

# SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED

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

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

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

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

## **MARKETING MANAGEMENT**

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

Max. Marks : 50

(Theory : 40 + Internal : 10)

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

### **Books:**

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

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## **RETAIL MANAGEMENT**

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

Max. Marks : 50

(Theory : 40 + Internal : 10)

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

## Reference Books:

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

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## **Production & Operation Management**

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

Max. Marks : 50

(Theory : 40 + Internal : 10)

### **1. Introduction to Production & Operation Management:**

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

### **2. Manufacturing Systems:**

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

### **3. Physical Facilities:**

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

### **4. Value Analysis:**

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

### **Suggested Readings:**

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

B.B.A. II Yr. (III Semester) – Course No.304  
(Theory – 30 Marks + Practical - 20 Marks)

Total Marks: 50

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

### 1. Introduction to Computer:

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

### 2. Computer Devices

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

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

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

**Storage Devices** : FDD, HDD, CDROM, Pen Drive

### 3. Operating System:

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

### 4. Introduction to MS-Word:

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

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

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

4.4. Editing text, finding & replacing text

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

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

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

4.8. Adding drawing to documents, Templates and wizards

4.9. Case study can be given on every topic.

**Suggested Readings:**

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

**Note:**

**Distribution of marks for practicals is as follows.**

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

## **HUMAN RESOURCE MANAGEMENT**

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

Max. Marks : 50

(Theory : 40 + Internal : 10)

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

**BOOKS:**

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

## **FINANCIAL MANAGEMENT**

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

Max. Marks : 50

(Theory : 40 + Internal : 10)

**1. Financial Management :- An Overview-**

- (A) Finance Functions: Executive Functions (Financial Decisions)

Investment Decisions.- Financing Decisions- Dividend Decisions.

- (B) Goals of Financial Management: Profit maximization; Merits, Demerits - Wealth maximization; Merits, Mechanics (discounting procedure)- Risk – Return Trade off.
- (C) Organisational set up for Finance Function- Controllership Vs Treasurership Function.-Position of finance function in Indian Companies.

**2. Introduction; Indian financial system and corporate financing**

- (A) Financial market: Capital Market, Money Market Regulation of financial market.
- (B) Corporate Financing: Sources of long term Fund-Equity and Debt. –An Introduction to primary and secondary capital markets.
- (C) An introduction to: Financial intermediaries, Underwriters, Brokers, Merchant Bankers etc., Development Banks.

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

**Books:**

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

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## **ADVANCE BUSINESS ACCOUNTING**

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

Max. Marks : 50

(Theory : 40 + Internal : 10)

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

**Books:**

- 1. Accounting-J.R.Batliboi
  - 2. Accounting-M.C.Shukla
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## **MARKETING MANAGEMENT**

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

Max. Marks : 50

(Theory : 40 + Internal : 10)

### **1. Promotional Decisions:**

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

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

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

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

#### **Books:**

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

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## **RETAIL MANAGEMENT**

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

Max. Marks : 50

(Theory : 40 + Internal : 10)

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

### Reference Books:

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

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## **Production & Operation Management**

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

Max. Marks : 50

(Theory : 40 + Internal : 10)

### **1. Work Design:**

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

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

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

### **3. Maintenance Management:**

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

### **4. Quality Management:**

ISO, TQM, Six Sigma.

### **Suggested Readings:**

1. Chary S.N.: Production & Operations Management, Latest ed. Tata McGraw Hill Publishing Co. Ltd., New Delhi.



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

## COMPUTER APPLICATION-II

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

(Theory – 30 Marks + Practical - 20 Marks)

**Total Marks: 50**

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

#### 1) Introduction to MS-EXCEL:

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

database by using a data form – how a data form works, elements of the data form, Entering, finding records, filters : finding record by criteria.

1.11. Case study can be given on every topic.

## 2. Introduction to Power Point:

Power point basics, Creating presentation, working with graphics in power point, Show effect and Animation effects. Case Study : Create a presentation for company you visited last year or create a presentation showing company profile for marketing etc.

## 3. Introduction to Internet:

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

### Suggested Readings:

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

### Note:

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

## **HUMAN RESOURCE MANAGEMENT**

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

Max. Marks : 50

(Theory : 40 + Internal : 10)

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

**BOOKS:**

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

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**FINANCIAL MANAGEMENT**

B.B.A. II Yr. (IV Sem.), Course Code : 406

Max. Marks : 50

(Theory : 40 + Internal : 10)

**1. Long Term Investment Decision :- ( Capital Budgeting)-**

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

**Note** – 1) Examples should be based only on SLM and WDV methods of depreciation.

2) Replacement Decision be excluded.

- (D) Ranking conflicts and resolutions

**2. Working capital management-I :**

- (A) Overview: Concepts, Significance, Factors affecting working capital requirement, Computation of operating cycle.

Dimensions of working capital Management -Relative asset liquidity.

And Relative Financing Liquidity.

- (B) Working Capital Financing

Sources of working capital, finance including inter corporate loans.

Determining maximum permissible bank, finance based on Tandon and Chore

Committee recommendations (excluding illustration) Current scenario of bank finance.

**3. Working Capital Management-II :**

- A) **Measurement of Cash** : Cash Budgeting, Managing the flow, Cash control reports, Investment in marketable securities.
- B) **Management of receivables**: Credit policy variables credit evaluation, credit granting decision, control of receivables.
- C) **Management of Inventory**: Types, Motives for holding Inventory. Investment in inventory, Computation of EOQ, Maximum level, Minimum level, Reorder point and safety stock,(Excluding probability based calculation.)

**Books:**

- 1) Financial management-P.V.Kulkarni.
  - 2) Financial management-I.M.Pandey.
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# **ADVANCE BUSINESS ACCOUNTING**

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

Max. Marks : 50

(Theory : 40 + Internal : 10)

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

## **Books:**

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