

**BACHELOR OF BUSINESS ADMINISTRATION (B.B.A)**

**CHOICE BASED CREDIT SYSTEM –  
LEARNING OUTCOMES BASED CURRICULUM FRAMEWORK (CBCS - LOCF)  
(Applicable to the candidates admitted form the academic year 2022-2023 onwards)**

Sem.	Part	Courses	Title	Ins. Hrs.	Credits	Exam. Hours	Maximum Marks		
							Int.	Ext.	Total
I	I	Language Course – 1 (Tamil\$/ Other Languages +#)		6	3	3	25	75	100
	II	English Course-I		6	3	3	25	75	100
	III	Core Course – I (CC)	Introduction to Management	6	5	3	25	75	100
		Core Course-II (CC)	Fundamentals of Accounting	6	5	3	25	75	100
		First Allied Course-I (AC)	Managerial Economics	4	3	3	25	75	100
	IV	Value Education	Value Education	2	2	3	25	75	100
		<b>Total</b>		<b>30</b>	<b>21</b>				<b>600</b>
II	I	Language Course - II (Tamil \$/Other Languages +#)		6	3	3	25	75	100
	<b>II</b>	<b>English Course-II</b>		<b>4</b>	<b>3</b>	<b>3</b>	<b>25</b>	<b>75</b>	<b>100</b>
	III	Core Course – III (CC)	Marketing Management	6	5	3	25	75	100
		Core Course-IV (CC)	Business Mathematics and Statistics	6	5	3	25	75	100
		First Allied Course-II (AC)	Business Environment	4	3	3	25	75	100
		<b>Add on Course- I ##</b>	<b>Professional English- I</b>	<b>6 *</b>	<b>4</b>	<b>3</b>	<b>25</b>	<b>75</b>	<b>100</b>
	IV	Environmental Studies	Environmental Studies	2	2	3	25	75	100
<b>VI</b>	<b>Naan Mudhalvan Scheme (NMS) @@</b>	<b>Language Proficiency for Employability - Effective English</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>25</b>	<b>75</b>	<b>100</b>	
	<b>Total</b>		<b>30 +6 *</b>	<b>27</b>				<b>800</b>	

III	I	Language Course – III (Tamil \$/Other Languages +#)		6	3	3	25	75	100	
	II	English Course-III		6	3	3	25	75	100	
	III	Core Course – V (CC)	Managerial Communication		6	5	3	25	75	100
		Core Course-VI (CC)	Computer Application in Business (Theory)		6	5	3	25	75	100
		Second Allied Course-I (AC)	Business Law		4	3	3	25	75	100
		Add on Course- II ##	Professional English- II		6*	4	3	25	75	100
IV	@ Non-Major Elective Course-I Those who choose Tamil in Part -I can choose a non-major elective course offered by other departments.  Those who do not choose Tamil in Part- I must choose either a) Basic Tamil if Tamil language was not studied in school level (or) b) Special Tamil if Tamil language was studied upto 10 <sup>th</sup> & 12 <sup>th</sup> std.	1. E- Commerce  (or) 2. Investment Management		2	2	3	25	75	100	
	<b>Total</b>			<b>30 +6 *</b>	<b>25</b>				<b>700</b>	
IV	I	Language Course –IV ( Tamil \$/Other Languages +#)		6	3	3	25	75	100	
	II	English Course-IV		6	3	3	25	75	100	
	III	Core Course – VII (CC)	Organizational Behaviour		6	5	3	25	75	<b>100</b>
		Core Course-VIII (CC)	Computer Application in Business (Practical)		6	5	3	40	60	100
		Second Allied Course-II (AC)	Operations Research		4	3	3	25	75	100
	IV	@ Non Major Elective Course-II (NME) Those who choose Tamil inPart-I can choose a non-majorelective course offered by other departments.  Those who do not choose Tamil in Part-I must choose either a) Basic Tamil if Tamil language was not studied in school level (or) b) Special Tamil if Tamil Language was studied upto 10 <sup>th</sup> & 12 <sup>th</sup> Std.	1. Business Ethics  (or) 2. Production and Materials Management		2	2	3	25	75	100
	VI	Naan Mudhalvan Scheme (NMS) @@	Digital Skills for Employability - Microsoft		2	2	3	25	75	100
	<b>Total</b>			<b>30</b>	<b>23</b>				<b>700</b>	

V	III	Core Course-IX (CC)	Cost Accounting	5	5	3	25	75	100
		Core Course-X (CC)	Financial Management	5	5	3	25	75	100
		Core Course-XI (CC)	Company Law and Practice	5	5	3	25	75	100
		Core Course-XII (CC)	Research Methods in Business	5	5	3	25	75	100
		Major Based Elective Course-I (MBE)	1. Strategic Management (or) 2. Supply Chain Management	5	5	3	25	75	100
	IV	Skill Based Elective Course-I	Services Marketing	3	2	3	25	75	100
	V	Soft Skills Development	Soft Skills Development	2	2	3	25	75	100
		<b>Total</b>		<b>30</b>	<b>29</b>				<b>700</b>
VI	III	Core Course- XIII (CC)	Human Resources Management	5	5	3	25	75	100
		Core Course -XIV (CC)	Management Accounting	6	5	3	25	75	100
		Core Course-XV (CC)	Entrepreneurial Development	6	5	3	25	75	100
		Major Based Elective Course-II (MBE)	1. Customer Relationship Management (or) 2. Banking Law and Practice	5	5	3	25	75	100
		Project	Project	4	3		20	80	100
	V	Skill Based Elective Course-II	Total Quality Management	3	2	3	25	75	100
		Gender Studies	Gender Studies	1	1	3	25	75	100
		Extension Activities		--	1*	--	--	--	--
	VI	Naan Mudhalvan Scheme (NMS) @@	Digital Banking, Logistics and Audit Essentials for employability	-	2	3	25	75	100
			<b>Total</b>		<b>30</b>	<b>27</b>		<b>150</b>	<b>450</b>
		<b>Grand Total</b>		<b>192</b>	<b>154</b>				<b>4300</b>

§ For those who studied Tamil upto 10<sup>th</sup> +2 (Regular Stream)

+ Syllabus for other Languages should be on par with Tamil at degree level

# 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

## The Professional English – Four Streams Course is offered in the 2<sup>nd</sup> and 3<sup>rd</sup> Semester (only for 2022-2023 Batch) in all UG Courses. It will be taught apart from the Existing hours of teaching/ additional hours of teaching (1 hour /day) as a 4 credit paper as an add on course on par with Major Paper and completion of the paper is must to continue his/her studies further. (As per G.O. No. 76, Higher Education (K2) Department dated: 18.07.2020)

\* The Extra 6 hrs/cycle as per the G.O. 76/2020 will be utilized for the Add on Professional English Course.

@ NCC Course is one of the Choices in Non-Major Elective Course. Only the NCC cadets are eligible to choose this course. However, NCC Course is not a Compulsory Course for the NCC Cadets.

\*\* Extension Activities shall be outside instruction hours.

@@ Naan Mudhalvan Scheme: As per Naan Mudhalvan Scheme instruction

**SUMMARY OF CURRICULUM STRUCTURE OF UG PROGRAMMES –  
MANAGEMENT**

<b>Sl. No.</b>	<b>Part</b>	<b>Types of the Courses</b>	<b>No. of Courses</b>	<b>No. of Credits</b>	<b>Marks</b>
1.	I	Language Courses	4	12	400
2.	II	English Courses	4	12	400
3.	III	Core Courses	15	75	1500
4.		Allied Courses - I & II	4	12	400
5.		Major Based Elective Courses	2	10	200
6.		<b>Professional English</b>	<b>2</b>	<b>8</b>	<b>200</b>
7.		Project	1	3	100
8.	IV	Non Major Elective Courses	2	4	200
9.		Skill Based Elective Courses	2	4	200
10.		Soft Skills Development	1	2	100
11.		Value Education	1	2	100
12.		Environmental Science	1	2	100
13.	V	Gender Studies	1	1	100
14.		Extension Activities	1	1	---
15.	VI	<b>Naan Mudhalvan Scheme (For All Arts Programmes Except Economics)</b>	<b>3</b>	<b>6</b>	<b>300</b>
<b>Total</b>			<b>44</b>	<b>154</b>	<b>4300</b>

**PROGRAMME OBJECTIVES:**

- To provide knowledge regarding the basic concepts, principles and functions of management.
- To develop business and entrepreneurial aptitude among the students.
- Identify and analyze relevant factors that influence decision-making in business.
- Develop viable alternatives and make effective decisions in an international business context.
- Effectively address important international and multicultural issues that impact business.

**PROGRAMME OUTCOMES:**

- Have a broad body of knowledge in business management concepts, current practices in a global business environment and emerging technologies to support, sustain and innovate business.
- Attain problem solving, decision making and critical thinking skills to provide viable solutions for business problems.
- Appreciate diversity to communicate effectively in international and cross-cultural contexts, and facilitate collaborative professional partnerships.
- Have the ability to work and collaborate as a team member and contribute to achieve team goals.
- Recognize, explain and illustrate the importance of ethical conduct and resolve ethical issues in business.

**PROGRAMME SPECIFIC OUTCOMES:**

- Acquire adequate knowledge through principles, theory and models of business management, Accounting, Marketing, Finance and Human Resource.
- Demonstrate proficiency for Business Communication for effective and professional business management.
- Analyze and comprehend the applicability of management principles in solving complex business issues.
- Develop entrepreneurial skills to become an entrepreneur.
- Comprehend the applicability of management principles in the situations pertaining to global business world.

**First Year**

**CORE COURSE-I  
INTRODUCTION TO MANAGEMENT**

**Semester-I**

**Code:**

**(Theory)**

**Credit:5**

**OBJECTIVES:**

- To develop competencies and knowledge of students to become effective management professionals.
- To help them acquire the skills needed to become a successful manager.
- To impart knowledge on contemporary issues and challenges in the field of management.

**UNIT-I:**

Definition and Meaning of Management – Nature of Management – Distinction between Administration and Management – Importance of Management – Management as a science, art or profession – Levels of Management – Scope of Management – Functions of Management – Role of a Manager – Contribution to Management thought by F.W. Taylor and Henry Fayol.

**UNIT-II:**

Meaning- Nature – Importance – Limitations of Planning – Steps to make Planning effective – Process of Planning – Methods of Planning – Objectives, Policies – Kinds of Policies – Strategies – Types of Strategies, Procedures, Rules, Programmes, Budget – Meaning and Definition of Decision Making – Characteristics and Importance of Decision Making – Problems in Decision Making – Guidelines for effective Decision Making – Process of Decision Making – Types of Decision – Techniques of Decision Making

**UNIT-III:**

Meaning – Importance and Process of Organization – Principles of Organization – Types of Organization – Line, Line and Staff Organization, Functional Organization, Committee Organization, Project Organization and Matrix Organization – Direction – Concept – Elements of Directing – Principles of Direction – Process of Directing.

**UNIT-IV:**

Delegation – Elements and Types of Delegation – Principles of Delegation – Obstacles to Delegation – Centralization – Merits and Demerits – Decentralization - Merits and Demerits – Distinction between Delegation and Decentralization – Centralization Vs Decentralization.

**UNIT-V:**

Meaning – Nature and Importance of Control – Problems in Control – Process of Control – Techniques of Control – Co-ordination - Nature and importance of Co-ordination – Problems in Co- ordination – Principles of Co-ordination – Techniques of Co-ordination.

## **UNIT-VI CURRENT CONTORS ( For Continuous Internal Assessment only):**

Contemporary development related to -Expert Talk, Role Play, Group Discussion, ManagementGames and Webinar/Seminar

### **TEXT BOOK :**

1. Principles and Practice of Management – L.M. PRASAD, Sultan Chand & Sons, 2020 Edition.
2. Management Principles – T.RAMASAMY, Himalaya Publishing House, 2019 Edition

### **REFERENCE:**

1. Business Management – DINKAR PAGARE, Sultan Chand & Sons, 2018 Edition
2. Principles of Management – P.C TRIPATHI AND P.N REDDY, Tata Mcgraw Hill EducationPrivate Limited,2021 Edition
3. Principles of Management – J.JAYASANKAR, Margham Publications,2018 Edition

### **E - RESOURCES:**

1. <https://www.mbaknol.com/management-concepts/planning-definition-and-its-features/>
2. <https://www.lucidchart.com/blog/types-of-organizational-structures>
3. <https://theinvestorsbook.com/techniques-of-controlling.html>

**COURSE OUTCOME:** On the successful completion of the course, student will be able to

- Examine and explain the management evolution and how it will affect future managers.
- Enhance their managerial abilities and professional skills.
- Develop and make the students to know the organization hierarchy; authority and responsibilityrelationships associated with the different levels of Management.
- Understand the complexities associated with management of human resources in the organizations and integrate the learning in handling these complexities.
- Apply the knowledge about management in the real life business situation.

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**First Year**

**CORE COURSE-II**

**Semester-II**

**Code:**

**FUNDAMENTALS OF ACCOUNTING  
(Theory)**

**Credit:5**

**COURSE OBJECTIVES:**

- To enable learners understand the fundamental concepts of Accounting
- To give them a basic knowledge of accounting principles
- Identify events that need to be recorded in the accounting records

**UNIT – I:**

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

**UNIT – II:**

Journal – Ledger - Subsidiary Books - Trial Balance.

**UNIT – III:**

Rectification of Errors – Meaning – Kinds of Accounting Errors and Methods.(Theory Only) - 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.

**(Theory 40% and Problems 60%)**

**UNIT – VI CURRENT CONTOURS (for Continuous Internal Assessment only):**

Cotemporary development related to acquaint students with the accounting concepts, tools and techniques influencing business organizations.

**TEXT BOOK:**

1. Advanced Accountancy Vol. 1Principles of Accounting (Including GST) – S.P.JAIN, K.L.NARANG,SIMMI AGRAWAL, MONIKA SEHGAL Kalyani Publishers. 2021 Edition.



2. Advanced Accountancy – M.C.SHUKLA, T.S.GREWAL & S.C.GUPTA Sultan Chand & Sons.2018Edition

**REFERENCE:**

1. Advanced Accountancy – R.L.GUPTA & RADHASAMY. Sultan Chand & Sons, 2022 Edition.
2. Financial Accounting - S Thothadri and S. Nafeesa ,McGraw Hill, 2018 Edition.
3. Financial Accounting - Hanif M, Mukharjee, Mcgraw-Hill Education India Pvt.Ltd - New Delhi,2015 Edition.

**E - RESOURCES:**

1. [https://www.tutorialspoint.com/financial\\_accounting/financial\\_nontrading\\_accounts.htm](https://www.tutorialspoint.com/financial_accounting/financial_nontrading_accounts.htm)
2. <https://cbseworld.weebly.com/uploads/2/8/1/5/28152469/lesson8.pdf>
3. <http://gbpssi.in/admin/coursepack/MBR517Lect02.pdf>

**COURSE OUTCOME:** On the successful completion of the course, student will be able to

- Identify events that need to be recorded in the accounting records
- Describe the need for adjustments while preparing the financial statements;
- To facilitate them to prepare final Accounts of business and non-trading concerns.
- Recognize circumstances providing for increased exposure to errors and frauds
- Along with the methods of depreciation, the accounts to be prepared by non-trading concerns.

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**First Year**

**FIRST ALLIED COURSE- I  
MANAGERIAL ECONOMICS  
(Theory)**

**Semester-I**

**Code:**

**Credit: 3**

**OBJECTIVES:**

- To understand the application of managerial economics in managerial decision making analysis.
- To stress the need and relevance of studying Economical analysis at the postgraduate Level.
- To identify the market structure and price determination at different market conditions.

**UNIT- I:**

Nature and scope of managerial economics-definition of economics-important concepts of Economics - relationship between micro, macro, managerial economics

**UNIT-II:**

Objectives of business firms-Profit Maximization-Social responsibilities-Demand analysis-Law of Demand- Elasticity of demand.

**UNIT-III:**

Production function- Factors of production- Law of diminishing returns and Law of variable proportions. Cost and Revenue Curves-Break-even-point(BEP) analysis.

**UNIT-IV:**

Market structure and prices-Pricing under Perfect Competition- Pricing under Monopoly- Price discrimination – Pricing under Monopolistic competition- Oligopoly.

**UNIT-V:**

Profit-Theories and concepts- Government and Business-Performance of public enterprises in India and pricing in public utilities.

**UNIT-VI CURRENT CONTOURS (for Continuous Internal Assessment only):**

Contemporary development related to the course in setting firm's pricing strategies; Perceptual mapping of a firm's demand force and market force. To analyze the government's performance through the economic indicators.

**TEXT BOOKS:**

1. Managerial Economics Dominick Salvatore, Oxford Publishers 2e, 2016 Edition.
2. Managerial Economics Geethika, Ghosh&Choudhury McGraw Hill 2/e, 2011 Edition.

**REFERENCE:**

1. Managerial Economics R. Panneerselvam, P. Sivasankaran, P. Senthilkumar Cengage 2015 Edition
2. Managerial Economics H.L Ahuja Samuelson & Marks S.Chand 2014 Edition.
3. Managerial Economics by L.Varshney and K.L. Maheshwari, Sultan Chand and Sons.2014 Edition

**E - RESOURCES:**

1. <https://www.taxmann.com/post/blog/law-of-demand-elasticity-of-demand-explained-via-examples-charts-tables/?amp>
2. <https://www.economicdiscussion.net/advertising/types-of-advertising-media/31785>
3. <https://online.aurora.edu/types-of-market-structures/>

**COURSE OUTCOMES:**

- Apply the objectives of business firms, demand analysis and elasticity of demand.
- Identify the effective applications of factors of production.
- Analyze the break-even point in their business.
- Understand the determination of the Price, Market structure and competition.
- Evaluate the performance of public sector in India.

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**First Year**

**CORE COURSE- III  
MARKETING MANAGEMENT  
(Theory)**

**Semester-II**

**Code:**

**Credit: 5**

**COURSE OBJECTIVES:**

- To expose students to marketing concepts and trends in the market.
- To promote the ability to relate consumer behavior and market trends
- To make students realize the relationship between marketing channels and corresponding strategies.

**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 – Product mix 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 promotion methods, publicity and public relations.

**UNIT-VI CURRENT CONTOURS (for Continuous Internal Assessment only):**

Practical - To sell the goods in their area(This Unit is only for CIA Evaluation)

**TEXT BOOK:**

1. Ramaswamy and Namakumari, Marketing Management 4<sup>th</sup> Edition MacMillan Education

**REFERENCE:**

1. PhilipKotler,Marketing Management, Prentice Hall of India.
2. PhilipKotler and Armstrong, Marketing Management
3. RajanNair, 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

**E - RESOURCES:**

1. <https://smallbusiness.chron.com/seven-functions-marketing-56980.html>
2. <https://www.economicdiscussion.net/advertising/types-of-advertising-media/31785>

**COURSE OUTCOME:**

- Students gain knowledge about the basic concepts of marketing
- Students develop skills to tackle the challenges and latest development in Marketing Management
- Awareness of buyer's behavior becomes better among students
- Students gain the Practical Knowledge to sell the goods.

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**First Year**

**CORE COURSE- IV  
BUSINESS MATHEMATICS AND  
STATISTICS**

**Semester-II**

**Code:**

**(Theory)**

**Credit: 5**

**OBJECTIVES:**

- To make students understand and the basic mathematical and statistical tools
- To promote the ability to appropriate statistical techniques in business
- To help students analyze management problems in research and decision making.

**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.

**(Theory 40 % and Problems 60%)**

## **UNIT-VI CURRENT CONTOURS (for Continuous Internal Assessment only):**

Contemporary Developments Related to the Course during the Semester concerned.  
Practical: Studying and measuring matrix patterns in Petrol Bunks, ration shops.

### **TEXT BOOKS:**

1. SAN CHETI D.C. & KAPOOR V. K. “Business Mathematics” , Sultan Chand & Sons Co. Ltd.,2019
2. R.S.N.PILLAI & BAGAVATHI, “Statistics” Sultan Chand & Sons Co. Ltd., New Delhi 2008
3. P.A.NAVNITHAM, “Business Mathematics and Statistics” Jai Publishers, Trichy, 2019

### **REFERENCES:**

1. S.P.GUPTA, “Statistical Methods” Sultan Chand & Sons Co. Ltd., 46<sup>th</sup> Edition
2. S.L.AGGARWAL & S.L.BHARDWAJ, “Business Tools and decision Making”, KalyaniPublishers.

### **E - RESOURCES:**

1. <https://www.allaboutcircuits.com/textbook/reference/chpt-6/derivatives-power-functions-e>
2. <https://link.springer.com/content/pdf/bbm%3A978-1-4615-5299-4%2F1.pdf>
3. <https://statistics.laerd.com/statistical-guides/asures-central-tendency-mean-mode-median.php>

### **COURSE OUTCOMES: At the end of this course students will be able to...**

- Understand how differentiations are used as mathematical tools in Business.
- Understand how matrices and determinants are used as mathematical tools in Business.
- Able to use the appropriate statistical techniques in Business
- Able to develop a strategic approach to organize and analyze the data
- Analyze the management problems in research and decision making.

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**First Year**

**FIRST ALLIED COURSE- II  
BUSINESS ENVIRONMENT  
(Theory)**

**Semester-II**

**Code:**

**Credit: 3**

**OBJECTIVES:**

- To promote basic understanding of the concepts of business environment.
- To provide broad knowledge on domestic and international environment
- To make learners the impact of environment on business.
- To understand the different environment in the business climate
- To know the minor and major factors affecting the business in various streams
- To know the different environment like, political, technological and economic environment in the business

**UNIT – I:**

Business - Scope - Characteristics - Goals - Criticisms - Business Environment - Objectives and types. Recent Development in New Economics Policy (1991) and its Impact on Business- Union Budget as an instrument of growth and its Impact on Business

**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. -Constitutional Provisions affecting Business-An overview of major laws affecting business.

**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.- Changing age structure and its impact on business-Business and Society-Business and Culture.

**UNIT-VI CURRENT CONTOURS (for Continuous Internal Assessment only) :**

Expert lectures, online seminars – webinars.



**TEXT BOOK:**

1. Aswathappa, K, Essentials of Business Environment, Himalaya Publishing House, Mumbai. 2001Edition.
2. Francis Cherunilam - Business Environment, Himalaya Publishing House New Delhi. 2021Edition.

**REFERENCE:**

1. George Steiner & JohnF.Steiner- Business, Government and Society-Tata McGraw Hill
2. Adikari - Economic Environment in Business- Himalaya Publishing House
3. Ishwar C.Dhingara.-Indian Economy-Sultan Chand &Company
4. Ruddan Datt and K.P.M. Sundharam -Indian Economy
5. Sundaram & Black - The International Business Environment - Prentice Hall, New Delhi.

**E-RESOURCES:**

1. <https://study.com/academy/lesson/what-is-the-economic-environment-in-business-definition-importance-factors.html>
2. <https://www.marketing91.com/political-environment/>
3. <https://opentext.wsu.edu/cpim/chapter/3-2-the-social-and-cultural-environment/>

**COURSE OUTCOME:**

- Develop an understanding on the gamut of the business activities.
- To analyze various categories that constitute the business environment and apply various approaches that is helpful to manage both the internal and external environment of the business.
- To apply the various types of policies in the economic environment, applying these policies change the structure of the economy and the transition there of from the past to the present scenario.
- Comprehend the environmental factors that are conducive /detrimental to the respective businesses
- Facilitating the learners understand, analyze and take decisions for a given international business environment.

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**Second Year**

**CORE COURSE - V  
MANAGERIAL COMMUNICATION  
(Theory)**

**Semester-III**

**Code:**

**Credit: 5**

**COURSE OBJECTIVES:**

- To understand the techniques and skills of communication
- To define the principles of effective communication.
- To analyze the essentials of good report writing.

**UNIT – I:**

Communication: Definition, Objectives of communication, Characteristics of communication-Process of communication-Levels of communication, Communication flow-Purpose of communication -Overcoming the barriers of effective communication.

**UNIT – II:**

Written communication-Planning steps for effective writing - Principles -Writing business reports (Short & Long), Business letters -Kinds of business letters- Audience analysis, Writing positive,Neutral, Persuasive.

**UNIT – III:**

Verbal and Non verbal Communication- Listening-Meaning, Importance, Types of listening, Tips for effective listening.

**UNIT – IV:**

Recommendation letters -Thank you letters-Preparing job application Letter-Letter of appointments- Sales letter- Press releases, Proactive media writing and E-Mail-Internet, Mail merge in MS office.

**UNIT – V:**

Memos -Notice, Preparing agenda, and resolution& Minutes-Proposals-Resume writing- Reports and executive summaries.

**UNIT-VI CURRENT CONTOURS (for Continuous Internal Assessment only) :**

Contemporary development related to the course during the semester concerned. Pro-forma for performance appraisals, Captionsfor advertising, Company notice related shares / Dividends, Use of Google groups and Google sheets.

### **TEXT BOOKS:**

1. Effective Business and Correspondence – M.S.Ramesh & Pattenshetty, R. Chand & Co. 2019Edition
2. Essential of Business Communication – Rajendra Pal &J.S.Korlahalli, Sultan Chand & Co, 2021Edition

### **REFERENCE BOOKS:**

1. Business communication – K.Sundar A.KumaraRaj,Vijay Nicole Imprints Pvt. Ltd. 2012 Edition.
2. Business communication-K.K.Sinha-Golgotia Publishing- 2003, 2nd Edition
3. Effective communication skills for technologists-II- Dr.S.M.Gupta-sathyaprakashan-Tech India Publications- 2006, 1st Edition

### **E - RESOURCES:**

1. <https://www.toppr.com/guides/business-correspondence-and-reporting/communication/barriers-in-communication/>
2. <https://lettersamples.net/l/types-of-letters-with-examples>
3. <https://writeforbusiness.com/book/write-business/chapter-16-letters-memos>

### **COURSE OUTCOMES:**

At the end of the course the student will be able to:

- The students will be aware of their communication skills and know their potential to become successful managers.
- The students will get enabled with the mechanics of writing and can compose the business letters in English precisely and effectively.
- Students will get exposure in drafting business proposals to meet the challenges of competitive environment.
- The students will be introduced to the managerial communication practices in business those are in vogue.
- Students will get trained in the art of Interpersonal communication and technological advancement and social media usage in communications, with emphasis on analysing business situations.

**Second Year**

**CORE COURSE - VI  
COMPUTER APPLICATIONS IN BUSINESS  
(Theory)**

**Semester-III**

**Code:**

**Credit: 5**

**COURSE OBJECTIVES:**

- To enable students to understand the basic concepts in computer applications
- To give in-depth knowledge of documentation through MS Office packages
- To help them apply various accounting procedures through TALLY software.

**UNIT – I:**

Meaning of computer – Characteristics – components – Hardware and Software - operation system – Creations of files and folders. Windows explorer. 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 – II:**

Introduction to MS Excel and its features –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. MS Powerpoint Creating a simple presentation – Creating, inserting and deleting slides – Saving a Presentation – Slide Show.

**UNIT – III:**

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 – IV:**

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.

**UNIT – V:**

Introduction to GST - Setting up GST rates – creating GST Ledger – Purchase voucher with GST – Sales voucher with GST – GST Report and Returns.

## **UNIT-VI      CURRENT CONTOURS (for Continuous Internal Assessment only) :**

Practical:Collection Bills with GST – CGST – SGST – IGST

### **TEXT BOOKS:**

1. Alexis Leon and Mathew Leon, Introduction to Computers with Ms Office 2000,
2. Sajee Kurian, Tally ERP 9 with GST, 2018, Blessing Inc.

### **REFERENCE BOOKS:**

1. Microsoft office for windows 2007, S.Jain, 2010, BPB Publication
2. GST Accounting with Tally ERP9, Asok K.Nadhani, 4<sup>th</sup> Edition, BPB Publication
3. Implementing Tally 5-4 Author, K.K.Nadhani , 2018, BPB Publication

### **E – RESOURCES:**

- <https://www.allaboutcircuits.com/textbook/reference/chpt-6/derivatives-power-functions-e>
- <https://exceljet.net/excel-functions/excel-hyperlink-function>
- <https://elink.io/p/httpsceviouscomtally-customization-9636d6f>

### **COURSE OUTCOMES:**

- Students gain the knowledge of computers
- Students developed skills in MS Office
- They get acquaint skills in Tally for business functions.
- Student known about the GST
- Students gain the Practical Knowledge in MS Office, Tally and GST applications

**Second Year**

**SECOND ALLIED COURSE - I  
BUSINESS LAW**

**Semester-III**

**Code:**

**(Theory)**

**Credit: 3**

**COURSE OBJECTIVES:**

- To enlighten the students on the basic principles and legal aspects of business laws
- To promote the understanding of various legislations relating to business
- To make them acquire knowledge on the legal aspects in the business environment.

**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.

**UNIT-VI CURRENT CONTOURS (for Continuous Internal Assessment only) :**

Course content shall be discussed in the light of relevant case laws through Expert Talk ,Group Discussion, Role Play and Power Point Presentation.

## **TEXT BOOKS:**

1. Elements of Mercantile Law - N.D. KAPOOR, Sultan Chand & Sons, 2019 Edition.
2. Business Law – PILLAI & BHAGAVATHI, S Chand & Company Limited, 2007 Edition

## **REFERENCE BOOKS:**

1. Principles of Mercantile Law – B.N. TANDON.
2. Business Law including Company Law- S.S. GULCHAN & G.K. KAPOOR, New Age International Publishers, 2009 Edition.
3. A Text book of Mercantile Law – P.P.S.GOGNA, S Chand & Company Limited, 2014 Edition.

## **E - RESOURCES**

1. [https://www.indiacode.nic.in/bitstream/123456789/13660/1/indian\\_partnership\\_act\\_1932.pdf](https://www.indiacode.nic.in/bitstream/123456789/13660/1/indian_partnership_act_1932.pdf)
2. <https://www.jkshahclasses.com/announcement/IndianContractAct1872.pdf>
3. <https://getlegalindia.com/sale-of-goods-act/>

## **COURSE OUTCOMES:**

On the successful completion of the course, student will be able to

- Learn the basics of laws governing commercial contracts and nuances of competency to contract, rules of consideration, free concern and object of contract with case laws and illustrations.
- Have an insight on the provisions related to Sale of Goods Act 1930
- Understand the consequences of applicability of various laws on business situations.
- Know the rights and duties under various legal acts.
- Develop critical thinking through the use of law cases.

**1. E-COMMERCE**

**Code:**

**(Theory)**

**Credit: 2**

**COURSE OBJECTIVES:**

- To understand the conceptual foundations of marketing management as a functional area of business.
- Analyse the impact of E-commerce on business models and strategy.
- Explain the process that should be followed in building an E-commerce presence.

**UNIT- I:**

Introduction to E-Commerce– Electronic Commerce Framework– Electronic commerce and Media convergence – The anatomy of E-Commerce Applications – Components of the I Way – Network Access Equipment – Global Information Distribution Networks – Internet Terminology –NSF NET: Architecture and Components- National Research and Educational Network.

**UNIT- II:**

Electronic Commerce and World Wide Web: Architectural Framework for E-Commerce – WWW Architecture – Hypertext Publishing – Consumer Oriented Applications–Mercantile Process Models – Consumer’s Perspective – Merchant’s Perspective – Electronic Payment Systems (EPS) –Types- Designing EPS -Smart Cards and EPS – Credit Cards and EPS.

**UNIT- III:**

Electronic Data Interchange (EDI): Applications – Security and Privacy Issues–Software Implementations – Value Added Networks – Internal Information System – Work-flow Automation and Coordination – Customization– Supply Chain Management.

**UNIT- IV:**

Marketing on the Internet: Advertising on the Internet – Charting the On-Line Marketing Process –E- Commerce Catalogs or Directories – Information Filtering – Consumer-Data Interface: Emerging Tools.

**UNIT- V**

Multimedia and Digital Video: Concepts – Digital Video and E-Commerce – Video Conferencing–Frame Relay– Cell Relay – Mobile Computing -Frame Work –Wireless Delivery Technology –Cellular Data Communication Protocols.



## **UNIT-VI      CURRENT CONTOURS (For Continuous Internal Assessment Only) :**

Contemporary Developments Related to the E - Commerce- Studying: Electronic data interchange, Security and Privacy Issues - Group Discussion ethical issues on E – Commerce.

### **TEXT BOOKS:**

1. Turban, E., Outland, J., King, D., Lee, J. K., Liang, T., & Turban, D. C. Electronic Commerce: A Managerial and Social Networks Perspective (Springer Texts in Business and Economics) Springer, 2017.
2. Chaffey, D., Hemphill, T., & Edmundson-Bird, D. (2019). Digital Business and E-Commerce Management (7th ed.). Pearson 2018.

### **REFERENCES BOOKS:**

1. Pribyl, I., & Pribyl, R. From Nothing: Everything You Need to Profit from Affiliate Marketing, Internet Marketing, Blogging, Online Business, e-Commerce and More. The Free Internet Marketing Project, 2019.
2. Frontiers of Electronic Commerce- Ravi Kalakota, Andrew Winston, 2018.
3. Chakraborty, S., & Tyagi, P. E-Commerce for Entrepreneurs. BPB PUBN, 2021.

### **E - RESOURCES**

1. <https://www.edx.org/learn/ecommerce/>
2. <https://www.coursera.org/courses?query=e-commerce/>
3. <https://www.udemy.com/topic/e-commerce/>

### **COURSE OUTCOMES:**

At end of the course, the students will be able to:

- To identify core concepts of marketing and the role of marketing in business and society. Knowledge of social, legal, ethical and technological forces on marketing decision-making.
- Appreciation for the global nature of marketing and appropriate measures to operate effectively in international settings.
- Ability to develop marketing strategies based on product, price, place and promotion objectives.
- Ability to create an integrated marketing communications plan which includes promotional strategies and measures of effectiveness.
- Ability to communicate the unique marketing mixes and selling propositions for specific product offerings.

<b>Second Year</b>	<b>NON MAJOR ELECTIVE COURSE - I</b>	<b>Semester – III</b>
	<b>2. INVESTMENT MANAGEMENT</b>	
<b>Code:</b>	<b>(Theory)</b>	<b>Credit: 2</b>

### **COURSE OBJECTIVES:**

- To enable students to understand the nuances of stock market operations and understand the techniques involved in purchase or sale of securities.
- Develop the portfolio and make the investment decision
- This course aims to help students develop a broad knowledge and understanding of portfolio management and investment analysis.

### **UNIT- I:**

Financial and economic meaning of Investment – Characteristics and objectives of Investment – Types of Investment – Investment Planning, Investment alternatives – Investment and speculation – Risk and return concepts.

### **UNIT- II:**

Securities Market - Participants of the Securities Market – Primary Market – Role of primary market – Stock exchanges in India – BSE, OTCEI , NSE, MCX, and Regulations of stock exchanges – Trading system in stock exchanges – SEBI and its functions.

### **UNIT- III:**

Economic Analysis – Economic factors – Industry Analysis: Industry classification, Industry life cycle – Company Analysis Measuring Earnings – Financial Analysis & Ratio Analysis - Forecasting the earnings model.

### **UNIT- IV:**

Fundamental Analysis Vs Technical Analysis – Dow Theory, Charting methods – Market Indicators. Trend patterns – Trend reversals Patterns - Moving Average – Exponential moving Average – Oscillators – Efficient Market theory.

### **UNIT- V:**

Portfolio analysis – Portfolio Selection – Capital Asset Pricing Model – Portfolio Revision – Portfolio Evaluation – Mutual Funds.

### **UNIT-VI CURRENT CONTOURS (For Continuous Internal Assessment Only) :**

Contemporary Developments Related to the portfolio analysis - Practical: mock online trading, Mock portfolio construction, Group Discussion, Role Play.

### **TEXT BOOKS:**

1. Donald E.Fischer & Ronald J.Jordan, Security Analysis & Portfolio Management, PHI Learning., New Delhi, 8th edition, 2011.
2. Prasanna Chandra, Investment analysis and Portfolio Management, Tata McGraw Hill, 2017.

### **REFERENCES BOOKS:**

1. Renganatham M, Mathumathi R. Investment Analysis and Portfolio management, Pearson, kindle edition.
2. V.K.Bhalla, Investment Management, S.Chand & Company Ltd., 2012.
3. Linton, D. E. Foundations of Investment Management: Mastering Financial Markets, Asset Classes, and Investment Strategies, J. Ross Publishing, 2020.

### **E - RESOURCES**

- <https://www.classcentral.com/course/investment-management-5410/>
- [https://onlinecourses.swayam2.ac.in/imb19\\_mg09/preview/](https://onlinecourses.swayam2.ac.in/imb19_mg09/preview/)
- <https://nptel.ac.in/courses/110105035>

### **COURSE OUTCOMES:**

At end of the course, the students will be able to:

- Understand the various alternatives available for investment.
- Learn to measure risk and return.
- Gain knowledge of the various strategies, followed by investment practitioners.
- Understand the characteristics of different financial assets such as money market instruments, bonds, and stocks, and how to buy and sell these assets in financial markets.
- Critically discuss client objectives and the investment policy statement

**Second Year**

**CORE COURSE - VII  
ORGANIZATIONAL BEHAVIOUR**

**Semester-IV**

**Code:**

**(Theory)**

**Credit: 5**

**COURSE OBJECTIVES:**

- To provide basic knowledge on various models of organizational behavior
- To expose them to the concepts of motivation and group dynamics
- To help them acquire interpersonal skills.

**UNIT – I:**

Organizational Behaviour – Concept – Nature – Objectives and elements of OB- Importance of OB- Models of OB - Other similar fields of study – Disciplines contributing to Organizational Behaviour - Individual Behaviour – Personality-Determinants – Personality development-Theories on Personality.

**UNIT – II:**

Perception – Definition – Process and determinants of Perception – Attitudes- Nature and formation of Attitudes- Values - Group Dynamics – Formal and Informal Groups-Group Norms, Group Cohesiveness 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 – McGregor’s Theory X and Theory Y – Herzberg’s Two Factor Theory - Stress Management – Concept - Sources - Effects of stress - Management of Stress.

**UNIT-VI CURRENT CONTOURS (For Continuous Internal Assessment Only) :**

Contemporary Developments related to this Course Role Play, Group Discussion, case studies and seminars.

## **TEXT BOOKS:**

1. Organizational Behaviour – L.M. PRASAD, 5<sup>th</sup> Edition, SULTAN CHAND & SONS.
2. Organization Theory and Behaviour – V.S.P. RAO & D.S. Narayana, 2<sup>nd</sup> Edition, KonarkPublishers Private Limited

## **REFERENCES BOOKS:**

1. Elements of Organizational Behaviour – S.S. KHANKA, 2006 Edition, S.Chand & Company Ltd.
2. Organizational Behaviour – Gupta CB, 2014, S.Chand
3. Organizational Behaviour - K.ASWATHAPPA, 12<sup>th</sup> Edition, Himalaya Publishing House

## **E – RESOURCES:**

1. <https://egyankosh.ac.in/bitstream/123456789/61464/1/Unit-6.pdf>
2. <https://granite.pressbooks.pub/ld820/chapter/1/>
3. [https://www.tutorialspoint.com/organizational\\_behavior/organizational\\_behavior\\_motivatio\\_n.htm](https://www.tutorialspoint.com/organizational_behavior/organizational_behavior_motivatio_n.htm)

## **COURSE OUTCOMES:**

On the successful completion of the course, student will be able to

- Have an insight on how employees behave and perform in the workplace
- Analyze the individual and group behavior and understand the implications of organizational behavior on the process of management.
- Understand their own behavior, attitude, ethical views and performance as well as those of the people with whom they behave.
- Demonstrate how to make better decisions both as an individual and in a group
- Apply different motivational theories and methods to increase the productivity and job satisfaction of employees.

**Second Year**

**CORE COURSE - VIII**

**Semester-IV**

**COMPUTER APPLICATION IN BUSINESS**

**Code:**

**(Practical)**

**Credit: 5**

**COURSE OBJECTIVES:**

- To gain practical knowledge in computer applications
- To give in-depth knowledge of documentation through MS Office packages
- To help them apply various accounting procedures through TALLY software.

**MS –Word:**

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:**

1. Creating a work sheet Mark sheet, Pay slip, PF Contribution list etc.
2. Creating charts
3. Creating a table and charts
4. Filtering the data using Auto filter custom filters using comparison operations

**MS – Powerpoint:**

1. Creating a power point presentation.
2. Creating a slide show
3. Creating an advertisement

**Accounting Package:**

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

**Second Year**

**SECOND ALLIED COURSE - II  
OPERATIONS RESEARCH**

**Semester-IV**

**Code:**

**(Theory)**

**Credit: 3**

**COURSE OBJECTIVES:**

**To help students**

- To understand the Business methods used in Operations Research
- To allocate limited resources with optimum utilization in production and gain knowledge on replacement decisions.

**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:**

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

**UNIT –IV:**

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

**UNIT – V:**

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

**UNIT-VI CURRENT CONTOURS (For Continuous Internal Assessment Only) :**

Contemporary Developments Related to the Course during the Semester concerned. Practical: Conduct of Employee survey and reporting- Review and evaluation of Inventory control.

**(Marks: Theory 20% and Problems 80%)**

## **TEXT BOOKS:**

1. KANTI SWARUP, P.K.GUPTA AND MAN MOHAN, “Operations Research” Sultan Chand & Sons Co. Ltd., 14<sup>th</sup> Edition, 2008.
2. S.KALAVATHY, “Operations Research “ Vikas Publishing House Private Limited, 4<sup>th</sup> Edition, August 2002

## **REFERENCES BOOKS:**

1. C.R.KOTHARI, “Quantitative Techniques” , Vikas Publishing House Private Limited, 15<sup>th</sup> Edition, January 2013.
2. ANAND SHARMA, “Quantitative Techniques for Decision Making”, Himalaya Publishing House, 3<sup>rd</sup> Edition 2021

## **E – RESOURCES:**

- <http://www.snvanita.org/pdf/Introduction%20to%20Operations%20Research.pdf>
- <https://towardsdatascience.com/operations-research-in-r-transportation-problem-1df59961b2ad>
- <https://kanchiuniv.ac.in/coursematerials/OperationResearch.pdf>

## **COURSE OUTCOMES:**

At the end of this course students will be able to...

- Formulate and obtain the optimal solution for Linear Programming problems.
- Determine the optimal solution for Transportation problems.
- Determine the optimal solution for Assignment problems.
- Understand the need of inventory control and Management
- Decide an optimal replacement decision for given equipment.



**Second Year**

**NON MAJOR ELECTIVE COURSE - II**

**Semester-IV**

**1. BUSINESS ETHICS**

**Code:**

**(Theory)**

**Credit: 2**

**COURSE OBJECTIVES:**

- To understand the concept of Ethical value
- Analyze the ethical issues involved in business
- The best way to manage ethical conduct in business

**UNIT – I:**

Business Ethics - Meaning – Definition – Nature – Importance – Ground Rules – Myths – Methodology – Characteristics of Managerial Ethics - Factors Influencing Business Ethics - Types Of Ethical Issues- Corruption In Businesses.

**UNIT – II:**

Ethical Values - Work Ethics – Work Culture – Ethical Theories – Ethical values- Environmental Ethics – Consumer Protection..

**UNIT – III:**

Managing Ethical Conduct - Skills for Managers - Whistle Blowing - Individual differences and Ethical Judgments – Cognitive Barriers to Ethical Judgment- Corporate Social Responsibility towards the community.

**UNIT – IV:**

Corporate Governance - Issues – need - corporate governance code - transparency & disclosure - role of auditors - board of directors and share holders - corporate scams - Committees in India.

**UNIT – V:**

Consumerism – unethical issue in sales, marketing and technology – competitive strategy.

**UNIT-VI CURRENT CONTOURS (For Continuous Internal Assessment Only) :**

Practical: Collection of data about unethical strategy followed in the products

### **TEXT BOOKS:**

1. Dr. S. Sankaran., Business Ethics & Values, 2010, Margham Publication.
2. Fernando. A. C., Business Ethics – An Indian Perspective, 3<sup>rd</sup> Edition, Pearson Publication

### **REFERENCE BOOKS:**

1. Hasnian Baber, Business Ethics and Corporate Governance, 2<sup>nd</sup> Edition, Global Vision Publishing House
2. Chakraborty, S.K., Management by Values, 2014, Oxford Univ.Press.
3. Velasquez, Business Ethics - Concepts and Cases, Prentice Hall, 5th Edition.

### **E – RESOURCES:**

- <https://www.economicdiscussion.net/business/business-ethics/31798>
- <https://tsubakimoto.com/sustainability/governance/corporate/control-policy/>
- <https://elink.io/p/consumerism-9a251f9>

### **COURSE OUTCOME:**

- To outline the significance of ethics in business.
- To know the culture of organisation
- To appreciate the best ethical practices in every actions of organization
- To recognize the importance of Corporate Social Responsibility.
- Students can understand the unethical issues in the environment

**Second Year**

**NON MAJOR ELECTIVE COURSE - II**

**Semester-IV**

**2. PRODUCTION AND MATERIALS  
MANAGEMENT**

**Code:**

**(Theory)**

**Credit: 2**

**COURSE OBJECTIVES:**

- To develop an understanding of how the operations, have strategic importance and can provide a competitive advantage in the workplace.
- To understand the relationship between operations and other business functions.
- To understand the Materials Management function starting from Demand Management through Inventory Management.

**UNIT-I SCOPE AND SIGNIFICANCE OF PRODUCTION MANAGEMENT:**

Production, operation function - objectives of production management, scope of production management, Type of production and production interface with other functional area of business, Plant locations – factors affecting plant layout - different type of layouts and their suitability.

**UNIT-II PRODUCTION PLANNING, SCHEDULING AND MONITORING SYSTEM:**

Concept and need of production planning - factors - Elements of production planning, capacity planning - Aggregate planning - Method study – Work measurement - Time study - Motion study - Scheduling.

**UNIT –III MATERIAL MANAGEMENT:**

Concepts, objectives and importance of material management – Material handling - principles of materials handling- Material requirement planning.

**UNIT – IV INVENTORY CONTROL:**

Nature of inventory - types of inventory - cost of holding inventory - Techniques of inventory control - EOQ - VED analysis - ABC analysis.

**UNIT-V QUALITY CONTROL:**

Inspection and quality control, Statistical quality control - Techniques of SQC - Acceptance sampling - Control charts.

**UNIT-VI CURRENT CONTOURS (For Continuous Internal Assessment Only) :**

Contemporary development related to the production strategies, work measurement techniques, production planning, maintenance management techniques and quality control techniques in selected firm's plant locations..

### **TEXT BOOKS:**

1. Matand T. Telsang; Production operations Management; S. Chand and Company LTD, First Edition; New Delhi; 2005 (for Unit-1 & 2)
2. C.B. Gupta; Operations management and control; Sulston Chand and Sons; New Delhi; Fourth Edition: 2006 (for Unit-3)

### **REFERENCE BOOKS:**

1. E.S. Buffa; Modern production Operations Management - 7th Edition; Wiley Eastern Ltd. 1980. New Delhi.
2. Raymond R. Mayor; Production Management; Wiley Eastern LTD. New Delhi; 1980
3. Keith Lockyer; Production Management; Wiley Eastern LTD; New Delhi. 1980.

### **E – RESOURCES:**

1. <https://www.mygreatlearning.com/blog/production-management-functions/?amp>
2. <https://asq.org/quality-resources/quality-assurance-vs-control>
3. <https://www.twi-global.com/technical-knowledge/faqs/what-is-material-management>

### **COURSE OUTCOMES:**

- Identify the elements of operations management and various transformation processes to enhance productivity and competitiveness.
- Analyze and evaluate various facility alternatives and their capacity decisions, develop a balanced line of production & scheduling and sequencing techniques in operation environments
- Develop aggregate capacity plans and MPS in operation environments.
- Plan and implement suitable materials handling principles and practices in the operations.
- Plan and implement suitable quality control measures in Quality Circles to TQM

**Third Year**

**CORE COURSE- IX  
COST ACCOUNTING  
(Theory)**

**Semester-V**

**Code:**

**Credit: 5**

**COURSE OBJECTIVES:**

To enable students

- To understand the basic concepts of cost accounting,
- To gain knowledge on principles and procedures of cost accounting and
- To apply the costing techniques in different practical situations.

**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%)**

**UNIT-VI CURRENT CONTOURS (For Continuous Internal Assessment Only) :**

Contemporary development related to apply the methods of costing adopted by different types of industries.

**TEXT BOOKS:**

1. Cost Accounting Principles and Practice– S.P. JAIN AND K.L. NARANG, Kalyani Publishers,2020 Edition.
2. Jawahar Lal, Seema Srivastava, SEEMA SINGH (2019). Cost Accounting, 6th Edition –Tata McGraw Hill Publication,

**REFERENCE BOOKS:**

1. Cost Accounting – S.P.IYENGAR, Sultan Chand & Sons, 2005 Edition.
2. Cost Accounting – R.S.N. PILLAI AND V. BAGHAVAGHI, S.Chand & Company Ltd. 2010Edition.
3. Cost Accounting – S.N. MAHESHWARI, Sultan Chand & Sons. 2009 Edition.

**E – RESOURCES:**

- <https://www.toppr.com/guides/fundamentals-of-accounting/fundamentals-of-cost-accounting/format-of-cost-sheet/>
- [https://www.sbsc.in/pdf/resources/1587834839\\_Methods\\_of\\_Pricing\\_Material\\_Issues.pdf](https://www.sbsc.in/pdf/resources/1587834839_Methods_of_Pricing_Material_Issues.pdf)
- <https://www.arsdcollege.ac.in/wp-content/uploads/2020/03/OVERHEADS-COSTING-NOTES.docx>

**COURSE OUTCOMES:**

- Understanding the concept of cost accounting, Recognize the merits and demerits of cost accounting along with the elements of cost concepts.
- Describe the cost sheets for the purpose of stores control through economic order quantity, pricing and material issues.
- Measure the cost in various types of costing followed by various organization.
- Plan, design and execute practical activities using techniques and procedures appropriate to cost accounting.
- Respond to change within the external and internal business environments and its effect on cost accounting.

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**Third Year**

**CORE COURSE- X  
FINANCIAL MANAGEMENT  
(Theory)**

**Semester-V**

**Code:**

**Credit: 5**

**COURSE OBJECTIVES:**

- To expose learners to various concepts and principles of financial management.
- To develop in them decision making skills on various financial matters.
- To acquaint them with various tools for the management and understanding of finance.

**UNIT – I:**

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 - Concepts, 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 Problem 60%)**

## **UNIT-VI      CURRENT CONTOURS (For Continuous Internal Assessment Only) :**

Contemporary development related to understand the applications of development finance as practiced in finance institutions, economics/finance clusters of governments and other development finance related institutions.

### **TEXT BOOKS:**

1. S.N.MAHESHWARI, Elements of Financial Management - Sultan Chand & Sons. 2019 Edition.
2. R.K. SHARMA, SHASHI AND K . GUPTA, Financial management, Kalyani Publications. 2014 Edition.

### **REFERENCE BOOKS:**

1. I.M.PANDEY,      Financial Management, Vikas Publishing House Pvt . Ltd.
2. PRASAMMA CJAMDRA, Fundamentals of Financial Management, Tata Mc Graw Hills.
3. M.Y. KHAN & P.K. JAIN , Theory and Problems in financial Management, Tata McGraw Hills.

### **E – RESOURCES:**

- <https://www.managementstudyguide.com/financial-management.htm>
- <https://www.indeed.com/career-advice/career-development/what-is-cost-of-capital>
- <https://www.managementstudyguide.com/capital-structure.htm>

### **COURSE OUTCOMES:**

On Completion of this course students will be able to :

- Demonstrate and understand the overall role and importance of Financial Functions.
- Demonstrate Basic Financial Management Knowledge.
- Communicates effectively using standard Business terminology.
- Utilize information to maximize and manage finance.
- Demonstrate a basic understanding of Budgeting



**Third Year**

**CORE COURSE- XI  
COMPANY LAW AND PRACTICE  
(Theory)**

**Semester-V**

**Code:**

**Credit: 5**

**COURSE OBJECTIVES:**

- To understand the concept of company law, formation of company and other activities of the company.
- To know the procedure conducting meetings and role of directors.
- To understand the process of winding up and dissolution.

**UNIT – I:**

Define Company-Kinds of company - Characteristics of company - Company distinguished from partnership - Formation of company-Company secretary - Rights and liabilities of a secretary.

**UNIT – II:**

Incorporation of a company - Certificate of incorporation - Certificate of commencement of business - Memorandum of Association - Articles of Association - Incorporation.

**UNIT – III:**

Share capital - Kinds of share capital - Share holders - Rights and liabilities of shareholders– Prospectus - Contents of prospectus - Allotment of shares - Transfer of shares - Reissue of shares - Meaning of dividend - types of dividend - Meaning of debenture - types of debentures.

**UNIT – IV:**

Appointment of directors - duties and liabilities of directors - managerial remuneration - Meeting-types of meetings – Notice – Quorum - Minutes of meeting – Proxies – Agenda - Chairman of the meeting – Resolution - Types of resolution.

**UNIT – V:**

Winding up - Modes of winding up - Consequences of winding up - Grounds of compulsory winding up - Voluntary winding up - Duties of secretary in respect of each windingup - Dissolution-Types of dissolution - Difference between winding up and dissolution.

**UNIT-VI CURRENT CONTOURS (For Continuous Internal Assessment Only) :**

Contemporary development related to Director Identity Number (DIN) - Corporate Identity Number (CIN) - Online filling – Registration - Corporate Governance - Corporate Social Responsibility ( CSR) - Insider trading  
- National Company Law Tribunal.

**TEXT BOOKS:**

1. N.D.Kapoor, “Company Law and Secretarial Practice” Sultan Chand and Sons, New Delhi, 2020. 5th Edition
2. S.Srikanth , Shanti Rekha Rajagopal ,Revathy Blakrishnan, Corporate Laws and Secretarial Practice, Jain Book. New Delhi - 01

**REFERENCE BOOKS:**

1. R.S.N.Pillai and Bagavathi “Business Law”, S.Chand and Company, New Delhi, 3rd Edition 2014.
2. M.C.Kuchaal “Mercantile Law”, Sultan Chand and Sons, New Delhi, 2013, 6th Edition
3. Sangeet Kedia, Advanced Company Law And Practice, Pooja Law Publishing Company, New Delhi

**E – RESOURCES:**

- <https://taxguru.in/company-law/types-companies-companies-act-2013.html>
- <https://lawcorner.in/types-of-shares-and-share-capital-under-companies-act-2013/>
- [https://www.brainkart.com/article/Kinds-of-Company-Meetings\\_40943/](https://www.brainkart.com/article/Kinds-of-Company-Meetings_40943/)

**COURSE OUTCOMES:**

- Develop the knowledge about the procedure for formation of company.
- Identify the role and responsibilities of shareholders in a company.
- Understand the importance of meeting in a company.
- Analyse the consequences of winding up.
- Develop their reasoning abilities towards the business law.

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**Third Year**

**CORE COURSE- XII  
RESEARCH METHODS FOR BUSINESS  
(Theory)**

**Semester-V**

**Code:**

**Credit: 5**

**COURSE OBJECTIVES:**

**To help students**

- To comprehend the theoretical concepts and research logic.
- To familiarized with the various stages of the research work.
- To gain knowledge about the formulation of business research projects.

**UNIT – I:**

Research: Meaning – Definition – important – Types – Methods – Process – Quality of good research –problem faced by researcher in India.

Research Problem: Selecting problem – Technique.

**UNIT – II:**

Research Design: Meaning – Concepts – Categorize of Research Design. Sampling Design: Different Census survey and sample survey – Steps – Type.

**UNIT- III:**

Sample size: Points to be consider sample size determination – Approach based on Precision rate and confidence level

Scaling: Measuring scale – Sources of Error in Measurement – Test of sound Measurement – Techniques.

Data Collection: Primary and secondary data meaning – Collection of Primary Data – Collection of Primary Data.

**UNIT – IV:**

Processing of Data: Editing – Coding – Classification – Tabulation.

Concept of standard error: Criteria for judging Significance at Various levels. Hypothesis: Meaning – Basic concept of Hypotheses testing – Flow diagram for testing.

**UNIT – V:**

Analysis of Data: Measure of Central Tendency – Chi-Square test. Interpretation: Meaning – Technique.

Report Writing: Steps – Layout of project Report.

## **UNIT-VI      CURRENT CONTOURS (For Continuous Internal Assessment Only) :**

Contemporary development related to

- Construction of Questionnaire HR and Marketing(Primary) or Collection of Financial Data (Secondary).
- Prepare Master chart and apply necessary statistical and financial tools.
- Prepare findings and suggestions.

### **TEXT BOOKS:**

1. RESEARCH METHODOLOGY – C. R. KOOTHARI, 2019, New Age Publications
2. BUSINESS RESEARCH METHODS – COOPER AND SCHINDLER, 12<sup>th</sup> Edition, Tata McGraw-Hill

### **REFERENCE BOOKS:**

1. Business Research Methods – S.N.Murthy, 2010, Excel Books.
2. Research Methodology – Pannervelam, PHI Pvt. Ltd., 2013, New Delhi.
3. Research Methodology - Concept & Cases – Chawala, Deepak & Sondhi, Neena, 2<sup>nd</sup> Edition, Vikas Publication

### **E – RESOURCES:**

1. <https://www.educba.com/types-of-research-methodology/>
2. <https://www.formpl.us/blog/amp/research-report>
3. <https://www.scribbr.com/statistics/hypothesis-testing/>

### **COURSE OUTCOMES:**

- To solve the problem by following proper research procedures.
- To prepare a research paper or any other type of research work.
- To deliberately ignoring research errors in order to submit precise and reliable work.
- To assess the validity and reliability of a study's overall findings
- To create documentation through high-quality writing.

**Third Year**

**MAJOR BASED ELECTIVE COURSE- I**

**Semester-V**

**Code:**

**1. STRATEGIC MANAGEMENT**

**(Theory)**

**Credit: 5**

**COURSE OBJECTIVES:**

- To expose students to various perspectives and concepts in the field of Strategic Management
- The course would enable the students to understand the principles of strategy formulation, implementation and control in organizations.
- To help students develop skills for applying these concepts to the solution of business problems

**UNIT – I:**

The Concept of Strategy - Strategic Decisions - Strategic Management - Concept - Benefits - Limitations - Strategic Management Process - Approaches.

**UNIT – II:**

Mission, Objectives -Need for Environmental Scanning – SWOT Analysis.

**UNIT – III:**

Strategy Formulation - Business Strategy - Corporate Strategy - Portfolio Analysis - BCG Matrix -Uses - Limitations.

**UNIT – IV:**

Strategy Implementation - MBO - Functional Implementation - Production – Marketing - Finance Personnel - Research and Development.

**UNIT – V:**

Strategy Evaluation and Control - Strategic Control – Evaluation Techniques.

**UNIT-VI CURRENT CONTOURS (For Continuous Internal Assessment Only) :**

Contemporary development related to prepare a project report on Industry and Company comprehensive analysis based on General, Industry, Competitor and Internal Environment, SWOT summary and Implementation. It can be done as a group project which should also include suggestions based on problem identification and solutions (alternatives).

**TEXT BOOKS:**

1. Business Policy and Strategic Management, L.M. Prasad.Sultan Chand And Sons,
2. Grant, R. and Jordan, J. 2012. Foundations of Strategy. NY: John Wiley & Sons, Ltd.

## **REFERENCE BOOKS:**

1. Strategic Management Michael Hitt, Ireland, Hoskission, 2010, Cengage Learning, New Delhi.
2. Strategic Management – Concepts and Cases, Fred R. David, 2010, PHI Learning, New Delhi.
3. Business Policy and Strategic Management (Text and Cases) ,SubbaRao, P 2010,

## **E – RESOURCES:**

- <https://elink.io/p/strategic-management-90dc541>
- [https://www.mindtools.com/pages/article/newTMC\\_05.htm](https://www.mindtools.com/pages/article/newTMC_05.htm)
- <https://cleartax.in/g/terms/mbo-management-by-objectives>

## **COURSE OUTCOMES:**

Upon completion of this course, students should be able to:

- Establish and evaluate mission statement, long term objective, vision, and short term plan for the business;
- Analyze the external and internal environment and identify opportunities, threats, strengths, and weaknesses of the firm and thereby formulate appropriate strategies for business;
- Plan pre-implementation and implementation phase; and
- Monitor and evaluate implemented strategies.
- Students will be able to develop their capacity to think and execute strategically.

**Third Year**

**MAJOR BASED ELECTIVE COURSE- I**  
**2. SUPPLY CHAIN MANAGEMENT**  
**(Theory)**

**Semester-V**

**Code:**

**Credit: 5**

**COURSE OBJECTIVES:**

- To provide an insight on the fundamentals of supply chain networks, tools and techniques.
- To provide an in-depth coverage of management issues, challenges and practices in different subsystems of Supply Chain Management and their inter-relationships.
- To expose students to the state of the art developments in Management concepts and techniques and Information Technology Relevant for effective and efficient Supply chain Management.

**UNIT – I:**

Development of SCM concepts and Definitions –Supply Chain Management and Key components, External Drivers of Change. Dimensions of Logistics – The Macro perspective and the macro dimension – Logistic system analysis.

**UNIT – II:**

Sourcing strategy: Manufacturing flow management – make or buy decision – capacity management – Materials Management – choice of sources – procurement planning.

**UNIT – III:**

Distribution strategy: Choice of Market – network design –warehouse designed operation and distribution planning – transportation – packaging.

**UNIT – IV:**

Inventory Strategy: Demand forecasting – inventory planning – planning of stocking facilities – warehouse location allocation. Warehouse design and operations – inventory norms.

**UNIT – V:**

Channels of Distribution – Customer Service Strategy: Identification of Service needs, cost of services revenue Management.

**UNIT-VI CURRENT CONTOURS (For Continuous Internal Assessment Only) :**

Contemporary development related to Assignment/Presentation based on the above topics or the selected Industry or Firm.

## **TEXT BOOKS:**

1. Sunil Chopra, Peter Meindl and Kalra, “Supply Chain Management, Strategy, Planning, and Operation”, Pearson Education, 2010.
2. Srinivasan G.S, “Quantitative models in Operations and Supply Chain Management, PHI, 2010

## **REFERENCE BOOKS:**

1. JeremyF.Shapiro, “Modeling the Supply Chain”, Thomson Duxbury, 2002.
2. David J.Bloomberg , Stephen Lemay and Joe B.Hanna, “Logistics”, PHI 2002.
3. James B.Ayers, “Handbook of Supply Chain Management”, St.Lucle press, 2000..

## **E – RESOURCES:**

1. <https://elink.io/p/supply-chain-management-in-2020-98d32b3>
2. <https://www.linkedin.com/pulse/role-distribution-strategy-supply-chain-management-rahul-mehra>
3. <https://www.sdexec.com/professional-development/article/21319340/cloudtask-the-role-of-customer-service-in-improving-supply-chain-management>

## **COURSE OUTCOMES:**

- The student would understand the framework and scope of supply chain networks and functions.
- Gain overall knowledge about the modern business practices of Supply Chain Management and its emerging trends and best practices at global level.
- Know and understand the basic concepts, principles, functions and models of various components of Supply Chain Management.
- Understand and analyse the operations and logistics management through IT – Internet and web.
- Apply supply chain strategies in various functions of production and logistics management in all throughout the process.

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**Third Year**

**SKILL BASED ELECTIVE COURSE- I  
SERVICES MARKETING**

**Semester-V**

**Code:**

**(Theory)**

**Credit: 2**

**COURSE OBJECTIVES:**

**To enable students**

- Know the various concepts of services marketing
- Understand the strategies for managing and marketing of services and
- Devise strategies for marketing services in the liberalized business environment.

**UNIT – I:**

Services marketing – Introduction - Growth of service sector – Types - 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.

**UNIT-VI CURRENT CONTOURS (For Continuous Internal Assessment Only) :**

Practical: Collection of Data regarding Marketing Mix

### **TEXT BOOKS:**

1. Christian Gronroos - Service Management and Marketing, 3<sup>rd</sup> Edition, John Wiley & Sons Ltd.
2. Christopher Love Lock, Service Marketing, 8<sup>th</sup> Edition, Pearson Education Asia

### **REFERENCE BOOKS:**

1. Rama Mohana Rao, Service Marketing, 2<sup>nd</sup> Edition, Pearson Education.
2. HJames A Fitzsimmons, Services Marketing, 8<sup>th</sup> Edition, McGraw Hill..
3. Valarie A. Zeithaml, Service Marketing, 7<sup>th</sup> Edition, Tata McGraw-Hill.

### **E – RESOURCES:**

- [https://www.brainkart.com/article/Introduction-to-Service-Marketing\\_5997/](https://www.brainkart.com/article/Introduction-to-Service-Marketing_5997/)
- <https://www.marketing91.com/service-marketing-mix/>
- <https://indiafreenotes.com/promotion-mix-strategy-for-services/amp/>

### **COURSE OUTCOME:**

- Students gain knowledge about the basic concepts of Services marketing
- Students develop skills to tackle the challenges in Marketing Mix
- To know the Strategy followed in the products
- Students known about the promotion mix, pricing decision.
- Students gain the Practical Knowledge about the market activities.

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**Third Year**

**CORE COURSE- XIII**

**Semester-VI**

**HUMAN RESOURCE MANAGEMENT**

**Code:**

**(Theory)**

**Credit: 5**

**COURSE OBJECTIVES:**

- To help students understand of the basic elements of HRM gain knowledge on various facets, the policies and practices of HRM and acquire knowledge on the recent trends in HRM.
- To impart knowledge in management and to provide basic conceptual skills and aptitude in the primary business activities so as to enable the aspiring students to exploit the business related opportunities.
- The functions, systems, policies and applications of Human Resource Management in organizations.
- An overview of theoretical foundations of key areas associated with HR development in the organizations,
- HR skills and their ability to assess the constraints and opportunities associated with managing employees in different socio-economic and political context.

**UNIT – I:**

Human Resource - Definition – Characteristics and Objectives – Principles of HRM– Functions of Personnel Department – Managerial and Operative Functions-- Qualities of Personnel Manager- Functions, Organizational Structure of Personnel Department.

**UNIT – II:**

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

**UNIT – III:**

Computer Applications in Human Resources Management- Computer applications in personnel training & EDP -Types of applications—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 – GrievancesSteps in Grievance Handling.

## **UNIT-VI      CURRENT CONTOURS (For Continuous Internal Assessment Only) :**

Contemporary development related to how HR approach that merges the traditional method of personnel management with corporate strategy, while also focusing on organizational development.

### **TEXT BOOKS:**

1. Human Resource Management – C. B. GUPTA – Sultan Chand & Sons, 2018 Edition
2. Human Resource Management- S.S. Khanka - Himalaya publishing House, 2003 Edition.

### **REFERENCE BOOKS:**

1. Human Resource Management – P.S. SUBBORAO , Himalaya Publishing House, 2010 Edition
2. Essentials of Human Resource Management & Industrial Management, Text & Cases - Rao, S. New Delhi: Himalaya Publication, 2014 Edition.
3. Essentials of Human Resource Management, 2e – K.Sundar & J.Srinivasan, Vijay Nicole Imprints Private Limited, Chennai

### **E – RESOURCES:**

1. <http://www.uou.ac.in/sites/default/files/slm/BHM-702T.pdf>
2. <https://www.investopedia.com/terms/h/human-resource-planning.asp>
3. <https://www.startuphrtoolkit.com/performance-appraisal-in-hrm/amp/>

### **COURSE OUTCOMES:**

- The Students are able to exhibit fundamental and basic knowledge of Human Resource Management to solve the practical problems in business in systematic manner.
- The Students are able to identify and develop strategies for better practices for betterment of business in the most ethical manner.
- The Students are able to communicate effectively in the organization with confidence and contribute to exchange of ideas, skills and enhance learn ability within the organization.
- The Students will exhibit healthy and self-sustainable leadership and entrepreneur qualities that encourages taking decisions on the basis of calculated risk and enhance the competitive advantage of the organization.
- To gain knowledge HRM and its significance in business.

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**Third Year**

**CORE COURSE- XIV  
MANAGEMENT ACCOUNTING  
(Theory)**

**Semester-VI**

**Code:**

**Credit: 5**

**COURSE OBJECTIVES:**

- Understand the nature and scope of management accounting.
- Gain knowledge in the preparation of financial statement analysis, marginal costing budget, working capital, standard costing and
- Utilize the management tools and techniques to take appropriate financial decisions.

**UNIT – I:**

Management Accounting - Definition - objectives - Merits and Limitations - Financial Statement Analysis - Comparative Statements - Common Size Statements - Ratio Analysis - Construction of Balance Sheet ( simple problem).

**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%)**

**UNIT-VI CURRENT CONTOURS (For Continuous Internal Assessment Only) :**

Contemporary development related to analyse and provide recommendations to improve the operations of organisations through the application of management accounting techniques.

### **TEXT BOOKS:**

1. Management Accounting - S . N. MAHEWSWARI, Sultan Chand & Sons.
2. Management Accounting- R.S.N.Pillai and Bagavathi, S.Chand& Company Pvt Ltd Reprint edition2013.

### **REFERENCE BOOKS:**

1. Management Accounting by Dr.T.Ramasamy Gold Books publishing House, First edition, 2011.
2. Management Accounting - Theory & Practices, A. MOORTHY & S. GURUSAMY , Vijay Nicole Imprints Private Limited, Chennai.
3. Accounting for Management – Dr.V.R.Palanivelu – University Science Press – Third Edition –2017.

### **E – RESOURCES:**

1. <https://www.economicdiscussion.net/cost-accounting/management-accounting/32811>
2. <https://learn.financestrategists.com/explanation/management-accounting/what-is-fund-flow-statement/>
3. <https://www.economicdiscussion.net/accounting/types-of-budget-in-accounting/31733>

### **COURSE OUTCOMES:**

**On Completion of this course students will be able to :**

- Measure the financial statements through comparative and common size by using various financialratios.
- Simplify the fund flow and cash flow statements by calculating funds and cash from operations.
- Produce various budgets and apply standard costing for material variances; marginal costing for costvolume profit.
- Provides a framework that translates the aims and objectives of the business into a series of keyperformance measures and targets.
- How the business or the corporations will establish and manage the process and the various techniques and methods to manage the business in a more effective and efficient manner

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**Third Year**

**CORE COURSE- XV  
ENTREPRENEURIAL DEVELOPMENT**

**Semester-VI**

**Code:**

**(Theory)**

**Credit: 5**

**COURSE OBJECTIVES:**

To help students

- Understand the concepts of entrepreneurship development
- Acquire requisite knowledge and skills for becoming successful entrepreneurs and
- Formulate and develop business projects.

**UNIT – I:**

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.

## **UNIT-VI      CURRENT CONTOURS (For Continuous Internal Assessment Only) :**

Demonstrate extemporaneous speaking skills developed through in-class discussion of text materials, case study analysis and current entrepreneurship – related issues

### **TEXT BOOKS:**

1. C.B. GUPTA & SRINIVASAN, Entrepreneurial Development, Sultan Chand & Sons
2. GORDAN & NATARAJAN, Entrepreneurship Development, Himalaya Publishing House

### **REFERENCE BOOKS:**

1. VASANT DESAI, Dynamics of Entrepreneurial Development, Himalaya Publishing House
2. S.S. KHANKA, Entrepreneurship Development S.Chand & Company Limited
3. JAYASHREE SURESH, Entrepreneurial Development, Margham Publications

### **E - RESOURCES:**

1. <https://www.investopedia.com/terms/e/entrepreneur.asp>
2. <https://www.economicdiscussion.net/entrepreneurship/women-entrepreneurs-in-india/32337>
3. <https://www.businessmanagementideas.com/entrepreneurship-2/entrepreneurship-developmentprogramme/21011>

### **COURSE OUTCOME:**

On the successful completion of the course, student will be able to

- Examine the problems and challenges of setting up a new business
- Provide information on institutional support, business opportunities and creating a new businessplan
- Identify the key steps required to initiate and develop a business enterprise
- Discriminate the benefits of delivering the project identification and selecting the successful project with the various guidelines issued by the authorities
- Motivate the students to become a successful entrepreneur

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**Third Year**

**MAJOR BASED ELECTIVE COURSE- II**

**Semester-VI**

**1. CUSTOMER RELATIONSHIP**

**MANAGEMENT**

**Code:**

**(Theory)**

**Credit: 5**

**COURSE OBJECTIVES:**

- To understand the importance and dynamics of CRM
- To know about customer satisfaction, customer retention and customer identification.
- To train-up use of technological tools in CRM

**UNIT – I:**

CRM – Introduction – Definition – Need for CRM – Complementary Layers of CRM – Customer Satisfaction – Customer Loyalty – Product Marketing – Direct Marketing.

**UNIT – II:**

Customer Learning Relationship – Key Stages of CRM – Forces Driving CRM – Benefits of CRM – Growth of CRM Market in India – Key Principles of CRM.

**UNIT – III:**

CRM Program – Groundwork for Effective use of CRM – Information Requirement for an Effective use of CRM – Components of CRM – Types of CRM.

**UNIT – IV:**

CRM Process Framework – Governance Process – Performance Evaluation Process.

**UNIT – V:**

Use of Technology in CRM – Call Center Process – CRM Technology Tools – Implementation – Requirements Analysis – Selection of CRM Package – Reasons and Failure of CRM.

**UNIT-VI CURRENT CONTOURS (For Continuous Internal Assessment Only) :**

Contemporary Developments Related to the Course during the Semester concerned. Practical: Customer relationship management practices in retail industry, hospitality industry, banking industry, telecom industry and aviation industry.

### **TEXT BOOKS:**

1. Customer relationship management, K.Balasubramaniyan, GIGO publication, 2005.
2. The essentials guide to knowledge management – E-business and CRM application, Amrittiwana, Pearson education, 2001

### **REFERENCE BOOKS:**

1. DilipSoman& Sara N-Marandi,” Managing Customer Value” 1st edition, 2014, Cambridge.
2. Alok Kumar Rai, “Customer Relationship Management: Concepts and Cases”, 2008, PHI.
3. Ken Burnett, the Handbook of Key “Customer Relationship Management”, 2010, PearsonEducation.

### **E – RESOURCES:**

1. <https://elink.io/p/advantages-of-using-crm-in-banking-96df92e>
2. <https://theintactone.com/2020/12/02/framework-for-implementing-crm-a-step-by-step-process/>
3. <https://www.fibre2fashion.com/industry-article/2149/call-centre-and-customer-relationship-management>

### **COURSE OUTCOMES:**

On successful completion of this course, the students will be able:

- To be aware of the nuances of customer relationship.
- To analyze the CRM link with the other aspects of marketing.
- To impart the basic knowledge of the Role of CRM in increasing the sales of the company.
- To make the students aware of the different CRM models in service industry.
- To make the students aware and analyze the different issues in CRM.

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**Third Year**

**MAJOR BASED ELECTIVE COURSE- II  
2. BANKING LAW AND PRACTICE**

**Semester-VI**

**Code:**

**(Theory)**

**Credit: 5**

**COURSE OBJECTIVES:**

- To promote an understanding of the basic concepts in banking.
- To acquaint learners with the theoretical and legal concepts of banking in India.
- To help them to attain the competencies required for a career in banking services.

**UNIT-I:**

Banking - Meaning - Definition - Function of banking- Classification of Banks.

**UNIT-II:**

Definition of the terms Banker of Customer- differential relationship between Banker and Customer - General and Special relationship.

**UNIT-III:**

Cheques- Definition of a Cheque - Characteristics of Cheque - Marking - Honor and Dishonor of Cheques. - Crossing of Cheques - Significance - Endorsement- Types.

**UNIT –IV:**

Loans and Advances - Principles of sound lending – Forms of advances –Modes of Charging security – Mortgage, Hypothecation, Pledge and Lien.

**UNIT –V:**

Internet Banking – Electronic payment System- Card Payment ATM, Debit card, Credit card, Smart card – NEFT – RTGS- CTS.

**UNIT-VI CURRENT CONTOURS (For Continuous Internal Assessment Only) :**

Contemporary Developments Related to Develop skills to take up career opportunities ranging from roles in Finance and Accounting, Banking Industry, Corporate Sector etc.

## **TEXT BOOKS:**

1. Banking Theory , Law and Practices - SUNDRAM AND VARSHNEY, Sultan Chand & sons. 2017 Edition.
2. Banking Theory , Law and Practice - E. GORDON & K. NATARAJAN, Himalaya Publishing House. 24<sup>th</sup> Edition.

## **REFERENCE BOOKS:**

1. Banking Theory Law & Practice, 4e – S.Gurusamy, Vijay Nicole Imprints Private Limited, Chennai.
2. Indian Banking - K. PARAMESWARAN & S. NATATRAJAN, S.Chand & Company Ltd. 2018 Edition.
3. Banking Law & Practice – C.Jeevanandam, Sultan Chand & Sons, New Delhi. 2017 Edition.

## **E - RESOURCES**

- [https://www.nrbcommercialbank.com/downloads/Bank\\_Its%20Origin,%20Meaning,%20Objectives%20&%20Function.pdf](https://www.nrbcommercialbank.com/downloads/Bank_Its%20Origin,%20Meaning,%20Objectives%20&%20Function.pdf)
- <https://www.idcfirstbank.com/finfirst-blogs/finance/types-of-cheques>
- <https://www.bizencyclopedia.com/article/latest-trends-in-banking-and-financial-services-in-india>

## **COURSE OUTCOMES:**

- Demonstrate knowledge among the students with theoretical structures about banking.
- Train and equip the students with the skills of modern banking.
- Identify the students will be taken for trainings to banks
- To provide the student an understanding of legal and regulatory aspects of banking.
- Develop skills in Banking Regulations Act and gain practical exposure in the fields of Banking, Finance and Corporate Sector.

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**Third Year**

**PROJECT**

**Semester-VI**

**Code:**

**Credit: 3**

The candidate shall be required to take up a Project Work by group *or individual* and submit it at the end of the final year. The Head of the Department shall assign the Guide who, in turn, will suggest the Project Work to the students in the beginning of the final year. A copy of the Project Report will be submitted to the University through the Head of the Department on or before the date fixed by the University.

The Project will be evaluated by an internal and an external examiner nominated by the University. The candidate concerned will have to defend his/her Project through a Viva-voce.

**ASSESSMENT/EVALUATION/VIVA VOCE:**

**1. PROJECT REPORT EVALUATION (Both Internal & External)**

I. Plan of the Project - 20 marks

II. Execution of the Plan/collection of Data / Organisation of Materials / Hypothesis, Testing etc and presentation of the report. - 45 marks

III. Individual initiative - 15 marks

2. Viva-Voce / Internal& External - 20 marks

**TOTAL - 100 marks**

**PASSING MINIMUM:**

Project	Vivo-Voce 20 Marks 40% out of 20 Marks (i.e. 8 Marks)	Dissertation 80 Marks 40% out of 80 marks(i.e. 32 marks)
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A candidate who gets less than 40% in the Project must resubmit the Project Report. Such candidates need to defend the resubmitted Project at the Viva-voce within a month. A maximum of 2 chances will be given to the candidate.

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**Third Year**

**SKILL BASED ELECTIVE COURSE- II  
TOTAL QUALITY MANAGEMENT  
(Theory)**

**Semester-VI**

**Code:**

**Credit: 2**

**COURSE OBJECTIVES:**

- To get familiarized with the basic concept and framework of Total Quality management
- To Understand the contribution of Quality Gurus in TQM Journey
- To grasp the nature and importance of various components that constitute TQM

**UNIT-I:**

Introduction – Evolution of quality, Definition, Concept and Features of TQM, - Eight building blocks of TQM.

**UNIT-II:**

TQM thinkers and Thought – Juran Trilogy, PDCA cycle, 5S, Kaizen, Crosby's theory on Quality Management, Quality Performance Excellence Award- Deming Application Award, European Quality Award, Malcolm Baldrige National Quality Award

**UNIT-III:**

TQM tools- Benchmarking: Definition, concepts, benefits, elements, reasons for benchmarking, process of benchmarking, FMEA, Quality Function Deployment (QFD) – House of Quality, QFD Process, Benefits, Taguchi Quality Loss Function, Total Productive Maintenance (TPM) – Concept and need.

**UNIT-IV:**

Six Sigma- Features of six sigma, Goals of six sigma, DMAIC, Six Sigma implementation. Statistical Process Control- Central Tendency, The seven tools of quality, Normal curve, Control charts, Process Capability.

**UNIT-V:**

Quality Systems- ISO 9000, ISO 9000:2000, ISO 14000, other quality systems.

**UNIT-VI CURRENT CONTOURS (For Continuous Internal Assessment Only) :**

Practical: Select any organisation that adopted any quality standard (i.e. ISO 9000/14000 / 18000/27000 etc.) and prepare a report on how the quality is managed in organisation. Take guidance from your subject teacher / Quality Manager from Industry.

### **TEXT BOOKS:**

1. Dale H. Besterfield, et al., “Total quality Management”, Pearson Education Asia, Third Edition, Indian Reprint 2006.
2. Dale H. Besterfield, et al., “Total Quality Management”, Pearson Education, Inc. 2003

### **REFERENCE BOOKS:**

1. James R. Evans and William M. Lindsay, “The Management and Control of Quality”, 8th Edition, First Indian Edition, Cengage Learning, 2012.
2. Suganthi.L and Anand Samuel, “Total Quality Management”, Prentice Hall (India) Pvt. Ltd., 2006.
3. Janakiraman. B and Gopal .R.K., “Total Quality Management – Text and Cases”, Prentice Hall (India) Pvt. Ltd., 2006.

### **E – RESOURCES:**

1. <https://asq.org/quality-resources/total-quality-management>
2. [https://www.researchgate.net/publication/235312564\\_A\\_review\\_of\\_literature\\_on\\_benchmarking](https://www.researchgate.net/publication/235312564_A_review_of_literature_on_benchmarking)
3. <https://elink.io/p/what-iso-standards-can-help-smes-in-the-time-of-covid-19-pandemic-915b44d>

### **COURSE OUTCOMES:**

- The student would be able to apply the tools and techniques of quality management to manufacturing and services processes.
- To realize the importance of significance of quality
- Manage quality improvement teams
- Identify requirements of quality improvement programs
- The student manager will be able to explain the concept of Six Sigma its DMAIC process.

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