

### SWAMI DAYANANDA COLLEGE OF ARTS & SCIENCE, MANJAKKUDI – 612 610.

#### DEPARTMENT OF BUSINESS ADMINISTRATION

# PROGRAMME OUTCOMES PROGRAMME SPECIFIC OUTCOMES COURSE OUTCOMES

## FOR B.B.A DEGREE PROGRAMME

#### BHARATHIDASAN UNIVERSITY, TIRUCHIRAPALLI – 620 024

## Bachelor of Business Administration (B.B.A.) Syllabus Under CBCS (Applicable to the candidates admitted from the academic year 2016-2017 onwards)

			HRS		EXA	MA	RKS	
SEM	PART	COURSE TITLE	/ WE EK	CRE DITS	M HRS	IN T	ЕХ Т	TOTAL
I	Ι	Language Course – I (LC) – Tamil*/Other Language +#	6	3	3	25	75	100
	II	English Language Course –I (ELC)	6	3	3	25	75	100
	III	Core Course I (CC) Management Concepts	6	5	3	25	75	100
		Core Course II (CC) Financial Accounting	6	4	3	25	75	100
		Allied Course I Managerial Economics	4	3	3	25	75	100
	IV	Value Education	2	2	3	25	75	100
		Total	30	20				600
II	I	Language Course –II (LC) – Tamil*/Other Language +#	6	3	3	25	75	100
	II	English Language Course –II (ELC)	6	3	3	25	75	100
	III	Core Course III (CC) Marketing Management	6	5	3	25	75	100
		Core Course IV Mathematics & Statistics for Managers	6	4	3	25	75	100
		Allied Course II Business Environment	4	3	3	25	75	100
	IV	Environmental Studies	2	2	3	25	75	100
		Total	30	20				600

III	I	Language Course –III (LC) – Tamil*/Other Language +#	6	3	3	25	75	100
	II	English Language Course –III (ELC)	6	3	3	25	75	100
	III	Core Course V	6	5	3	25	75	100
		Managerial Communication						
		Core Course VI	6	4	3 T	15	45	100
		Computer Applications in Business			_	+ 10	+ 30	
		(Theory + Practical)			P			100
		Allied Course III	4	3	3	25	75	100
	137	Business Law	2	2	3	25	75	100
	IV	Non-Major Elective – I for those who studied Tamil under Part I	2	2	3	25	75	100
		Basic Tamil for other language students						
		Special Tamil for those who studied						
		Tamil upto 10 <sup>th</sup> +2 but opt for other						
		languages in degree programme						
		Management Principles (or)						
		Stock Exchange Practices						
		m . 1	20	20				600
		Total	30	20				600
IV	I	Language Course –IV (LC) –	6	3	3	25	75	100
		Tamil*/Other Language +#						
	II	English Language Course –IV (ELC)	6	3	3	25	75	100
	III	Core Course VII	5	5	3	25	75	100
		Organizational Behaviour				2.5		100
		Core Course VIII	5	5	3	25	75	100
		Operations Research	4	2	2	25	75	100
		Allied Course IV Production Management	4	3	3	25	75	100
	IV	Non-Major Elective – II for those who	2	2	3	25	75	100
	1 4	studied Tamil under Part I	2	2	3	23	13	100
		Basic Tamil for other language students						
		Special Tamil for those who studied						
		Tamil upto 10 <sup>th</sup> +2 but opt for other						
		Tallill upto 10 12 but opt 101 building						
		languages in degree programme  Banking Practices (or)						
		languages in degree programme						
		languages in degree programme  Banking Practices (or)						
	IV	languages in degree programme  Banking Practices (or)	2	2	3	25	75	100
	IV	languages in degree programme  Banking Practices (or)  International Business		2 23	3	25	75	100 <b>700</b>

V	III	Core Course IX Cost Accounting	5	5	3	25	75	100
		Core Course X Financial Management	5	5	3	25	75	100
		Core Course XI Company Law and Secretarial Practice	5	5	3	25	75	100
		Core Course XII Research Methods in Management	5	5	3	25	75	100
		Major Based Elective – I Services Marketing	4	4	3	25	75	100
	IV	Skill Based Elective – II	2	2	3	25	75	100
	IV	Skill Based Elective – III	2	2	3	25	75	100
	IV	Soft Skills Development	2	2	3	25	75	100
		Total	30	30				800
VI	III	Core Course XIII Human Resource Management	6	5	3	25	75	100
		Core Course XIV Management Accounting	6	5	3	25	75	100
		Core Course XV Entrepreneurial Development	6	5	3	25	75	100
		Major Based Elective – II  Management Concepts in Thirukkural	5	5	3	25	75	100
		Major Based Elective – III Global Business Management	6	5	3	25	75	100
	V	Extension Activities** Gender Studies	- 1	1 1	3	- 25	- 75	100
		Total	30	<b>27</b>				600
		Grand Total	180	140		750	3150	3900

Language Part – I 4 **English Part –II** 4 **Core Paper** 15 **Allied Paper** 4 **Non-Major Elective** 2 **Skill Based Elective** 3 **Major Based Elective** -3 **Environmental Studies -**1 Value Education 1 **Soft Skill Development -**1 **Gender Studies** 1

**Extension Activities** - 1 (Credit only)

# those who studied Tamil upto 10<sup>th</sup> +2 but opt for other languages in degree level under Part I should study special Tamil in Part IV

#### \*\* Extension Activities shall be out side instruction hours

Non Major Elective I & II – for those who studied Tamil under Part I

- a) Basic Tamil I & II for other language students
- b) Special Tamil I & II for those who studied Tamil upto 10<sup>th</sup> or +2 but opt for other languages in degree programme

#### Note

1. Theory Internal 25 marks External 75 marks

- 2. Separate passing minimum is prescribed for Internal and External
- a) The passing minimum for CIA shall be 40% out of 25 marks (i.e. 10 marks)
- b) The passing minimum for University Examinations shall be 40% out of 75 marks (i.e. 30 marks)

<sup>\*</sup> for those who studied Tamil upto 10<sup>th</sup> +2 (Regular Stream)

<sup>+</sup> Syllabus for other Languages should be on par with Tamil at degree level

#### PROGRAMME OUTCOMES

- **PO1:** Develop the knowledge, skill and attitude to creatively and systematically apply the principles and practices of management, accountancy, finance, business law, math and statistics, HR, operations, behavioral modification through Organizational Behavior, concepts of Global Business Management and IT to management problems and work effectively in modern day business and non-business organizations.
- **PO2:** Develop fundamental in-depth knowledge and understanding of the principles, concepts, management values through Thirukkural and development of the core areas of business such as finance, accounting, marketing, HR, operations along with the tools such as Tally, MS Excel, MS Office, etc.
- **PO3:** Demonstrate the critical thinking mindset and the ability to identify and formulate research problems, research literature, design tools, analyze and interpret data, and synthesize the information to provide valid conclusions and contextual approaches across a variety of subject matter.
- **PO4:** Exhibit self-confidence and awareness of general issues prevailing in the society and communicate effectively with ideas about Gender Studies, Value Education, Environmental Studies, accounting, management, business, professional fraternity and with society at large through digital and non-digital mediums and using a variety of modes such as effective reports & documentation, effective presentations, and give and receive clear instructions.
- **PO5:** Function effectively as an individual and as a member or leader in teams through virtues of entrepreneurship / intrapreneurship; communicate effectively and efficiently with knowledge in Business Communication / Professional English and in multidisciplinary settings by demonstrating life skills, coping skills and human values.

#### PROGRAM SPECIFIC OUTCOMES (PSO) of BBA

- **PSO1:**The programme recognizes the need to adapt business practices to the opportunities and challenges of an evolving global environment.
- **PSO2:**Identify, evaluate, analyze, interpret and apply information to address problems and make reasoned decisions in a business context.
- **PSO3:**Communicate in a business context in a clear, concise, coherent and professional manner to develop business and entrepreneurial aptitude.

## CORE COURSE I MANAGEMENT CONCEPTS

#### UNIT - I

Nature and Scope of Management – Management as a Science, an Art or a Profession – Process – Levels of management – F.W.Taylor's Scientific Management – Fayol's Theory of Management.

#### UNIT - II

Planning – Process – Types of Plans – Objectives, Policies, Procedures, Rules, Strategies, Programmes and Budgets - Decision making - Process of decision making – Types of decision – Problems involved in decision making.

#### **UNIT-III**

Organizing – Concept – Organization as a process – Elements of Organization process – Types of organization- Span of Control – Delegation – Centralization – Decentralization.

#### UNIT - IV

Staffing – Functions – Process – Selection – Recruitment – Training. Direction – Concept– Elements of Directing – Principles of Direction – Process of Directing.

#### **UNIT - V**

Co-ordination – Controlling – Need and importance – Process – Characteristics of an ideal control system – Budgetary Control.

#### **TEXT BOOK RECOMMENDED:**

Principles of Management – L.M. PRASAD Management Principles–T.RAMASAMY

- 1. Principles of Management SHERLEKAR S. A.
- 2. Business Management DINKAR PAGARE
- 3. Principles of Management TRIPATHI AND REDDY.
- 4. Essentials of Management KOONTZ AND O'DONNEL

Semester:	Core Course:	Sub Code:	Management	Credit:	Allotted Hrs per
I	I	16CCBB1	Concepts	5	week: 6

CO01: To make students enumerate the basic concepts and principles of management.

CO02: Help students observe the skills needed to become a successful manager.

CO03: Students will get familiar with the basic concepts applied in contemporary Management practices.

CO04: They will be able to analyze the basics in the art of management studies.

CO05: They can predict the direction towards development of the organization with ease.

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	3	3	-	-	-	3	-	-
CO2	3	2	2	-	-	-	2	-
CO3	-	3	-	-	-	2	-	2
CO4	-	-	-	3	2	-	3	-
CO5	1	1	-	-	3	-	2	-

## CORE COURSE – II FINANCIAL ACCOUNTING

#### UNIT - I

Definition of Account – Nature of Accounting – Accounting Concepts and Postulates - Double Entry Vs single entry –Books of Accounts

#### **UNIT-II**

Journal - Ledger - Subsidiary Books - Trial Balance

#### **UNIT - III**

Bank Reconciliation Statement (BRS) - Final Accounts of Sole Trader – trading, Profit and Loss Account and Balance Sheet with simple adjustments.

#### **UNIT-IV**

Methods of Depreciation -Straight Line Method, Written Down Value Method and Annuity Method.

#### **UNIT - V**

Capital and Revenue – Accounts of Non-trading organizations - Income and Expenditure Account – Receipts and Payments Account.

(Marks – Theory 40% and Problems 60%)

#### **TEXT BOOK RECOMMENDED:**

Advanced Accountancy – S.P.JAIN & K.L.NARANG, Kalyani Publishers.

- 1. Advanced Accountancy M.C.SHUKLA, T.S.GREWAL & S.C.GUPTA Sultan Chand & Sons.
- 2. Advanced Accountancy R.L.GUPTA & RADHASAMY.
- 3. Principles of Accountancy VINAYAKAM, MANI & NAGARAJAN.

Semester:	Core Course:	Sub Code:	Financial	Credit:	Allotted Hrs per
I	II	16CCBB2	Accounting	4	week: 6

CO01: To enable learners in recognize the fundamental concepts of Accounting.

CO02: Give them a basic knowledge of accounting principles which will facilitate them to construct Final Accounts of business and non-trading concerns.

CO03: Understanding the process of determining financial statements for Sole Proprietorship and Company and Departmental Business Organizations.

CO04: Comparing the various financial parameters of a business concern.

CO05: Preparation of required reports in the appropriate methods.

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	3	2	-	-	-	-	-	-
CO2	3	2	2	-	-	-	2	-
CO3	3	2	-	2	-	2	1	-
CO4	2	3	-	2	-	-	-	-
CO5	-	-	2	-	-	-	2	-

## ALLIED COURSE I MANAGERIAL ECONOMICS

#### UNIT - I

Managerial Economics – Nature and Characteristics – Scope – Relationship with other disciplines – Laws of Demand.

#### UNIT - II

Concept of Utility – Law of Diminishing Marginal Utility – Concept of Consumer Surplus –Elasticity of Demand - Types.

#### UNIT - III

Factors of Production–Law of returns – Law of variable proportions – Law of returns to scale – Economies of Large Scale Production.

#### UNIT - IV

Market Structures – Price and Output determination under perfect competition, monopoly, monopolistic competition and oligopoly.

#### UNIT - V

National Income – Concepts, Measurement and Difficulties in measurement – Inequalities of Income – Causes.

#### **TEXT BOOK RECOMMENDED:**

Managerial Economics – R.L.VARSHNEY & K.L.MAHESHWARI Managerial Economics - S.SANKARAN

- 1. Managerial Economics Analysis, Problems & Cases P.L.MEHTA.
- Principles of Economics, Economic Analysis V.LOKANATHAN.
- 3. Economic Analysis K.P.M. SUNDHARAM & E.N. SUNDHARAM.
- 4. Managerial Economics CAUVERY, SUDHANAYAK, GIRIJA

Semester: I	Allied	Sub Code:	Managerial	Credit: 3	Allotted Hrs
	Course: I	16ACBB1	Economics		per week: 4

CO01: Examine the basic concepts in Economics.

CO02: Giving the students capacity to employ economics in business decisions.

CO03: Articulate various economic tools for business analysis including consumer decisions, market demand, internal costs and price.

CO04: Considering the impact of Per Capita Income on National Economy.

CO05: Facilitate the use of economic tools like Elasticity of Demand, Diminishing Marginal Utility and Economies of Large Scale Production.

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	2	3	-	-	-	1	2	-
CO2	2	-	2	-	-	-	3	-
CO3	-	-	3	-	-	-	3	1
CO4	-		-	2	-	1	-	-
CO5	1	1	2	-	-	-	1	-

Semester: I	Common	Sub Code:	Value	Credit: 2	Allotted Hrs
	Course: I	18UGVED	Education		per week: 2

CO01: Explaining the philosophy of life and social values.

CO02: Discover the implications of Human Rights and International organisation.

CO03: Categorize various challenges facing the Modern society towards Human Rights.

CO04: Support Yoga science and help the development of modern society.

CO05: Structure the role of State Public Service Commission.

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	-	-	1	2	-	-	-	-
CO2	2	-	-	2	-	-	-	-
CO3	3	-	2	3	-	-	-	-
CO4	3	-	-	2	-	-	1	-
CO5	-	-	1	-	-	-	2	-

## CORE COURSE – III MARKETING MANAGEMENT

#### UNIT - I

Market and Marketing: Distinction between marketing and selling - Types of market - Concepts - Functions - Marketing management - Objectives - Importance - Marketing Environment - Marketing Information System.

#### **UNIT-II**

Market Segmentation: Criteria of effective segmentation – Benefits – Bases for market segmentation - Factors influencing consumer behavior – Buyer motives – Buying process.

#### **UNIT - III**

Marketing Mix - Product planning and development - Productmix decisions - New product development - Product life cycle and strategies - Pricing - Meaning - Influencing factors - Objectives - Pricing methods.

#### **UNIT - IV**

Marketing channels -Need and importance – Classification – Types of Intermediaries – Wholesalers – Functions – Retailers – Functions - Physical distribution – Elements of physical distribution (logistics)

#### UNIT - V

Promotion mix - Personal selling -Process - Advertising - Objectives - Types - Sales promotion - Objectives - Sales promotionmethods, publicity and public relations.

#### **TEXT BOOK RECOMMENDED:**

1. Ramaswamy and Namakumari, Marketing Management 3/e Revised MacMillan I Ltd

- 1. Philip Kotler, Marketing Management, Prentice Hall of India.
- 2. Philip Kotler and Armstrong, Marketing Management
- 3. Rajan Nair, Marketing
- 4. Saxena, Marketing Management, Tata McGraw Hill Pub
- 5. Pillai &Bhagavathi, Modern Marketing
- 6. Sherlekar, Marketing Management
- 7. Varshney RL and Gupta SL, Marketing Management

Semester:	Core Course:	Sub Code:	Marketing	Credit:	Allotted Hrs per
II	III	16CCBB3	Management	5	week: 6

CO01: To summarize students to marketing concepts and trends in the market.

CO02: Stimulating the ability to relate consumer behaviour and market trends.

CO03: To make students interpret the relationship between marketing channels and corresponding strategies.

CO04: Help in developing and implementing integrated marketing strategies for products.

CO05: Facilitate students in the application of suitable marketing theories in real time scenario.

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	1	3	2	-	-	2	-	-
CO2	3	-	3	-	-	1	-	-
CO3	-	3	3	-	-	-	3	-
CO4	-	3	-	-	-	-	-	2
CO5	3	-	-	-	-	1	3	-

## CORE COURSE – IV MATHEMATICS AND STATISTICS FOR MANAGERS

#### **UNIT-I**

Differentiation - Derivation of standard Function, Addition, Difference and product Rule, Maxima and Minima – Application of Derivatives in Business.

#### **UNIT - II**

Matrices and Determinants - Definition - Basic concepts - Addition, Subtraction and Multiplication of Matrices - Elementary Operations: Transpose of a Matrix, Inverse, and Solving equations by matrix method - Determinants and Solution of Simultaneous Linear Equations.

#### **UNIT-III**

Statistics – Definition – Nature – Scope and Objectives – Diagrammatic representation – One, two and three dimensional diagrams – Graphic representation-Histogram, Frequency Polygon, Frequency Curve, Histogram and Pie diagram – Classification and tabulation.

#### **UNIT - IV**

Measures of Central Tendency - Mean, Median, Mode, Geometric Mean and Harmonic Mean – Measures of Dispersion - Range, Quartile Deviation, Mean Deviation, Standard Deviation and co-efficient of variation.

#### UNIT - V

Simple Correlation - Karl Pearson's Co-efficient of Correlation and Spearman's Rank Correlation - Simple Regression Analysis.

(Marks: theory 40 % and Problems 60%)

#### **TEXT BOOK RECOMMENDED:**

Business Mathematics- SAN CHETI & KAPOOR, S.Chand& Co. Ltd. Statistics – R.S.N.PILLAI & BAGAVATHI, Sultan Chand & Co. Ltd.

Business Mathematics and Statistics – P.A.NAVNITHAM, Jai Publishers, Trichy.

- Statistical Methods S.P.GUPTA, Sultan Chand &Co.Ltd.
- 2. Business Tools and decision Making S.L.AGGARWAL & S.L.BHARDWAJ Kalyani Publishers.

Semester: II	Core Course:	Sub Code:	Mathematics &	Credit: 4	Allotted Hrs
	IV	16CCBB4	Statistics for		per week: 6
			Manager		

CO01: Make the students associate with basic mathematical and statistical tools.

CO02: Ability to deduce appropriate statistical techniques in business.

CO03: Help students analyze and criticize management problems in research.

CO04: Ascertain decision making through exposure to concepts such as Mean, Median and Mode as a part in Measures of Central Tendency.

CO05: Creating models to optimize project implementation duration.

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	2	2	1	-	-	-	2	2
CO2	2	2	3		-	-	2	-
CO3	-	1	3	-	-		-	2
CO4	-	-	-	3	2	-	3	-
CO5	3	1	-	-	3	-	2	-

## ALLIED COURSE – II BUSINESS ENVIRONMENT

#### UNIT - I

Business - Scope - Characteristics - Goals - Criticisms - Business Environment - Objectives and types.

#### **UNIT-II**

Economic Environment- Concept –Factors-Basic Economic System - Economic Planning- Privatization – Nature and objectives.

#### **UNIT - III**

Political Environment- Political Institutions-Legislature, Executives and Judiciary Government in Business-Regulatory, Intervention and Participatory roles.

#### **UNIT - IV**

Financial Environment - Financial System -RBI - Commercial banks—International Economic Institutions - World Bank – IMF– WTO.

#### UNIT - V

Social and Cultural Environment-Impact of Culture on Business - People's Attitude to Business and Work-Business and Society - Social responsibility of Business - CSR.

#### **TEXT BOOK RECOMMENDED:**

K. Aswthappa- Essentials of Business Environment-Himalaya Publishing House.

- 1. George Steiner & JohnF. Steiner- Business, Government and Society-Tata McGraw Hill
- 2. Adikari Economic Environment in Business- Himalaya PublishingHouse
- 3. Francis Cherunilam Business Environment
- 4. IshwarC.Dhingara.-Indian Economy-Sultan Chand & Company
- 5. RuddanDatt and K.P.M. Sundharam -Indian Economy
- 6. Sundaram& Black The International Business Environment Prentice Hall, New Delhi.
- 7. Cherunilam, Francis Business Environment Text and Cases, Himalaya Publishing House.

Semester:	Allied Course:	Sub Code:	Business	Credit:	Allotted Hrs per
II	II	16ACBB2	Environment	3	week: 4

CO01: Recommend understanding of the concepts of business environment.

CO02: Establish the students' knowledge on domestic as well as international environment.

CO03: Describe the impact of environment on business and various factors in play.

CO04: Classify the various types of environment involved in the evaluation of business.

CO05: Compare and criticize the role of CSR in economic welfare of a country.

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	-	3	1	2	-	2	-	-
CO2	3	2	-	1	-	2	-	-
CO3	-	-	2	2	-	2	1	1
CO4	1	-	-	2	-	2	-	-
CO5	-	-	-	-	-	-	1	-

## CORE COURSE – V MANAGERIAL COMMUNICATION

#### UNIT - I

Communication – Meaning and Objectives – Communication Cycle – Principles – Types- Media – Barriers to Communication.

#### UNIT - II

Business Letters - Kinds -Layout and Parts - Enquiry and Reply - Offers and Quotations Orders - Execution and Cancellation -Complaint letters - Claims and Adjustments - Commercial Terms and Abbreviations.

#### UNIT - III

Collection Letters – Sales Promotion Letters – Circular Letters.

#### **UNIT-IV**

Bank Correspondence – Import and Export Correspondence – Application Letters.

#### UNIT - V

Report Writing – Structure of Report – Kinds (Press, Market and Business Reports) – Modern means of Electronic Communication – Internet–E-mail - Video Conferencing – FAX – Websites and their uses in business.

#### **TEXT BOOK RECOMMENDED:**

Effective Business English and Correspondence – M.S.RAMESH & PATTENSHETTY, R. Chand & Co.

- 1. Essentials of Business Communication RAJENDRA PAL & J.S.KORLAHALLI, Sultan Chand & sons.
- 2. Business Communication R.C.SHARMA, KRISHNA MOHAN, Tata McGraw Hills.
- 3. Business Communication URMILA RAI, Himalaya Publishing House.
- 4. Business Communication K. SUNDAR A. KUMARA RAJ, Vijay Nicole Imprints Pvt.Ltd.

Semester: III	Core Course:	Sub Code:	Managerial	Credit: 5	Allotted Hrs
	V	16CCBB5	Communication		per week: 6

CO01: To enable students infer the significance and principles of communication.

CO02: Help them choose adequate skills in business correspondence.

CO03: To enable students in devising reports / speeches on topics related to business.

CO04: Students will understand different strategies to adapt while communicating with different personalities with different goals.

CO05: Recommend effective means of communication at the place of work.

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	3	3	-	-	-	3	-	-
CO2	3	2	2	-	-	-	2	-
CO3	-	3	-	-	-	2	-	2
CO4	-	-	-	3	2	-	3	-
CO5	1	1	-	-	3	-	2	-

## CORE COURSE – VI COMPUTER APPLICATIONS IN BUSINESS (Theory + Practical)

#### UNIT - I

Meaning of computer – Characteristics – Area of application cycle – components – Memory unit – Input and Output devices – Hardware and Software operation system – Introduction to Windows 2007 logging on Desk top and task Icons on desk top – Start menu options - Creations of files and folders. Windows explorer. Find options shortcuts – briefcase running applications and customization.

#### UNIT - II

Introduction to MS word - Short cut for MS word - Creating word documents - Business letters using wizards - Editing, inserting objects and formatting documents - Spelling and grammar check - Word count - Thesaurus - Auto correct - Working with tables - Saving, opening and closing documents - Mail merge.

#### **UNIT - III**

Introduction to MS Excel and its features – Programmes and applications - spread sheets

Building worksheets – Entering data, editing and formatting worksheets – Creating and formatting different types of charts – Application of financial and statistical function – Organising data using Automatic rule saving, opening and closing of work books.

#### **UNIT - IV**

Fundamentals of computerized accounting – computerized accounting Vs manual accounts. Architecture and customization of TALLY – Features of Tally- Configuration of Tally screens and menus – Creation of company and groups – Editing and deleting ledgers – Introduction to vouchers – Entry, payment, receipt, sales, purchase, contract and Journal vouchers- Editing and deleting vouchers.

#### **UNIT - V**

Introduction to inventories – Creation of stock categories – Stock groups – Stock items – Configuration and features of stock item – Editing and deleting stocks – Day books - Trial balance – Profit and loss account – Balance sheet.

#### **REFERENCE:**

- 1. Microsoft office for windows 2007
- 2. TIAL smart account book SMW deva publication, AVC Deva publication
- 3. Computerized accounting under Tally publication, Deva publication
- 4. Implementing Tally 5-4 Author K.K.Nadhani Publication BPB Publication

## **Computer Application in Business Accounting Exercises for Practical** MS -Word (Unit - II)

- 1. Creating Business Letters
- 2. Creating an application for the job with Bio-data.
- 3. Creating circular letter with Mail Merge options.
- 4. Creating a table by using the split and merge options.

#### MS – Excel (Unit - III)

- 1. Creating a work sheet Mark sheet, Pay slip, PF Contribution list etc.
- 2. Creating charts
- 3. Creating a list for the enclosures
- 4. Filtering the date using Auto filter custom filters using comparison operations

#### Accounting Package (Unit IV & V)

- 1. Preparing vouchers for entries for the given transactions.
- 2. Preparing final accounts from the Trial Balance given with any five adjustments.

#### Practical exam question paper pattern & Mark allotment

Max.Marks:30

Time for practical Exam -2 Hrs

There will be two questions carrying 10 marks each. Both are to be answered.

- 1. (a) One problem in MS word (or)
  - (b) One problem in MS Excel
- 2. (a) One problem in Accounting Package (or)
  - (b) One problem in Accounting Package

Maximum marks for any 2 questions from the above	2x10=20
Practical Note Book	<u>10</u>
Total	<u>30</u>

Semester: III	Core Course:	Sub Code:	Computer	Credit: 4	Allotted Hrs
	VI	16CCBB6	Applications in		per week: 6
			Business		

CO01: Enable the students recognize basic concepts in computer applications.

CO02: Relate to the knowledge of documentation through MS Office packages covering MS Word and MS Excel in particular.

CO03: To help them establish various accounting procedures like Cash Book, Journal, Ledger and Trail Balance through TALLY software.

CO04: Support different business functions through application of technological aid.

CO05: Help integrate protocols in a business seamless execution.

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	2	3	1	1	-	1	1	-
CO2	3	3	1	-	-	2	1	-
CO3	3	3	1	-	-	1	1	-
CO4	2	2	3	-	-	2	1	-
CO5	2	1	1	-	-	1	2	-

#### ALLIED COURSE – III BUSINESS LAW

#### UNIT - I

Contract Act – Definition, Classification – Essentials of a Contract – Offer and Acceptance – Consideration – Contractual Capacity – Free Consent – Legality of Object.

#### **UNIT - II**

Performance of Contract – Modes of Discharge of Contract – Remedies for Breach of Contract.

#### **UNIT - III**

Law of Agency – Mode of creation - Agency by Ratification – Sub-Agent and Substituted Agent-Termination of Agency.

#### **UNIT-IV**

Sale of Goods Act – Definition – Conditions and Warranties – Transfer of Property – Performance of Contract of Sale – Rights of an Unpaid Seller.

#### UNIT - V

Partnership – Definition - Essentials - Rights, duties and Liabilities of partners -Types of partnership - Dissolution of partnership.

#### **TEXT BOOK RECOMMENDED:**

Elements of Mercantile Law - N.D. KAPOOR.

- 1. Principles of Mercantile Law B.N. TANDON.
- 2. Mercantile Law DAVAR.
- 3. Business Law PILLAI & BHAGAVATHI.
- 4. Mercantile Law M.C.SHUKLA.

Semester:	Allied Course:	Sub Code:	Business	Credit:	Allotted Hrs per week:
III	III	16ACBB3	Law	3	4

CO01: Enlighten the students on the basic principles and legal aspects of business laws.

CO02: Summarize various legislations involved in a business.

CO03: Test and validate various legal aspects in the business environment.

CO04: Propose abiding and practicing the law in a business organization.

CO05: Learn to articulate legal terminologies like Caveat Emptor.

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	2	-	-	-	-	2	-	-
CO2	-	-	-	-	-	1	-	-
CO3	-	-	2	-	-	-	-	2
CO4	2	-	1	-	-	-	-	2
CO5	-	-	-	1	-	-	-	1

#### CORE COURSE – VII ORGANIZATIONAL BEHAVIOUR

#### UNIT - I

Organizational Behaviour – Concept – Nature - Models - Other similar fields of study – Disciplines contributing to Organizational Behaviour - Individual Behaviour – Perception.

#### UNIT - II

Personality – Definition - Determinants - Group Dynamics – Formal and Informal Groups, Group Norms, Group Cohesiveness, Group Behaviour and Group Decision – making.

#### **UNIT - III**

Leadership – Concept – Qualities of effective Leadership – Leadership Styles - Definition of Power – Types of Power – Sources of power – Power and Politics.

#### **UNIT-IV**

Definition of Authority – Characteristics – Types of Authority - Morale – Concept – importance – Measurement of Morale – Steps to improve Morale in an organization.

#### UNIT - V

Motivation – Concept – Nature – significance - Theories of Motivation – Maslow's need hierarchy theory – Mc Gregor's Theory X and Theory Y – Herzberg Two Factor Theory - Stress Management – Concept - Sources - Effects of stress - Management of Stress.

#### **TEXT BOOK RECOMMENDED:**

Organizational Behaviour – L.M. PRASAD

- 1. Organization Theory and Behaviour V.S.P. RAO & D.S. Narayana
- 2. Elements of Organizational Behaviour K. SUNDAR J. SRINIVASAN
- 3. Organizational Behaviour FRED LUTHENS.
- 4. Organizational Behaviour Uma Sekaran
- 5. Organizational Behaviour K.Aswathappa
- 6. Organizational Behaviour Dr. P.C. SEKAR
- 7. Organizational Behaviour Sharma

Semester: IV	Core Course:	Sub Code:	Organisational	Credit: 5	Allotted Hrs
	VII	16CCBB7	Behaviour		per week: 5

CO01: Provide basic knowledge on various models in organizational behavior for better expression at place of work.

CO02: Expose them to the concepts such as motivation, group dynamics, power, stress management, leadership, authority and morale.

CO03: Students may evaluate interpersonal skills to effectively survive in an organization.

CO04: Ensuring mutual growth through effective leadership.

CO05: Propose required behaviour in group for application of synergy.

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	3	1	-	-	-	2	1	3
CO2	2	3	1	-	-	1	-	-
CO3	3	-	2	1	1	-	1	-
CO4	3	1	-	2	3	-	-	-
CO5	3	-	2	1	-	-	-	-

## CORE COURSE -VIII OPERATIONS RESEARCH

#### UNIT – I

Operations Research – Concepts – Models – Scope – Phases – Limitations – Operations Research and Decision Making – Linear Programming Problem: Formulation of L.P.P. - Graphical Method.

#### UNIT – II

Transportation Problem: North West Corner Rule - Least Cost Method - Vogel's Approximation Method.

#### UNIT - III

Inventory Control: Categories of Inventory – reasons for carrying inventory – costs and terms associated with inventory – Deterministic and Probabilistic Inventory Problem.

#### UNIT -IV

Assignment Problem: Solving assignment Problem – Travelling Salesman Model – Maxima and Minima Method – Hungarian Method.

#### UNIT - V

Replacement Decisions: Replacement of equipment that deteriorates gradually – Replacement of Equipment that fails suddenly.

(Marks: Theory 20% and Problems 80%)

#### **TEXT BOOK RECOMMENDED:**

Operations Research – KANTI SWARUP, P.K.GUPTA AND MAN MOHAN, Sultan Chand. Operations Research – S.KALAVATHY, Vikas Publishing House Private Limited.

- 1. Quantitative Techniques C.R.KOTHARI, Vikas Publishing House
- Quantitative Techniques for Decision Making ANAND SHARMA Himalaya Publishing House.

Semester: IV	Core Course:	Sub Code:	Operations	Credit: 5	Allotted Hrs
	VIII	16CCBB8	Research		per week: 5

CO01: Generalize the scientific methods used in Operations Research.

CO02: Allocation of scarce resources with optimum utilization in production.

CO03: Dissect various methods involved in the process of replacement decisions.

CO04: Ensure the students adapt the knowledge of sufficient tools to make informed scientific decisions at the industry.

CO05: Plan and prepare inventory control to minimize cost of production.

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	2	1	2	-	-	2	-	-
CO2	2	1	2	-	-	1	2	-
CO3	-	-	3	-	-	-	2	-
CO4	2	3	3	-	-	2	1	-
CO5	-	-	2	-	-	-	1	-

# ALLIED COURSE – IV PRODUCTION MANAGEMENT

#### UNIT - I

Production Management– Scope and Significance –Production System – Functions and Types – Factors influencing Plant Location – Plant Layout and its kinds.

#### **UNIT - II**

 $Work\ Study\ -\ Time\ Study\ -\ Motion\ Study\ -\ Work\ Measurement-\ Principles\ and\ factors\ -\ Maintenance\ of\ Plant\ -\ Types.$ 

#### **UNIT - III**

Production Planning and Control – Definition – Objectives and Importance – Elements of Production Planning – Routing and Scheduling.

#### **UNIT - IV**

Quality Control and Inspection – Objectives and Significance – SQC – AGMARK, ISI and ISO – Certification Marks.

#### UNIT - V

Material Management – Objectives and importance – Purchasing – Procedure – Store Keeping – Objectives – Functions - JIT.

### **TEXT BOOK RECOMMENDED:**

Production and Operations Management – K.ASWATHAPPA, Himalaya Publishing House.

- 1. Production and Operations Management B.S. GOYEL.
- Production and Operations Management PANNERSELVAM, Prentice Hall of India
- 3. Material Management M.M. VARMA.

### **COURSE OUTCOMES (CO)**

Semester: IV	Allied	Sub Code:	Production	Credit: 3	Allotted Hrs
	Course: IV	16ACBB4	Management		per week: 4

CO01: Illustrate the nature and importance of production management.

CO02: Comprehending the principles and areas of application of shop floor management.

CO03: Adapt the operations and skills needed for major decisions in material management.

CO04: Establish factory management skills and better exposure to basics at work place.

CO05: Measure the quality aspect at manufacturing and apply control via periodic inspection routine.

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	-	2	-	2	-	-	1	-
CO2	2	3	-	-	-	-	2	-
CO3	3	-	2	-	-	-	2	-
CO4	3	1	2	-	-	-	-	-
CO5	3	-	1	-	-	-	2	-

# CORE COURSE – IX COST ACCOUNTING

#### UNIT - I

Meaning and Scope of Cost Accounting – Concept and Classification of Cost – Elements and Methods of Cost –Relationship of Cost Accounting and Financial Accounting – Preparation of Cost Sheet.

#### UNIT - II

Materials – EOQ - Levels of Stock – Receipts and Issues of materials – ABC Analysis - Stores Ledger – FIFO, LIFO, Simple Average and Weighted Average.

#### **UNIT - III**

Labour – Time-Keeping and Time-Booking – Methods of Remuneration and Incentive Schemes – Overtime and Idle time – Labour Turnover – Causes, Types and Measurement.

#### **UNIT-IV**

Overheads – Collection, Classification, Allocation, Apportionment and Absorption – Recovery Rates – Over and Under Absorption - Machine Hour Rate – Job Costing – Contract Costing.

#### UNIT - V

Operating Costing – Process Costing: Normal Loss, Abnormal Loss and Abnormal Gains (excluding Equivalent Production and Inter process).

(Marks: Theory 40% and Problems 60%)

#### **TEXT BOOK RECOMMENDED:**

Cost Accounting Principles and Practice—S.P. JAIN AND K.L. NARANG, Kalyani Publishers

- 1. Cost Accounting S.P.IYENGAR, Sultan Chand & Sons.
- 2. Cost Accounting R.S.N. PILLAI AND V. BAGHAVAGHI, S.Chand& Company Ltd.
- 3. Cost Accounting S.N. MAHESHWARI, Sultan Chand & Sons.
- 4. Principles and Practice of Cost Accounting N.K. PRASAD, Book Syndicate Pvt.Ltd.
- 5. Cost Accounting BHABOTOSH BANERJEE, The World Press Private Ltd.

### **COURSE OUTCOMES (CO)**

Semester: V	Core Course:	Sub Code:	Cost	Credit: 5	Allotted Hrs
	IX	16CCBB9	Accounting		per week: 5

CO01: Identify the basic concepts of cost accounting.

CO02: Articulate the principles and procedures of cost accounting.

CO03: Application of costing techniques in different practical situations such as Stock ledger, Labour Turnover Overhead Distribution, Contract, Process and Job costing etc.

CO04: Recommend various techniques applicable in the cost factor of a business.

CO05: Manage the plethora of expenditure to bring cost down as much as possible.

#### PO - CO MAPPING MATRIX:

\

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	1	3	2	-	-	2	3	-
CO2	3	2	-	-	-	1	-	-
CO3	3	-	-	-	-	1	-	-
CO4	3	2	1	-	-	2	1	-
CO5	-	-	2	-	-	-	-	-

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# CORE COURSE – X FINANCIAL MANAGEMENT

#### UNIT - I

 $\label{lem:financial Management - Meaning and Scope - Finance Functions - Profit Maximization and Wealth \\ Maximization - Sources of Finance - Short term - Bank sources - Long term$ 

- Shares - debentures, preferred stock – debt.

#### UNIT - II

Cost of Capital – Concept, Importance – Classification – Calculation of Cost of Debt, Cost of Equity and Cost of Preference Shares - Cost of Retained Earnings – Weighted Average Cost of Capital.

#### **UNIT - III**

Leverages – Meaning and Significance – Types: Operating, Financial and Combined Leverages – EBIT and EPS Analysis, Dividend – Forms of Dividend – Factors determining dividend - Dividend Theories and Dividend Policies

#### **UNIT-IV**

Capital Structure Planning – Meaning and Scope – Approaches: Net Income Approach – Net Operating Income Approach – MM Approach – Arbitrage Process – Traditional Approach – Indifference Point.

#### UNIT - V

Capital Budgeting (Investment Decisions) – Concept and Importance - Appraisal Methods: Pay Back Method – Discounted Cash Flow Method - NPV Method, Excess Present Value Index, IRR, ARR and ROI.

(Marks: Theory 40% and Problems 60%)

#### **TEXT BOOK RECOMMENDED:**

S.N. Maheshwari, Elements of Financial Management –, Sultan Chand & Sons.

- 1. I.M. Pandey, Financial Management, Vikash Publishing House Pvt. Ltd.
- 2. Prasanna Chandra, Fundamentals of Financial Management, Tata McGraw Hills.
- 3. M.Y.Khan&P.K. Jain, Theory and Problems in Financial Management, Tata McGraw Hills.
- 4. R.K. Sharma, Shashi and K.Gupta, Financial Management, Kalyani publication.

### **COURSE OUTCOMES (CO)**

Semester: V	Core Course:	Sub Code:	Financial	Credit: 5	Allotted Hrs	
	X	16CCBB10	Management		per week: 5	

CO01: Exposing learners to various concepts and principles of financial management.

CO02: Develop in them decision- making skills on various financial matters.

CO03: Help them with the illustration of various tools in management and understanding of finance.

CO04: Appraise the managers in financial aspects of an organization with proper understanding of necessary tools and techniques.

CO05: Integrate leverage in business to enhance profit making.

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	3	3	2	-	-	-	2	-
CO2	3	-	-	-	-	-	3	-
CO3	-	3	3	2	-	-	1	-
CO4	-	3	2	-	-	-	-	2
CO5	3	-	-	-	-	-	1	-

## CORE COURSE – XI COMPANY LAW AND SECRETARIAL PRACTICE

#### UNIT - I

Company-Definitions-Features-kinds-Private Ltd Company Vs Public Company.

#### **UNIT - II**

Formation of companies - Promotion Stage - Commencement Stage - Memorandum of Association - Clauses - - Articles of Association-contents - Prospectus - Contents.

#### **UNIT - III**

Shares-kinds-Equity shares-Preference shares-premium and Discount-Allotment-Minimum subscription-Forfeiture of shares-Debentures-Types- Dividend – Meaning – Types.

#### **UNIT-IV**

Secretary-Definition-Types-company secretary-Legal position-Qualification- Appointment-Rights, Duties and Liabilities-Termination.

#### UNIT - V

Meetings – Types – Statutory, Annual General Meeting – Duties - Notice -Agenda-Quorum, Resolution – Types.

#### TEXT BOOK RECOMMENDED:

Company Law and Secretarial Practice –N.D. KAPOOR, S.Chand& Co.

- 1. Company Law and Secretarial Practice TANDON.
- 2. Company Law and Secretarial Practice P.K. GHOSH, S.Chand& Sons.

Semester: V	Core Course:	Company Law & Secretarial	Credit: 5	Allotted Hrs per week: 5
		Practice		

CO01: Describe the concept of company law and secretarial practice.

CO02: Comprehend important elements in company documents

CO03: Get them enlightened on the role of a company secretary.

CO04: Editorialize the procedures in conducting meetings, agenda and minutes.

CO05: Validate their role in a corporate organization applying basic knowledge of the practice.

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	2	3	-	-	-	2	1	-
CO2	2	-	1	-	-	1	-	-
CO3	-	2	1	2	1	-	2	-
CO4	_	3	2	2	-	-	-	2
CO5	3	-	-	2	-	2	-	-

# CORE COURSE – XII RESEARCH METHODS IN MANAGEMENT

#### UNIT - I

Research – Concept - Business research – Definition – Features – Types: Basic and applied, exploratory, descriptive and causal – Phases of business research.

#### UNIT - II

Process and formulation of Research problem - Sources - Identification - Selection- Criteria of a good research problem - Research Design - Meaning - Essential stages in the preparation of Research Design - Evaluation of the Research Design - A Model Design.

#### UNIT- III

Hypothesis — Characteristics of good Hypothesis — Types — Sampling — Nature - Simple, Probability, Complex Probability and Non-probability.

#### UNIT - IV

Sources and Collection of data - Primary and Secondary sources - Methods of

data Collection – Merits and demerits -Presentation - Coding, data entry and tabulation - Analysis Interpretation of data.

#### UNIT - V

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

#### **SUGGESTED READINGS:**

 $Research\ Methodology-C.\ R.\ KOOTHARI$   $Research\ Methodology-N.\ Thanulingon,\ Himalaya\ Publication,\ Mumbai$   $Methodology\ of\ Research\ in\ Social\ Sciences-O.\ R\ Krishnaswami,\ M.$  Rangnathan.

#### **REFERENCE BOOKS:**

- 1. Business Research Methods Donald R.Cooper and Pamela S. Schindler: Latest edition, Irwin McGRAW-HILL International Editions, New Delhi.
- 2. Research Methods for graduate business and social science students John Adams, Hafiz T.A. Khan Robert Raeside& David White: Response Books, New Delhi 110044.
- 3. Methodology and Techniques of social research Wilkinson T.S. and Bhandarkar P.L.
- 4. Business Research Methods S N Murthy & U Bhojanna: Excel Books, New Delhi.
- 5. Research Methodology R. Paneerselvan: Prentice-Hall of India

Semester:	Core	Sub Code:	Research Methods in	Credit:	Allotted Hrs
V	Course: XII	16CCBB12	Management	5	per week: 5

CO01: Identify basic theoretical ideas and logic in research.

CO02: Employ knowledge regarding various aspects of research problems.

CO03: Focus on the development of research projects.

CO04: Well prepared for a multitude of future prospects in higher studies, dedicated research.

CO05: Collaborate with right institutions or avenues for a suitable job role.

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	-	-	3	-	-	-	3	-
CO2	3	-	3	-	-	-	-	-
CO3	-	-	3	1	-	1	-	-
CO4	-	3	1	-	-	2	1	-
CO5	2	-	1	-	-	2	-	2

# MAJOR BASED ELECTIVE – I SERVICES MARKETING

UNIT - I

 $Services\ marketing-Introduction\ \hbox{-}\ Growth\ of\ service\ sector-Types\ \hbox{-}\ Characteristics$ 

- Constraints in services marketing - Difference between goods & services.

#### UNIT - II

Marketing Management process for services – organizing marketing planning – Analysing opportunities – target market – Developing the services marketing Mix.

#### UNIT - III

Strategies for managing capacity to match demand - Strategies for managing demand to match capacity - Services Marketing Mix elements.

#### UNIT - IV

Service product – analysis of the service offer – service planning – factors affecting pricing decisions – special issues of service pricing.

#### UNIT - V

Promotion Mix for services – Place in service – Identifying & Evaluating major channel alternating – physical factors – physical environment.

#### **TEXT BOOK RECOMMEDED:**

Christian Gronroos - Service Management and Marketing, John Wiley & Sons Ltd. V. BALAJI - S. CHAND.

- 1. Kruise, Service Marketing, John Wiley & Sons Ltd.
- 2. Tom Powers, Marketing Hospitality, John Wiley & Sons Inc.
- 3. Philip Kotler, Marketing of non-profit organization, Prentice Hall.
- 4. Helen Woodruffe, Services Marketing, Macmillan.
- 5. Valarie A. Zeithaml, etal, Service Marketing, Tata McGraw-Hill.
- 6. Christopher Love Lock, Service Marketing, Pearson Education Asia.

Semester: V	Major Based	Sub Code:	Services	Credit: 4	Allotted Hrs
	Elective: I	16MBEBB1	Marketing		per week: 4

CO01: Identify the various concepts of services marketing.

CO02: Manipulating the strategies for managing and marketing of services.

CO03: Devise strategies for marketing services in a liberalized business environment.

CO04: Facilitate to be specialists in marketing.

CO05: Justify oneself as a vital cog in successful development / expansion of an organization.

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	-	3	1	-	-	-	3	-
CO2	2	1	-	-	1	1	2	-
CO3	-	2	-	-	-	2	1	-
CO4	-	2	2	1	-	2	-	2
CO5	3	2	1	2	-	-	2	-

# CORE COURSE – XIII HUMAN RESOURCE MANAGEMENT

#### UNIT - I

Human Resource - Definition - Characteristics and Objectives - Principles of HRM- Functions of Personnel Department - Managerial and Operative Functions.

#### UNIT - II

HR Planning - Basics and needs - Factors - Steps in HR Planning - Job Analysis, Job Description and Job Specification - Recruitment-Selection—Interviews and Tests and Placement of Personnel.

#### UNIT - III

Training – Objectives – Methods – Importance of Executive Development – Methods – Promotion- Criteria and types – Transfer - Types - Career Planning.

#### UNIT - IV

Wages—Different methods of wage payments — Time and Piece rate system — Incentive Schemes - Fringe benefits.

#### UNIT - V

Performance Evaluation- Importance – Methods– Discipline and Disciplinary procedure

- Grievances - Steps in Grievance Handling.

#### **RECOMMENDED TEXTBOOK:**

Human Resource Management – C. B. GUPTA – Sultan Chand Human Resource Management – S.S. Khanka - Himalaya publishing House Human Resource Management – P.S. SUBBORAO

#### **BOOKS FOR REFERENCE:**

1. Personnel Management – C.B. MAMORIA, Himalaya Publishing House.

- 2. Human Resource Management L. NATARAJAN Margam Publications
- 3. Human Resource Management S.M. SHAW-Himalaya Publishing House.4<sup>th</sup> Edition 2013.
- 4. Personnel Management and Industrial Relations K.K. AHUJA, Kalyani Publishers.
- 5. Personnel Management and Industrial Relations P.C. TRIPATHI, Sultan Chand

Semester: VI	Core Course:	Sub Code:	Human	Credit: 6	Allotted Hrs
	XIII	16CCBB13	Resource		per week: 5
			Management		

CO01: List the basic elements of HRM while gaining knowledge on various facets, the policies and practices of HRM.

CO02: Associate with required knowledge on the recent trends in HRM.

CO03: Operate with the right professionals in working with Personnel Management department at the work place.

CO04: Design the employees to be the best in their code of conduct.

CO05: Learn the art of grievance evaluation through discipline and disciplinary procedures.

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	3	1	-	-	-	2	-	-
CO2	3	1	2	-	-	-	-	-
CO3	2	2	3	-	-	-	1	-
CO4	-	3	2	2	-	-	-	2

CO5	2	2	3	-	2	-	1	-

# CORE COURSE – XIV MANAGEMENT ACCOUNTING

#### UNIT - I

Management Accounting – Definition – Objectives – Merits and Limitations – Financial Statement Analysis – Comparative Statements – Common Size Statements – Ratio Analysis - Construction of Balance sheet (simple problems).

#### UNIT - II

 $Fund\ Flow\ Statement-Cash\ Flow\ Analysis-Uses\ and\ Construction-Distinction.$ 

### UNIT - III

Marginal Costing – Objectives and Limitations – Cost Volume Profit (CVP) Analysis – Break Even Analysis – Merits and Demerits - Margin of Safety.

#### UNIT - IV

Budget and Budgetary Control – Characteristics and Limitations – Preparation of

Sales, Production, Raw material Cost, Cash, Master Budgets and Flexible Budgets.

#### UNIT - V

Working Capital – Types – Factors Determining Working Capital - Estimate of Working Capital Requirements – Standard Costing – Material and Labour Variance only.

(Marks: Theory 40% and Problems 60%)

#### **RECOMMENDED TEXTBOOK:**

Management Accounting – S.N. MAHESWARI, Sultan Chand & Sons.

#### **BOOKS FOR REFERENCE:**

- 1. Management Accounting -R.S.N. PILLAI & BHAGAVATHI, Sultan Chand & Sons.
- 2. Management Accounting Principles and Practice R.K. SHARMA & JHOSHI K. GUPTA.
- 3. Principles of Management Accounting-MANMOHAN & S.N. GOYAL
- 4. Management Accounting Tools and Techniques N.VINAYAKAM, I.B. SINHA, Himalaya Publishing House.
- 5. Management Accounting S.K.R.PAUL, New Central Book Agency, Calcutta.
- 6. Management Accounting Theory & Practice, A. MOORTHY S. GURUSAMY, Vijay Nicole.

Semester: VI	Core Course:	Sub Code:	Management	Credit: 6	Allotted Hrs
	XIV	16CCBB14	Accounting		per week: 5

CO01: Examine the nature and scope of management accounting.

CO02: Determine the preparation of financial statement analysis, flow of funds and cash, various ratio analyses, marginal costing, budget, working capital, standard costing.

CO03: Administer the management tools and techniques to take appropriate financial decisions.

CO04: Connect with the latest developments in the area of accounting of virtues.

CO05: Anticipate appropriate measures for non-financial decisions in the management.

## PO - CO MAPPING MATRIX:

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	2	2	-	1	-	-	2	-
CO2	3	-	3	-	-	-	-	-
CO3	-	-	3	-	-	-	3	-
CO4	3	-	-	2	-	-	-	-
CO5	-	1	2	-	-	-	3	-

## CORE COURSE – XV ENTREPRENEURIAL DEVELOPMENT

Entrepreneurship – Evolution of entrepreneurship - Traits of an Entrepreneur – Functions

- Types of Entrepreneurs Role of Entrepreneurship in Economic Development
- Distinction between Entrepreneur, Intrapreneur and Entrepreneurship.

#### UNIT - II

Entrepreneurial Environment – Factors affecting Entrepreneurial Growth – Entrepreneurial Motivation – Need for Achievement Motivation – Barriers to Entrepreneurship Development.

#### UNIT - III

Entrepreneurship Development Programme (EDP) – Need for EDP – Objectives, Phases of EDP – Course Content and Curriculum of EDP – Problems of women entrepreneurs – EDP Institutions in India, their functions and financial support for entrepreneurs – DIC, TIIC, SISI, SIPCOT and SIDBI.

#### UNIT - IV

Project Management – Concept of Project and Classification – Sources of a Business Idea

-Project Identification – Project Formulation – Project Appraisal Methods - Preparation of Project Reports.

#### UNIT - V

Incentives and Subsidies – Incentives to Small Scale Industries – Problems of Small Scale Industries – Merits and Demerits of Family Business - Benefits to Industrial Units located in Backward Areas – Industrial Estates.

#### **TEXT BOOK RECOMMENDED:**

C.B. Gupta & Srinivasan, Entrepreneurial Development, Sultan Chand & Sons

- 1. Vasant Desai, Dynamics of Entrepreneurial Development.
- 2. P.Saravanavel, Entrepreneurship Development Principles, Policies and Programmes.
- 3. Gordan& Natarajan, Entrepreneurship Development.
- 4. Raj Sankar, Essentials of Entrepreneurship.

Semester: VI	Core Course:	Sub Code:	Entrepreneurial	Credit: 6	Allotted Hrs
	XV	16CCBB15	Development		per week: 5

CO01: Discuss the concepts of entrepreneurship development with the help of acquiring requisite knowledge.

CO02: Develop skills for becoming successful entrepreneurs

CO03: Grade, formulate and develop business projects.

CO04: The choice of entrepreneurship as career option in the future.

CO05: Establish an individual as job providers rather than job seekers.

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	3	3	-	-	3	-	-	2
CO2	3	-	-	-	-	-	-	1
CO3	3	-	-	2	1	-	-	3
CO4	-	-	-	-	2	-	-	2
CO5	-	-	2	-	3	-	-	1

# MAJOR BASED ELECTIVE – II MANAGEMENT CONCEPTS IN THIRUKKURAL

#### UNIT – I

Business Ethics in verse 113 Thirukkural. Adapting to changing Environment in verse 474,426 and verse 140, Thirukkural. Learning the intricacies of different tasks in verse 462 and 677

#### UNIT - II

Communication Principles in Decision making process – verse 948, 472, 467,663, Thirukkural, Leadership in verse 436,770 and 994.

#### UNIT - III

Goal setting in verse 596, planning verse 468, capital investment Decision Verse 471,461 and 478

#### UNIT - IV

Social Responsibility of Business Verse 211 Stress Management in Verse 627,351,331,369,380,377)

#### UNIT - V

Personnel selection in verse 515, Personnel Welfare in verse 520, staffing in verse 517

#### **TEXT BOOKS RECOMMENDED:**

Management Thoughts in Thirukkural by K. Nagarajan – ANMOL Publications PVT Ltd 4374/4B Ansari Road, New Delhi 110 002.

#### **REFERENCE BOOKS:**

- Management MANTRAS from Thirukkural SM Veerappan and T. Srinivasan Vikash Publishing House Pvt Ltd, Jangpura, New Delhi 110 014
- 2. Thirukkural Pearls of Inspiration by M. Rajaram IAS, RUPA and Co, New Delhi 110 002.

Semester: VI	Major Based	Sub Code:	Management	Credit: 5	Allotted Hrs
	Elective: II	16MBEBB2	Concepts in		per week: 5
			Thirukkural		

CO01: Express the students of management studies to Thirukkural - the book of wisdom that has stood the test of time for over 2000 years and still remains relevant as a guiding force for the mankind.

CO02: Thirukkural has been dissecting into three major divisions, viz, Virtue, wealth and Love.

CO03: Relevant verses related to contemporary Management Concept are advertised for the study.

CO04: Apply the knowledge from this timeless piece of art in everyday managerial activities.

CO05: Correlate different business strategies and definition to the verses in Thirukkural.

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	2	3	2	2	-	-	2	-
CO2	-	2	-	-	-	-	-	2
CO3	-	2	2	-	-	-	2	-
CO4	3	2	2	1	-	2	1	-
CO5	-	3	2	-	-	-	2	-

### MAJOR BASED ELECTIVE – III GLOBAL BUSINESS MANAGEMENT

#### UNIT-I

International Business: an overview — Types of International Business—Domestic and International Business — Economic and Political Environment - Cultural Environment - Recent World Trade and Foreign Investment Trends.

#### UNIT - II

Indian Export Performance – Problems in export trade – Export promotion in India – Export promotion incentives – EPZ & FTZ – 100% EOU – Export Houses – Star Export Houses – Trading Houses – Star Trading Houses – Super Star Trading Houses.

#### UNIT - III

GATT – Uruguay Round Negotiation - WTO – GATS – TRIMS - TRIPS – Agreement - Dispute settlement under WTO – Tariff Barriers.

#### UNIT - IV

MNC - Meaning - Dominance of MNCs - MNCs and International Trade -

Models - MNCs in India.

#### UNIT - V

Globalization of Business – Recent Trends - Implication and Impact – Policy Options - Liberalization and Integration with the Global Economy – Impact of Privatization in India.

#### **TEXT BOOK RECOMMENDED:**

Francis Cherunilam: 'International Business' (EEE), PHI – New Delhi – 2004 (Chapters 5,9,20,24 & 26) International Business – By Rakesh Mohan Joshi, Oxford University Press, Chennai.

- 1. Victor Luis Anthuvan Issues in Globalization.
- 2. International Business By Donald A Ball and others, India Edition, TATA Mcgraw Hill.
- 3. International Business S. Shajahan, Macmillan India Ltd., Chennai.
- 4. International Business Justin Paul, PHI Learning Pvt.Ltd. New Delhi.

Semester: VI	Major Based	Sub Code:	Global	Credit: 5	Allotted Hrs
	Elective: III	16MBEBB3	Business		per week: 6
			Management		

CO01: Connect the fundamental concepts of international trade and basic principles of MNCs.

CO02: Group broad knowledge on Global Liberalization and WTO Agreements.

CO03: Students would be better Managers at work with focus on Global practices in corporate sector.

CO04: Design modern day strategies to survive in corporate sector.

CO05: Criticize the impact of privatization on Indian economy.

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	3	3	-	1	-	-	2	-
CO2	3	2	-	-	-	2	2	-
CO3	1	1	2	-	-	2	2	-
CO4	3	2	2	1	-	2	1	-
CO5	-	-	2	-	-	-	-	-