

# **VIVEKANANDHA**

**COLLEGE OF ARTS AND SCIENCES FOR WOMEN  
ELAYAMPALAYAM, TIRUCHENGODE (Tk.), NAMAKKAL (Dt.).**

**(Approved by AICTE & Re- accredited with A grade by NAAC)**



## **DEPARTMENT OF BUSINESS ADMINISTRATION**

**B.B.A**

**SYLLABUS & REGULATIONS**

### **AUTONOMOUS**

**FOR CANDIDATES ADMITTED FROM 2016-17 ONWARDS UNDER  
AUTONOMOUS & CBCS PATTERN**

**VIVEKANANDHA EDUCATIONAL INSTITUTIONS**

**Angammal Educational Trust**

**Elayampalayam, Tiruchengode (Tk.), Namakkal (Dt.)**

# **B.B.A.**

## **I. SCOPE OF THE COURSE**

**B.B.A.** is a high profile undergraduate program aimed to create enhanced competence of career positioning tied up with opportunity to become a global business and management professional. The program expects a serious commitment of the student to take up challenging study schedules and assignments. The course involves a blend of theoretical education and practical training which run concurrently for a period of three years and equips a student with knowledge, ability, skills and other qualities required for professional executives.

The uniqueness of the program is its content and topic coverage, the teaching methodology and the faculty. The syllabus has been designed at a level equal to that of professional courses. The teaching methodologies include classroom lectures, industrial visits, orientation, internship, case study and research work. Focus is also on developing soft skills of the students. For Core subjects, Outsource Guest Lectures by Industrialists and Professional Men will be arranged to enable the students to get wider exposure. Students joining in this program can also enroll for any one of the professional courses offered like MBA, MIBA ,etc.

## **II. SALIENT FEATURES**

- ✓ Course is specially designed for a higher level Career Placement.
- ✓ Special Guest lectures from Industrialists, Bankers, and Business Executives will be arranged.
- ✓ Exclusively caters to students interested in pursuing professional courses like MBA, MIBA.
- ✓ Special Industry Orientations and Training are parts of the Degree Course.
- ✓ Project work is included in the syllabus to enhance conceptual, analytical & deductive skills.

## **III. OBJECTIVES OF THE COURSE**

- ❖ To enable the students to acquire professional knowledge over Business and other related subjects.
- ❖ To impart knowledge in advanced concepts and applications in various fields of Management.
- ❖ To embed practical knowledge in the minds of students through industrial visits and various training programmes.
- ❖ To enable the students to gain knowledge over the recent developments in the various areas of Management.
- ❖ To orient the students in the applied aspects of different advanced business practices.
- ❖ To equip the students to occupy important positions in Business, Industries and related organizations.

- ❖ To inspire the students to apply their knowledge gained for the development of society in general.

#### IV. ELIGIBILITY FOR ADMISSION

Candidates seeking admission to the first year Degree course **B.B.A.** shall be required to have passed

- a) Higher Secondary Examination (Academic or Vocational Stream) conducted by the Government of TamilNadu.

(or)

- b) Any examination accepted as equivalent thereto by the syndicate of Periyar University. Preference will be given to those who have taken commerce as a subject in the qualifying examination.

#### V. DURATION OF THE COURSE

- The course shall extend over a period of three academic years consisting of six semesters. Each academic year will be divided into two semesters. The First semester will consist of the period from July to November and the Second semester from December to March.
- The subjects of the study shall be in accordance with the syllabus prescribed from time to time by the Board of Studies of Vivekanandha College of Arts and Sciences for Women (Autonomous) with the approval of Periyar University.

Each subject will have six hours of lecture per week apart from practical training at the end of each semester.

#### VI. CONTINUOUS INTERNAL ASSESSMENT

The performance of the students will be assessed continuously and the Internal Assessment Marks will be as under :

- 1. Average of two Test : 10 Marks
- 2. Seminar : 05 Marks
- 3. Assignment : 05 Marks
- 4. Attendance : 05 Marks

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**Total : 25 Marks**  
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## **DISTRIBUTION OF MARKS FOR ATTENDANCE:**

<b>Attendance Percentage</b>	<b>Marks</b>
76% - 80%	1
81% - 85%	2
86% - 90%	3
91% - 95%	4
96% - 100%	5

### **PASSING MINIMUM EXTERNAL**

In the semester Examinations, the passing minimum shall be 40% out of 75 Marks. (30 Marks).

### **VII. ELIGIBILITY FOR EXAMINATION**

A candidate will be permitted to appear for the semester Examination only on earning 75 % of attendance and only when her conduct has been satisfactory. It shall be open to grant exemption to a candidate for valid reasons subject to conditions prescribed.

### **VIII. CLASSIFICATION OF SUCCESSFUL CANDIDATES**

Successful candidates passing the examination of Core Courses (main and allied subjects) and securing marks

- a) 75% and above shall be declared to have passed the examination in **FIRST CLASS WITH DISTINCTION** provided they pass all the examinations prescribed for the course at first appearance itself.
- b) 60% and above but below 75% shall be declared to have passed the examinations in **FIRST CLASS** without Distinction.
- c) 50% and above but below 60% shall be declared to have passed the examinations in **SECOND CLASS**.
- d) All the remaining successful candidates shall be declared to have passed the examinations in **THIRD CLASS**.
- e) Candidates who pass all the examinations prescribed for the course at the first appearance itself and within a period of three consecutive academic years from the year of admission only will be eligible for University rank.

### **IX. ELIGIBILITY FOR AWARD OF THE DEGREE**

A candidate shall be eligible for the award of the degree only if she has undergone the above degree for a period of not less than three academic years comprising of six semesters and passed the examinations prescribed and fulfilled such conditions have been prescribed there for.

#### **X. PROCEDURE IN THE EVENT OF FAILURE**

If a candidate fails in a particular subject, she may reappear for the university examination in the concerned subject in subsequent semesters and shall pass the examination.

#### **XI. CRITERIA FOR INPLANT TRAINING**

The curriculum includes an industrial training paper for the II year UG students in which the students are expected to undergo training for the period of 15 days. After the completion of the training period the students must submit the certificates from the concerned industry/ factory.

#### **XII. COMMENCEMENT OF THESE REGULATIONS**

These regulations shall take effect from the academic year 2014-15 (i.e.,) for the students who are to be admitted to the first year of the course during the academic year 2014-15 and thereafter.

#### **XIII. TRANSITORY PROVISIONS**

Candidates who have undergone the UG course of study before 2011-2012 shall be permitted to appear for the examinations under those regulations for the period of three years i.e., upto an inclusive of the examination of April / May 2014. Thereafter, they will be permitted to appear for the examination only under the regulations then in force.

#### **XIV. DISTRIBUTION OF MARKS FOR INPLANT TRAINING/PROJECT VIVA-VOCE.**

The marks distribution for the students of II Year for the Paper Inplant Training is: Project & Viva Voce : Internal - 40 Marks, External - Viva Voce: 60 Marks.

For the Final Year UG student Project & Viva Voce : Internal - 40 Marks, External - Viva Voce: 60 Marks

B.B.A. UNDER GRADUATE COURSES – 2017-2018 onwards Vivekanandha College of Arts & Sciences for women (Autonomous) For the students admitted from the academic year 2017-18 and onwards.

### COURSE PATTERN

SEM	SUBJECT CODE	COURSE	SUBJECT TITLE	HR/WEEK	C	INT	EXT	MARK
I	14U1LT01 14U1LT01	Languages	Tamil or anyone of the Modern or Classical language -I	4	3	25	75	100
	16U1LE01 16U1LE01	Languages	English –I	4	3	25	75	100
	14U1BAC01	Core Course- I	Business Organization	6	5	25	75	100
	14U1BAC02	Core Course- II	Principles of Marketing	6	4	25	75	100
	14U1MAA02	Allied I	Business Mathematics and Statistics -I	6	5	25	75	100
	14U1VE01	Value Education	Yoga	2	2	25	75	100
			Library	1				
		Sports	1					
<b>Total</b>				<b>30</b>	<b>22</b>			<b>600</b>
II	14U2LT02 14U2LT02	Languages	Tamil or anyone of the Modern or Classical language -II	4	3	25	75	100
	16U2LE02B 16U2LE02B	Languages	English –II	4	3	25	75	100
	14U2BAC03	Core Course- III	Business Management	6	5	25	75	100
	14U2BAC04	Core Course- IV	Organisation Psychology	6	4	25	75	100
	14U2MAA06	Allied II	Business mathematics and statistics-II	6	5	25	75	100
	14U2ES01	Value Education	Environmental Studies	2	2	25	75	100
		Library	1					
		Sports	1					
<b>Total</b>				<b>30</b>	<b>19</b>			<b>600</b>
III	14U3BAC05	Core Course V	Financial Accounting	6	4	25	75	100
	14U3BAC06	Core Course VI	Business communication	5	4	25	75	100
	14U3BAC07	Core Course VII	Business Law	5	4	25	75	100
	14U3MAA13	Allied III	Introduction to operation research	5	4	25	75	100
	14U3BAS01		Self- Management	5	4	25	75	100
	14U3BAS02		Practical Psychology	5	4	25	75	100
	14U3BAS03		Principles of Insurance	5	4	25	75	100

	14U3CMN01		Taxation I	5	4	25	75	100
			Library	1				
			Sports	1				
	<b>Total</b>			<b>43</b>	<b>32</b>			<b>600</b>

	14U4BAC08		Management Accounting	6	5	25	75	100
IV	14U4BAC09	Core Course IX	Entrepreneurship development	6	5	25	75	100
	14U4BAC10	Core Course X	Company law	5	4	25	75	100
	14U4MAA20		Introduction to Operation Research II	5	4	25	75	100
	14U4BAS04		Personality Development	5	4	25	75	100
	14U4BAS05		Skills for Management	5	4	25	75	100
	14U4BAS06		Inplant Training	5	4	25	75	100
	14U4CMN02		Taxation-II	5	4	25	75	100
				Library	1			
				Sports	1			

	<b>Total</b>			<b>44</b>	<b>34</b>			<b>600</b>
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V	14U5BAC11	Core Course XI	Advertising & Salesmanship	5	4	25	75	100
	14U5BAC12	Core Course XII	Financial Management	5	5	25	75	100
	14U5BAC13	Core Course XIII	Research Methodology	5	4	25	75	100
	14U5BAC14	Core Course XIV	Cost Accounting	5	4	25	75	100
	14U45BAC15	Core Course XV	Multimedia	5	4	25	75	100
	14U5CBAE01	Elective I	Service Marketing	4	4	25	75	100
				Library	1			

	<b>Total</b>			<b>30</b>	<b>25</b>			<b>700</b>
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VI	14U6BAC16	Core Course XVI	Human Resource management	5	5	25	75	100
	14U6BAC17	Core Course XVII	Production and Material Management	5	5	25	75	100
	14U6BAC18	Core Course	MS-Office and Tally	5	4			
	14U6BACP0	Core	Ms-Office and Tally Practical					

1	Practical I							
14U6BAPR1	Core Project	Project Work	5	4	40	60	100	
14U6BAE02	Elective II	Global Business	5	4	25	75	100	
14U6EX01	Extension	Extension Activities		1				
		Library	1					
<b>Total</b>			<b>26</b>	<b>23</b>			<b>700</b>	
			<b>203</b>	<b>155</b>			<b>3800</b>	

Following are the Electives subject given below:

<b>LIST OF ELECTIVE PAPERS</b>		
<b>(COLLEGES CAN CHOOSE ANY ONE OF THE PAPER AS ELECTIVES)</b>		
<b>ELECTIVE I</b>	1	SERVICES MARKETING
	2	CUSTOMER RELATIONSHIP MANAGEMENT
	3	MODERN OFFICE MANAGEMENT
<b>ELECTIVE II</b>	4	GLOBAL BUSINESS
	5	CONSUMER BEHAVIOUR
	6	FINANCIAL INSTITUTIONS AND SERVICES

<b>LIST OF NON-MAJOR ELECTIVES</b>		
<b>NMEC I</b>	1	PERSONALITY DEVELOPMENT
	2	BASIC MANAGEMENT FOR ADMINISTRATION
<b>NMEC II</b>	4	BRAND MANAGEMENT
	5	DISASTER MANAGEMENT



**List of Skill Based Elective Course Papers  
(SBEC)**

**GROUP- A**

<b>S.No.</b>	<b>PAPER NAME</b>
1	PRACTICAL PSYCHOLOGY
2	IN-HOUSE TRAINING

**GROUP- B**

<b>S.No.</b>	<b>PAPER NAME</b>
1	SELF MANAGEMENT
2	INPLANT TRAINING

**GROUP- C**

<b>S.No.</b>	<b>PAPER NAME</b>
1	TALENT MANAGEMENT
2	CAMPUS TO CORPORATE

**GROUP- D**

<b>S.No.</b>	<b>PAPER NAME</b>
1	VERBAL & NON VERBAL REASONING
2	INDUSTRIAL RELATIONSHIP MANAGEMENT

**Subject Code: 14U1BAC01**

**Semester: I**

**Credit: 5**

**Hours: 60**

**BBA  
Core Course – I**

**BUSINESS ORGANISATION**

**OBJECTIVE:**

To enable the students to understand the forms of business and to manage the business effectively.

**UNIT-I**

Business: Meaning, Characteristics, Objectives-Importance's and essentials of business. Classifications of business-Growth of various forms of business-Distinction between Business and Profession-Ethics in business. **(12 Hours)**

**UNIT-II**

Forms of Business Organizations- Sole tradership-Joint Hindu Family Business-Partnership-Joint stock companies-Co-operative societies. **(12 Hours)**

**UNIT-III**

Organizational Structure – Functional areas of business and their operations – activities of different functions formal and informal organizations –Principles of organization. **(12 Hours)**

**UNIT-IV**

Location of industry-Importance of location \_Factors of location-size and scale of operations-Advantages of Large scale operations-Industrial estates and District Industries centers. **(12 Hours)**

**UNIT-V**

Stock Exchange – Meaning and Definition- Characteristics-Functions – Workings – Services – Limitations- Chamber of Commerce-Organization Structure-Functions. **(12 Hours)**

**TEXT BOOKS:**

1. Bhusan . K. - Fundamental of Business Organization & Management, Sultan Chand, 6<sup>th</sup> Edition.
2. C.B.Gupta. - Management and Organisation, Sultan Chand, 2012, 5<sup>th</sup> Edition.
- 3.Louis A.Allen - Management and Organisation, Sultan Chand, M.C Grawhill, 5<sup>th</sup> Edition, 2013

**REFERENCE BOOKS:**

1. Pradash Jagadesh- Business Organisation and Management, Sultan Chand & Sons,5<sup>th</sup> Edition,2009
- 2 C.B.Gupta - Business Organisation and Management ,Sultan Chand & Sons, 5<sup>th</sup> Edition 2008
3. Basu -Business Organisation and Management ,S.Chand,4<sup>th</sup> Edition, 2009

**Subject code : 14U1BAC02**

**Semester : I**

**Credit : 4**

**Hours : 60**

**BBA  
Core Course – II**

**PRINCIPLES OF MARKETING**

**OBJECTIVE:**

To enable the students to understand the major concepts of planning, organizing, directing and controlling.

**UNIT – I**

Management : Meaning – Importance – Management and Administration-Levels of Management-Functions of management- Development Management thoughts – Contributions of F.W. Taylor, Henry Fayol and Elton Mayo. **(12 Hours)**

**UNIT – II**

Planning : Nature- Characteristics and importance- - Purpose – Steps – Types – Merits and Demerits of planning – Decision making **(12Hours)**

**UNIT – III**

Organizing: Nature – purpose- types of organization structure – use of staff units and committees –Power- Authority – Responsibility – Delegation -Centralization Vs Decentralization. **(12 Hours)**

**UNIT – IV**

Directing : Elements and Principles of Direction –Characteristics-Functions of Leader- Leadership Styles - Characteristics of leaders and Management –Motivation– Characteristics-Theories of Motivation (Maslow need Hierarchy Theory, Herzberg theory). **(12Hours)**

**UNIT – V**

Controlling: meaning – Elements and significance – steps in control process- Effective Control- Techniques of control. Coordinating: Need – principles – approaches to achieve effective co-ordination. **(12 Hours)**

**TEXT BOOKS :**

1. Gupta C.B. - Business Management, Sultan Chand & Sons, Revised Edition 2009
- 2.Robbins S.R. - Management ,Prentice Hall-2012, 11<sup>th</sup> Edition

**REFERENCE BOOKS**

1. Harold Koontz And O'Donnel- Essentials of Management,McGrawHill-2009,
2. Dinkar Pagare - Business Management, Sultan Chand & Sons-2008

3. Tripathi P.C. and Reddy P.N - Principles of Management, TMH-2009, 4<sup>th</sup> Edition  
4. Prasad L.M. - Principles and Practices of Management, Sultan Chand & Sons, 2008, 3<sup>rd</sup> Edition

### **Content Beyond the Syllabus**

1. Developing Career Plan
2. Difference between Political and Administrative Leader
3. Benefits of Team work

**Subject code : 14U1MAA02**

**Semester : I**

**Credit : 4**

**Hours : 60**

**BBA**  
**Allied – I**  
**BUSINESS MATHEMATICS AND STATISTICS**

**OBJECTIVES:** On successful completion of this course the students should have gained knowledge about statistics, diagram & graphs, measure of variations, correlation and time series.

**Unit I:** (12 Hrs)  
Descriptive Statistics: Meaning and definition of statistics – scope and limitations – statistical survey – source and collection of data – classification and tabulation – Diagrams and graphs

**Unit II:** (12 Hrs)  
Measures of central tendency – Arithmetic mean, Median, Mode, Geometric mean, Harmonic mean

**Unit III:** (12 Hrs)  
Measures of Variation: Absolute and relative measures – Range – Quartile Deviation - Mean deviation – Standard deviation – Coefficient of Variation .

**Unit IV:** (12 Hrs)  
Correlation Analysis – Definition – types of correlation – Uses – Scatter Diagram – Karl Pearson correlation – Spearman's Rank correlation – Regression Analysis – Definition – uses – Regression equations - difference between correlation and regression

**Unit V:** (12 Hrs)  
Time series analysis- components of time series-Measures of trend-free hand curve –semi & moving average-methods of least squares – measures of seasonal variation-simple average.

### **Text book**

1. Gupta S.P , *Statistical Methods* , S. Chand & company Ltd, 44<sup>th</sup> edition, 2014
2. P.R. Vittal , *Business Mathematics and Statistics* , Margham publications, 6<sup>th</sup> Revised edition, 2013

### **Reference book:**

1. R.S.N. Pillai & V. Bagavathi , *Statistics* , S.Chand & company Ltd, 7<sup>th</sup> edition, 2013

**Subject code: 14U2BAC03**

**Semester: II**

**Credit: 5**

**Hours:60**

**BBA  
Core Course – III  
BUSINESS MANAGEMENT**

**OBJECTIVE:**

1. To develop soft skills among students as it will help them in communicating effectively at the workplace while dealing with others (peers, subordinates, superiors, clients, customers) in the organization.
2. To develop their personality and to upgrade their presentation skills
3. To help the students in developing their communication skills through effective use of English, business correspondence, presentation, group discussion, interviews.

***Learning Outcome***

**On successful completion of the course the students will know**

- Students towards the end of this course will learn and develop the communication skills
- Students will figure out how to convey in a prescribed format and will have the capacity to make presentation proficient and tenable

**UNIT – I**

Communication: meaning – objectives; Type: verbal & non-verbal – Principles of Communication –Benefits-Elements of Communication- Communication Process-Barriers to Communication-Overcoming Barriers to Communication- Structure of Business Letters- Layout of Business Letters.

**(12 Hours)**

**UNIT – II**

Business Enquiries and replies – Classification of Enquiry Letters- importance of Replies to Enquiries- kinds of Replies- Offer – Quotations – Orders.

**(12 Hours)**

**UNIT – III**

Bank Correspondence –elements of Good banking Correspondence- Types- Correspondence – Basic principles- Types- Kinds of Life Policies. (12Hours)

#### **UNIT – IV**

Company correspondence – secretary and his duties –Classifications- Correspondence with Directors, Shareholders- Types of meeting - Agenda for meeting- Minutes of the meeting. (12 Hours)

#### **UNIT – V**

E-Communication-Definition-Types of E-Communications in Business- Advantages & Disadvantages of E- Communication- Difference between Electronic and non Electronic Communication. (12 Hours)

#### **TEXT BOOK**

1. Rajendrapal and Koralahalli J.S- Essentials of Business Correspondence, Sultan &Chants , Re-Print2008, 3<sup>rd</sup> Edition.

#### **REFERENCE BOOKS**

1. Ramesh M.S and Patten Shetty - Effective business English and Correspondence, R.C.Puplications, 2009 2<sup>nd</sup> Edition
2. Balasubramanian - Business Communication, Vikas Publishing House Pvt.,Ltd-2008, 2<sup>nd</sup> Edition
3. RSN.Pillai&Bagavathi - Comercial Correspondance & Office Management,S. Chand Publication-2009, 3<sup>rd</sup> Edition

#### **CONTENT BEYOND THE SYLLABUS**

- 1.Importance of Spoken English
- 2.Collections of Envelope, Post cards. Inland cover , stamps as Assignment
3. Writing of simple formal letters.

**Subject code: 14U2BAC04**

**Semester: II**

**Credit: 5**

**Hours:60**

**BBA**  
**Core Course – IV**  
**ORGANIZATIONAL PSYCHOLOGY**

#### **OBJECTIVE:**

To enable the students to understand the major concepts of motivation, Personality and about the Organizational change.

#### **UNIT-I**

Meaning and scope of organizational psychology- Organizational behaviour of Individual -Inter personal-Group and inter group. Theories of organization- Classical- neo classical and modern Theories.

(12 Hours)

## **UNIT – II**

Individual Behavior-Personality-Attitude. Group Behavior-meaning-types of Groups-formation-group dynamics-group cohesiveness-Group decision making.

(12 Hours)

## **UNIT-III**

Motivation-Meaning-Importance-process-Theories-Maslow-Herzberg and McGregor Morale-meaning-Benefits-Measurement.Job satisfaction-meaning and factors.

(12 Hours)

## **UNIT-IV**

Work Environment-Good house keeping practices-Design of work place- Hawthorne experiments and importance.

(12 Hours)

## **UNIT-V**

Organizational change-meaning-Nature-Causes of change-Reactions to Change-overcoming the Resistance-counseling-types of counseling.

(12 Hours)

## **TEXT BOOK:**

Organizational Behaviour -L.M.Prasad, Sultan Chand & Sons Reprint-2009

## **REFERENCE BOOK:**

- 1.Organisational behavior - Fred Luthans,McGrawHill,2008
- 2.Organisational behaviour- J.Jayasankar,MarghamPublications-2009
- 3.Management & Organisational behaviour - P.Subba Rao, HPH-2008

**Subject code: 14U2MAA06**

**Semester: II**

**Credit: 5**

**Hours: 60**

**BBA**

**Allied – II**

**Business Mathematics and Statistics-II**

**OBJECTIVE:**

To enable the students to understand about the statistical methods like series, matrices and etc.

**UNIT I**

Series : Concepts of functions-Types of function- Constant- Variable-Sequence – Series - Arithmetic Progression – Geometric Progression – Harmonic Progression (Simple Problems Only)  
**(12 Hours)**

**UNIT II**

Matrices : Fundamental ideas about matrices and their operational rules – Matrix addition and multiplication – inverse of square matrices of not more than order third – solving simultaneous equations.  
**(12 Hours)**

**UNIT III**

Descriptive Statistics : Meaning and definition of statistics – scope and limitations – statistical survey – source and collection of data – classification and tabulation – presentation on statistical report.  
**(12 Hours)**

**UNIT IV**

Diagrams and graphs – Measures of central tendency – arithmetic mean, median, mode, geometric, Harmonic means .  
**(12 Hours)**

**UNIT V**



Measures of Variation – Absolute and relative measures – range – mean deviation – standard deviation – quartile deviation – Coefficient of Variation. Measures of Skewness – Kurtosis.

**(12 Hours)**

**TEXT BOOK:**

1. Statistical Methods by Gupta S.P – S.Chand & company Ltd- Revised Edition 2009
2. Business Mathematics and Statistics by P.R. Vittal – Margham publications-New Edition

**REFERENCE BOOK:**

1. Business Mathematics by Stafford – Tata Mc Graw Hill-2008
2. An Introduction to Business Mathematics, by Sudharsan – S.Chand Ltd-2009,
3. Statistics by R.S.N. Pillai & V. Bagavathi – S.Chand & company Ltd-Reprint-2008
4. Business Statistics by Dr. S.P.Gupta & Dr. M.P.Gupta – S.Chand & company Ltd-2008
5. Statistics for Management, Richard I.Levin, Prentice Hall Publishers, 2006.

**Subject code: 14U3BAC05**

**Semester: III**

**Credit: 4**

**Hours: 60**

**BBA**

**Core Course – V**

**FINANCIAL ACCOUNTING**

**OBJECTIVE:**

- On successful completion of this course, the students should have understood. The basic accounting concepts Double entry book keeping system and various books of accounts Preparation of final accounts, etc
- This course is intended to introduce the basic theory, concepts and practice of financial accounting and to enable students to understand information contained in the published financial statements of companies and other organisations

***Learning Outcome***

**On successful completion of the course the students will know**

- To state the uses and users of accounting information
- To apply accounting concepts, principles and conventions
- To record basic accounting transactions and prepare annual financial statements
- To analyse, interpret and communicate the information contained in basic financial statements.

**UNIT – I**

Accounting – Meaning and Definition – Scope of Accounting - Uses of Accounting - Double entry system of Book keeping – Differences between Book Keeping and Accounting – Limitations of Accounting - Accounting Concepts. **(6 Hours)**

**UNIT – II**

Types of Accounts – Rules for preparing Accounts – Journal – Ledger. Subsidiary Books - Cash book – Meaning Types of Cash Book – Single Column, Double and Three columns Cash Book – Trial Balance – Meaning – Preparation of Trial Balance.

**(16Hours)**

**UNIT – III**

Final Accounts Format – Preparation of Trading Account, Profit and Loss Account and Balance Sheet (Simple Adjustment Only) Average Due Date – Meaning – Purpose of Calculating Average Due Date with Simple Problems only.

**(16 Hours)**

**UNIT – IV**

Single Entry System – Meaning – Features of Single Entry System – Difference between Single Entry System and Double Entry System – Preparation of Accounts – Net Worth method – Conversion method (Simple Problems only).

**(10 Hours)**

**UNIT – V**

Depreciation – Meaning, Definition – Importance of providing Depreciation – Defects of Depreciation – Method of calculating Depreciation – Straight line method – Written down value method Bank Reconciliation Statement, Meaning – Purpose of Preparing Bank Reconciliation Statement – Reason for Differences **(12 Hours)**

**TEXT BOOK:**

1. Financial Accounting – S.P Jain & K. L Narang, Kalyani Publications, 2008, 4<sup>th</sup> Edition.

**Reference books:**

1. Financial Accounting - Reddy and Moorthy, Kalyani Publications, 2008, 3<sup>rd</sup> Edition
2. Financial Accounting - Shukla & Grewal, Chand & Company, 2008., 4<sup>th</sup> Edition

## **CONTENT BEYOND THE SYLLABUS**

- 1.Incorporation of Tally in Financial Accounting
- 2.Accounts in daily life
- 3 .Practical training in preparation of Final Accounts

**Subject code: 14U3BAC06**

**Semester: III**

**Credit: 5**

**Hours:60**

**BBA**

**Core Course – VI**

### **BUSINESS COMMUNICATION**

**OBJECTIVE:** On successful completion of this course, the students will gain knowledge of writing the letter relating to business correspondence.

#### **UNIT – I**

Communication – meaning – objectives – Type – Principles of Communication –Benefits-Elements of Communication- Communication Process-Barriers to Communication-Overcoming Barriers to Communication- Structure of Business Letters- Layout of Business Letters.

**(12 Hours)**

#### **UNIT – II**

Business Enquiries and replies – Classification of Enquiry Letters- importance of Replies to Enquiries- kinds of Replies- Offer – Quotations – Orders – Complaint and adjustment – Collection letters – Circular letters – Status enquiries.

**(12 Hours)**

#### **UNIT – III**

Bank Correspondence –elements of Good banking Correspondence- Types-Insurance Correspondence – Basic principles- Types- Kinds of Life Policies- Agency correspondence –Hints of writing letters to editor – Applications for appointment.

**(12 Hours)**

#### **UNIT – IV**

Company correspondence – secretary and his duties –Classifications- Correspondence with Directors, Shareholders- Types of meeting - Agenda for meeting- Minutes of the meeting.

**(12 Hours)**

## **UNIT – V**

Report writing – Meaning – Importance – Characteristic of good report – Report by individuals – Report by Committees – Precise writing passages relating to business and management.  
**(12 Hours)**

### **TEXT BOOK**

1. Rajendrapal and Koralahalli J.S- Essentials of Business Correspondence, Sultan & Chants ,  
Re-Print 2008,

### **REFERENCE BOOKS**

1. Ramesh M.S and Patten Shetty - Effective business English and Correspondence,  
R.C.Puplications,2009
2. Balasubramanian - Business Communication, Vikas Publishing House Pvt.,Ltd-2008,
3. RSN.Pillai&Bagavathi - Comercial Correspondance & Office Management,S.  
Chand Publication-2009

**Subject code : 14U3BAC07**

**Semester : III**

**Credit : 4**

**Hours :60**

### **BBA Core Course – VII**

### **BUSINESS LAW**

#### **OBJECTIVE:**

To enable the students to understand the law which was used in business and about the contract and Auction Sales.

#### **UNIT – I**

Business law –Introduction-Definition –Sources of law-Law of Contract - Meaning – Formation of Contract –Offer –Conditions of making an Offer-Acceptance – Conditions of Acceptance- Essential elements of a valid Contract- Classification of Contract.

**(12 Hours)**

## **UNIT – II**

Discharge of Contract- Introduction- Modes of Discharge of Contract-Remedies for Breach of Contract –Suit for Rescission-Suit for Damages –Rules for Damages -Quasi Contract-Basis for Quasi Contract – Types of Quasi Contract

**(12Hours)**

## **UNIT – III**

Contract of Indemnity – Rights of Indemnity holder and Indemnifier- Contract of Guarantee – Essential- Differences between Contract of Indemnity and Contract of Guarantee - Contract of Bailment –Kinds of Bailment – Rights and Duties of Bailor & Bailee- Pledge – Rights and Duties of Pawnee & Pawnor.

**(12 Hours)**

## **UNIT – IV**

Agency –Definition of Agent and Principal – Essentials as to Agency -Creation of Agency – Classification of Agents- Rights and Duties of Principal and Agent – Delegation of Agents Authority –Extent of Agent’s Authority –Personal liability of Agent-Termination of Agency.

**(12 Hours)**

## **UNIT – V**

Sale of goods- Sale and agreement to sell- their Distinctions –Conditions and Warranties – Differences between Condition and Warranty -Caveat emptor- Transfer of Property – Rights of Unpaid Seller- Auction sale.

**(12Hours)**

### **TEXT BOOK:**

1. N.D. Kapoor - Business Law Sultan Chand & Sons,2008.

### **REFERENCE BOOKS:**

1. Business Law -R.S.N.Pillai,Bagavathi, S.Chand, 2008.
2. Mercantile Law – M.C.Shukla, S.Chand, 2008.

**Subject Code : 14U3MAA13 Semester: IV Credit: 4 Hours: 60**

**BBA**

**Allied - III**

**INTRODUCTION TO OPERATIONS RESEARCH**

**OBJECTIVE:**

On successful completion of this course, the students should have understood the different tools and techniques of Operations Research.

**UNIT I**

Operations Research – Meaning – Scope – Uses – Operations Research in India – Models in Operations Research – Limitations of Model – General Methods for solving OR Models.

**(15 Hours)**

**UNIT II**

Linear Programming Problem – Formulation of LPP – Solution of LPP – Graphical Method – Simplex Method (Simple problems only)

**(15 Hours)**

**UNIT III**

Transportation Problem – Initial Basic Feasible Solution – North West Corner Rule – Least Cost Method – VAM – Optimality test – MODI Method – Unbalanced Transportation Problem

**(14 Hours)**

**UNIT IV**

Assignment Problem – Hungarian Assignment Problem – Balanced and Unbalanced Assignment Problems – Maximization Assignment problem

**(14 Hours)**

**UNIT V**

Decision Theory – Types of Decision Making Criteria – Decisions under uncertainty – Decisions under risk – Expected Monetary Value – Expected Opportunity Loss – Decision Tree

**(14 Hours)**

**Note:** Questions in theory and problems carry 30% and 70% of marks respectively.

**TEXT BOOK**

Operations Research – Kanti Swarup, P.K. Gupta & Manmohan – SultanChand & Sons, New Delhi

**REFREERENCE BOOKS**

1. Operations Research – S. Kalavathy – Vikas Publishing House, Chennai
2. Operations Research – Prem Kumar Gupta – Sultan Chand & Co, New Delhi
3. Introduction to Operations Research – P.R. Vittal – Margham Publications, Chennai

**Subject code: 14U3BAS01    Semester : III    Credit : 2    Hours : 20**

**BBA**

**SBEC - I**

**SELF MANAGEMENT**

**OBJECTIVE:**

On successful completion of this course, the students should have understood the basic of the Developing one`s skill and potential.

**UNIT-I**

Self Concept - Ideal – Self Image – Self Confidence Building – Self Confidence.  
**(04 Hours)**

#### **UNIT-II**

Self Esteem – Meaning -Importance - Low Self Esteem- Developing Self Esteem.  
**(04 Hours)**

#### **UNIT-III**

Attitude – components - function - reasons to poor attitude – developing to mental attitude.  
**(04 Hours)**

#### **UNIT-IV**

Meaning formation & values importance - time management – importance, barriers improving effectiveness.  
**(04 Hours)**

#### **UNIT-V**

Telephone effectiveness – Telephone etiquette – Telephone Conversation: Business Phone Etiquette, Structure of Business Phone Call, Telephone Skills: Listening, Dealing with Different Calls.  
**(04 Hours)**

#### **REFERENCE BOOKS:**

1. Soft skill - Mr. Xavier Ignatius ,Vicas publication.
2. Global Business Foundation - [www.nasscom.com](http://www.nasscom.com)



**Subject code: 14U3BAS02**

**Semester: III**

**Credit: 2**

**Hours: 20**

**BBA**

**SBEC - II**

**PRACTICAL PSYCHOLOGY**

**OBJECTIVE:**

This course will strengthen the students Psychology by studying practical experiments.

**UNIT-I**

Making first impression: Remembering name – Smile - Listening to others –  
Observation. **(04 Hours)**

**UNIT-II**

Importance of others: Appeal to self expression - Understanding others being  
Sympathetic – Empathy. **(04 Hours)**

**UNIT-III**

People: Types of people - Handling people - Avoid criticism - Appreciate people -  
Avoid flattery. **(04 Hours)**

**UNIT-IV**

Getting co-operation: Meaning of co-operation - Avoid arguments - Admit one's mistake, Be friendly is reasons. **(04 Hours)**

#### **UNIT-V**

Observation: Meaning – Definition - Improving power of observation – Reasoning through observation - law of attraction. **(04 Hours)**

#### **REFERENCE BOOK:**

1. Hand book prepared by Department of Business Administration.

**BBA**

**SBEC -III**

**PRINCIPLES OF INSURANCE**

**OBJECTIVE:**

On successful completion of this course, the students should have understood the importance of Insurance which is cover our life and general risks by uncertainties.

**UNIT-I**

Introduction to Insurance: Meaning and Definition of Insurance – Importance – Objectives - Principles of Insurance -Types of Insurance. **(04 Hours)**

**UNIT-II**

LIC- Features of Life Insurance – Principles of Life Assurance – Assignment and Nominations – Lapses and Revivals – Surrender Values and Loans – Claims – Double Insurance. **(04 Hours)**

**UNIT -III**

Fire Insurance-Principles of Fire Insurance – Nature – Uses - Types of Fire Policy: Specific Policy, Valued Policy, Average Policy, Floating Policy, Replacement Policy, Comprehensive Policy – Fire Wastes. **(04 Hours)**

**UNIT-IV**

Marine Insurance – Meaning – Principles - Type of Policy : Fire Insurance : Valued Policy, Open Policy, Voyage Policy, Time Policy, Mixed Policy and Floating Policy - Marine Losses and Claims. **(04 Hours)**

**UNIT-V**

Miscellaneous Forms of Insurance – Fidelity Guarantee Insurance, Crop Insurance, Third Party Insurance, Health Insurance, Personal accident Insurance and Motor Insurance.  
**(04 Hours)**

**TEXT BOOK:**

1. Practices of Insurance - P.Periasamy, Himalaya Publications, New Delhi, 2008.

**REFERENCE BOOKS**

1. Insurance Principles and Practices - M.N.Mishra, S.Chand & Company Ltd., New Delhi, 2007.
2. Principles and Practices of Insurance - G.S.Panda, Kalyani Publishers, Chennai, 2008.
3. Elements of Insurance - A. Moorthy, Margham Publication, Chennai, 2009.

**Subject code: 14U3CAN01**

**Semester: III**

**Credit: 4**

**Hours: 60**

**BBA**

**Core Course VIII**

**TAXATION -I**

**UNIT -I**

Basic concepts –Agricultural income –Assesses-Person –Income –Assessment year – Previous year .

**UNIT –II**

Basis of charges : Residential status of individuals –Exempted Incomes.

**UNIT –III**

Heads of income –Income under salaries – meaning, definition, features, treatment of PF –allowances (Basic theory)

**UNIT –IV**

Income from house property –definition –deemed owner of house property- exempted income from house property- profit and gains of business or profession.

**UNIT-V**

Capital gain and income from other sources.

**Note: Distribution of marks-problem 70% and theory 30%**

**TEXT BOOK :**

1. Income tax Law and practice -V.P.Gaur & Narang, Kalyani publishers,Ludhian,New Delhi,2013, 43<sup>rd</sup> Edition.

**REFERENCE BOOKS :**

- 1.Income tax law and practice - A.Jayakumar & N.Hariharan, Vijay Nicole Imprints (P) Ltd., Chennai-37, 4<sup>th</sup> Edition.
- 2.Income tax law and practice - Vinoth Sinhanian, Taxman Publications, New Delhi,2013.

**Subject code: 14U4BAC08****Semester: IV****Credit: 4****Hours: 60****BBA****Core Course – VIII****MANAGEMENT ACCOUNTING****OBJECTIVE:**

On successful completion of this course, the students should have understood the different tools and techniques of management accounting.

**UNIT – I**

Management Accounting – Meaning – Definition – Objectives and Scope of Management Accounting – Difference between Management Accounting, Cost Accounting and Financial Accounting. **(12 Hours)**

**UNIT – II**

Analysis and Interpretation of Financial Statements – Common Size and Comparative Statements - Ratio Analysis – Introduction – Advantages of Ratio Analysis – Classification of Ratios – Limitations of ratio analysis – Problems on Ratio Analysis (simple problems only). **(12 Hours)**

**UNIT – III**

Fund flow statement - Meaning – Flow of Funds – Purpose of Preparing Fund Flow Statement – Preparation of Schedule of Changes in Working Capital, Cash flow Statement - Flow of Cash – Cash from Operation (Simple problems only). **(12 Hours)**

## **UNIT – IV**

Budget and Budgetary Control- Meaning and Significance of Preparation of Budget – Types of Budgets - Flexible Cash and Production Budgets (Simple Problems only).  
**(12 Hours)**

## **UNIT – V**

Marginal Costing – Meaning – Definition – Salient Features of Marginal Costing – P/V ratio - Break Even Point – Margin of safety – Managerial Decision making Process – Make or Buy Decision – Accepting Foreign Orders. (Simple Problems only). **(12 Hours)**

**[ Theory – 20%                      Problems – 80% ]**

### **REFERENCE BOOK:**

1. Management Accounting \_ S.N. Maheswari - Sultan Chand Publications, 2008.

### **TEXT BOOK:**

1. Management Accounting – R. Ramachandran & Srinivasan, Advent Books Division, 2006.

**Subject Code: 14U4BAC09**

**Semester: IV**

**Credit: 4**

**Hours : 60**

**BBA**

**Elective -1**

**ENTREPRENEURSHIP DEVELOPMENT**

### **OBJECTIVE:**

On successful completion of this course, the students will become a young women Entrepreneur and they will understand the different concepts in Entrepreneurship Development and about the Online marketing and online shopping.

### **UNIT-I**

Evolution of the concept of Entrepreneur - Characteristics, Functions & types of Entrepreneur. Entrepreneurship - Role of Entrepreneurship in Economic Development - Women Entrepreneurs - Problems of Women Entrepreneurs - Factors affecting Entrepreneurial Growth - Intrapreneur. **(12 Hours)**

### **UNIT-II**

Entrepreneurial Traits - Small Scale Industries - Role and its problems in Economic Development - Entrepreneur Development Programmes - Objectives and phases. **(12 Hours)**

### **UNIT-III**

Project Identification - Project Classification - Project Selection - Project Formulation - Project Report- Project Appraisal- Methods of Project Appraisal. **(12 Hours)**

### **UNIT-IV**

Institutional Finance to Entrepreneurs - Sources and Factors Determining Capital Structure - Commercial Banks, Financial Institutions : CGTMS-TIIC-KVIC-KVIB-DIC-SIDBI-MUNDRA. **(12 Hours)**

### **UNIT-V**

Marketing and promotion- Impact of social media in product development-Online marketing and online shopping. **(12 Hours)**

### **TEXT BOOK :**

1. Entrepreneurial Development - S.S.Kanka, S.Chand & Company Ltd., New Delhi.

### **REFERENCE BOOKS:**

1. Entrepreneurship and small business management - M.B.Shukla, Hitab Mahal Publication, Allahabad.



**Subject Code : 14U4BAC10      Semester : IV      Credit : 5      Hours : 60**

**BBA**

**CORE COURSE X**

**COMPANY LAW**

**OBJECTIVE:**

On successful completion of this course, the students should have understood about the company procedures and terms.

**UNIT – I**

Company: Meaning- Definition- Characteristics- Kinds of Companies-Differences between Private & Public Companies – Formation- Role of Promoters- Incorporation-Certificate of Incorporation – Commencement of Business. **(12 Hours)**

**UNIT – II**

Memorandum of Association- Contents and Alteration-Doctrine of Ultra vires-Articles of Association –Contents-Distinction between the Memorandum of Association and Articles of Association -Doctrine of Indoor management. **(12 Hours)**

**UNIT – III**

Prospectus-Definition of Prospectus –Statutory provisions regarding the Issue of Prospectus-Contents of Prospectus -Statement in lie- of Prospectus-Board of Directors Appointment-Power-Position-Duties-Liabilities. **(12 Hours)**

## **UNIT – IV**

Company meetings-Statutory meetings-Annual General Meeting(AGM)-Extra-Ordinary Meeting-Board Meetings-Resolutions-Kinds of Resolutions- Minutes- Kinds of Minutes – Contents of Minutes - Quorum – Secretarial duties regarding Quorum – Proxies –Statutory Provisions relating to Proxies. **(12 Hours)**

## **UNIT – V**

Winding up a Company-Types of Winding-up- Winding up by court-Voluntary winding up (members & creditors) winding up of unregistered companies- Liquidator – his Powers, Duties and Liabilities. **(12 Hours)**

### **TEXT BOOK:**

1.N.D. Kapoor - Company Law Sultan Chand & Sons, 2008.

### **REFERENCE BOOKS:**

1. S.M. Shulka, RN Saxena, Indian Company Law, SBD Publishers, 2009.
2. Shulka M.C. Commercial Law, S.Chand, 2008.
3. P.C Tulsian, Business Law, TMH, 2007.
- 4.Ashok K. Bagrial, Company Law, Vikas Publishing House Pvt., Ltd, 2006.

**Subject Code:14U4BAA20**

**Semester: IV**

**Credit: 4**

**Hours: 60**

**Allied-IV**

**OPERATIONS RESEARCH – II**

**OBJECTIVE:**

On successful completion of this course, the students can understand the different tools and techniques of Operations Research.

**Unit I**

Game Theory – Basic Terminologies – Two Person Zero-Sum games – Games with Saddle Point – Maximin –Minimax Principle – Games without Saddle point – Mixed Strategies – Graphical Solution 2xn Games mx2 Games

**Unit-II**

Queuing Theory – Elements of Queuing System – Applications – Single Server Model – M/M/1 :  $\infty$  /FIFO – M/M/1 : N/FIFO – Simple Problems

**Unit III**

Inventory Models – Economic Lot Size models – Economic Order Quantity with Uniform demand – Production Inventory model – Inventory model with quantity discounts – simple problems ( No Derivations)

**Unit IV**

Replacement Problems – Replacement of items that deteriorates with time (without change of money value) - Replacement of items that deteriorates with time (with change of money value)

**Unit V**

Network Analysis – Construction of Network Diagram – Critical Path Method – Program Evaluation and Review Techniques (PERT) – Difference between CPM & PERT

**Note:** Questions in theory and problems carry 30% and 70% of marks respectively

**TEXT BOOK**

Operations Research – Kanti Swarup, P.K. Gupta & Manmohan – SultanChand & Sons, New Delhi

**REFERENCE BOOKS**

1. Operations Research – S. Kalavathy – Vikas Publishing House, Chennai
2. Operations Research – Prem Kumar Gupta – Sultan Chand & Co, New Delhi
3. Introduction to Operations Research – P.R. Vittal – Margham Publications, Chennai

**Subject code: 14U4BAS04**

**Semester: IV**

**Credit: 2**

**Hours: 20**

**BBA**

**SBEC - IV**

**PERSONALITY DEVELOPMENT**

**OBJECTIVE:** The main objective of this course is to develop the personality behavior of a person.

**UNIT-1**

Personality – Meaning, importance, factors affective personality, traits of personality. **(04 Hours)**

**UNIT-2**

Values – meaning, importance, qualities, formation of values- types of values.

**(04 Hours)**

**UNIT-3**

Interpersonal Skill: Meaning, Importance, Element, Improving Interpersonal Skills.

**(04 Hours)**

**UNIT-4**

Conflict Management-Type of conflict- Ways of Resolving Conflict. **(04 Hours)**

**UNIT-5**

Transactional analysis-meaning, importance,types complementary,contradictory,ulterior

**(04 Hours)**

**TEXT BOOK:**

1. L.M. Prasad, Organisational Behaviour – Sultan chand publications.

**REFERENCE BOOK:**

1. Hand book manual prepared by Business Administration Department.

**Subject code: 14U4BAS05**

**Semester: IV**

**Credit: 2**

**Hours: 20**

**BBA**

**SBEC - V**

**SKILLS FOR MANAGEMENT**

**OBJECTIVE:** The main objective of this course is to develop the various skills to become a good manager.

#### **UNIT-I**

Resume Basics: Purpose, Focus, Resume formats, Strengths and weaknesses of different formats. Different Parts of a Resume, Right Words for Resumes, Fonts and Styles.  
**(04 Hours)**

#### **UNIT-II**

Interview: Meaning – Objectives - Types – Analysis of an Interview situation. Interview Preparation - Before the Interview - During the Interview. **(04 Hours)**

#### **UNIT-III**

Reading and communication skills - Listening skills-meaning, importance, pitfalls is listening, improving listening- listening skill/technique. **(04 Hours)**

#### **UNIT-IV**

Group Discussions: Group – Meaning, Definitions – Characteristics – Discussions : Meaning - Importance – Values of Discussions – Role playing – Effectiveness in participation.  
**(04 Hours)**

#### **UNIT-V**

Time Management : Meaning – Definition – Importance – Merits – Elements of Effective Time management – Evaluation of time. **(04 Hours)**

#### **REFERENCE BOOK:**

1. Hand book prepared by Business Administration Department.
2. Dr.S.K.Mandal, How to succeed in Group discussions and Personal interviews, Jaico publishing house, 2011.

**Subject code : 14U4BAS06      Semester : IV      Credit : 2      Hours : 24**

**BBA**

**SBEC – VI**

## **INPLANT TRAINING**

**OBJECTIVE:** The main objective of this internship is to provide practical knowledge of know how in industry.

- i) The students are expected to have a practical training in any business unit or undertaking to enable them to acquaint himself/herself with the procedure, practice and working of companies.
- ii) Each student should undergo industrial training for a minimum period of two weeks during the third semester vacation.
- iii) He/she shall undergo the above training in the institutions like banks, insurance companies, mutual funds, transport undertakings, private limited and public limited companies, public sector undertakings, hotels and hospitals, travel and tourist industries and financial institutions.
- iv) Students may make their own arrangement in fixing the companies for training. Candidates should submit a report in not less than 25 type written pages.
- v) Candidates should submit the attendance certificate from the institution for having attended the training for 2 weeks.
- vi) Industrial training reports shall be prepared by the students under the prepared by the students under the supervision of the faculty of the department.
- vii) Industrial training report must contain the following:
  - Cover page.
  - Copy of training certificate.
  - Profile of the business unit.
  - Report about the work undertaken by them during the tenure of training.
  - Observation about the concern.
  - Findings.
- viii) Industrial training certificate shall be forwarded to the university. One month before the commencement of the fourth semester university examinations.
- ix) The semester marks are awarded on the basis of internal 40 and external 60 for project viva voce.
- ix) Practical viva-voce examination will be conducted with internal and external examiners at the end of the 4<sup>th</sup> semester and the credits will be awarded.

**Subject code: 14U4CMN02**

**Semester: V**

**Credit: 4**

**Hours: 60**

# BBA

## TAXATION-II

### OBJECTIVE:

On successful completion of this course, the students should have understood the basics of income tax act and its implications.

### UNIT-I

Capital gain- Basic of Charge- Capital Assets- Transfer of Capital Assets- Types of Capital Gain- Excepted Capital Gain- Deemed Capital Gain- Computation of Capital gain- Capital loss- Tax on Capital Gain.

### UNIT-II

Income from other sources- General incomes- Specific incomes- Deductions in Computing Income from other sources- Computation of income from other sources.

### UNIT-III

Aggregation of income- Deemed income- Deduction From gross total income- set if and carry forward of loss.

### UNIT-IV

Computation of tax liability- surcharge-tax free income-assessment of individual and firms.

### UNIT-V

Income tax authorities- Powers and Duties- Types of assessment- Appeals and Revisions.

### TEXT BOOK:

1. Income tax law and practice - V.P. Gaur and D.B. Narang- Kalyani Publishers, 43<sup>rd</sup> Edition, New Delhi-2.

### REFERENCE BOOKS

1. Income tax law and Practice - Hariharan, Tata McGraw Hill Publications, New Delhi- 8, 9<sup>th</sup> Edition.

### CONTENT BEYOND THE SYLLABUS



1. Search the premises and business
2. Survey only the business premises
3. Scrutinizing the non profit organization

**Subject code: 14U5BAC11**

**Semester: V**

**Credit: 4**

**Hours: 60**

**BBA**

**Core Course XI**

**ADVERTISEMENT AND SALES PROMOTION**

**OBJECTIVE:**

On successful completion of this course, the students will get an in depth knowledge on the role of Advertisements in the development of economy.

**UNIT - I**

Advertising – Introduction- Characteristics- Types of Advertising – By Geographical Coverage- By target group- By type of Impact- Non product Advertising. **(12 Hours)**

**UNIT – II**

Advertising Agency- Importance – Types of Media – Television- Radio- News Paper- Web Advertisements-Advantages and disadvantages- Layout – Design appeal – Copy structure **(12 Hours)**

**UNIT – III**

Media Selection- Media Planning- Factors influencing Media Planning- Media Scheduling- Creativity – Stages of Creativity- Importance of Creativity-IMC-e-advertising-types of e-advertising. **(12 Hours)**

**UNIT – IV**

Scope and role of sale promotion – Definition – Objectives of sales promotion - sales promotion techniques – Types of sales Promotion- Online sales promotions **(12 Hours)**

**UNIT – V**

Personal Selling- Important aspects of Personal Selling- Sales Display- Objectives of sales Display- Types of sales Display - Designing of sales promotion campaign – Involvement of salesmen and

dealers –Trade promotion-Consumers and trade development.

(12 Hours)

**TEXT BOOK:**

1. Advertising & Sales Promotions - S.L.Gupta , VV Ratna -2007 Third Edition New Delhi – 2.

**REFERENCE BOOKS**

1. Advertising & Sales Promotions Management - S.A.Chunawalla , Himalaya II Edition
2. Advertising & Sales Promotions Management - S.H.H. Kazmi Satish & Batra. 2013

**CONTENT BEYOND THE SYLLABUS**

1. Effect of Advertisement on Teenagers and Children
2. Advertisement in Social Networking
3. Creating of advertisement copy for Assignment
4. Advertisement in the past era

**Subject code: 14U5BAC12**

**Semester: V  
BBA**

**Credit: 5**

**Hours: 60**

**Core Course XIII  
FINANCIAL MANAGEMENT**

**OBJECTIVE:**

The main objective of this subject is one can thoroughly understand the importance of Finance to the business and the mode of investment in business.

**UNIT - I**

Financial management – meaning – definition – nature and scope of financial management. Factors influencing financial decisions–objectives of financial management- Functions of financial manager-Organisation of Financial Management. (Theory only) **(10 Hours)**

**UNIT - II**

Capital budgeting – ranking of projects – methods of evaluating a project investment proposal – importance of capital budgeting- Problem on payback method- NPV (Net Present Value)- IRR ( Internal Rate of Return). Leverages – meaning - types – importance and significance of leverages(Theory Only)- Risk Analysis-Risk and Return. **(15 Hours)**

**UNIT – III**

Dividend Policy- Introduction-Dividend Decision and Valuation of firms- Theory of Irrelevance- Modigliani and Miller Approach-Walter and Gordon's Approach- Determinants of Dividend Policy. (Theory Only). **(12 Hours)**

**UNIT- IV**

Cost of capital – concept of cost of capital – determinants of cost of capital – Significance of Cost of Capital-Super normal growth-simple and weighted average cost of capital). (Theory Only). **(13 Hours)**

**UNIT-V**

Working capital management – meaning – importance – types of working capital – factors determining working capital requirements - estimation of working capital (simple problems only).  
Management of cash – inventory - accounts receivables and accounts payable. (Theory only).

**(10 Hours)**

**NOTE :**

Theory - 80% of Marks, Problem - 20% of Marks

**TEXT BOOK:**

1. Dr. S.N. Maheswari, Principles of Financial Management, Himalaya Publishing House.
2. Sharma & Sasi K. Gupta , Financial Management, Kalyani Publishers.

**REFERENCE BOOKS**

1. I.M. Pandey, Financial Management – Vikas.
2. Kulkarni & Sathya Prasad, Financial Management – Himalaya

**CONTENT BEYOND THE SYLLABUS**

1. Securities and Exchange Commission regulations (SEC)
2. Techniques to evaluate merger leverage , buyout and divestitures
3. Initial Public Offering.

**Subject code: 14U5BAC13**

**Semester: V**

**Credit: 4**

**Hours: 60**

**BBA**

**Core Course XIII**

**RESEARCH METHODOLOGY**

**OBJECTIVE:**

The main aim of this subject is one can attain in depth knowledge of conducting research in various discipline of studies.

**UNIT – I**

Research - Introduction – Meaning and definition - Objectives - Importance of research – types of research – criteria of good research. **(12 Hours)**

**UNIT – II**

Research process - Need for research design – Features of a good design - Importance concept relating to research design. **(12Hours)**

**UNIT – III**

Sampling meaning – steps in sampling design – characteristics – Types of sampling. **(12 Hours)**

**UNIT – IV**

Data collection – Primary data – Secondary data – types – Difference between questionnaire & schedule – Difference between primary and secondary data. **(12 Hours)**

**UNIT – V**

Analysis of data – process – Meaning of Interpretation – Significance of report writing-Types -  
Layout of the research report-SPSS-Mean-Median-Mode-Standard Deviation.

**(12 Hours)**

**TEXT BOOK :**

1. Research Methodology, C.R. Kothari New Age International (P) Limited Publishers, 2009.

**REFERENCE BOOKS :**

1. Marketing Research and Consumer Behaviour, S.Sumathi, P.Saravanel. Vikas PublishinG House Private Limited 2003.

2. Marketing Management, R.S.N. Pillai, Bagavathi, Sultan chand & Co, Ltd, New Delhi, 2010

**CONTENT BEYOND THE SYLLABUS**

- 1.Applicationof Chi-square Test
- 2.Preparation of questionnaire for assignment
- 3.Research and Science

**Subject code: 14U5BAC14**

**Semester: V**

**Credit: 4**

**Hours: 60**

**BBA**

**Core Course XIV**

**COST ACCOUNTING**

**OBJECTIVE:**

The main outcome of this subject is that its imparts the importance of preparation of cost sheet to find out the cost .

**UNIT – I**

Cost accounting – Meaning, Scope, Objectives – Advantages & Limitations – Difference between Cost accounting and Financial Accounting - Elements of Cost – Preparation of Cost Sheet.

**(10 Hours)**

**UNIT – II**

Material Management – Purchase Procedure – Various Stock levels – Maximum stock level – Minimum stock level – Reorder level – Merits & Demerits - Economic Order Quantity – Bin card and stores ledger.

**(10 Hours)**

**UNIT – III**

Pricing Methods – FIFO, LIFO – Merits & Demerits – Simple Average and weighted average methods – Merits & Demerits – Stock Control.

**(12 Hours)**

**UNIT – IV**

Labour cost – Importance – Various methods of labour cost control – methods of wage payment – various incentive schemes – labour turnover. **(12 Hours)**

#### **UNIT – V**

Marginal Costing – Break Even Analysis for profit planning and control – P/V ratio - BEP and Margin of safety. **(12 Hours)**

**Note :** Distribution of Marks - Problems 80% and Theory 20%

#### **TEXT BOOK :**

1. Dr. R. Ramachandran & Dr. R. Srinivasan, Cost Accounting, Sriram Publication, Trichy-1
2. Reddy & Hari Prasad Reddy, Cost Accounting , Margham Publishers, Chennai.

#### **REFERENCE BOOKS :**

1. Jain & Narang, Costing Accounting, Kalyani Publishers, New Delhi – 2006,
2. Pillai & Bagavathi, Cost Accounting, Sultan Chand & Sons, New Delhi, 2008

#### **CONTENT BEYOND THE SYLLABUS**

1. Installation of costing system
2. Standard Costing
3. Job Costing

**Subject code: 14U5BAC15**

**Semester: V  
BBA**

**Credit: 4**

**Hours: 60**

#### **MULTIMEDIA**

#### **OBJECTIVE:**

The main outcome of this subject is that it imparts the importance of Creation of an image in an imagination.

#### **UNIT-I**

Introduction- Multimedia elements- Multimedia Applications: Document imaging- Image Processing and Image Recognition- Electronic Messaging- Multimedia Systems Architecture- Defining objects for multimedia systems- Multimedia Data interface standards- Multimedia Database.

#### **UNIT-II**

Compression- Types of Compression- Lossless compression- Lossy compression- Binary image compression schemes- Packbits encoding 1-D, 2-D compression- Decompression. Video Image Compression: MPEG coding methodology- Vector Quantization.

### **UNIT-III**

MIDI file format: Channel messages- Systems messages- JPEG DIB File format or still and motion images: JPEG Still images- Jpeg motion images- JPEG Still images- Jpeg Motion- nJPEG AVI File Format- AVI Indeo File Format- MPEG Standards.

### **UNIT-1V**

Input Technology- Pen Input- The Electronic pen- Pen Driver- Display Driver. Output Technologies- Print Output Technologies: Laser Printing Technology- Dye Sublimation.

### **UNIT-V**

Virtual Reality Design: Human Factors- Multimedia Input/Output. Virtual Reality Modeling- Virtual Reality Design Considerations- Organizations- Organizing Multimedia Database.

### **TEXT BOOK**

1. Prabhat K. Andeleigh, Khiran Thakar- “ Multimedia Systems Design”, Prentice hall, 2009.

### **REFERENCE BOOKS**

1. Ranjan pareekh- Principles of Multimedia- 3<sup>rd</sup> edition TMH.
2. Simoin j., Gibbs, Dionysisos C and Tsihriziz” Multimedia programming”, Addison Wesley, 1994.

### **CONRENT BEYOND THE SYLLABUS**

1. Animation effects\
2. 3-D Image Processing
3. Photoshop Preparation.

**Subject code: 14U5CBAE01**

**Semester: V**

**Credit: 4**

**Hours: 60**

**BBA**

**Elective I**

**SERVICE MARKETING**

**OBJECTIVE:**

On Studying this subject students will get awareness in various service sectors and the role they plays in marketing

**UNIT – I**

Introduction – Meaning and definition, Concept of Service marketing – Characteristics - Importance – Classifications of services – Difference between marketing of goods and services.

**(12 Hours)**

**UNIT – II**

Environment of service marketing – Macro & Micro – understanding service customer. Models of services – consumer behaviour – service quality & GAP model.

**(12 Hours)**

**UNIT – III**

Market Segmentation – Definition – Bases for segmenting consumer market – Industrial market – Requirement for effective segmentation - Targeting & Positioning.

**(12 Hours)**

**UNIT – IV**

Marketing mix in services – Traditional 4P's – Extended marketing mix for services -Bank marketing – Marketing mix in banking services – 7 P's – Product-Price-Place-Promotion – Process – Physical evidence – people.

**(12 Hours)**

**UNIT – V**

Marketing of Tourism services - Factors – Motivation for travel – Consumer – Marketing mix (7 P's) in tourism services – Education marketing – Levels of Education - Characteristics – Marketing mix in Educational services.

**(12 Hours)**

**TEXT BOOK :**

1. Services Marketing, Ravishankar, Excel Books New Delhi , 2008

**REFERENCE BOOKS :**

1. Marketing Management , R.S.N. Pillai, Bagavathi, Sultan Chand & Co. Ltd, New Delhi,2010
2. Marketing of services, Dr. Jyotsna Diwan Mehta, Dr. Shobha, Khinvasara Professional Publication, New Delhi , 2009-2010.
- 3 Service Marketing, Valarie A. Zeithaml V.A. & M.J. Bitner

**CONTENT BEYOND THE SYLLABUS**

- 1.Branding of Services
- 2.Services in Hotels , Airlines

**Subject code: 14U6BAC16**

**Semester: VI**

**Credit: 5**

**Hours: 60**

**BBA**

**Core Course XVI**

**HUMAN RESOURCE MANAGEMENT**

**OBJECTIVE:**

On completion of this subject the student will learn about the human values ,importance of human resource in organization and their contribution to development of the organization.

**UNIT – I**

Introduction to Human Resource Management-Definition-Objectives-Functions-Role and qualities of a good HR manager-Differences between Personnel Management and HRM. **(12 Hours)**

**UNIT – II**

Human Resource Planning – Definitions – Objectives-steps in HR planning-importance-Job analysis-Job description-job specification-significance of HR planning. **(12 Hours)**

**UNIT – III**

Recruitment & Selection:-objectives-sources of Recruitment-methods of selection-types of tests-Interviews. **(12 Hours)**

**UNIT – IV**

Training and Development-principles-methods of training programmes-on the job training methods-off the job training methods-importance of training programmes-Recent trend in Training and Development programmes. **(12 Hours)**

**UNIT – V**

Performance Appraisal-objectives-Techniques of performance appraisal-Motivation-Theories of Motivation-managing grievances and discipline-QWL. **(12 Hours)**

**TEXT BOOK :**

1. P.C.Tripathi, Human Resource Development , Sultan Chand & Sons , New Delhi – 2002.

**REFERENCE BOOKS :**

1. S.S.Khanka, Human Resource Management, S.chand & Company ltd., New Delhi, 2010.
2. P.Suppa Rao-HRM
3. C.B.Memoria, Personnel Management – Himalaya publications house.
4. J.Jayasankar , Human Resource Management , Margham publications.

**CONTENT BEYOND THE SYLLABUS**

- 1.Absenteeism and its causes



- 2.Motivation in the Organisation
- 3.Effective Leadership to build the team
- 4. Role of HR in campus Interview

**Subject code: 14U6BAC17**

**Semester: VI**

**Credit: 5**

**Hours: 60**

**BBA**  
**Core Course XVI**  
**PRODUCTION AND MATERIALS MANAGEMENT**

**OBJECTIVE:**

The main objective of this Course is to give the knowledge about the production management and how to handle the materials.

**UNIT-I**

Production Management- Definition- Functions and Scope- Plant Location- Factors- Plant Layout  
PRincipkles- Types- Importance.

**UNIT-II**

Production Planning and Controlling- Principles- Process; Plant maintenace- Types- Maintenance  
Scheduling.

**UNIT-III**

Materials management- meaning, Definition- Importance- Process- Integrated material management-  
concepts-advantages-Process.

**UNIT-IV**

Managemetnt Planning- Technioques of materials planning- Inventory control-meaning and  
importance- Tools of inventory control- ABC, VED and FSN analysis- EOQ.

**UNIT-V**

Purchasing-procedure-principles-vendorrating-vendoe Development-store keeping and materials  
handling- objectives-functions-equipments.

**TEXT BOOK:**

1. Production and materials management- Saravanavel. P/ and Sumathi S, MArgham publications, 2006.
2. Materials management – Gopalakrishanan and Sudharesan, PHI, 2008.

**REFERENCE BOOKS:**

1. Varma, M.M materials management Sultan Chand and sons, 2008, 2<sup>nd</sup> Edition.
2. Dutta, Integrated material Engineering and Management, 2<sup>nd</sup> Edition, Dhanapatrai publications, 2007.
3. O.P. Kanna, Industrial Engineering and Management, 2<sup>nd</sup> Edition Dhanapatrai

### **CONTENT BEYOND THE SYLLABUS**

1. Training in verification of shock.
2. Description of production process
3. Input of materials in the concerned product.

**Subject code: 14U6BAP01**

**Semester: VI**

**Credit: 5**

**Hours: 50**

**BBA**

### **MS OFFICE and TALLY- PRACTICAL**

**MS-OFFICE**

**(10 Hours)**

**MS.WORD:**

1. Starting MS-Word, Creating, Saving, Printing, Closing and Exiting.
2. A. Create a document, save it and edit the document as follows:
  - i) Find and Replace options.
  - ii) Cut, Copy and paste options.
  - iii) Undo and Redo options.
- B. Format the document:
  - i) Using Bold, Underline and Italic.
  - ii) Change Character size using the font dialog box
  - iii) Formatting paragraph: Center, Left aligns and Right Align
  - iv) Changing paragraph and line spacing using bullets and numbering in paragraphs.

### **TEXT BOOK:**

1. MS Office 2000 For Every One – Vikas Publishing House Pvt. Ltd., Sanjay Saxena.
2. MS Office 2000 Professional Fast & Easy – June Slton, BPB Publications.

### **REFERENCE BOOKS:**

- 1.T.W. Pral, Programming languages, (Prentice hall of India)
2. Guide to MS Office PH – I.Loura Acklen.

## **Content Beyond the syllabus**

1. Document editing
2. Chat and functions
3. Presentation wizard

**Subject code: 16U6BAPR01**

**Semester: VI**

**Credit: 4**

**Hours: 60**

**BBA**

**Core Practical I**

**MS OFFICE PRACTICAL**

### **MS-WORD:**

1. Starting MS-WORD, Creating, Saving, Printing (with options), Closing and Exiting.
2. a. Create a document, save it and edit the document as follows:
  - a. Find and Replace options.
  - b. Cut, Copy, Paste options.
  - c. Undo and Redo options.
- b. Format the document:
  - a. Using Bold, Underline and Italic.
  - b. Change Character size using the font dialog box.
  - c. Formatting paragraph: Center, Left aligns & Right align
  - d. Changing paragraph and line spacing, Using Bullets and Numbering in Paragraphs.
  - e. Creating Hanging Paragraphs.
3. Using tab settings enhancing the documents (Header, Footer, Page Setup, Border, Opening & Closing Toolbars, Print Preview).
4. Creating Tables in a document, Selecting Rows & Column sort the record by using tables format painter and Auto Format.

### **MS-EXCEL:**

1. a. Create a worksheet, moving/ copying/ inserting/ deleting rows and columns (usage of cut, paste, commands, copying a single cell, copying a range of data, filling up a cell. Undo command, inserting a row, column, deleting rows and columns).
- b. Formatting work sheets.
  - 1) Bold style.
  - 2) Italic style.
  - 3) Font size changing.
  - 4) Formatting numbers (Auto fill, Selection Command, Currency format, Currency Syllabus),.
  - 5) Specifying percentage (%) Scientific notations.
  - 6) Drawing border around cells.
  - 7) Printing a work sheet (Print preview, Margin Setting, Header, Footer).
2. a. Database Concept: database, record field and filed name – creating and sorting a data base and maintaining a database (data form).
- b. Using auto filter, advanced filter
- c. Creating subtotals and grad totals - using database functions.
3. Creating charts
  - i) Using chart wizard (five steps)
  - ii) Changing the chart type (Pie, Bar, Line)
  - iii) Inserting titles for the axes X. Y
  - iv) Changing colours. v) Printing charts.
4. a. Using date, time, maths functions:
  - i. entering current data.
  - ii. Using date arithmetic (adding and subtracting dates)
  - iii. Date functions (day, month, second)
- b. Math Functions
  - i) SUM, COUNT, AVERAGE
  - ii) MAX, MIN
  - iii) STDDEV, VAR
  - iv) ABS, EXP, INT
  - v) LOG 10 AND LOG
  - vi) MOD, ROUND, SORT vii) Using auto sum
- c. Logical and Financial Functions
  - i. Logical (IP / AND / OR / NOT)
  - ii. Financial (PMD, FV, NPER, RATE)

**MS-POWER POINT:**

1. Creating a presentation using auto content wizard.
2. Different views in power point presentation.
3. Setting animation effects / grouping / ungrouping / cropping power / point objects.
4. Printing a presentation / Importing – Exporting files
5. Creating an organization chart in Power Point.

**Subject code: 14U6BAPR1**

**Semester: VI**

**Credit: 4**

**Hours: 60**

**BBA  
Core Practical I  
PROJECT WORK**

**A Study on Effectiveness of Training Among E Level Employees of watch Division in Titan Industries limited, Hosur.**

A Project Report submitted to the Periyar University in Partial fulfilment of the requirements for the award of the Degree of

BACHELOR OF BUSINESS ADMINISTRATION

By

Name of the Student

Reg. No. \_\_\_\_\_

Under the guidance of

Name of the Guide

Designation, Department

College.

College emblem

Department, College Name and Place

Month and Year of the Submission

**Note:**

1. **Report pages should be minimum 50 pages and maximum not to be exceed 60 pages.**

**Subject code: 16U6BAE02**

**Semester: VI**

**Credit: 5**

**Hours: 60**

**BBA**

**Elective II**

**GLOBAL BUSINESS**

**OBJECTIVE:** The objective of the course is to expose students to the concept, importance and dynamics of International Business and India's involvement with global business operation

**UNIT-I**

Introduction to International Business- Meaning-Distinction between Domestic and International Business- Reason for International Business\_Problems of International Business-Concept of Globalisation-Stages of Globalisation-Importance of Globalisation. **(12 Hours)**

**UNIT-II**

International Business Environment-Characteristics- Environment of International Business- Economic Environment- Social Environment-Cultural Environment-Political Environment- Legal Environment- Technological Environment. **(12 Hours)**

**UNIT-III**

Export and Import Documentation-Licensing-procedure-General Code-Letter of Code-Products to be restricted for Export and Import. **(12 Hours)**

**UNIT-IV**

Logistics and Supply chain Management-significance-Functions. **(12 Hours)**

**UNIT-V**

International Organisation and Agreement-WTO- Difference between Gatt and WTO- UNCTAD- Principles-Functions- IBRD- Principles- Organisation Structure-IMF- Objectives-Functions-Organisation

Structure-GCC-ELL-SAARC.

**(12 Hours)**

**TEXT BOOK**

1.International Business- Dr. C.B.Gupta,first edition,2014 Sultan Chand Co.PvT LTd.Ramnagar New Delhi.

**REFERENCE BOOKS**

1.International Marketing -Dr,R.K.Kothari, Dr.P.C.Jain, First Edition,2008-2009 Ramesh Book Depot-Jaipur, NewDelhi

2.International Marketing Management-R.L. Varshney, B.Bhattacharya, Sultan Chand and Sons-NewDelhi, 13<sup>th</sup> edition, 2000

**CONTENT BEYOND THE SYLLABUS**

- 1 Expansion of Business to Global Level
2. A visit to an Export company
3. Profit earned through marketing of sea foods