

**SWAMI DAYANANDA COLLEGE OF ARTS
& SCIENCE,
MANJAKKUDI-612610.**

DEPARTMENT OF BUSINESS ADMINISTRATION

**PROGRAMME OUTCOMES
PROGRAMMESPECIFICOUTCOMES COURSE
OUTCOMES**

**FOR
B.B.A DEGREE PROGRAMME**

BHARATHIDASANUNIVERSITY, TIRUCHIRAPPALLI-620024.



B.B.A.-BACHELOR OF BUSINESS ADMINISTRATION CHOICE

BASED CREDIT SYSTEM – LEARNING OUTCOMES BASED CURRICULUM FRAMEWORK (CBCS- LOCF) (Applicable to the candidates admitted from 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
		Total		30	21				600
II	I	Language Course-II (Tamil\$/Other Languages +#)		6	3	3	25	75	100
	II	English Course-II		4	3	3	25	75	100
	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
		Addon Course-I##	Professional English-I	6 *	4	3	25	75	100
	IV	Environmental Studies	Environmental Studies	2	2	3	25	75	100
	VI	Naan Mudhalvan Scheme (NMS) @@	Language Proficiency for Employability - Effective English	2	2	3	25	75	100
		Total		30 + 6 *	27				800

III	I	LanguageCourse –III (Tamil\$/Other Languages+%)		6	3	3	25	75	100
	II	EnglishCourse-III		6	3	3	25	75	100
	III	Core Course –V(CC)	Managerial Communication	6	5	3	25	75	100
		CoreCourse-VI(CC)	ComputerApplicationin Business(Theory)	6	5	3	25	75	100
		SecondAlliedCourse-I(AC)	Business Law	4	3	3	25	75	100
	Addon Course-II##	ProfessionalEnglish-II	6*	4	3	25	75	100	
	IV	@Non-MajorElectiveCourse- I ThosewhochooseTamilinPart- Ican choose a non-major elective course offered by other departments. Thosewhodonotchoose Tamil inPart- I must choose either a) BasicTamilifTamil languagewasnotstudiedin school level (or) b) SpecialTamilifTamil languagewasstudiedupto10 th &12 th std.	1. E-Commerce (or) 2. Investment Management	2	2	3	25	75	100
	Total			30+6*	25				700
IV	I	LanguageCourse–IV (Tamil\$/OtherLanguages+%)		6	3	3	25	75	100
	II	EnglishCourse-IV		6	3	3	25	75	100
	III	CoreCourse –VII (CC)	Organizational Behaviour	6	5	3	25	75	100
		CorePractical-I (CP)	ComputerApplicationin Business(Practical)	6	5	3	40	60	100
		Second AlliedCourse-II(AC)	OperationsResearch	4	3	3	25	75	100
	IV	@ Non Major Elective Course-II (NME) Those who choose Tamil inPart- Icanchooseanon-majorelective course offered by other departments. Those who do not choose Tamil in Part-I must choose either a) Basic Tamil if Tamil languagewasnotstudiedin school level (or) b) SpecialTamilifTamil Languagewasstudiedupto 10 th &12 th Std.	1. Business Ethics (or) 2. Production and MaterialsManagement	2	2	3	25	75	100
	VI	NaanMudhalvanScheme (NMS) @ @	DigitalSkillsfor Employability –Microsoft	2	2	3	25	75	100
		Total			30	23			

V	III	CoreCourse-VIII (CC)	CostAccounting	5	5	3	25	75	100
		CoreCourse-IX(CC)	FinancialManagement	5	5	3	25	75	100
		CoreCourse-X(CC)	CompanyLawandPractice	5	5	3	25	75	100
		CoreCourse-XI(CC)	ResearchMethods in Business	5	5	3	25	75	100
		MajorBasedElectiveCourse-I (MBE)	1. StrategicManagement (or) 2. SupplyChainManagement	5	5	3	25	75	100
	IV	SkillBasedElectiveCourse-I	ServicesMarketing	3	2	3	25	75	100
	V	SoftSkillsDevelopment	SoftSkillsDevelopment	2	2	3	25	75	100
		Total		30	29				700
VI	III	CoreCourse-XII(CC)	HumanResources Management	5	5	3	25	75	100
		CoreCourse-XIII(CC)	ManagementAccounting	6	5	3	25	75	100
		CoreCourse-XIV(CC)	Entrepreneurial Development	6	5	3	25	75	100
		MajorBasedElective Course-II(MBE)	1. CustomerRelationship Management (or) 2. BankingLawand Practice	5	5	3	25	75	100
		Project	Project	4	3		20	80	100
	V	SkillBasedElectiveCourse-II	TotalQualityManagement	3	2	3	25	75	100
		GenderStudies	GenderStudies	1	1	3	25	75	100
		Extension Activities		--	1*	--	--	--	--
	VI	NaanMudhalvanScheme (NMS) @@	DigitalBanking,Logistics andAuditEssentialsfor employability	-	2	3	25	75	100
		Total		30	27		150	450	700
		GrandTotal		192	154				4300

\$For those who studied Tamil upto 10th+2 (Regular Stream)

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

Those who studied Tamil upto 10th+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 2nd and 3rd 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

Sl. No.	Part	Types of the Courses	No. of Courses	No. of Credits	Marks
1.	I	Language Courses	4	12	400
2.	II	English Courses	4	12	400
3.	III	Core Courses	14	70	1400
4.		Core Practical	01	5	100
5.		Allied Courses-I&II	4	12	400
6.		Major Based Elective Courses	2	10	200
7.		Professional English	2	8	200
8.		Project	1	3	100
9.	IV	Non Major Elective Courses	2	4	200
10.		Skill Based Elective Courses	2	4	200
11.		Soft Skills Development	1	2	100
12.		Value Education	1	2	100
13.		Environmental Science	1	2	100
14.	V	Gender Studies	1	1	100
15.		Extension Activities	1	1	---
16.	VI	Naan Mudhalvan Scheme (For All Arts Programmes Except Economics)	3	6	300
Total			44	154	4300

PROGRAMME OUTCOMES :

PO1: 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.

PO2: Attain problem solving, decision making and critical thinking skills to provide viable solutions for business problems

PO3: Appreciate diversity to communicate effectively in international and cross-cultural contexts, and facilitate collaborative professional partnerships

PO4: Have the ability to work and collaborate as a team member and contribute to achieve team goals.

PO5 :Recognize,explainandillustratetheimportanceofethicalconductandresolve ethical issues in business.

PROGRAMME SPECIFIC OUTCOMES (PSO) OF BBA :

PSO1:Acquireadequateknowledgethroughprinciples,theoryandmodelsofbusiness management,Accounting,Marketing,FinanceandHumanResource.

PSO2 : DemonstrateproficiencyforBusinessCommunicationforeffectiveandprofessional business management.

PSO3:Analyzeandcomprehendtheapplicabilityofmanagementprinciplesinsolving complexbusiness issues.

PSO4 : Developentrepreneurialskillstobecomeanentrepreneur.

PSO5 : Comprehendtheapplicabilityofmanagementprinciplesinthesituationspertaining toglobal business w

First Year

CORECOURSE-I
INTRODUCTION TOMANAGEMENT
(Theory)

Semester-I

Code:

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**CURRENTCONTORS(ForContinuousInternalAssessmentonly):**

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

TEXTBOOK:

1. PrinciplesandPracticeofManagement–L.M.PRASAD,SultanChand&Sons,2020 Edition.
2. ManagementPrinciples–T.RAMASAMY,HimalayaPublishingHouse,2019Edition

REFERENCE:

1. BusinessManagement–DINKARPAGARE,SultanChand&Sons,2018Edition
2. Principles of Management – P.C TRIPATHI AND P.NREDDY, Tata Mcgraw Hill EducationPrivate Limited,2021 Edition
3. PrinciplesofManagement–J.JAYASANKAR,MarghamPublications,2018Edition

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>

COURSEOUTCOME:Onthesuccessfulcompletionofthecourse,studentwillbeableto

CO	COURSE OUTOME	K LEVEL
CO1	Examineandexplainthemanagementevolutionandhowitwillaffectfuture managers.	K2
CO2	Enhance their managerial abilities and professional skills.	K3
CO3	Developandmakethestudentstoknowtheorganizationhierarchy;authority and responsibility relationships associated with the different levels of Management.	K2
CO4	Understand the complexities associated with management of human resourcesintheorganizationsandintegratethelearninginhandlingthese complexities.	K4
CO5	Apply the knowledge about management in the real life business situation.	K5

MappingwithProgramme and Programme specific Outcomes:

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	3	3	3	2	2	3	2	2	3
CO2	2	2	2	3	3	3	3	3	2	2
CO3	3	2	2	3	2	3	2	2	2	2
CO4	3	3	3	2	3	2	2	3	2	2
CO5	3	3	3	2	2	2	2	3	2	2

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 -
Double Entry 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.

TEXTBOOK:

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

2. AdvancedAccountancy–M.C.SHUKLA,T.S.GREWAL&S.C.GUPTASultanChand & Sons.2018Edition

REFERENCE:

1. AdvancedAccountancy–R.L.GUPTA&RADHASAMY.SultanChand&Sons,2022 Edition.
2. FinancialAccounting-SThothadriandS.Nafeesa,McGrawHill,2018Edition.
3. Financial Accounting - Hanif M, Mukharjee, Mcgraw-HillEducationIndiaPvt.Ltd- New Delhi,2015 Edition.

E-RESOURCES:

1. 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>

COURSEOUTCOME:Onthesuccessfulcompletionofthecourse,studentwillbeableto

CO	COURSE OUTCOME	K LEVEL
CO1	Identify events that need to be recorded in the accounting records	K1
CO2	Describe the need for adjustments while preparing the financial statements;	K2
CO3	TofacilitatethemtopreparefinalAccountsofbusinessandnon-trading concerns.	K3
CO4	Recognizecircumstancesprovidingforincreasedexposuretoerrorsand frauds	K4
CO5	Alongwiththemethodsofdepreciation,theaccountstobepreparedbynon- trading concerns.	K5

Mapping with Programme and Programme specific Outcomes:

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	2	3	2	2	2	2	2
CO2	3	2	2	3	3	3	2	2	2	2
CO3	2	3	3	2	2	2	3	3	2	3
CO4	3	2	2	2	3	2	2	2	3	2
CO5	2	3	3	3	2	2	2	2	2	3

First Year

**FIRST ALLIED COURSE- I
MANAGERIAL ECONOMICS**

Semester-I

Code:

(Theory)

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.

TEXTBOOKS:

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.economicsdiscussion.net/advertising/types-of-advertising-media/31785>
3. <https://online.aurora.edu/types-of-market-structures/>

COURSE OUTCOMES:

CO	COURSE OUTCOME	K LEVEL
CO1	Apply the objectives of business firms, demand analysis and elasticity of demand.	K3
CO2	Identify the effective applications of factors of production.	K2
CO3	Analyze the break-even point in their business.	K4
CO4	Understand the determination of the Price, Market structure and competition.	K2
CO5	Evaluate the performance of public sector in India.	K5

Mapping with Programme and Programme specific Outcomes:

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	2	3	3	2	2	2	3
CO2	3	2	2	3	3	2	3	3	2	2
CO3	2	3	3	2	2	3	2	3	3	2
CO4	3	2	2	2	3	2	2	2	2	2
CO5	2	3	3	3	2	2	2	2	2	2

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)

TEXTBOOK:

1. Ramaswamy and Namakumari, Marketing Management 4th Edition MacMillan Education

REFERENCE:

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

E-RESOURCES:

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

COURSE OUTCOME:

CO	COURSE OUTCOME	K LEVEL
CO1	Students gain knowledge about the basic concepts of marketing	K2
CO2	Students develop skills to tackle the challenges and latest development in Marketing Management	K3
CO3	Awareness of buyer's behavior becomes better among students	K2
CO4	Students gain the Practical Knowledge to sell the goods.	K3
CO5	promote the ability to relate consumer behavior and market trends.	K4

Mapping with Programme and Programme specific Outcomes:

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	3	3	2	2	3	2	2	2	2
CO2	3	2	2	3	3	2	3	2	2	2
CO3	2	3	3	3	2	2	2	3	2	3
CO4	3	2	3	2	3	2	2	2	3	2
CO5	2	3	3	2	2	3	2	2	2	2

First Year

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

Semester-II

Code:

(Theory)

Credit:5

OBJECTIVES:

- To make students understand the basic mathematical and statistical tools
- To promote the ability to apply 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 coefficient 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.

TEXTBOOKS:

1. SANCHETI 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., 46th Edition
2. S.L. AGGARWAL & S.L. BHARDWAJ, "Business Tools and decision Making", Kalyani Publishers.

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/measures-central-tendency-mean-mode-median.php>

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

CO	COURSE OUTCOME	K LEVEL
CO1	Understand how differentiations are used as mathematical tools in Business.	K2
CO2	Understand how matrices and determinants are used as mathematical tools in Business.	K2
CO3	Able to use the appropriate statistical techniques in Business	K3
CO4	Able to develop a strategic approach to organize and analyze the data	K4
CO5	Analyze the management problems in research and decision making	K5

Mapping with Programme and Programme specific Outcomes:

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	3	2	3	2	3	2	2	2	2
CO2	2	2	2	3	3	2	2	2	2	2
CO3	3	3	2	2	3	2	3	2	3	2
CO4	3	2	3	2	3	2	2	3	2	3
CO5	2	3	3	2	3	2	3	2	2	2

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 learner 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.

TEXTBOOK:

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

REFERENCE:

1. George Steiner&JohnF.Steiner-Business,GovernmentandSociety-TataMcGrawHill
2. Adikari -EconomicEnvironmentinBusiness-HimalayaPublishingHouse
3. IshwarC.Dhingara.-IndianEconomy-SultanChand&Company
4. RuddanDattandK.P.M.Sundharam-IndianEconomy
5. Sundaram&Black-TheInternationalBusinessEnvironment-PrenticeHall,NewDelhi.

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/>

COURSEOUTCOME:

CO	COURSE OUTOME	K LEVEL
CO1	Develop an understanding on the gamut of the business activities.	K2
CO2	Toanalyzevariouscategoriesthatconstitutethebusinessenvironmentand apply various approaches that is helpful to manage both the internal and external environment of the business.	K4
CO3	Toapplythevarioustypesofpoliciesintheeconomicenvironment,applying these policies change the structure of the economy and the transition there of from the past to the present scenario.	K3
CO4	Comprehendtheenvironmentalfactorsthatareconducive/detrimentaltothe respective businesses	K2
CO5	Facilitatingthelearnersunderstand,analyzeandtake decisionsforagiven international business environment.	K5

Mapping with Programme and Programme specific Outcomes:

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
C01	2	3	3	3	2	2	2	2	3	2
C02	2	2	2	3	3	2	2	3	2	2
C03	3	2	2	3	2	2	3	2	2	2
C04	3	3	3	2	3	2	2	2	2	2
C05	3	3	3	2	2	2	2	2	2	3

**Mapping
Second Year
Code:**

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

**Semester-III

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 -Writingbusiness 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 oflistening, 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,Preparingagenda,andresolution&Minutes-Proposals-Resumewriting-Reports and executive summaries.

UNIT-VI CURRENTCONTOURS(forContinuousInternalAssessmentonly):

Contemporary development related to the courseduringthesemesterconcerned.Pro-formafor performance appraisals, Captionsfor advertising, Company notice related shares / Dividends, Use of Google groups and Google sheets.

TEXTBOOKS:

1. EffectiveBusinessandCorrespondence–M.S.Ramesh&Pattenshetty,R.Chand& Co.2019Edition
2. Essential of Business Communication –RajendraPal&J.S.Korlahalli,SultanChand& Co,2021Edition

REFERENCEBOOKS:

1. Businesscommunication–K.SundarA.KumaraRaj,VijayNicoleImprintsPvt.Ltd.2012 Edition.
2. Businesscommunication-K.K.Sinha-GolgotiaPublishing-2003,2ndEdition
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:

CO	COURSE OUTCOME	K LEVEL
CO1	students will be aware of their communication skills and know their potential to become successful managers.	K2
CO2	The students will get enabled with the mechanics of writing and can compose the business letters in English precisely and effectively.	K3
CO3	Students will get exposure in drafting business proposals to meet the challenges of competitive environment	K4
CO4	The students will be introduced to the managerial communication practices in business those are in vogue.	K2
CO5	Students will get trained in the art of Interpersonal communication and technological advancement and social media usage in communications, with emphasis on analyzing business situations.	K5

Mapping with Programme and Programme specific Outcomes:

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	3	3	2	2	2	2
CO2	3	3	2	3	2	2	3	2	2	2
CO3	2	3	3	3	2	2	3	3	3	2
CO4	3	2	2	3	3	2	2	3	2	2
CO5	2	3	3	3	2	2	2	2	2	2

Second Year

CORE COURSE-VI
COMPUTER APPLICATIONS IN BUSINESS

Semester-III

Code:

(Theory)

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

TEXTBOOKS:

1. Alexis Leon and Mathew Leon, Introduction to Computers with Ms Office 2000,
2. Sajee Kurian, Tally ERP9 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, 4th 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:

CO	COURSE OUTCOME	K LEVEL
CO1	Students gain the knowledge of computers	K2
CO2	Students developed skills in MS Office	K3
CO3	They get acquainted with skills in Tally for business functions.	K3
CO4	Student known about the GST	K2
CO5	Students gain the Practical Knowledge in MS Office, Tally and GST applications	K4

Mapping with Programme and Programme specific Outcomes:

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	3	3	2	3	3	2	2	2	3
CO2	3	2	2	3	2	2	3	2	2	2
CO3	2	3	3	2	2	2	3	3	2	2
CO4	2	2	2	3	3	2	2	2	2	2
CO5	3	3	3	2	2	3	2	2	2	3

Second Year

**SECOND ALLIED COURSE-I
BUSINESS LAW
(Theory)**

Semester-III

Code:

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.

TEXTBOOKS:

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 Textbook 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
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

CO	COURSE OUTCOME	K LEVEL
CO1	Learn the basics of laws governing commercial contracts and nuances of competency to contract, rules of consideration, free consent and object of contract with case laws and illustrations.	K2
CO2	Have an insight on the provisions related to Sale of Goods Act 1930	K2

CO3	Understandtheconsequencesofapplicabilityofvariouslawsonbusiness situations.	K4
CO4	Know the rights and duties under various legal acts	K2
CO5	Develop critical thinking through the use of law cases	K5

Mapping with Programme and Programme specific Outcomes:

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
C01	2	3	2	2	3	2	3	2	2	2
C02	2	3	2	3	2	2	2	2	2	2
C03	3	2	3	3	3	2	3	3	3	3
C04	2	3	2	3	2	2	2	2	2	2
C05	3	3	3	3	2	2	2	2	2	2

Second Year

**CORE COURSE - VII
ORGANIZATIONALBEHAVIOUR**

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.

TEXTBOOKS:

1. Organizational Behaviour – L.M. PRASAD, 5th Edition, SULTAN CHAND & SONS.
2. Organization Theory and Behaviour – V.S.P. RAO & D.S. Narayana, 2nd Edition,

REFERENCESBOOKS:

1. ElementsofOrganizationalBehaviour–S.S.KHANKA,2006Edition,S.Chand&Company Ltd.
2. OrganizationalBehaviour –GuptaCB,2014, S.Chand
3. OrganizationalBehaviour-K.ASWATHAPPA,12th Edition,HimalayaPublishingHouse

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_motivation.htm

COURSE OUTCOMES:

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

CO	COURSE OUTCOME	K LEVEL
CO1	Have an insight on how employees behave and perform in the workplace	K2
CO2	Analyze the individual and group behavior and understand the implications of organizational behavior on the process of management.	K4
CO3	Understand their own behavior, attitude, ethical views and performance as well as those of the people with whom they behave.	K2
CO4	Demonstrate how to make better decisions both as an individual and in a group	K3
CO5	Apply different motivational theories and methods to increase the productivity and job satisfaction of employees.	K3

Mapping with Programme and Programme specific Outcomes:

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	2	3	2	2	2	2	2	2
CO2	2	3	2	2	2	2	3	2	2	2
CO3	2	2	3	3	3	2	2	3	3	2
CO4	3	3	2	2	2	2	3	2	2	2
CO5	2	2	2	2	2	2	2	2	2	3

Third Year

Code:

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

Semester-V

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.

TEXTBOOKS:

1. Cost Accounting Principles and Practice–S.P.JAIN AND K.L.NARANG,Kalyani Publishers,2020 Edition.
2. JawaharLal, SeemaSrivastava, SEEMASINGH(2019). Cost Accounting,6th Edition–Tata McGraw Hill Publication,

REFERENCEBOOKS:

1. Cost Accounting–S.P.IYENGAR,SultanChand&Sons, 2005 Edition.
2. Cost Accounting–R.S.N.PILLAIANDV.BAGHAVAGHI,S.Chand&CompanyLtd. 2010 Edition.
3. Cost Accounting–S.N.MAHESHWARI,SultanChand&Sons. 2009 Edition.

E –RESOURCES:

- <https://www.toppr.com/guides/fundamentals-of-accounting/fundamentals-of-cost-accounting/format-of-cost-sheet/>
- https://www.sbse.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:

CO	COURSE OUTCOME	K LEVEL
CO1	Understanding the concept of cost accounting, Recognize the merits and demerits of cost accounting along with the elements of cost concepts.	K2
CO2	Describe the cost sheets for the purpose of store control through economic order quantity, pricing and material issues.	K3
CO3	Measure the cost in various types of costing followed by various organization.	K4
CO4	Plan, design and execute practical activities using techniques and procedures appropriate to cost accounting.	K5
CO5	Respond to change within the external and internal business environments and its effect on cost accounting.	K4

Mapping with Programme and Programme specific Outcomes:

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2	3	2	2	2	3
CO2	2	2	2	3	2	2	2	2	2	2
CO3	2	2	2	2	3	2	2	2	2	2
CO4	2	2	3	2	2	2	3	3	2	2
CO5	2	2	2	2	2	2	2	2	2	2

Third Year

**CORE COURSE- IX
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-VICURRENTCONTOURS(ForContinuousInternalAssessmentOnly):

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.

TEXTBOOKS:

1. S.N.MAHESHWARI,ElementsofFinancialManagement-SultanChand&Sons.2019 Edition.
2. R.K.SHARMA,SHASHIANDK.GUPTA,Financialmanagement,KalyaniPublications. 2014 Edition.

REFERENCEBOOKS:

1. I.M.PANDEY, FinancialManagement,VikasPublishingHousePvt.Ltd.
2. PRASAMMACJAMDRA,FundamentalsofFinancialManagement,TataMcGrawHills.
3. M.Y.KHAN&P.K.JAIN,TheoryandProblemsinfinancialManagement,TataMcGraw 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 Completionof thiscoursestudentswillbeableto :

CO	COURSE OUTOME	K LEVEL
CO1	Demonstrateandunderstandtheoverallroleandimportanceof Financial Functions.	K2
CO2	DemonstrateBasicFinancialManagementKnowledge.	K3
CO3	CommunicateseffectivelyusingstandardBusinessterminology.	K3
CO4	Utilizeinformationtomaximizeandmanagefinance.	K4
CO5	Demonstratea basicunderstandingofBudgeting	K3

Mapping with Programme and Programme specific Outcomes:

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	2	2	2	2	3	2	2	2
CO2	2	2	2	2	2	3	3	2	3	2
CO3	3	2	2	2	2	2	2	2	2	3
CO4	2	3	2	2	2	2	2	3	2	2
CO5	2	2	2	3	2	2	3	2	2	2

Third Year

CORE COURSE- X
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 winding up - 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.

TEXTBOOKS:

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

REFERENCEBOOKS:

1. R.S.N.Pillaiand Bagavathi “Business Law”, S.Chand and Company, NewDelhi, 3rd Edition 2014.
2. M.C.Kuchaal“MercantileLaw”,SultanChandand Sons, NewDelhi, 2013, 6th Edition
3. SangeetKedia,AdvancedCompanyLawAndPractice,PoojaLawPublishingCompany, 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/

COURSE OUTCOMES:

CO	COURSE OUTOME	K LEVEL
CO1	Developtheknowledgeabouttheprocedureforformationof company.	K3
CO2	Identifytheroleandresponsibilitiesofshareholdersina company.	K3
CO3	Understandthe importanceof meetinginacompany.	K2
CO4	Analysetheconsequences of windingup.	K4
CO5	Develop theirreasoningabilitiestowardsthebusinesslaw.	K4

Mapping with Programme and Programme specific Outcomes:

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2	3	2	2	3	2
CO2	2	2	2	2	3	2	3	2	2	2
CO3	2	2	2	3	2	3	2	2	2	2
CO4	2	3	2	2	2	2	2	3	2	3
CO5	2	2	3	2	2	2	2	2	3	2

Third Year

**CORE COURSE- XI
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: Point to be considered 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.

TEXTBOOKS:

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

REFERENCE BOOKS:

1. Business Research Methods – S.N. Murthy, 2010, Excel Books.
2. Research Methodology – Pannarselvam, PHIPvt.Ltd., 2013, New Delhi.
3. Research Methodology – Concept & Cases – Chawala, Deepak & Sondhi, Neena, 2nd 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:

CO	COURSE OUTCOME	K LEVEL
CO1	To solve the problem by following proper research procedures.	K3
CO2	To prepare a research paper or any other type of research work.	K3
CO3	To deliberately ignore research errors in order to submit precise and reliable work.	K4
CO4	To assess the validity and reliability of a study's overall findings	K4
CO5	To create documentation through high-quality writing	K3

Mapping with Programme and Programme specific Outcomes:

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	2	2	3	2	2	2	2
CO2	2	2	2	3	2	2	2	2	2	2
CO3	2	2	2	3	2	2	2	2	2	3
CO4	3	2	2	2	2	2	2	2	3	2
CO5	2	2	3	2	2	2	3	2	2	2

Third Year

CORE COURSE- XII

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 the 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–Differentmethodsofwagepayments–TimeandPieceratesystem–IncentiveSchemes
-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:

CO	COURSE OUTCOME	K LEVEL
CO1	The Students are able to exhibit fundamental and basic knowledge of Human Resource Management to solve the practical problems in business in systematic manner.	K3
CO2	The Students are able to identify and develop strategies for better practices for betterment of business in the most ethical manner.	K4
CO3	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.	K3
CO4	The Students will exhibit healthy and self-sustainable leadership and entrepreneurial qualities that encourage taking decisions on the basis of calculated risk and enhance the competitive advantage of the organization.	K4
CO5	To gain knowledge HRM and its significance in business	K2

Mapping with Programme and Programme specific Outcomes:

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
C01	3	3	2	2	2	3	2	2	2	3
C02	2	2	3	3	2	2	2	3	2	2
C03	2	3	2	2	3	3	3	2	2	3
C04	3	2	2	2	2	3	2	2	3	2
C05	3	2	2	2	2	2	2	2	3	2

Third Year

**CORE COURSE- XIII
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.

TEXTBOOKS:

1. Management Accounting-S. N. MAHEWSWARI, Sultan Chand & Sons.
2. Management Accounting- R.S.N.Pillai and Bagavathi, S.Chand & Company Pvt Ltd Reprint edition 2013.

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:

CO	COURSE OUTCOME	K LEVEL
CO1	Measure the financial statements through comparative and common size by using various financial ratios.	K4
CO2	Simplify the fund flow and cash flow statements by calculating funds and cash from operations.	K3
CO3	Produce various budgets and apply standard costing for material variances; marginal costing for cost volume profit.	K4
CO4	Provides a framework that translates the aims and objectives of the business into a series of key performance measures and targets.	K4
CO5	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	K3

Mapping with Programme and Programme specific Outcomes:

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	2	2	2	2	2	3	2	3
CO2	2	2	2	2	3	2	2	2	2	2
CO3	2	2	3	2	2	2	3	2	2	3
CO4	3	2	2	2	2	3	2	2	2	2
CO5	2	3	2	3	2	2	2	2	3	3

Third Year

CORE COURSE- XIV
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, TIIIC, 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

TEXTBOOKS:

1. C.B.GUPTA&SRINIVASAN,EntrepreneurialDevelopment,SultanChand&Sons
2. GORDAN&NATARAJAN,EntrepreneurshipDevelopment,Himalaya PublishingHouse

REFERENCEBOOKS:

1. VASANTDESAI,DynamicsofEntrepreneurialDevelopment,HimalayaPublishingHouse
2. S.S.KHANKA,EntrepreneurshipDevelopmentS.Chand&CompanyLimited
3. JAYASHREESURESH,EntrepreneurialDevelopment,MarghamPublications

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:

CO	COURSE OUTCOME	K LEVEL
CO1	Examine the problems and challenges of setting up a new business	K4
CO2	Provide information on institutional support, business opportunities and creating a new business plan	K3
CO3	Identify the key steps required to initiate and develop a business enterprise	K4
CO4	Discriminate the benefits of delivering the project identification and selecting the successful project with the various guidelines issued by the authorities	K4
CO5	Motivate the students to become a successful entrepreneur	K3

Mapping with Programme and Programme specific Outcomes:

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	3	2	2	2	2	3	2	2	2
CO2	3	2	2	2	2	3	2	2	2	3
CO3	2	2	3	3	2	2	2	2	2	2
CO4	2	2	2	2	2	2	2	3	2	2
CO5	2	2	2	2	2	2	2	2	3	2

