrids combination of insurance and investment, Critical illness, General insurance: Vehicle insurance, Medical insurance, Disability insurance and Property insurance, • Differences in the features of various products, Know about functions and powers of IRDA, the insurance regulator in India 	09
3	Understanding Investments : <ul style="list-style-type: none"> • The importance of Investment, diversification as a risk mitigation tool, Liquidity: definition, need and concept of Impact Cost, growth of money / concept of “returns”, • Inflation- short term and long term impact of inflation on personal finances, • real rate of returns, CPI, WPI, Time Value of Money, Interest- Simple Interest, Compound Interest, Annualized Interest and its calculations, Understanding the impact of different compounding frequencies, nominal interest and effective interest rate, the Rule of 72 and Rule of 144 	09
4	Introduction of Stock & Bonds <ul style="list-style-type: none"> • Equity Stocks -face value, shares at a premium and at a discount, dividend, the market value of each share and how is it determined, Earnings per share (EPS), Price to Earnings Ratio (P/E ratio), • Bonds and debentures-types of bonds / debentures: Issuers, Term to maturity, Interest rate -fixed or floating, Secured / unsecured, Convertible/ nonconvertible, • Understand credit risk and credit rating. 	09

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5	Security Market Regulators in India : <ul style="list-style-type: none"> • SEBI- functions and powers of Securities and Exchange Board of India • Securities market regulator in India. • stock exchanges their main functions and stock exchanges in India. 	09
	Total	45

Reference:

- 1) <http://www.ncfeindia.org/NFLAT>
- 2) National Financial Literacy Assessment Test-Vidyabhartee Prakashan

Skill Enhancement Course

SEC - III.2- Leadership & Negotiation Skills

End of Semester Examination	25 Marks
Continuous Assessment	25 Marks
Total	50 Marks

Learning Objectives: - To encourage the college students to obtain Leadership & Negotiation Skills which are essential for their full participation in society and life time of well-being.

Utility: To know the Leadership & Negotiation Skills of business.

Prerequisite: Basics of Communication skills.

Unit. No.	Particulars	No. of Lectures
1	Leadership <ul style="list-style-type: none"> • Theories of Leadership, Leadership Styles and Leadership • Leadership Styles, Leadership Skills • Team work & Team building 	09
2	Interpersonal skills <ul style="list-style-type: none"> • Interpersonal skills – Conversation, Feedback, Feed Forward • Interpersonal skills • Delegation, Humor, Trust, Expectations, Values, Status, Compatibility 	09
3	Conflict Management <ul style="list-style-type: none"> • Conflict Management • Types of conflicts and Conflict Management • Coping strategies and Conflict Management • Conflict Management Styles 	09
4	Positive thinking <ul style="list-style-type: none"> • Attitudes • Beliefs • Positive thinking – Martin Seligman’s theory of Learned Helplessness 	09
5	Negotiation <ul style="list-style-type: none"> • Meaning, Negotiation Strategies • Types of Negotiation 	09
	Total	45

Reference:

1. Organizational Behavior by Fred Luthans (9th edition)
2. High Performance Leadership – Vijayraghavan
3. The Essentials of Negotiation – Harvard Business School Press
4. Negotiation Selling by Sameer A Kulkarni

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BBA III YEAR (VI SEMESTER)								
Paper No.	Name of the Paper	Course No.	Lecture/ Week	Total Periods	Continuous Assessment (CA)	University Assessment (UA)	Total Marks	Total Credit
XXXVII	Business Tax-II	CORE-24	4	54	35	40	75	3
XXXVIII	Industrial Laws	CORE-25	4	54	35	40	75	3
XXXIX	Management Accounting	CORE-26	4	54	35	40	75	3
Discipline Specific Elective (Any one Group from following)								
Group A- Marketing Management								
XXXX	Retail Management	DSE-4A	4	54	35	40	75	3
XXXXI	Digital Marketing	DSE-4B	4	54	35	40	75	3
XXXXII	Field-Work & Dissertation	DSE-4C	4	54	35	40	75	3
Group B- Financial Management								
XXXX	International Finance	DSE-4A	4	54	35	40	75	3
XXXXI	Introduction to Financial Services	DSE-4B	4	54	35	40	75	3
XXXXII	Field-Work & Dissertation	DSE-4C	4	54	35	40	75	3
Group C- Human Resource Management								
XXXX	Employee Welfare and Social Security	DSE-4A	4	54	35	40	75	3
XXXXI	Performance Management System	DSE-4B		54	35	40	75	3
XXXXII	Field-Work & Dissertation	DSE-4C	4	54	35	40	75	3
Generic Elective Course (Any one of the following)								
GE-II.3	Agri-Business Management	GE-2C	4	54	35	40	75	3
GE-II.4	Intellectual Property Rights	GE-2D	4	54	35	40	75	3
Skill Enhancement Course (Any one of the following)								
SEC - IV.1	Excel Lab	SEC-4A	3	45	25	25	50	2
SEC - IV.2	E-Filing of Returns	SEC-4B	3	45	25	25	50	2
Total			31	423	270	305	575	23

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XXXVII. Business Taxation -II

End of Semester Examination	40 Marks
Continuous Assessment	35 Marks
Total	75 Marks

Learning Objectives: - The objective of the course is to understand the Assessment Procedure of Income Tax Act.

Utility: Student can acquire basic-level knowledge Assessment Procedure of Individual, Firm and Company.

Prerequisite: Basic knowledge of Assessment Procedure as per Income Tax Act.

Unit. No.	Particulars	No. of Lectures
1	Assessment of Individual: - <ul style="list-style-type: none"> • Gross Total Income, Deductions U/s 80C, 80D, 80DD, 80G, 80U, 80TTA, 80TTB. • Computation of Total income, Specimen to compute total taxable income of Individual. • Numerical Problems on Assessment of individual's Total Taxable Income 	11
2	Tax Liability of Individual <ul style="list-style-type: none"> • Rates of Tax- General Tax Rates, Special Tax Rates, Surcharge, Health & Education Cess for relevant Assessment Year • Numerical Problems on Computation of Tax Liability of Individual 	11
3	Assessment of Firm : <ul style="list-style-type: none"> • Partnership Firm, Types of partnership firm, Chargeability, Deductions • Tax Rates, Total income of Firm • Numerical problems on computation of Tax Liability & Total Income of Firm 	11
4	Assessment of Company: <ul style="list-style-type: none"> • Company, Meaning, Definition, Types of company, Chargeability, Deductions, Book Profit • Rates of Tax, Total Income of Company, Taxable income of company. • Numerical problems on Total Income & Tax Liability of company 	11
5	Goods & Service Tax: <ul style="list-style-type: none"> • Definition, Overview of Goods and Service Tax, Implementation of GST Council and their Functions, Benefits of GST, • Levy GST, Exemption from Tax • Rate of CGST/SGST and IGST. 	10
	Total	54

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

Reference Books:

1. Taxman : Student guide to income tax by Dr. Vinod Singhaniya, Dr. Monica Sighaniya
2. Kalyani Publishers: Income Tax law and Practice by V P Gaur, D.B Narang, Puja Gaur, Rajeev Puri.
3. Shitya Bhawan : Direct Tax Law and Practices By Dr.H.C Mharotra Dr. S.P Goyal
4. GST, Vol.1&2, CA Dharmendra Shrivastav, Publisher: Dharmendra Academy of GST Awareness.
5. GST Law – Practice and Procedure, Vol. 1&2 – Publisher: Snow White.

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XXXVIII. Industrial Laws

End of Semester Examination	40 Marks
Continuous Assessment	35 Marks
Total	75 Marks

Learning Objectives: - The objective of the course is to understand the basic principles underlying the Industrial and Labor relation Act.

Utility: Student can acquire basic-level knowledge Industrial Laws.

Prerequisite: Basic knowledge of the industrial laws.

Unit. No.	Particulars	No. of Lectures
1	Introduction of Trade Union Law <ul style="list-style-type: none"> • Trade Union Movement: History of Trade Union Movement, Meaning of Trade Union Movement, Aims and Objectives of Trade Union Movement, Scope or Main features of Trade Union Movement. 	10
2	Industrial law: <ul style="list-style-type: none"> • Industrial Law: Introduction of Industrial Law, Salient features of Industrial Dispute Act, Definition of Industry, industrial dispute, workman, employer, appropriate government, Authorities for prevention of Industrial dispute, Concept of Strike, lockout, layoff, retrenchment, closure. 	11
3	Industrial Safety and Health Measures: <ul style="list-style-type: none"> • Factories Act 1948: Introduction, Definition and Objective of Factories Act, Provisions of Safety, health and Welfare relating labors. 	11
4	International Labor Organization: <ul style="list-style-type: none"> • International Labor Organization: Introduction of International Labor Organization(ILO), Preamble to Constitution, Organization Structure, Measure Activities of International Labor Organization. 	11
5	Collective Bargaining: <ul style="list-style-type: none"> • Collective Bargaining: Concept of Collective bargaining, Process of Bargaining, Merits and Demerits of bargaining. 	11
	Total	54

Reference Books:

- 1) Simon Honeyball, Textbook on Labor Law(1996) Blackstone, London
- 2) Shrivastav K.D. , Disciplinary Action Against Industrial Employees and its Remedies (1990) Eastern, Lucknow
- 3) Shrivastav K.D. , Commentaries of Factories Act 1948 (2000) Eastern, Lucknow
- 4) V.V. Giri , Labor problems in Indian Industry Ch1 & 15(1972)
- 5) Indian Law Institute, Labor Law and Labor relations (1987)
- 6) O.P. Malhotra , The Law of Industrial Disputes(1998) Universal, New Delhi

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XXXIX. Management Accounting

End of Semester Examination	40 Marks
Continuous Assessment	35 Marks
Total	75 Marks

Learning Objectives: - The Objectives of this paper is to equip the students with the ability to analysis, interpret and use accounting information in Management accounting information in managerial decision making.

Utility: Student can equip the ability to analysis & interpret in Management Accounting.

Prerequisite: Basic knowledge of Analysis, interpretation, decision making in management A/c

Unit. No.	Particulars	No. of Lectures
1	Introduction to Management Accounting <ul style="list-style-type: none"> • Management Accounting- Meaning, Definition, Nature, Scope, functions • Role of Management Accounting in Decision Making. • Difference between Financial Accounting & Management Accounting 	10
2	Financial Statement Analysis <ul style="list-style-type: none"> • Cash Flow Statement -Meaning, Significance and Limitations of Cash Flow Statement, Numerical Problems on Cash Flow Statement • Fund Flow Statement -Meaning, Significance and Limitations of Fund Flow Statement, Numerical Problems on Statement Change in Working Capital & Fund Flow Statement 	11
3	Marginal Costing and Break Even Analysis: <ul style="list-style-type: none"> • Marginal Costing- Meaning, Advantages and Disadvantages of Marginal Costing, Break Even Analysis • Profit Volume Ration, Break Even Point, Margin of Safety and Maintaining the Desire Level of Profit & Estimated Sales. • Numerical problems on Above 	11
4	Standard Costing & Variance Analysis: <ul style="list-style-type: none"> • Standard Costing- Meaning, Advantages and Disadvantages of Standard Costing, • Variance Analysis- Variances, Actual & Standard variance, Material & Labour Variance. • Numerical problems on Material & Cost Variances Only 	11
5	Budget and Budgetary Control: <ul style="list-style-type: none"> • Budget and Budgetary Control - Meaning, Objective, Advantages and Limitations of Budget and Budgetary Control • Cash Budget, Flexible Budget, Production Budget, Sales Budget • Practical Problem on Above 	11
	Total	54

Reference Books:

- 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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Discipline Specific Elective
 Group A- Marketing Management

XXXX. Retail Management

End of Semester Examination	40 Marks
Continuous Assessment	35 Marks
Total	75 Marks

Learning Objectives: - The objective of the course is to understand the knowledge about Retail Management.

Utility: Student can acquire basic-level knowledge of Retail Management.

Prerequisite: Basic knowledge of Retail Management.

Unit. No.	Particulars	No. of Lectures
1	Introduction of Retail Management <ul style="list-style-type: none"> • Retail Management: Meaning, definition and features of retailing, Functional activities of retailing; development of retail in India. 	10
2	Retailers & Retail Location: <ul style="list-style-type: none"> • Retailers: Meaning, 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 • Retail Location: Meaning of location, trading area analysis, Location decisions, and factor affecting the choice of market area or store location 	11
3	Store Design and Layout <ul style="list-style-type: none"> • 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. 	11
4	Product and Merchandise Management: <ul style="list-style-type: none"> • 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. 	11
5	Retail Pricing, Communication & Promotion: <ul style="list-style-type: none"> • Retail Pricing: The concept of pricing, pricing strategy, Factors affecting retail pricing strategy. • Retail Communication & Promotion: Methods of communicating with the customers, Advertising, Design of Shop windows, Sales Promotion methods. 	11
	Total	54

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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Discipline Specific Elective
 Group A- Marketing Management

XXXXI. Digital Marketing

End of Semester Examination	40 Marks
Continuous Assessment	35 Marks
Total	75 Marks

Learning Objectives: - The objective of the course is to understand the knowledge about Digital Marketing tools.

Utility: Student can acquire basic-level knowledge of Digital Marketing tools.

Prerequisite: Basic knowledge of digital marketing.

Unit. No.	Particulars	No. of Lectures
1	Introduction to Digital Marketing <ul style="list-style-type: none"> • Digital Marketing: Introduction, meaning, advantages of digital marketing, difference between digital marketing and traditional marketing 	10
2	E- Marketing <ul style="list-style-type: none"> • E Marketing: Concept of E-marketing, History of E-marketing, objectives of E-marketing, Limitations of E-marketing 	11
3	Social Media Marketing <ul style="list-style-type: none"> • Social Media Marketing: Concept of social media, Facebook, Twitter, Whatsapp, Instagram, advantages of social media and uses to business. 	11
4	Methods and Techniques of E-Marketing <ul style="list-style-type: none"> • Methods and Techniques of E-Marketing: Introduction, Objectives, Sponsorship Techniques, Direct Marketing Techniques, Merchandising Techniques, Online Seminar Techniques, Word-of-Mouth Marketing Techniques. 	11
5	Legal and Ethical Issues in E-Marketing <ul style="list-style-type: none"> • Legal and Ethical Issues in E-Marketing: Introduction, Objectives, Need for E-Business Legal Protection, Legal and Ethical Issues in E-Marketing, Privacy, Digital Property, Online Expression, Emerging Issues 	11
	Total	54

Reference Books:

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Discipline Specific Elective
 Group B- Financial Management

XXXX. International Finance

End of Semester Examination	40 Marks
Continuous Assessment	35 Marks
Total	75 Marks

Learning Objectives: - The objective of the course is to concepts of International Finance and International financial System.

Utility: Student can acquire basic-level knowledge International finance and international finance system

Prerequisite: Basic knowledge International Finance & International Finance system.

Unit No.	Particulars	No. of Lectures
1	Introduction to International Finance <ul style="list-style-type: none"> • Meaning, Features of International Finance, Scope and factors influencing on International Finance, International monetary fund 	10
2	International Monetary System <ul style="list-style-type: none"> • Need, Significance, Development of international trade, The objective of International Monetary Fund, Role & Function of International Monetary Fund & World bank in International trade 	11
3	International Financial Market & Instrument <ul style="list-style-type: none"> • International Bond Market, Euro market, International Equity Market, International Financial instruments 	10
4	Meaning & management of Foreign Exchange Exposure <ul style="list-style-type: none"> • Meaning, Type of Foreign Exchange Exposure, Transaction Exposure, Operating Exposure, Management of Account Exposure 	12
5	Exchange Market & Exchange Mechanism <ul style="list-style-type: none"> • Features, Exchange Market player, Types of trading in Foreign Exchange Market, Indian Foreign Exchange Market, Factory influence in Foreign Exchange rate 	12
	Total	54

Reference Books:

- 1) Maurice D. Levi, (1996), International Finance, 3rd Edition, McGraw Hill
- 2) Jeevanandam C., (2001), Foreign Trade Finance & Risk, Management, Sultan S. Chand & Sons
- 3) U.A. Addhani, International Financial Management, Himalaya Publishing House

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Discipline Specific Elective
Group B- Financial Management

XXXXI. Introduction to Financial Services

End of Semester Examination	40 Marks
Continuous Assessment	35 Marks
Total	75 Marks

Learning Objectives: - The objective of the course is to understand concepts of Financial Services to acquaint the students with Fundamentals to develop the capability of students

Utility: Student can acquire basic-level knowledge Financial Services

Prerequisite: Basic knowledge of Financial Services.

Unit No.	Particulars	No. of Lectures
1	Overview of Indian Financial System <ul style="list-style-type: none">• Development since 1991, Role of Financial Intermediaries, Various Financial Intermediaries	11
2	Secondary Market <ul style="list-style-type: none">• Stock Exchanges : Bombay Stock Exchange, National Stock Exchange, Share trade, Introduction to Derivatives & Commodities, E-Trading – Index/Future	11
3	Portfolio Management Services <ul style="list-style-type: none">• Meaning, Importance, Objectives, Role of Portfolio Manager, Types of Strategy passive & active	10
4	Regulatory framework Financial Services <ul style="list-style-type: none">• Role & Function of RBI, SEBI, Provision of Companies Act, FEMA, Objective of these institutes	11
5	Merchant Banking <ul style="list-style-type: none">• Meaning of Merchant Banking, Functions of Merchant banking, Legal & Regulatory Framework, Role in issue Management, Issue pricing	11
	Total	54

Reference Books:

- 1) M.Y. Khan, Indian Financial Services,
- 2) V.A. Avdhani, Marketing & Financial Services,
- 3) Kohale, Advance Financial Services,

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Discipline Specific Elective
Group C- Human Resource Management

XXXX. Employee Welfare and Social Security

End of Semester Examination	40 Marks
Continuous Assessment	35 Marks
Total	75 Marks

Learning Objectives: - The objective of the course is to understand concepts of Employee Welfare and Social Security.

Utility: Student can acquire basic-level knowledge of employee welfare and social security

Prerequisite: Basic knowledge of employee welfare & social security.

Unit No.	Particulars	No. of Lectures
1	Labour Welfare <ul style="list-style-type: none">• Concept, Scope, Principles of Labour Welfare, Philosophy of Labour Welfare, Historical Development of Labour Welfare in India	10
2	Social Security <ul style="list-style-type: none">• Concept, Scope, Social Assistance & Social Insurance, Development of Social Security in India	10
3	Labour Welfare Programmes <ul style="list-style-type: none">• Concept, Statutory Welfare Provision, Voluntary Welfare Provision, Labour Welfare Officer – Role, Labour Welfare Fund	12
4	Labour Administration <ul style="list-style-type: none">• Meaning, Agencies for Labour Administration in India, ILO-Introduction, Objectives, Functions	10
5	Industrial Health & Safety <ul style="list-style-type: none">• Concept, Industrial Health, Definition, Importance, Industrial Accidents – Definition, Causes, Provisions. Industrial Safety Concept & Importance	12
	Total	54

Reference Books:

- 1) Sarma, A.M., Aspects of Labour Welfare & Social Security, Himalaya Publishing House, Mumbai
- 2) Ramchandra P. Singh, Labour Welfare Administration in India, Deep & Deep Publication, New Delhi
- 3) Employee Welfare & Social Security by P. Subba Rao & A.M. Sarma, Himalaya Publishing House

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Discipline Specific Elective
Group C- Human Resource Management

XXXXI. Performance Management System

End of Semester Examination	40 Marks
Continuous Assessment	35 Marks
Total	75 Marks

Learning Objectives: - The objective of the course is to understand concepts of Performance Management.

Utility: Student can acquire basic-level knowledge of Performance Management

Prerequisite: Basic knowledge of Performance Management.

Unit No.	Particulars	No. of Lectures
1	Introduction to performance Management • Introduction, Definition, Objectives, Characteristics, Importance, Performance Management Process	10
2	Performance Planning • Objectives, Importance, Process of performance planning, Methods of performance planning	11
3	Performance Appraisal • Objectives, Definition, Importance, Performance Management Techniques, Company Mapping, 360 ⁰ Feedback, Balanced Scorecard, Assessment Centre	11
4	Performance Feedback & Counseling • Performance Feedback, Concept, Need, Performance Counseling: Meaning, Principles, Objectives	10
5	Performance linked compensation & Rewards • Concept of compensation & Reward, Performance based compensation & Reward types, Career Planning & Succession planning	12
	Total	54

Reference Books:

- 1) Rao T.V., (2005), Performance Management & Appraisal System, New Delhi, Sage Publishers
- 2) Chadha P., (2008), Performance Management, New Delhi, MacMillan Ind. Ltd.
- 3) Suri G.K., (2008), Performance Measurement, New Delhi, Excel, Pub.
- 4) Rao N.S., (2017), Compensation System & Performance Management, New Delhi, Himalaya Publication.

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Generic Elective Course

GE-II.3. Agri-Business Management

End of Semester Examination	40 Marks
Continuous Assessment	35 Marks
Total	75 Marks

Learning Objectives: - The objective of the course is to learn about Agricultural markets, NAFED, warehouse & material handling system in India.

Utility: Student can know the structure & Functioning of Agricultural Marketing Institutions.

Prerequisite: Basic knowledge of Agriculture commodity Market & NAFED.

Unit No.	Particulars	No. of Lectures
1	Agricultural /Marketing Institutions & Organization <ul style="list-style-type: none"> • Agricultural /Marketing Institutions & Organization: Introduction, Objectives, Structure & Functioning, Agricultural produce Market committee (APMC) Act. 	10
2	Agri Supply Chain Management: <ul style="list-style-type: none"> • Nature of Agri supply Chain Management, Role of SCM, Challenges Faced, Drivers of SCM • Actors in SCM: Input Suppliers, Intermediaries, Processors, Retailers etc 	11
3	Agricultural and Processed Food Products Export Development Authority (APEEDA) <ul style="list-style-type: none"> • Agricultural and Processed Food Products Export Development Authority (APEEDA): Introduction, Functions assigned, products Monitored, Food Corporation of India objectives. 	11
4	The national agricultural co-operative marketing federation of India(NAFED) <ul style="list-style-type: none"> • The national agricultural co-operative marketing federation of India(NAFED): Location, establishment year ,Objectives, role of NAFED 	10
5	Commodity Markets <ul style="list-style-type: none"> • Commodity Markets: Introduction to Indian commodities market, Meaning & Functions, Hedging –meaning, advantages of hedging, role of hedgers, Speculation-meaning , option trading ,future markets 	12
	Total	54

Reference Books:

- 1) Acharya & Agarwal - Agricultural marketing in India, Oxford & IBH publishing company Pvt. Ltd. New Delhi
- 2) Dr. R. Balakrishnan supply chain Management for Indian Agriculture.
- 3) N. Chandra Sekaran & Raghuram – Agribusiness Supply Chain Management, CRC Press

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Generic Elective Course

GE-II.4. Intellectual Property Rights

End of Semester Examination	40 Marks
Continuous Assessment	35 Marks
Total	75 Marks

Learning Objectives: - The objective of the course is to understand the basic principles underlying the Intellectual Property Rights.

Utility: Student can acquire basic-level knowledge of Intellectual Property Rights Law.

Prerequisite: Basic knowledge of Intellectual Property Rights Law.

Unit No.	Particulars	No. of Lectures
1	Introduction of Intellectual Property: <ul style="list-style-type: none"> • Introduction of Intellectual Property: Meaning of Intellectual Property, Main forms of Intellectual Property, copyrights, trademarks, patent, designs, World Intellectual Property Rights Organization(WIPO) and UNESCO 	10
2	Copyrights in India: <ul style="list-style-type: none"> • Copyrights in India: Meaning of Copyright, Main features of Copyright, Copyright in Literary, dramatic and musical works, Ownership of Copyright, Infringement and remedies under Copyright Act 	11
3	Trademarks: <ul style="list-style-type: none"> • Trademarks: Meaning and Historical Development of Trademark, Need and Function of Trademark, kinds of trademark, Procedure for Registration, Rights of Registered Trademark Owners, Assignment and Licensing of marks & Infringement, trademark registry and Appellate Board. 	11
4	Patent: <ul style="list-style-type: none"> • Patent: Patent: Meaning and Historical Development of patent, Procedure for registration, Terms of patent and Rights of Patentee, Government use of Patent, Infringement of Patents and exception to Infringement, Remedies and patent office and Appellate Board. 	10
5	Geographical Indication: <ul style="list-style-type: none"> • Geographical Indication: Geographical Indications of Goods(Registration and Protection) Act 1999, Objects and Reasons of the Act, Agreement on TRIPS, Registration, cancellation, rectification, correction of register, Infringement, offences and penalties and remedies 	12
	Total	54

Reference Books:

- 1) Arora, Manish, Guide to Trademarks (2007) 2nd Edition Delhi Universal.
- 2) P. Narayan, Patent Law Eastern Law House, 1995.
- 3) Dr. G.B. Reddy, Intellectual Property Rights and The Law. 5Th Edition 2005 Gogia Law Agency.

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Skill Enhancement Course

SEC - IV.1-Excel Lab

End of Semester Examination	25 Marks
Continuous Assessment	25 Marks
Total	50 Marks

Learning Objectives: - To encourage the college students to obtain get knowledge about Excel Lab which are essential for their full participation in society and life time of well-being.

Utility: To get Knowledge about Excel Lab.

Prerequisite: Basics of Excel Lab

Unit. No.	Particulars	No. of Lectures
1	Introduction to MS-Excel 2010 <ul style="list-style-type: none"> • MS-Excel 2010- Meaning, Function, Importance, • Ribbon, Title Bar, Quick Access Toolbar, Help, Zoom Control, View Buttons, • Worksheet Area, Row, Column, Cell, Status Bar, Dialog Box launcher 	09
2	Formula & Functions <ul style="list-style-type: none"> • Math & Statistical functions: Average, Count, Min, Max, Sum, ABS, Round, Sort • Date & Time Functions, Logical Functions & Text Functions, Auto Sum, Auto Fill, ascending & descending sort • (Practical Work on Above) 	09
3	Tables & Charts : <ul style="list-style-type: none"> • Table, Pivot Table, Column Chart, Line Chart, Pie Chart, Bar Chart, Area Chart, Other Charts. • (Practical Work on Above) 	09
4	Setting Worksheet <ul style="list-style-type: none"> • Margins, Orientation, Size, Print Area, Breaks, Background & Print Titles • (Practical Work on Above) 	09
5	Data Validation & Protection : <ul style="list-style-type: none"> • Data Validation, Filter, Goal Seek, Protect Sheet, Protect Workbook • (Practical Work on Above) 	09
	Total	45

Reference:

- 1) The Complete Reference Excel - Kathy Ivens, Conrad Carlberg
- 2) MS-Office- Michael Busby & Russell A. Stultz

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Skill Enhancement Course

SEC - IV.2- E-Filing of Returns

End of Semester Examination	25 Marks
Continuous Assessment	25 Marks
Total	50 Marks

Learning Objectives: - To encourage the college students to obtain E- Filing of Returns skills which are essential for their full participation in society and life time of well-being.

Utility: To get Knowledge about E-Filing of Returns.

Prerequisite: Basics of E- Filing the Returns

Unit. No.	Particulars	No. of Lectures
1	Introduction of E-Filing of Returns <ul style="list-style-type: none"> • E-Filing of Returns- Meaning, Definition, Advantages, Disadvantages • Difference between E-Filing and Regular Filing of Returns • Types of E-Filing, Process of E-Filing 	09
2	Income Tax & E-Filing of Income Tax Returns <ul style="list-style-type: none"> • Introduction to Income Tax- Basic Concepts, Heads of Income, Deductions, Total Income & Tax Liability • Due Dates for E-Filing of Income Tax Returns, Varies Forms of Income Tax Returns, Fines & Penalties for Non Filing of ITR. • Introduction of Income Tax Portal, Preparation of ITR (Practical Work) 	09
3	TDS & E-Filing of TDS Returns : <ul style="list-style-type: none"> • Introduction of TDS- Meaning, Need, Scheme of Deposit of TDS, Schedule for submission of TDS Returns, • Exemption from TDS, Various forms for E-Filing TDS Returns, Fine & Penalties for Non filing the TDS Returns. • Practical Workshop on E-Filing of TDS Returns 	09
4	Introduction & Basic Concepts of GST <ul style="list-style-type: none"> • Introduction of GST- Meaning, Chargeable Section, CGST, IGST, SGST • Rates of GST, Composition Scheme, Small Suppliers • Schedule for Payment, Input Tax Credit 	09
5	E-Filing of GST Returns : <ul style="list-style-type: none"> • Forms of GST Returns, E-Filing Portal, Electronic Credit ledger, Electronic Cash Ledger, Electronic Liability Register • Interest/Penalties for Late/ Not Filing of Returns, • Practical Workshop on E-Filing of GST Returns 	09
	Total	45

Reference:

- 1) Ahuja, Girish, Gupta Ravi, GST & Customs Law.
- 2) Ahuja. Girish. and Gupta. Ravi. Systematic Approach to Income Tax. Bharat Law House, Delhi
- 3) Gupta, S.S., Vastu and Sevakar, Taxmann Publications
- 4) Singhania V. K , GST & Customs Lax, Taxmann Publication
- 5) Sisodia Pushpendra, GST Law, Bharat Law House
- 6) Singhania, Vinod K. and Singhania Monica. Students' guide to Income Tax, Taxmann Publications Pvt Ltd., New Delhi.