****  **Mother Teresa Women’s University**



**Kodaikanal** - **624 101**

**BBA (BACHELOR OF BUSINESS ADMINISTRATION)**

**UNDER CBCS**

**SYLLABUS 2018-2019 ONWARDS**

**PROGRAMME EDUCATIONAL OBJECTIVES (PEO’s)**

1. The three year BBA program aims at developing a student’s intellectual ability, executive personality and management skills through an appropriate blending of business and general education.
2. The program assists the student in understanding and developing the unique leadership qualities required for successfully managing business functions in an organizational unit or an enterprise.
3. The program also seeks to prepare students for higher education in business at home and abroad.

**PROGRAMME OUTCOMES (PO’s)**

Upon completion of the program, the BBA graduate should be able to

1. Equip with advanced business acumen that helps them to understand the key business functions and organizational resources for efficient business management.

2. Acquire knowledge and skills in management, finance, accounting, marketing, human resource, technology, organizational behavior, economics, operations and business law.

3. Demonstrate the ability to analyze complex, unstructured qualitative and quantitative problems by collecting, analyzing data by using accounting, financial, mathematical, statistical tools, information and communication technologies to solve the complex business problems.

4. Apply technology to enhance organizational efficiency and create innovative business solutions.

5. Exhibit business‐related behavioral skills including leadership, interpersonal, communication (written and oral), team, and lifelong learning skills.

6. Analyze global market opportunities and their influence on strategic marketing decisions.

7. Develop legal and ethical strategic plans that align with an organization’s mission.

8. Demonstrate critical thinking skills in understanding managerial issues and problems related to the global economy and international business.

9. Familiarize with social responsibility issues that managers must address, including business ethics, cultural diversity, and environmental concerns.

10. Acquire entrepreneurial traits to start and manage their own innovative business successfully.

**B.B.A**

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **P. No.** | | **Paper Code** | | | **Course Title** | **Hours** | **Credits** | **Continuous Internal Assessment (CIS)** | **End Semester Exam (ESE)** | **Total** |
|  | | **Semester I** | | | | | | | | |
|  | | ULTA11 | | | Part-I- Tamil | 6 | 3 | 25 | 75 | 100 |
|  | | ULEN11 | | | Part-II-English | 6 | 3 | 25 | 75 | 100 |
|  | | UBAT11 | | | Core I : Fundamentals of Management | 5 | 4 | 25 | 75 | 100 |
|  | | UBAT12 | | | Core II : Financial Accounting | 5 | 4 | 25 | 75 | 100 |
|  | | UBAA11 | | | *Allied* Managerial Economics | 5 | 4 | 25 | 75 | 100 |
|  | | UVAE11 | | | Value Education | 3 | 3 | 25 | 75 | 100 |
| **Total** | | | | | | **30** | **21** |  |  | **600** |
|  | | **Semester II** | | | | | | | | |
|  | | ULTA22 | | | Part I-Tamil | 6 | 3 | 25 | 75 | 100 |
|  | | ULEN22 | | | Part II-English | 6 | 3 | 25 | 75 | 100 |
|  | | UBAT21 | | | Core III : Organizational Behavior | 6 | 4 | 25 | 75 | 100 |
|  | | UBAT22 | | | Core IV: Business Environment | 5 | 4 | 25 | 75 | 100 |
|  | | UBAA22 | | | *Allied :* Computer Applications-I Theory | 5 | 4 | 25 | 75 | 100 |
|  | | UEVS21 | | | Environmental Studies | 2 | 2 | 25 | 75 | 100 |
| **Total** | | | | | | **30** | **20** |  |  | **600** |
|  | | **Semester III** | | | | | | | | |
|  | | ULTA33 | | | Part I-Tamil | 6 | 3 | 25 | 75 | 100 |
|  | | ULEN33 | | | Part II- English | 6 | 3 | 25 | 75 | 100 |
|  | | UBAT31 | | | Core V : Cost Accounting | 5 | 4 | 25 | 75 | 100 |
|  | | UBAA33 | | | *Allied II:* Computer application -II Tally | 5 | 4 | 25 | 75 | 100 |
|  | | UBAE31 | | | Elective I : Personality Development | 4 | 3 | 25 | 75 | 100 |
|  | | UBAN31 | | | NME : Office Management | 2 | 2 | 25 | 75 | 100 |
|  | | UBAS31 | | | SBE I : Fundamentals of Insurance | 2 | 2 | 25 | 75 | 100 |
| **Total** | | | | | | **30** | **21** |  |  | **700** |
|  | **Semester IV** | | | | | | | | | |
|  | | ULTA44 | | | Part I-Tamil | 6 | 3 | 25 | 75 | 100 |
|  | | ULEN44 | | | Part II-English | 6 | 3 | 25 | 75 | 100 |
|  | | UBAT41 | | | Core VI: Business Communication | 4 | 4 | 25 | 75 | 100 |
|  | | UBAT42 | | | Core VII: Entrepreneurship Development | 4 | 4 | 25 | 75 | 100 |
|  | | UBAA44 | | | *Allied:* Business Statistics | 3 | 4 | 25 | 75 | 100 |
|  | | UBAE42 | | | Elective II : Merchant Banking &Services | 3 | 3 | 25 | 75 | 100 |
|  | | UBAN42 | | | NME II : Essentials of Management | 2 | 2 | 25 | 75 | 100 |
|  | | UBAS42 | | | SBE II: Project Management | 2 | 2 | 25 | 75 | 100 |
| **Total** | | | | | | **30** | **25** |  |  | **800** |
|  | | | **Semester V** | | | | | | | |
|  | | UBAT51 | | Core VIII : Management Accounting | | 5 | 4 | 25 | 75 | 100 |
|  | | UBAT52 | | Core IX : Marketing Management | | 5 | 4 | 25 | 75 | 100 |
|  | | UBAT53 | | Core X : Production Management | | 5 | 4 | 25 | 75 | 100 |
|  | | UBAT54 | | Core XI : Human Resource Management | | 5 | 4 | 25 | 75 | 100 |
|  | | UBAT55 | | Core XII: Operations Research | | 5 | 4 | 25 | 75 | 100 |
|  | | UBAE53 | | Elective III: Business Law | | 3 | 3 | 25 | 75 | 100 |
|  | | UBAS53 | | SBE III: General Aptitude and Reasoning– I | | 2 | 2 | 25 | 75 | 100 |
| **Total** | | | | | | **30** | **25** |  |  | **700** |
|  | | **Semester VI** | | | | | | | | |
|  | | UBAT61 | | | Core XIII: Total Quality Management | 5 | 4 | 25 | 75 | 100 |
|  | | UBAT62 | | | Core XIV: Management Information System | 5 | 4 | 25 | 75 | 100 |
|  | | UBAT63 | | | Core XV: E-Commerce | 5 | 4 | 25 | 75 | 100 |
|  | | UBAT64 | | | Core XVI: Financial Management | 5 | 4 | 25 | 75 | 100 |
|  | | UBAT65 | | | Core XVII: Research Methods for Management | 5 | 4 | 25 | 75 | 100 |
|  | | UBAE64 | | | Elective IV: Service Marketing | 3 | 3 | 25 | 75 | 100 |
|  | | UBAS64 | | | SBE IV: General Aptitude and Reasoning– II | 2 | 2 | 25 | 75 | 100 |
|  | | USEA61 | | | Extension Activity | - | 3 | 25 | 75 | 100 |
| **Total** | | | | | | **30** | **28** |  |  | **800** |
| **Total credits** | | | | | |  | **140** |  | **Total** | **4200** |

SBE – Skill Based Elective, ONME – Other Non Major Elective

CIA – Continuous Internal Examination, ESE – End semester Examination

**UBAT11 - FUNDAMENTALS OF MANAGEMENT (MAJOR)**

**OBJECTIVES:**

1. To introduce the basics of management knowledge and to enable the student to correlate it with the practical aspect.
2. To build a base for learning management knowledge and to acquire prerequisite skills.
3. To provide a basis of understanding to the students with reference to working of business organization through the process of management.
4. To enable the student to understand the basic principles of management and functions.

**Semester I No. of Credit – 4**

**UNIT-I**

Management Definition – Nature, Scope & Importance, Process – Skills of a manager – Administration Vs Management – Management Function – Approaches of Management – Theories of Management.

**UNIT –II**

Planning – Nature and Importance – Principles and Process- Types of Plan – Management By Objectives (MBO) – Decision making – Types – Co-ordination.

**UNIT-III**

Organization – Principles and process – Organization structure – Formal & Informal organization – Delegation – Authority & Responsibility – Decentralization

**UNIT-IV**

Direction – Motivation – Leadership styles – Communication process- Communication Channels – Barriers to Communication

**UNIT-V**

Controlling – Types of control – Concurrent and forward control – Principles of control – Control techniques

**Text & Reference:**

1. Principles of Management – K. Natarajan & K.P. Ganesan
2. Management Theory & Practice – C.B. Gupta
3. Principles of Management – Koontz and O’Donnell
4. Essentials of Management – L.M. Prasad

**UBAT12 -FINANCIAL ACCOUNTING (MAJOR)**

**Objective:**

1. To impart basic accounting knowledge
2. To inculcate basic accounting concepts and postulates
3. To provide wide knowledge about final accounts
4. To build a base for income and expenditure and receipts and payments accounts.

**Semester I No. of Credits – 4**

**UNIT – I**

Definition of Account – Nature of Accounting – Accounting Concepts and Postulates - Double Entry Vs Single entry – Books of Accounts, Journal – Ledger - Subsidiary Books, - Cash book – Purchase book – Sales book – Sales return book – Purchase return book.

**UNIT - II**

Trial Balance – Errors – Verifications of Errors – Bank reconciliation statement

**UNIT - III**

Final Accounts of Sole Trader – Trading & Profit and Loss Account and Balance Sheet with simple Adjustments

**UNIT - IV**

Methods of Depreciation –Straight Line Method, Written Down Value Method and

Annuity Method

**UNIT - V**

Capital and Revenue – Accounts of Non-trading organizations - Income and Expenditure

Account – Receipts and Payments Account

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

**Text & Reference:**

1. Advanced Accountancy – S.P.JAIN& K.L.NARANG, Kalyani Publishers
2. Advanced Accountancy – M.C.SHUKLA, T.S.GREWAL & S.C.GUPTA

Sultan Chan & Sons

1. Advanced Accountancy – R.L.GUPTA& RADHASAMY.
2. Principles of Accountancy – VINAYAKAM, MANI & NAGARAJAN.
3. Advanced Accountancy – Reddy & Mouthy

**UBAA11 -MANAGERIAL ECONOMICS (ALLIED)**

**Objective:**

1. To expose students to basic micro economic concepts.

2. To enable students to apply economic analysis in the formulation of business policies.

3. To enable students to use economic reasoning to problems of business.

4. To build a wide knowledge about basic Indian economic system.

**Semester I No. of Credit – 4**

**UNIT I**

Managerial Economics - Definition, Nature and Scope – Relationship between Managerial Economics with other disciplines – Role of Managerial Economics - Concept of Utility – Law of Diminishing Marginal Utility

**UNIT –II**

Theory of demand – determinants – Law of demand – demand functions– demand curve – types of demand – elasticity of demand – methods of measuring elasticity of demand – Supply - Law of supply – Elasticity of Supply

**UNIT-III**

Production Function – Laws of Production function – Law of Variable Proportion – Isoquants – Marginal rate of substitution – Economies of Scale - Law of Returns to Scale – Cobb Douglas Production function.

**UNIT-IV**

Cost concepts – Cost and output relationship – Total, Average and Marginal cost analysis – short run and Long run – Break even Analysis.

**UNIT-V**

Market structure – Different types of market – Pricing under Perfect competition, Monopoly – Monopolistic competition and Oligopoly –Pricing - Methods of Pricing.

**Text & Reference:**

1. Managerial Economics – R.L. Varshini & K.L. Maheswari
2. Managerial Economics – S. Sankaran
3. Managerial Economics – Sundaran
4. Managerial Economics – S.N. Srinivasan

**UVAE11 -VALUE EDUCATION (SBS)**

**Objective:**

1. To impart basic knowledge on value system.
2. To inculcate value concepts of family and health.
3. To provide wide knowledge about ethics in life.
4. To build a social stigma among students.

**Semester I No. of Credits -3**

**UNIT I**

Values – Definition- Value Crisis – Need for practicing positive values for good life – value Erosion – its impact on individual, societal, cultural level – way out.

**UNIT II**

Family, Material, Human values – Good Health – Individual and Intellectual freedom – Human progress – Production and Distribution – Prosperity and peace – Aesthetic values – Sense of Beauty – Moral and Ethical values – Conscience – Integrity – Fairness.

**UNIT III**

Societal values – Cooperative living – Healthy Behavior – Justice – Social Responsibility – Free from Bribery and Corruption – Good Citizen – Good Society – Pursuit of Excellence – Psychological values – Self Esteem and Acceptance – Emotional Intelligence – Spiritual values – Devotion and Self – Fulfillment.

**UNIT IV**

Bio-Ethics – Definition – Goals and Objectives – Love of life – Animal abuse and Ethics – Negligence and wrong judgments – Issues in genome and organ transplantation- donors-Drugs – Morality – Social Ethics – Child Labor and Bonded Labor.

**UNIT V**

Women and Development – Sex Vs Gender – Women’s Rights -Factors affecting development – Violence against women -Right to privacy – Abortion and reproductive rights – Social stigma – Women empowerment – Social, Economic and Political – Government programs and policies.

**Text & Reference:**

1. Value Education – N. S. Ragunathan
2. Business Ethics and Values – Dr. S. Sankara

**UBAT21 -ORGANISATIONAL BEHAVIOUR (MAJOR)**

**Objective:**

1. To gain a solid understanding of human behavior in the workplace from an individual, group, and organizational perspective and frameworks and tools to effectively analyze and approach various organizational situations.
2. To familiarize students with contemporary organizational behavior theories and help them to understand predict and manage people better.
3. To acquaint the students with the fundamentals of managing business.
4. To understand individual and group behavior at work place so as to improve the effectiveness of an organization.

**Semester II No. of Credits – 4**

**UNIT- I**

Meaning- Objectives, Nature and Scope of organizational behavior – Importance of OB - Disciplines contribution to organizational behavior –Concept of organizational behavior - Theories of organization behavior –Classical – Neo classical and Modern theories – Approaches to OB.

**UNIT –II**

Foundations of Individual Behavior – Nature of Individual behavior – Group behavior – Meaning , Difference between Individual and Group Behavior - Personality – Definition - Factors /Determinants of Personality – Types of Personality – Attitude and Values.

**UNIT- III**

Leadership – Concept – Qualities of effective Leadership – Leadership Styles – Definition and concept of Learning. Morale, Motivation – Theories and Process of Motivation

**UNIT- IV**

Types of groups – formation of Group - Group dynamics – Group cohesiveness – Group decision making- Conflict - Types of Conflict – Methods of Managing Conflict - Resolution of conflict - Stress – Meaning and concept – Causes of stress – Effects of stress - Managing stress.

**UNIT –V**

Organizational Change – Meaning, nature – Causes of change – Resistance to change - overcoming the resistance – Organization Effectiveness – Organization Climate – Organization Culture, Organization Development – Counseling – types of counseling.

**Text & Reference:**

1. Organisational Behaviour - LM. Prasad, , Sultan Chand & Sons, New Delhi.

2. Organizational Behavior,-Khanka, Sultan Chand & Sons, New Delhi.

3. Organizational Behavior- Aswathappa

4. Organisational Behavior - Fred Luthans, McGraw Hill.

**UBAT22 -BUSINESS ENVIRONMENT (MAJOR)**

**Objective:**

1. To familiarize students with the nature of business environment and its components in business decision making.
2. To increase the awareness of the interconnected nature of today’s world, and how economic, social, political and environmental issues can impact international integration and business.
3. To impart the environmental scanning skills to student to identify the business opportunity and challenges.
4. To enable students to analyze and interpret the current events relating to globalization and international business.

**Semester III No. of Credits 4**

**UNIT – I**

Business Environment - Meaning –concept – Nature – Significance - various environments affecting Business – social economic political and legal, culture, competitive, demographic, technological and their impact in Business.

**UNIT – II**

Government & Political: Government and business relationship in India – Provision of Indian constitution pertaining to business - State regulations on business – Industrial licensing policy.

**UNIT – III**

Society and Culture: Culture – Elements of culture – Impact of foreign culture - Traditional values and its Impact – Castes and communities – linguistics religious groups – Joint family system. Social responsibilities of Business – Responsibilities to shareholders, customer, community, the government –Business Ethics.

**UNIT – IV**

Economic Environment: Economic system, Socialism – Capitalism – Mixed economy – their impact on business – Public sector, Private sector, Joint sector – Objectives, Growth, Achievements and failures of Public sector in India.

**UNIT – V**

Legal and Technological Environment: Industrial Licensing Policy 1991 – FEMA- SEBI -TRIP’s -WTO – GATT - Impact of technological changes in business

**Text & Reference:**

1. Business Environment - Francis Cherunilam

2. Essentials of Business Environment. - Aswathappa K.-

3. Business and Society - Sankaran. S.

4. Economic Environment of Business - Sampath, Mukerji

5. Business and Government - Ghosh P.K.

6. Business Environment – Rosy Joshi

**UBAA22- COMPUTER APPLICATION (ALLIED)**

**Objective:**

**1.** To held the students to know the Fundamentals of Computers.

2. To held them to understand how to use Computer applications in day to day Applications.

3. To introduce the students to the fundamentals of computers and familiarize them MS Office.

4. To introduce the students with some basic tools and applications on power point presentation.

**Semester II No. of Credits – 4**

**UNIT – I**

Meaning of computer – Characteristics – Area of application cycle – components –Memory unit – Input and Output devices – Hardware and Software operation system –Introduction to Windows 2007 logging on Desk top and task Icons on desk top – Start menu options - Creations of files and folders, Office Automation –MS word - Short cut for MS word – Creating word documents-moving, correcting and inserting text – Printing a document.

**UNIT – II**

Editing MS word document -Selecting, Copying, moving text – using Redo and undo features – spell check – formatting text – inserting page numbers – headers and footers - Word count –Auto correct - Working with tables, using graphics – Saving, opening and closing documents, mail merge.

**UNIT – III**

Introduction to MS Excel and its features – Programmes and applications - spread sheets – Building worksheets – Entering data, editing and formatting worksheets – Creating and formatting different types of charts – Application of financial and statistical function – Organizing data using Automatic rule saving, opening and closing of work books.

**UNIT – IV**

MS -Access – Creating a new database – creating a new table - saving – creating primary key – adding fields, deleting fields- changing the views and moving fields.

**UNIT-V**

**MS POWER POINT** Introduction — Opening new Presentation — Different presentation templates — Setting backgrounds — Selecting presentation layouts -Creating a presentation — Setting presentation style — Adding Text to the presentation ,Formatting a presentation — Adding style — Color and gradient fills — Arranging objects — Adding Header & Footer — Slide Background — Slide layout Adding Graphics to the presentation — Inserting pictures, movies, tables, etc. Drawing Pictures - Setting Animation & transition effects — adding audio and video Printing Handouts and generating standalone presentation viewer

**Text & Reference:**

1. **Windows XP Professional black book, the ultimate user’s Guide, Published by Dream Tech, New Delhi.**
2. **PC Software for windows made simple – R.K. Taxali, TMH -1998.**
3. **Computer & information processing – William M. Fuori and Lawernce J. Aufiero.**
4. **Microsoft Office 2007 by Greg Perry – Pearson Education, Low price Edition 2007.**
5. **Working in Microsoft Office by Ron Mansfield, Tata McGraw Hill Publishing, New Delhi.**

**UEVS21 -ENVIRONMENTAL STUDIES**

**Objectives:**

1) To develop knowledge base of students about the demographic and environmental factors affecting Business.

2) To make the students aware of environmental problems related to Business and Commerce.

3) To inculcate values of Environmental ethics amongst the students.

4) To build knowledge about the environment which is helpful to the society.

**Semester II No. of Credits – 2**

**UNIT I**

Environmental Studies: Definition – Multidisciplinary nature – Scope and importance – Need for public awareness. Natural Resources : Forest resources: Use and over- exploitation – Deforestation – Timber extraction – Mining – Dams and their effects on forests and tribal people – Water Resources: Use and over utilization of surface and ground water – Flood – Drought – Conflicts over water – Dams- Benefits and problems – Mineral resources: Use and exploitation – Environmental effects of extracting and using mineral resources – Food resources: World food problems – changes caused by agriculture and overgrazing – Effects of modern agriculture – Fertilizer and pesticides problems – Water logging – Salinity – Energy Resources: Growing energy needs – Renewable and non-renewable energy sources – Use of alternate energy sources – Land Resources: Land as a resource – Land degradation – Man induced landslides – soil erosion- Desertification – Case studies – Role of individual in conservation of natural resources – Equitable use of resources for sustainable lifestyles.

**UNIT II**

Ecosystems: Concept – Structure and function – producers, consumers and decomposers – Energy flow – Ecological system – Food chains, food webs and ecological pyramids – Introduction, characteristics, Types, structure and function of Forest ecosystem – Grassland ecosystem – Desert ecosystem – Aquatic ecosystem (ponds, streams, lakes, rivers, oceans, estuaries).

**UNIT III**

Biodiversity and its Conservation: Definition, Genetic, species and ecosystem diversity – Bio-geographical classification of India – Value of biodiversity: Consumptive use – Productive use – Social, Ethical, Aesthetic and Option values – Biodiversity at global, national and local levels – India as a mega-diversity nation – Hot-spots of biodiversity – Threats to biodiversity: Habitat loss – Poaching of wild life, man wildlife conflicts – Endangered and endemic species of India – Conservation of biodiversity: In-Situ and Ex-Situ conservation of biodiversity.

**UNIT IV**

Environmental Pollution: Definition- Causes, effects and control measures of Air, Water, Soil, Marine, Noise, Thermal pollution and Nuclear hazards – Solid waste management; Causes, effects and control measures of urban and industrial wastes- Disaster management: Floods, earthquakes, cyclone and landslides – Role of individual in prevention of pollution – Case studies.

**UNIT V**

Social Issues and the Environment: From unsustainable to sustainable development – Urban problems related to energy – water conservation, rainwater harvesting, watershed management – Resettlement and rehabilitation of people – Its problems and concerns – Environmental ethics; Issues and solutions – Climate change, Global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust – Wasteland reclamation – Consumerism and waste products – Environment Protection Act – Air (Prevention and Control of Pollution) Act – Wildlife Protection Act – Forest Conservation Act – Issues involved in enforcement of environment legislation – Public awareness.

Human population and the Environment: Population growth – variation among nations – Population explosion – Family welfare program – Environment any human health – Human rights – value education – HIV/AIDS – Women and child welfare – Role of Information Technology in environment and human health – Case studies.

Field Work (25 marks)

* Visit to a local area to document environmental assets – River, Forest, grassland, hill, mountain.
* Visit to a local polluted site -Urban, rural, industrial, Agricultural
* Study of common plants, insects, birds
* Study of simple ecosystems-pond, river, hill slopes etc.,

**Text & Reference:**

1. Arul P, (2008) “A Textbook of Environmental Studies” Selvi Publications.
2. Miller T.G. “Environmental Science: Wadsworth Publishing Co.
3. Townsend C, Harpet J and Michael Gegon “Essentials of Ecology”, Blackwell Science.
4. Trivedi R.K and Goel P.K “Introduction to Air Pollution”, Techno-Science Publication.
5. Jadhav, H &Bhosafe, V.M (1995) “Environmental Protection and Laws”, Himalaya Publishing house.

**UBAT31 -COST ACCOUNTING (MAJOR)**

**Objectives:**

**1)** To impart the knowledge of basic cost concepts, element of cost & preparation of Cost Sheet.

2) To provide basic knowledge of important methods & techniques of costing.

3) To introduce the basics of cost accounting and enabling the student to correlate the two branches namely financial and cost accounting.

4). to build a base for learning management accounting.

**Semester III No. of Credits 4**

**UNIT - I**

Meaning, Nature and Scope of Cost Accounting – Concept and Classification of Cost – Elements and Methods of Cost -Advantages – limitations –Relationship of Cost Accounting and Financial Accounting –Preparation of Cost Sheet.

**UNIT - II**

Materials – Materials control – Meaning – Objectives – Advantages - Methods of Stock Control –EOQ - Levels of Stock – Receipts and Issues of materials – ABC Analysis -Stores Ledger – FIFO, LIFO, Simple Average and Weighted Average Method.

**UNIT - III**

Labor cost – Time-Keeping and Time-Booking – Methods of Remuneration and Incentive Schemes – Methods of wage payment -Time rate and Piece rate system - Overtime and Idle time – Labor 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). Marginal Costing - Nature of marginal Costing – Advantages – Limitations – Break Even Analysis – Decision making Problems.

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

**Text & Reference:**

1. Cost Accounting – R.S.N. PILLAI AND V. BAGHAVAGHI, S. Chand & Company Ltd.
2. Cost Accounting – S.N. MAHESHWARI, Sultan Chand & Sons.
3. Cost Accounting Principles and Practice– S.P. JAIN AND K.L. NARANG, Kalyani Publishers
4. Cost Accounting – S.P.IYENGAR, Sultan Chand & Sons.
5. Principles and Practice of Cost Accounting – N.K. PRASAD, Book Syndicate Pvt. Ltd.

**UBAA33 - COMPUTER APPLICATION -II TALLY (ALLIED)**

**Objective**

1. To introduce the students to the fundamentals of computers and familiarize them with the jargon commonly used by computer literates.
2. To introduce the students with some basic tools and applications in MS office.
3. To enable them in preparing report, presentation, and calculation effectively and analyze data for decision making using data of different kind.
4. To introduce the student to the Tally and its applications and thereby empowering them.

**Semester III No. of Credits 4**

**UNIT – I**

Data analysis using spread sheets (MS EXCEL), sorting data, editing data, converting data.

**UNIT -II**

Deriving simple univariate (single variables) tables, presentations using bar chart, pie chart, and histograms, Deriving mean, median, mode and standard deviations.

**UNIT III**

Exporting the data from MS EXCEL to SPSS, inserting new variables in SPSS, Deriving cross tables with multiple variables, Chi square, ANOVA, Regression output.

**UNIT IV**

Basics in TALLY – installation and overview of the important terminology.

**UNIT V**

Creations, Entering transactions and preparation of Tribal balance and final accounts, ratio analysis and comparative analysis.

**Text & Reference:**

1. Naamrata Agarwal, “Financial Accounting using Tally”, dream tech publisher New Delhi, 2003.
2. K.K. Nidhani, Implementing Tally.

**UBAE31 -PERSONALITY DEVELOPMENT (ELECTIVE)**

**Objective:**

1. To encourage students to develop balanced self-determined behavior
2. To help students in enhancing self, increasing life satisfaction and improving the relationship with others.
3. To develop new ability to develop new problem solving skills in group and use these skills in personal life.
4. To encourage students to develop their personality by understanding the influence of environmental, educational and situational factors and how to modify the behavior

**Semester III No. of Credits 3**

**UNIT I**

**INTRODUCTION**: Definition of Personality – Determinants of personality – biological, psychological and socio-cultural factors – Misconceptions and clarifications, need for personality development.

**UNIT – II**

**SELF AWARENESS AND SELF MOTIVATION:** Self-analysis through SWOT and Johari Window, elements of motivation – Seven rules of motivation – Techniques and strategies for self-motivation –goal setting based on principles of SMART –self-esteem.

**UNIT-III**

**INTERPERSONAL SKILLS:** Concept of team in work situation – promotion of team spirit – characteristics of team player – awareness of one’s own leadership style and performance – nurturing leadership qualities – Emotional intelligence and leadership effectiveness –Empathy and social skills - Negotiation skills –Definition of ground rules, clarification and justification, bargaining and problem solving, closure and implementation

**UNIT – IV**

**MEMORY AND STUDY SKILLS**

Definition and Importance of memory – causes of forgetting – how to forget? (thought stopping), how to remember? (Techniques for improving Memory) – Techniques of passing Exams – Management of Examination fear.

**UNIT – V**

**POWER OF POSITIVE THINKING**: Nurturing creativity – decision making and problem solving – thinking power – seven steps for dealing with doubt – Traits of positive thinkers and high achievers, goals and techniques for positive thinking – enhancement of concentration through positive thinking – practicing positive lifestyle.

**Text and Reference**

1. Swaminathan V.D & Kaliappan. K.V. (2001) Psychology for Effective living, Chennai, The Madras Psychology society.
2. Robbins, S.B (2005) Organizational Behavior, New Delhi, Prentice Hall of India.
3. Smith. B (2004) Body Language, Delhi, Rohan Book Company.

**UBAS31 - FUNDAMENTALS OF INSURANCE (SBE)**

**Objective:**

1. To encourage students to develop the knowledge about Insurance.
2. To help students to understand the role of micro finance institution in enhancing self, increasing life satisfaction and improving the relationship with others.
3. To develop new ability to develop awareness on insurance types.

**Semester III No. of Credit – 2**

**UNIT – I**

Definition of Insurance – Classification of contracts of insurance – Marine and Non-Marine Insurance.

**UNIT – II**

Life Assurance – Objects of Life assurance – Principles of Life Assurance – Assignment and Nomination – Lapses and Revivals – Surrender values and loans – Claims – Double Insurance.

**UNIT – III**

Marine – Insurance – Principles of Marine insurance – Functions of marine insurance – Types of marine policies – Warranties – kinds of marine Losses.

**UNIT – IV**

Fire Insurance – Principles of law as applied to fire insurance. Fire waste – Hazard Types of fire policies.

**UNIT – V**

Cover Notes – Surveys and Inspections Average – Reinsurance Renewals.

**REFERENCE BOOKS**

1. Sharma R.S., Insurance: Principles and Practices, Vora, Bombay.
2. Arifkhan M, Theory and Practice of Insurance, Education Book House.
3. Srinivasan M.N., Principles of Insurance Law, Ramanuja Publishers, Bangalore.
4. Dr. B. Varadharajan, Insurance: Vols. I and II, Tamil Nadu Text Book Society IV - SBEC
5. Dr. R. Haridas, Life Insurance in India, New Century Publication, New Delhi.

**UBAN31 - OFFICE MANAGEMENT (ONM)**

**Objective:**

1. To acquaint the students to the basic office management concepts and theory to understand how organizations functions and apply those ideas in real world situations.
2. To impart the planning skills to students to formulate long-term and short term objectives of the organization through tools and processes.
3. To familiarize the students with the complexity and wide variety of issues the managers face in directing and organizing today’s business.

**Semester – III No. of credits 2**

**Unit –I**

**Office Management:** Basic concepts of office – Meaning, Importance – Functions – size of the office – Office Management – Meaning and Scope, Functions and Qualifications of Office manager.

**Unit- II**

**Administrative arrangements and Physical conditions:** Office location – characteristics / Qualities of office building –Office layout – preparing the layout; Office Administration – Administrative Office Management- Objectives, Functions and Principles,

**Unit –III**

Office equipment-Computer – Fax- Duplicator – Telephone – Intercom – Storage equipment

**Unit –IV**

Mail services and Communication – Office Correspondences – Handling mail.

**Unit –V**

Office Supervisor – Qualifications and Qualities – Duties and Responsibilities

**Text and Reference Books:**

1. Office Management – Dr. I.M.SAHAI –Sathiya Bhawan Agra

2. Office organization And Management – S.P Arora – Vikas publishing House Pvt Ltd.

3. Office Management - R.K.Chopra

4. Office Management – R. S. N. Pillai & Bagavathy, S. Chand Publications.

**UBAT41 -BUSINESS COMMUNICATION (MAJOR)**

**Objectives:**

1) To teach the students to understand the concept, process and importance of communication.

2) To enable students to gain knowledge of media of communication.

3) To help the students to develop skills of effective communication - both written and oral.

4) To help students to acquaint with application of communication skills in the business world.

**Semester IV No. of Credit – 4**

**UNIT I**

Understanding Communication – Definition of Business Communication – Difference between communication & Business Communication, Business Communication – Objectives, Importance- Process of Communication – Principles of Effective Communication – Barriers of Communication - Communication Ethics.

**UNIT –II**

Types of Communication - Formal and Informal Communication, Inter – Personal and Intra Personal Communication – Verbal Communication and its types – Non-Verbal Communication and its types

**UNIT-III**

Business Correspondence – Need, Functions, Kinds of Business letter- Planning Business Messages-Structure and Layout of business letter.

**UNIT-IV**

Employment related Communication – Introduction to Application Letter – Types of Application Letter – Forms and content of an Application Letter – Resume / Bio Data / Curriculum Vitae. Enquiries and Replies, order and Execution, Specimen Letters, Collection Letter, Circular Letter, Sales Letter.

**UNIT-V**

Other Forms of Communication; Report Writing – Importance – Types – Preparation of a Report – Executive Summaries – Presentation Skills – Writing Proposals – Group discussions –Legal Aspects of Business Communication

**Text & Reference:**

1. Essentials of Business Communication – Rajendra Pal, J.S. Korlahalli.
2. Business Communication – Paten Shetty
3. Business English and Correspondence – Agarwal A.N.
4. Business Communication – Dr. Kathiresan and Radha

**UBAT42 - ENTREPRENEURSHIP DEVELOPMENT**

**Objective:**

1. To provide knowledge of entrepreneurship and also provide necessary inputs for the creation of the new ventures.
2. To enable them to meet out challenges of starting new ventures and introducing new product and service ideas.
3. To familiarize the students with the different stages of project preparation.
4. To build entrepreneurship development activities undertaken by Indian government

**Semester IV No. of Credit – 4**

**UNIT – I**

Entrepreneurship: Concepts, types and functions of entrepreneurs – Entrepreneurial Development in India – Role of entrepreneurs in economic development.

**UNIT – II**

Business ideas: Steps to start a business- Licensing, Registration and local laws- problem and prospectus to start a business. Preparation, of project report- format of project, appraisal-market, technical, financial and economic feasibility.

**Unit – III**

Institutions and development of entrepreneurs – Role of DIC, SISI, SIDCO, NSIC, MAYE, KVIC, TCO'S, ITCOT and Entrepreneurial Guidance Bureau – incentives and subsides to entrepreneurs and commercial banks in financing entrepreneurs.

**UNIT – IV**

Promoting enterprises – SSI – MSME – Role and growth of SSI – Regulations governing SSI – incentives and concessions for SSI units – sickness in SSI – causes and remedies

**UNIT – V**

Problems and prospects of Entrepreneurs – Developing women and rural entrepreneurs – Entrepreneurs' motivation.

**Text & Reference:**

1. Entrepreneurial Development - Gupta, C.B. and Srinivasan N.P.,
2. Entrepreneurial Development -Dr. V.R. Palanivelu, Himalaya Publishing House Mumbai.
3. Entrepreneurial Development- Dr.K. Arul & Dr.A. Subanginidevi, Shanlax Publication, Madurai.
4. Organisation and Management of Small Indus tires- Vasanth Desai,
5. Entrepreneurship Development -Saravanavel, P.,
6. Environment and Entrepreneurship - Tandon, B.C.,
7. Developing Entrepreneurship - Rao T.V., and Udaipareek,

**UBAA44 -BUSINESS STATISTICS (ALLIED)**

**Objectives**:

1. To understand the concept of population and sample.

2. To use frequency distribution to make decision.

3. To understand and to calculate various types of averages and variation.

4. To use regression analysis to estimate the relationship between two variables and to solve LPP to maximize the profit and to minimize the cost.

**Semester IV No. of Credits 4**

**UNIT-I**

Introduction – Classification and tabulation of statistical data – Diagrammatic and graphical representation of data

**UNIT –II**

Frequency distribution – Simple and Cumulative – Average, Mean , Median , Mode and Geocentric Mean – Measures of Dispersion , Range , Quartile deviation – Standard Deviation and their co-efficient

**UNIT –III**

Types of Samples – use of sampling in Business – Probability – Addition and Multiplication laws – Conditional probability

**UNIT –IV**

Correlation – Karl Pearson’s Rank and Correlation co-efficient – Simple curve fittings by method of least squares – Regression analysis

**UNIT –V**

Time series Analysis – Trend – Seasonal variation, Calculation of straight line and moving average trend – Seasonal variation – Sales analysis and business forecasting

**Text and Reference:**

1. S.P.Gupta – Statistical Methods
2. R.S.N. Pillai and Bagavathi – Statistics.

**Note: Theory – 40% and Problem – 60%**

**UBAE42 -MERCHANT BANKING AND SERVICES (ELECTIVE)**

**Objective:**

1. To give in-depth understanding of the concept and issues and various aspects of merchant banking and financial services.
2. To impart the skills in deciding leasing, hire purchase and bill discounting schemes offered by financial institution.
3. To familiarize the students with the corporate advisory services of financial institution and issue procedure involved in equity and debenture issue

**Semester IV No. of Credits 3**

**UNIT I**

Indian financial system – Institutional arrangements – Money market and capital market – Reserve bank of India – Commercial banks – Cooperative banks – Regional banks – Foreign banks.

**UNIT II**

Financial services – An overview – Growth of financial services in India – Financial services sector problems – Regulatory frame work – RBI – SEBI.

**UNIT III**

Recent developments in financial services – Consumer finance – Credit cards – Debit cards and smart cards – Hire purchase – Leasing – Bill discounting - Loan syndication.

**UNIT IV**

Merchant banking – Mutual funds – Venture capital – Factoring – Forfeiting – Portfolio management services – Mergers and Acquisition.

**UNIT V**

Financial from international sources and financing of exports – EXIM BANK – Export Credit Guarantee Corporation (ECGC).

Reference Books:

1. Financial Services – M.Y.Khan – Tata McGraw Hill Publishing Co-Ltd.
2. Indian Financial and Hire Purchase System – Vikas Publication House.
3. Merchant Banking and Financial Services – Dr.S.Gurusamy, Thomson.

**UBAS42 - PROJECT MANAGEMENT (THEORY)**

**Objective:**

1. To give in-depth understanding of the concept and issues and various aspects of project management.
2. To impart the strategies of positioning in project management and identify the right method of promotional events for an organization to introduce new product, offer etc.
3. To familiarize the students with the budget preparation for project and measuring the performance of project.

**Semester IV No. of Credits 2**

**UNIT - I**

Project management - meaning, definition- features – Purpose of Project management- classification of projects - stages in project cycle – identification, formulation and implementation – Phases of Project management – 7s of Project management.

**UNIT - II**

Feasibility study of Projects – Market feasibility, technical feasibility, financial feasibility - different types of appraisal to determine feasibility – feasibility report.

**UNIT - III**

Social Cost benefit Analysis  **-** The rationale for Social cost benefit analysis, UNIDO approaches for Social Cost benefit analysis, Methods followed by Financial Institutions.

**UNIT - IV**

Estimation of Project cost – Preliminary expenses – cost of acquisition of fixed assets, cost on technical knowhow, acquisition of patents and licenses – documentation charges – preparation of project report

**UNIT - V**

Institutional Finance for Projects – National and state level – IDBI, SIDBI, GIC, LIC, UTI, SFC, IFC– functions and schemes

**Text and Reference:**

1. Project Management - Vasant Desai, Himalaya Publishing House, Mumbai.
2. Project Management - Goel B.B., Deep & Deep Publications Pvt. Ltd., New Delhi.
3. Project Planning, Analysis - Prasanna Chandra, Tata McGraw-Hill, New Delhi.
4. Project Management and Control -Rao .P .C .K., Sultan Chand & Sons, New Delhi.
5. Project Management: Strategic Financial Planning, Evaluation, and Control - Bhavesh M Patel., Vikas Publishing House, New Delhi.

**UBAN42 - ESSENTIALS OF MANAGEMENT (ONM)**

**Objective**

1. To provide a basis of understanding to the students with reference to working of business organization through the process of management.
2. Student will also get the idea about new developments in management.
3. To introduce the basics of management knowledge and enabling the student to correlate it with the practical aspects of its application.
4. To build a base for learning management knowledge and acquiring prerequisite skills.

**Semester – IV No. of Credits 2**

**UNIT – I**

Management: Importance – Definition – Nature and Scope of management process – Role and Functions of a Manager – Levels of Management – Development of Scientific Management and other Schools of thought and approaches.

**UNIT – II**

Planning: Nature – Importance – Forms – Types – Steps in planning – Objectives – Policies – Procedures and methods – Nature and Types of Policies.

**UNIT- III**

Organizing: Types of Organization – Organization structure – Elements of organization.

**UNIT – IV**

Authority – Delegation – Decentralization – Difference between Authority and power – responsibility – Centralization.

**UNIT – V**

Co-ordination – Need, Types of co-ordination – Principles – Techniques of co-ordination controlling- Meaning and Importance – control process – Techniques of control.

**Text & Reference:**

1. Principles of management – L.M. Prasad
2. Principles of Management – DinkarPagare
3. Business Management – C.B. Gupta
4. Business Management – N. Premavathy

**UBAT51 -MANAGEMENT ACCOUNTING (MAJOR)**

**Objective:**

1. To familiarize the students with the accounting statement analysis.
2. To help the students acquire knowledge on ratio analysis by using accounting data and other related information for decision making, planning and control
3. To acquaint students with the budgetary preparation and cash flow and fund flow for business planning.
4. To develop the critical and analytical skills of students in analyzing the product, project, divisional and organizational performance by using managerial accounting information.

**Semester – V No of Credits - 4**

**UNIT - I**

Management Accounting – Definition – Objectives – Nature and Scope – Merits and Limitations – Functions – Management Accounting Vs Financial Accounting Vs Cost Accounting.

**UNIT – II**

Ratio Analysis – Interpretation, Benefits, Limitations, Classification of ratios – Liquidity, Profitability and Solvency ratios - Construction of Balance sheet (simple problems).

**UNIT - III**

Fund Flow Statement – Cash Flow Analysis – Uses and Construction – Distinction.

**UNIT - IV**

Budget and Budgetary Control – Meaning, Objectives - Characteristics and Limitations – Types of Budgets - Preparation of Sales, Production, Raw material Cost, Cash, Master Budgets and Flexible Budgets.

**UNIT - V**

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

**Text & Reference:**

1. Management Accounting – S.N. MAHESWARI, Sultan Chand & Sons
2. Management Accounting -R.S.N. PILLAI & BHAGAVATHI, Sultan Chand & Sons
3. Accounting for management – Dr. V. R. Palanivelu
4. Management Accounting – N.P.SRINIVASAN

**UBAT52 -MARKETING MANAGEMENT (MAJOR)**

**Objective:**

1. To familiarize the student with the concept in marketing and make them to design and implement the best combination of marketing actions to carry out a firm's strategy in its target markets.
2. To develop the skills in market analysis and design customer driven strategies with regard to product, pricing, and promotion
3. To inculcate the students' skills in applying the analytic perspectives, decision tools, and concepts of marketing.
4. To enable to take decisions involving segmentation, targeting and positioning; product offering; pricing; distribution channels and marketing communications.

**Semester – V No of Credits - 4**

**UNIT – I**

Definition of Marketing: Marketing concepts – Meaning, Objectives – Importance – Distinction between marketing and selling - Types of market – Functions – Marketing management - Marketing Environment: Various factors affecting the marketing function

**UNIT – II**

**Buyer Behavior:** Meaning of buyer and seller - Buying motives – Buying Process- Explanation of motivation - Market Segmentation - bases - Marketing strategy –Consumer Behavior -Factors influencing consumer behavior

**UNIT – III**

**The Product**–Nature -Types - consumer goods -Industrial goods - New product development – Product life cycle (PLC) and strategies - Product mix - modification &Elimination - Packaging – Brand Image – Brand Identity- Brand positioning and leveraging the brands – Brand Equity

**UNIT - IV**

**Pricing:** Pricing – Meaning –Influencing factors – Objectives – Pricing methods – Kinds of price determination – Procedure for price determination - Competitors action to price changes – multi product pricing

**UNIT - V**

**Place and Promotion**: Definition and Types of Channel – Cannel selection and problem – Levels of channels - Personal selling –Process - Advertising – Objectives – Types – Sales promotion – Objectives – Sales promotion methods, publicity and public relations.

**Text & Reference:**

1. Marketing Management - Philip Kotler

2. Marketing Management - Rajan Nair

3. Fundamentals of modern marketing - Cundiff and Still

4. Marketing Management - Nanda Kumar

5. Marketing Management – R. S. N. Pillai and Bhagavathi

**UBAT53 -PRODUCTION MANAGEMENT (MAJOR)**

**Objective:**

1. To make the students to understand the production function, process and plant design, planning functions, Material Planning and Layout and Scheduling.
2. To enable students to choose appropriate statistical techniques for improving processes and write reports to management describing processes and recommending ways to improve them.
3. To familiarize students with the design, planning and control of an organization’s processes with the objective of creating and delivering products & services to customers and improving process & supply chain performance.

**Semester – V No of Credits - 4**

**UNIT – I**

Production System: Introduction - Production – Productivity – Production Management– Objectives – Functions - Scope and Significance – Functions- Production System

**UNIT – II**

Production planning and Control – Techniques - Principles - Maintenance - Types - Materials Handling - Importance - Principles - Criteria for selection of material handling equipment’s - Breakdown - Preventive - Routine – Maintenance scheduling

**UNIT – III**

Plant location – Introduction need for selecting a suitable location – Plant location problems – Advantages of urban, semi-urban and rural locations – Systems view locations – Factors Influencing plant location – Plant layout: Plant layout problems – Objectives – Principles of plant layout – Factors influencing layout – Types of layout.

**UNIT – IV**

Work and method of study – Importance of work study – Work study procedures – Time Study – Introduction to method study – Objectives of Method study – Steps involved – Work Measurement – Objectives – Techniques – Computation of Standard Time – Allowance – Comparison of various Techniques

**UNIT – V**

Quality control – Statistical Quality control – Inspection - Objectives and Significance - Types of Inspection - Centralized and Decentralized - Bench marking: Meaning - objectives – advantages

**Text & Reference:**

1. Production and Operations Management – K. ASWATHAPPA
2. Production and Operations Management – PANNERSELVAM
3. Production Management – Buffa
4. Production Management – Goel

**UBAT54 - HUMAN RESOURCE MANAGEMENT (MAJOR)**

**Objective**

1. To equip students with knowledge, skill and competencies to manage people in the organization
2. To familiarize the students with the HRM practices, HR planning, Training Activities, Compensation and reward planning, Performance Appraisal system in an organization.
3. To provide an insight into the importance of motivation, counseling to create a stress free environment

**Semester V No. of Credits 4**

**UNIT - I**

Human Resource - Definition – Characteristics and Objectives – Scope - Functions - Role of HR manager - Functions of Personnel Management – Personnel principles and policies - Managerial and Operative Functions.

**UNIT - II**

HR Planning –meaning, nature and importance –Steps in HR Planning process– Job Analysis, Job Description and Job Specification - Recruitment and Selection - Factors affecting Recruitments, Sources of Recruitment – Definition and Importance of Selection, Stages involved in Selection Process – Interview and Tests– Types of Interview – Types of Test.

**UNIT - III**

Placement of Personnel and Induction, Training and Development – Objectives – Training Methods –Promotion- Transfer - Types - Demotions, Separation. Performance Appraisal: Meaning - Importance - Methods –360 degree appraisal - Job evaluation and merit rating system

**UNIT - IV**

Wage and Salary Administration: Different methods of wage payments – factors principles, Compensation plan, individuals, Group incentives, Bonus, Fringe benefits, Time and Piece rate system –Incentive Schemes - Career Planning & Development – Stages in Career Planning – Internal and External Mobility of Employees

**UNIT - V**

Employee maintenance and integration: Welfare and Safety measures, Accident prevention, - Meaning and Sources of Employee Grievance – Grievance Handling Systems – Meaning & Process of Collective Bargaining – Indiscipline, Settlement Machinery of Industrial Conflicts – Personnel Records, Reports and Audit.

**Text & Reference:**

Human Resource Management – C. B. GUPTA – Sultan Chand

Human Resource Management- S.S. Khanka - Himalaya publishing House

Human Resource Management – P.S. SUBBORAO

Human Resource Management – L. NATARAJAN – Margam Publications

Human Resource Management – KATHIRESAN AND RADHA

**UBAT55 - OPERATIONS RESEARCH**

**Objective:**

1. To provide to the students a formal quantitative approach to problem solving and to introduce some widely-used mathematical models in solving business operations issues,
2. To provide an insight into basic linear programming, transportation and assignment technique, queuing model and replacement model to students to solve management problems.
3. To provide necessary inputs for optimum utilization of resources by employing operational research techniques

**Semester – V No of Credits - 4**

**UNIT – I**

Introduction to Operations Research – Meaning, Definition, General methods for solving OR models– Scope – Applications –Characteristics and Phases of OR study – Limitations – Tools, Techniques of OR - Operations Research and Decision Making

**UNIT – II**

Linear Programming Problem: Mathematical Formulation of L.P.P. - Graphical Method

**UNIT – III**

Game theory - Concept of Pure and Mixed strategies – Two-person zero sum games - Games with and without saddle point –Rules of dominance - games by Dominance Property – Method of Games with Saddle point

**UNIT – IV**

Transportation problems – Introduction - Methods for obtaining Initial Basic Feasible solutions – North West Corner Rule - Least Cost Method - Vogel’s Approximation Method - Maximization in transportation problem- Unbalanced transportation problem

**UNIT – V**

Assignment Problem - Solving assignment Problem – Balanced and Unbalanced assignment problems – Maxima and Minima Method – Hungarian Method.

**Text & Reference:**

Operations Research – KANTI SWARUP, P.K.GUPTA AND MAN MOHAN, Sultan Chand

Operations Research – S.KALAVATHY, Vikas Publishing House Private Limited

Quantitative Techniques – C.R.KOTHARI, Vikas Publishing House

Quantitative Techniques for Decision Making – ANAND SHARMA Himalaya Publishing House

Operation Research – S.D. Sharma (Kedarnath Ramanath & COBOL) Chapter 1 to 6 (all sections)

**UBAE53 - BUSINESS LAW (ELECTIVE)**

**Objective:**

1. To impart in depth knowledge of the Law of contracts which forms, the foundation of all day to day obligations in the business world.
2. To instill in the students an awareness of legal framework in sale of goods, consumer protection to understand the applications of these laws to practical commercial situations.
3. To acquaint the students with the alternative forms of business organization available in the country as per partnership and new companies act.

**Semester V No. of Credits 3**

**UNIT - I**

Indian contract act 1872: Law of Contract – Definition, Classification – Essentials of a Contract – Types of contract - Agreements - Void - voidable - Offer and Acceptance – Quasi Contract - Performance of Contract – Modes of Discharge of Contract – Remedies for Breach of Contract.

**UNIT – II**

Consideration - Legal rules as to Consideration - Contract without consideration - Consent - Coercion - undue influence – misrepresentation - fraud - mistake of law and mistake of fact. Legality of Object - Unlawful and illegal agreements - Effects of illegality - Wagering Agreements.

**UNIT - III**

Law of Agency – Mode of creation - Agency by Ratification – Sub-Agent and Substituted Agent-Termination of Agency, Negotiable Instrument Act 1881; Parties to a Negotiable instrument- material alteration

**UNIT - IV**

Sale of Goods Act 1930: Definition – Formation of contract of sale –Essentials: Duties of Buyers and Sellers; Sale and agreement to sell – Hire purchase agreement - Sale and bailment. 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, Companies Act 1956; Definition of a Company, Characteristics, Kinds, Memoranda and articles of association, Prospectus.

**Text & Reference:**

1. Elements of Mercantile Law - N.D. KAPOOR.
2. A Manual of Mercantile Law - Shukla M.C.
3. Principles of Mercantile Law – B.N. TANDON.
4. Mercantile Law – DAVAR.
5. Business Law – PILLAI & BHAGAVATH

**UBAS53 - GENERAL APTITUDE & REASONING – I(SBS)**

**Objective:**

1. To provide a hands on experience in understanding the quantitative techniques to solve problems self.
2. To help the students learn the techniques of breaking competitive exams so that they can face competitive exams

**Semester – V No of Credits - 2**

**UNIT – I**

Test of reasoning – analogy – choosing the analogy pair I simple analogy – analogy of words and expression – double, triple analogy – numerical analogy – applied analogy

**UNIT – II**

Logical Reasoning (Including mathematical) Blood Relations – Odd man out – Pairs as groups – Letter group – Classification of numbers – Understanding the structure of arguments.

**UNIT – III**

Synonyms – Antonyms \_ Verb – Error Correction – Tenses – Sentence Rearrangement – Fill in the Blanks with modals, Articles and Prepositions etc, Reading Comprehension

**UNIT – IV**

Series Completion – Finding the missing number – Finding wrong term – Alphabet series – Mixed Series

**UNIT – V**

Information and Communication Technology (ICT): Meaning, Advantages, Disadvantages – General abbreviations and terminology – Basics of Internet and e-mailing.

**REFERENCE BOOKS:**

Any book related to this topic

**UBAT61– TOTAL QUALITY MANAGEMENT (MAJOR)**

**Objective:**

1. To make them understand the philosophy and core values of Total Quality Management (TQM).
2. To make them understand the voice of the customer and the impact of quality on economic performance and long-term business success of an organization;
3. To educate them about the best practices for the attainment of total quality
4. To help the students understand the relationship between business strategy, business performance and quality management.

**Semester VI No. of Credits 4**

**UNIT – I**

Introduction – Need for quality – Evolution of quality – Definition of quality – Dimensions of manufacturing and service quality – Basic concepts of TQM – Definition of TQM – TQM framework – Contributions of Deming, Juran and Grosby – Barriers to TQM

**UNIT – II**

Leadership – Strategic quality planning, Quality Statements - Customer focus, customer orientation, customer satisfaction, Customer complaints, Customer retention – Employee involvement – Motivation, Empowerment, Team and Teamwork, Recognition and Reward, Performance appraisal – Continuous process improvement – PDSA cycle, 5s, Kaizen – Supplier partnership – Partnering, Supplier selection, Supplier Rating

**UNIT – III**

The seven traditional tools of quality – New management tools – Six Sigma: Concepts, Methodology, Applications to manufacturing, Service sector including IT – Bench marking – Reason to bench mark, Bench marking process- FMEA - Stages, Types.

**UNIT – IV**

Quality circles – Quality Function Development (QFD) – Taguchi quality loss function – TPM – Concepts, improvement needs – Cost of Quality – Performance measures

**UNIT – V**

Need for ISO 9000 – ISO 9000-2000 Quality System – elements, Documentation, Quality auditing QS 9000 – ISO 14000 – Concepts, Requirements and benefits – Implementation in manufacturing and service sectors including IT

**Text & Reference:**

1. The Management and control of Quality - James R Evans and William M. Lindsay, 6th Edition, South-western (Thomas Learning), 2005.
2. TQM - Oakland JS, Butterworth- Heinemann Ltd, Oxford, 3rd Edition, 2003.
3. TQM - Suganthi L and Anand Samuel, Prentice Hall of India, pvt, ltd., 2006.
4. TQM - Janakiraman B and Gopal RK, Prentice Hall of India, pvt, ltd., 2006
5. Total Quality Management - Dale H Besterfiled, Pearson Education Asia, 3ed edition, Indian Reprint, 2006.

**UBAT62 - MANAGEMENT INFORMATION SYSTEM**

**Objective:**

1. To enable the students to gain an understanding about how Information Systems are developed, implemented and assisted in decision making in an organizations.
2. To familiarize the students with the four components of an MIS and understand how it add value to an organization.
3. To design system for an organization and identify privacy, security, and freedom of information issues in a business environment.

**Semester VI No of credits – 4**

**UNIT I**

Introduction to computers – Operating Systems – Information Systems – Evolution of Information Systems – Business Models – Information System Architecture.

**UNIT II**

Information Systems – Functional Areas – Marketing, Production, Finance, Personnel Management – Information System Levels – DSS, EIS, ES – Comparison, Managing Global Information System.

**UNIT III**

Application of Internet – Email – Search Engines – Business decision making using Online.

**UNIT IV**

Business Application Software – Office Application – Word – Spread Sheet – Power Point and Access.

**UNIT V**

Business and Management Application Packages – Research Analysis Packages – SPSS etc. – Accounting Packages – Tally etc. – Marketing Packages – Production Packages – HR Packages

**Text &Reference Books:**

1. Gorden B. Davis – Management Information System: Conceptual Foundation, Structure and Development, Mc Graw Hill.
2. James A O’Brien, Management Information Systems, A Managerial user Perspective.

**UBAT63 -E-COMMERCE**

**Objective:**

1. To familiarize the students with the technologies in e-commerce, e-business and its impact in business.
2. To enable the students to identify and implement the right e-commerce model and understand the ethical and legal issues associated with it.
3. To give an insight about electronic payment system and its security

**Semester VI No of credits – 4**

**UNIT I**

Introduction: Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction, key elements of a business model and categorizing major E-commerce business models), forces behind e-commerce.

**UNIT II**

**Security and Encryption** E-commerce security environment: security threats in the E-commerce environment - technology Solutions, IT **Act 2000 and Cyber Crimes:** IT Act 2000: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records.

**UNIT III**

**E-payment methods** - Debit Card, Credit Card, Smart Cards, e-money - digital signatures – procedure- Online Banking - meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.

**UNIT IV**

**On-line Business Transactions-** Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like banking, insurance, payment of utility bills, online marketing - popularity, benefits, problems and features - Online Services - financial, travel and career, auctions, online portal, online learning, publishing and entertainment - Online shopping - Amazon, Snap deal, Alibaba, flipchart, etc.

**UNIT V**

**Website designing -** Introduction to HTML - tags and attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.

**Text & Reference:**

1. Kenneth C. Laudon and Carlo Guercio Traver, E-Commerce, Pearson Education.

2. David Whitely, E-commerce: Strategy, Technology and Applications, McGraw Hill Education

3. Bharat Bhaskar, Electronic Commerce: Framework, Technology and Application, 4th Ed,

McGraw Hill Education

4. PT Joseph, E-Commerce: An Indian Perspective, PHI Learning

5. KK Bajaj and Debjani Nag, E-commerce, McGraw Hill Education

6. TN Chhabra, E-Commerce, Dhanpat Rai & Co.

7. TN Chhabra, Hem Chand Jain, and Aruna Jain, An Introduction to HTML, Dhanpat Rai & Co.

**UBAT64 - FINANCIAL MANAGEMENT (MAJOR)**

**Objective:**

1. To help the students understand the foundations of finance and financing decisions, Working Capital and Long term sources of finance.
2. To acquaint the students with the theory and techniques of financial management, and developing their abilities in respect of investment and capital budgeting, financial planning, capital structure decisions, dividend policy and working capital management.
3. To develop the analytical skills for interpretation business information and application of financial theory in financing related decisions and situation

**Semester VI No of credits – 4**

**UNIT – I (Theory Only)**

Financial Management - Meaning and Scope - Finance Functions – Profit Maximization and Wealth Maximization – Objectives of Financial Management -Sources of Finance - Short term - Bank sources – Long term

**UNIT – II (Theory & Problem)**

Cost of Capital – Concept, Importance – Classification – Calculation of Cost of Debt, Cost of Equity and Cost of Preference Shares - Cost of Retained Earnings –Weighted average cost of capital, Reserves – operating leverage and financial leverage.

**UNIT – III (Theory & Problem)**

Capital Structure – Meaning and Scope – Factors influencing capital structure - Approaches: Net Income Approach –Net Operating Income Approach – MM Approach – Traditional Approach –Dividend and dividend policy – meaning, classification – sources available for dividend – dividend policy – general determinants of dividend policy

**UNIT – IV (Theory)**

Working Capital Management: concepts – Importance – Determinants of working capital

**UNIT – V (Theory & Problem)**

Capital Budgeting– Concept and Importance –objectives – various techniques and methods: Pay Back Method – Discounted Cash Flow Method - NPV Method, Excess Present Value Index, IRR, ARR and ROI

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

**Text & Reference:**

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

**UBAT65 -RESEARCH METHODS FOR MANAGEMENT (MAJOR)**

**Objective:**

1. To educate the students about the basic research methodologies, design and applications.
2. To make them to identify and prepare a research proposal or problems through review of literature.
3. To familiarize students in the area of sampling, data collection and application of statistical tools in business research.
4. To cultivate the skills needed to prepare and present research reports.

**Semester – VI No of Credits - 4**

**UNIT -I**

Research - Definition - Importance - Advantages and Limitations – Types: Basic and Applied, exploratory, descriptive and causal - Phases of business research - The research process - problem identification

**UNIT -II**

Research Design - Types of Design - Sampling process and selection - sample types - Sample size and sampling errors

**UNIT -III**

Data Collection - methods - tools - Questionnaire – Interview Schedule - Kinds of Data –Primary data, Secondary data - Attitude measurement of scaling technique - Editing, Coding, Tabulation, Analysis Interpretation of data

**UNIT -IV**

Statistical Data Analysis –Tools and Techniques of data analysis - Hypothesis - its sources - formulation and testing of Hypothesis

**UNIT -V**

Interpretation and report writing - Drafting of reports – Contents of a report - steps in writing reports - layout of report, types, and principles of report writing - Graphical representation of results.

**Text & Reference:**

1. Research Methodology – C. R. Kothari
2. Marketing Research – Boyd and Westfall
3. Research Methodology – N. Thanulingon, Himalaya Publication, Mumbai
4. Methodology of Research in Social Sciences - O. R Krishnaswami, M. Rangnathan

**UBAE64 - SERVICES MARKETING (ELECTIVE)**

**Objective:**

1. To enable the students to know about the various theories of service marketing.
2. To familiarize the students to gain insights on the issues in operational and administrative aspects of service marketing.
3. To help students to formulate strategies for identifying, organizing and establishing a retail format
4. To inculcate the skills of merchandising, segmentation, pricing and promotion strategies in service marketing.

**Semester – VI No of Credits - 3**

**UNIT I**

Importance of services sector – Nature and types of services – Difference between services and goods marketing – services marketing triangle.

**UNIT II**

Environment for services marketing – macro and micro environments – understanding service customers– models of service consumer behaviour – customer expectations and perception – service quality and GAP model

**UNIT III**

Market segmentation and selection – service market segmentation – targeting and positioning

**UNIT IV**

Services marketing Mix – Need for expanded marketing mix – planning for services offer – pricing – promotion and distribution of services – management of people – process and physical evidence – matching demand for and supply of services.

**UNIT V**

Service marketing applications – Marketing of Financial, Hospitality, Hospital, Tourism and Educational Services – International Marketing of Services and Gats.

**Text & Reference:**

1. Services Marketing - Christopher, H. Lovelock, Pearson Education India
2. Services Marketing - Adrian Payne, PHI
3. Services Marketing - Zeithaml, V.A. & M.J. Bitner,
4. Services Marketing - Rao, Pearson Education India
5. Services Marketing - Sinha, P.K. and Sahoo S.C., HPH.
6. Services Marketing- Ravishankar, ,Lalvani.

**UBAS64 -GENERAL APTITUDE & REASONING – II**

**Objective:**

1. To provide a hands on experience in understanding the quantitative techniques to solve problems self.
2. To help the students learn the techniques of breaking competitive exams so that they can face competitive exams

**Semester – VI No of Credits - 2**

**UNIT – I**

Coding and Decoding – Letter Coding – Letters and numbers – Letter, numbers and symbols – Metrics coding – Decoding by analysis – Mixed letter coding

**UNIT – II**

Problems based on Age, Percentage, Profit and Loss, Discount, Time, Speed and Distance – Permutation and Combination – Volume and Surface areas – HCF and LCM – Simple and Compound Interest

**UNIT – III**

Logical Reasoning: Understanding the structure of arguments – Deductive and Inductive Reasoning – logical word sequence – Ranking sequence and position

**UNIT – IV**

Reasoning Logical Diagrams: Simple Diagrammatic Relationship – multi diagrammatic Relationship – Venn diagram – Problems based on numbers

**UNIT – V**

Mirror image – Question on mirror image – Completion of a pattern

**REFERENCE BOOKS:**

Any book related to this topic