



HAJEE KARUTHA ROWTHER HOWDIA COLLEGE

(An Autonomous Institution Affiliated to Madurai Kamaraj University, Madurai.)

Re-Accredited with A++ Grade by NAAC (3rd Cycle)

Uthamapalayam - 625 533.

DEPARTMENT OF BUSINESS ADMINISTRATION

BACHELOR OF ARTS – BUSINESS
ADMINISTRATION

SYLLABUS

Choice Based Credit System – CBCS

With

Outcome Based Education (OBE)

(Academic Year 2026 - 2027 onwards)

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College Vision and Mission

Vision

Our vision is to provide the best type of higher education to all, especially to students hailing from minority Muslim community, rural agricultural families and other deprived, under privileged sections of the society, inculcating the sense of social responsibility in them. Our college is committed to produce talented, duty-bound citizens to take up the challenges of the changing times.

Mission

Our mission is to impart and inculcate social values, spirit of service and religious tolerance as envisioned by our beloved Founder President Hajee Karutha Rowther.

The Vision beckons.....the Mission continues forever.

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Department Vision and Mission

Vision

To inculcate managerial skills and leadership qualities in future managers through innovative learning methodology, continuous improvement, cultivation of practical skills and an unwavering commitment to academic quality.

Mission

To create a pool of managers with high values and competencies by imparting exemplary education and training to add value to the society.

To develop passion for knowledge, team work and a learning attitude.

Programme Educational Objectives (PEO)

Our graduates will be progressive, efficient, value based, academically excellent, creative, collaborative, empowered and globally competent literates with the skills required for societal change.

They will demonstrate

PEO1	Comprehensive knowledge and expertise, employability, the acumen of creative and critical thinking, the spirit of enquiry and professional attitude required for a successful career
PEO2	Accountability, linguistic competence and communication skills in the work environment and beyond
PEO3	Perseverance, effective collaboration, team spirit, leadership and problem solving skills
PEO4	Keen sense of civility, professional ethics, receptivity and moral righteousness
PEO5	Commitment to address social and environmental threats and to act as responsible service-minded, duty-bound global citizens

Programme Outcomes (PO)

On completion (after three years) of BBA programme, the students are able to

PO1	Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study
PO2	Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.
PO3	Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.
PO4	Capacity to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.
PO5	Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.

Programme Specific Outcomes (PSO)

A graduate of B.B.A., after three years' will

PS01	Classify financial transactions, net result of transactions in terms of profit and Loss.
PS02	Understand the basics of Business law, Economics, Statistics and mathematics pertaining to commerce.
PS03	Identify the provenances to establish and sustain firms with optimum Utilization of human and technological resources.
PS04	The students to gain knowledge not only in business administration but also in other field of study through non-major subject and skill based subjects.
PS05	Statistics, Mathematics and Resource Management, Figure out solutions to business oriented problems with the help of Statistics and Mathematics Techniques and also on optimum utilization of scarce resources.

Programme Scheme

Eligibility

A Pass in 10+2 examination conducted by Board of Higher Secondary Education, Government of Tamilnadu or equivalent with Commerce & Accountancy.

For Programme Completion

A Candidate shall complete:

- Part I - Language Courses – Tamil/Arabic/Malayalam/ வணிகத்தமிழ் in semesters I and II respectively
- Part II - Language Courses - English in semesters I and II respectively
- Part III - Core Courses in semesters I, II, III, IV, V and VI respectively
- Part III - Generic Elective Courses in semesters I, II, III and IV respectively
- Part III - Discipline Elective Courses in semesters IV, V and VI respectively
- Part IV - Foundation Course (Skill Enhancement Course) in Semester I
- Part IV - Entrepreneurial Skills (Skill Enhancement Course) Course in Semester III
- Part IV - Professional Competency Skill (Skill Enhancement Course) Course in Semester V
- Part IV – Non Major Elective (Skill Enhancement Course) Courses in Semesters V and VI respectively
- Part IV - Environmental Studies Course in semester I
- Part IV - Value Education Course in semester III
- Part IV - Summer Internship/Industrial Training Course in semester V
- Part V - Extension activity in semester IV

Scheme of Examinations under Choice Based Credit System

Term End Examinations (TEE)	- 75 Marks
Continuous Internal Assessment Examinations (CIAE)	- 25 Marks
Total	- 100 Marks

Pattern of Continuous Internal Assessment Examinations (CIAE)

Average of Two Internal Tests (each 20 marks)	- 20 Marks
Assignment	- 05 Marks
Total	- 25 Marks

Pattern of Term End Examinations

(Max. Marks: 75 / Time: 3 Hours)

External Examinations Question Paper Pattern for Part I & III and Part IV (Non- Major Elective & Skill based Subject)

Section – A (5 X 1 = 5 Marks)

Answer ALL questions.

- Questions 1 - 5
- One question from each unit
- Multiple choice questions and each question carries Four choices

Section - B (5 X 2 = 10 Marks)

Answer ALL questions.

- Questions 6 - 10
- One question from each unit
- Short Answer (Definition)

Section - C (5 X 6 = 30 Marks)

Answer any ALL questions (Choose either a or b).

- Questions 11 - 15
- One question from each unit
- Paragraph

Section - D (3 X 10 = 30 Marks)

Answer any THREE out of five questions.

- Questions 16 - 20
- One question from each unit
- Essay type

**External Examinations Question Paper Pattern for Part IV-
Foundation Course**

- MCQ Pattern (1 X 75 = 75 Marks)

**External Examinations Question Paper Pattern for Part IV-
Environmental Studies and Value Education**

Section - A: (5 X 6 = 30 Marks)

Answer ALL questions choosing either A or B.

- Questions 1 - 5
- Two questions from each unit (either.... or.... type)
- Paragraph

Section - B (3 X 15 = 45 Marks)

Answer any THREE out of five questions.

- Questions 6 - 10
- One question from each unit
- Eaasy type

Part V (Extension Activities) - 13 Activities

- Internal Evaluation

Passing Marks

Minimum 27 for External Exam

Eligibility for the degree - passing minimum is **40%**

Practical Examination

Internal - 40 marks

External - 60 marks (24 mark is mandatory)

Total - 100 marks

Passing minimum is **40%**

Weightage

Weightage for Bloom's Taxonomy	Percentage	Marks	
		CIAE	TEE
Knowledge (Remembering) – K1	15	4	11
Understanding – K2	20	5	15
Applying – K3	25	6	19
Analyzing – K4	40	10	30
Gross Total	100	25	75

Assessment

Distribution of questions and marks for Continuous Internal Assessment Examinations

Bloom's Taxonomy	Section A	Section B	Section C	Section D	Total
Knowledge(K1)	2(2)	2(2)	-	-	25 marks
Understanding(K2)	Assignment (5)				
Apply(K3)	-	-	2(6)	-	
Analyzing (K4)	-	2(2)	-	1(8)	

Distribution of questions and marks for Term End Examinations.

Bloom's Taxonomy	Section A	Section B	Section C	Section D	Total
Knowledge(K1)	1(1)	2(4)	1(6)	-	Total 75 Marks
Understanding(K2)	1(1)	1(2)	2(12)	-	
Apply(K3)	3(3)	2(4)	2(12)	-	
Analyzing (K4)	-	-	-	3(30)	

Note: Figures in parenthesis are Marks

Credits Distribution

S.No	Part	Category	No of Courses	No of Credits
1	Part - I	Language	2	6
2	Part - II	English	2	6
3	Part - III	Core (Theory / Practical / Project)	19	76
		Discipline Elective (Theory / Practical)	5	15
		Generic Elective (Theory / Practical)	7	20
4	Part - IV (AEC)	Foundation Course	1	2
		EVS	1	2
		Value Education	1	2
		NME	2	4
5	Part - IV (SEC)	Entrepreneurial Skills	1	2
		Professional Competency	1	2
		Internship	1	2
6	Part - V	Extension Activity	1	1
Total			44	140

B.B.A

Details of Course Category, Code, Credits & Title

Course Category	Course Code	Course Title	Hrs	CIAE	TEE	Max. Marks	Credits
Semester - I							
Part - I							
Language - I	26UTALL11	பொதுத்தமிழ் - I	6	25	75	100	3
	26UARLL11	Introduction to Arabic Language - I					
	26UMMLL11	History of Malayalam Literature					
	26UBALL11	வணிகத் தமிழ் - I கடிதத் தொடர்புகள்					
Part - II							
English - I	26UENLL11	General English - I	6	25	75	100	3
Part - III							
Core - I	26UBACC11	Management Theory and Concepts	5	25	75	100	4
Core - II	26UBACC12	Financial Accounting - I	5	25	75	100	4
Generic Elective - I	26UBAGE11	Business Economics	4	25	75	100	3
Part - IV							
Foundation Course (SEC)(MCQ)	26UBAFN11	Retail Marketing	2	25	75	100	2
EVS	26UGEVS11	Environmental Studies	2	25	75	100	2
TOTAL			30				21

Course Category	Course Code	Course Title	Hrs	CIAE	TEE	Max. Marks	Credits
Semester - II							
Part - I							
Language - II	26UTALL21	பொதுத்தமிழ் - II	6	25	75	100	3
	26UARLL21	Introduction to Arabic Language - II					
	26UMMLL21	Prose, Composition & Translation					
	26UBALL21	வணிகத் தமிழ் - II அலுவலக மேலாண்மை					
Part - II							
English - II	26UENLL21	General English - II	6	25	75	100	3
Part - III							
Core - III	26UBACC21	Business Environment	4	25	75	100	4
Core - IV	26UBACC22	Financial Accounting - II	4	25	75	100	4
Core - V	26UBACC23	Entrepreneurial Development	4	25	75	100	4
Generic Elective - II	26UBAGE21	Money and Banking	3	25	75	100	3
Generic Elective - III	26UBAGE22	Advertising and Sales Management	3	25	75	100	2
TOTAL			30				23

Course Code	Course Title	Category	Hours	Credits	Marks		
					CIAE	TEE	Total
26UBALL11	வணிகத் தமிழ் - I கடிதத் தொடர்புகள்	Language - I	6	3	25	75	100

Course Objectives		
<ul style="list-style-type: none"> வணிகக்கடிதம் என்பது ஒரு கலை ஆகும். வணிகக் கடிதம் என்பது ஒரு குறிப்பிட்ட தயாரிப்பு அல்லது சேவையைப் பற்றி பெறுநருடன் வணிக உறவை நிறுவ அல்லது பராமரிக்க வாடிக்கையாளர்கள், சப்ளையர்கள், வணிகங்கள் அல்லது நிறுவனங்களுக்கு உரையாற்றப்படும் ஒரு ஆவணம் ஆகும். வணிகக் கடிதம் ஒரு கூட்டத்தைக் கோருதல், பட்டியல்கள், விலை பட்டியல்கள், வரவுகள், விளம்பரங்கள், ஆர்டர்கள், தள்ளுபடிகள், அழைப்புகள் போன்ற பல்வேறு வணிக உள்ளடக்கங்களைக் கையாளலாம். 		

UNIT	Contents	No. of Hours
I	வணிகக் கடிதங்கள் - தேவை மற்றும் முக்கியத்துவம் - நோக்கங்கள் - அடிப்படைக் கூறுகள் - கடித வகைகள் - வணிகக் கடிதங்கள் - பொது அமைப்பு படிவங்கள்.	18
II	வியாபாரக் கடிதங்கள் - முனைவுக் கடிதங்கள் மற்றும் விசாரணைகள் - விலைப்பள்ளிகள் - ஆணையுறுகள் - ஆணையுறு நிறைவேற்றுதல்.	18
III	வணிக விசாரணைக் கடிதங்கள் - வியாபார விசாரணை - வங்கி விசாரணை - புகார்கள் - சரிகட்டல்கள் - நிலுவைத் தொகையை நினைவுறுத்தல் - வசூல் செய்தல்	18
IV	சுற்றுக்கடிதங்கள் - விற்பனைக் கடிதங்கள் - அரசு துறை சார்ந்த கடிதங்கள் - பொது தேவை அமைப்புக் கடிதங்கள்	18
V	வணிகக் கடிதங்கள் - காப்பீடு கடிதங்கள் - வேலை வேண்டும் கடிதம் அனுப்புதல் - விற்பனை குறித்து பத்திரிக்கை ஆசிரியர்கள் கடிதம் அனுப்புதல்	18
Total		90

Course Outcomes		Knowledge Level
CO	On completion of this course, students will	
1	Understand the basic Concepts, need and importance of professional business models.	K1,K2,K3,K4
2	Acquire Knowledge and understand to write a letters regarding various business activities.	K1,K2,K3,K4
3	Compare and build to write bank enquiry, complaint letters.	K1,K2,K3,K4
4	Understand and Develop to write Sales letter, government correspondence.	K1,K2,K3,K4
5	Have a basic knowledge of insurance letters, job applications and advertisement letters.	K1,K2,K3,K4

K1-Knowledge, K2-Understand, K3-Apply, K4- Analyze

Text books

1.	திரு. கதிர்சன் மற்றும் முனைவர் ராதா, வணிக தகவல் தொடர்பு, Preshanna Publications, 2019.
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Reference Books

1.	முனைவர் வி.எம். செல்வராஜ் வணிக தகவல் தொடர்பு, Preshanna Publications, 2017.
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Mapping with Programme Outcomes:

CO / PO	P01	P02	P03	P04	P05
C01	3	3	2	3	3
C02	3	3	2	2	3
C03	2	2	2	3	3
C04	3	3	2	3	3
C05	1	3	2	1	3

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	1	3	1	3	3
C02	3	3	2	1	3
C03	3	3	2	3	3
C04	3	3	2	3	3
C05	2	2	2	3	3

Strong-3 Medium-2 Low-1

COURSE CONTENTS AND LECTURE SCHEDULE

Module No.	Topic	No. of Lectures
UNIT - I		
1.1	வணிகக் கடிதங்கள் - தேவை மற்றும் முக்கியத்துவம் - நோக்கங்கள் - அடிப்படைக் கூறுகள்	9
1.2	கடித வகைகள் - வணிகக் கடிதங்கள் - பொது அமைப்பு படிவங்கள்.	9
UNIT - II		
2.1	வியாபாரக் கடிதங்கள் - முனைவுக் கடிதங்கள் மற்றும் விசாரணைகள்	9
2.2	விலைப்புள்ளிகள் - ஆணையுறுகள் - ஆணையுறு நிறைவேற்றத்தல்.	9
UNIT - III		
3.1	வணிக விசாரணைக் கடிதங்கள் - வியாபார விசாரணை - வங்கி விசாரணை - புகார்கள்	9
3.2	சரிகட்டல்கள் - நிலுவைத் தொகையை நினைவுறுத்தல் - வசூல் செய்தல்	9
UNIT - IV		
4.1	சுற்றுக்கடிதங்கள் - விற்பனைக் கடிதங்கள் - அரசு துறை சார்ந்த கடிதங்கள்	9
4.2	பொது தேவை அமைப்புக் கடிதங்கள்	9
UNIT - V		
5.1	வணிகக் கடிதங்கள் - காப்பீடு கடிதங்கள் - வேலை வேண்டும் கடிதம் அனுப்புதல்	9
5.2	விற்பனை குறித்து பத்திரிக்கை ஆசிரியர்கள் கடிதம் அனுப்புதல்	9
Total		90

Course Designer

Name: Dr. S. ASHA BANU

Associate Professor of Business Administration

Course Code	Course Title	Category	Hours	Credits	Marks		
					CIAE	TEE	Total
26UBACC11	MANAGEMENT THEORY AND CONCEPTS	Core- I	5	4	25	75	100

Course Objectives		
To understand the Management theory and Concepts and acquire the knowledge, skills to become a good manager.		
UNIT	Contents	No. of Hours
I	MANAGEMENT Management – Functions – Nature – Management as a Science, an Art or Profession – Levels of Management – F.W. Taylor’s Scientific Management – Henry Fayol’s Principles of Management – Role of a Manager – Qualities of a good Manager – Differences between Management & Administration	15
II	PLANNING Planning – Importance – Limitations – Planning Process – Types of Plans: Objectives, Policies, Rules and Procedures, Strategies – Programmer and Budgets.	15
III	ORGANIZING Organizing – Scope – Organization as a process – Elements of Organization Process – Types of Organization – Decision – Making – Types – Group decisions – Individual decision Risks - Delegation and Authority – Centralization – Decentralization.	15
IV	STAFFING Staffing – Concepts – Functions – Process – Recruitment – Selection – Training. Direction – Concept – Elements of Directing – Principles and Process of Direction.	15
V	CO-ORDINATION Co-ordination – Techniques of Co-ordination – Need and importance – Process – Characteristics of an ideal Control System – Budgetary Control.	15
Total		75
Course Outcomes		Knowledge Level
CO	On completion of this course, students will	
1	Demonstrate to apply general management know-how in practical business situation	K1, K2
2	Explain the various concepts of management	K1 ,K2
3	Develop and make the students to know the organization hierarchy; authority and responsibility relationships associated with the different levels of Management	K1,K2,K3
4	Infer professional challenges that managers face in various	K1,K2,K3

	organization	
5	Adapt the students to appreciate the emerging ideas and practices in the field of management	K1,K2,K3,K4
K1-Knowledge, K2-Understand, K3-Apply, K4- Analyze		
Textbooks		
1.	L.M. Prasad, <i>Principles of Management</i> - Himalaya Publishing House pvt. Ltd., Mumbai - 400 004, 2008, Sixth Revised Edition	
2.	Dinkar Pagare, <i>Business Management</i> - Sultan Chand & Sons - Year 2012, 3 rd edition. Harold Koontz, Heinz Weirich and A. Ramachandra Aryasri,, <i>Principles of Management</i> - Tata McGraw Hill book co., New Delhi.2016 2nd Edition.	
Reference Books		
1.	T.Ramasamy , <i>Management Principles</i> , Himalaya Publishers - 2011, Third edition.	
2.	Tripathi and Reddy, <i>Principles of Management</i> , Tata McGraw Hill, 2012, 3 rd Edition	
e-Resources		
1.	UK Essays - Relationship Between Management Theory and Practice	
2.	University of Calicut - Management Theory & Practice PDF (SDE-UOC)	

Mapping with Programme Outcomes:

CO /PO	P01	P02	P03	P04	P05
CO1	3	3	2	3	3
CO2	3	3	2	2	3
CO3	2	2	2	3	3
CO4	3	3	2	3	3
CO5	1	3	2	1	3

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

CO /PSO	PS01	PS02	PS03	PS04	PS05
CO1	1	3	1	3	3
CO2	3	3	2	1	3
CO3	3	3	2	3	3
CO4	3	3	2	3	3
CO5	2	2	2	3	3

Strong-3 Medium-2 Low-1

COURSE CONTENTS AND LECTURE SCHEDULE

Module No.	Topic	Number of Lectures
UNIT - I		
1.1	Management – Functions – Nature	3
1.2	Management as a Science, an Art or Profession– Levels of Management	3

1.3	F.W. Taylor's Scientific Management – Henry Fayol's Principles of Management –	3
1.4	Role of Manager – Qualities of a good Manager.	3
1.5	Differences between Management & Administration	3
UNIT - II		
2.1	Planning – Importance – Limitations – Planning Process – Types of Plans	5
2.2	Objectives, Policies, Rules and Procedures	5
2.3	Strategies – Programmer and Budgets	5
UNIT - III		
3.1	Organizing – Scope – Organization as a process --	4
3.2	Elements of Organization Process – Types of Organization	4
3.3	Decision – Making – Types – Group decisions – Individual decision Risks - Delegation and Authority-	4
3.4	Centralization – Decentralization.	3
UNIT - IV		
4.1	Staffing – Concepts – Functions – Process	5
4.2	Recruitment – Selection – Training - Direction – Concept .	5
4.3	Eleme Directing – Principles and Process of Direction.	5
UNIT - V		
5.1	Co-ordination – Techniques of Co-ordination	5
5.2	Need and importance – Process	5
5.3	Characteristics of an ideal Control System – Budgetary Control.	5
TOTAL		75

Course Designer

Name: Dr. P. KAVIMANI

Associate Professor of Business Administration

Course Code	Course Title	Category	Hours	Credits	Marks		
					CIAE	TEE	Total
26UBACC12	FINANCIAL ACCOUNTING - I	Core - II	5	4	25	75	100

Course Objectives

It is the field of accounting concerned with the summary, analysis and reporting of financial transactions pertaining to a business. Deals with the amount of cash and cheques received, for what and from whom. The amount of cash and cheques paid, for what and to whom. Records of money received and paid are kept so that the enterprise knows how much money it has at any time.

UNIT	Contents	No. of Hours
I	Accounting Principles – concepts and conventions – double entry system of book keeping – journals, ledgers – subsidiary books – trial balance – preparation of cash book	15
II	Errors – classification and types of errors – rectification of errors – preparation of suspense account – bank reconciliation statement – all models	15
III	Bills of exchange – trade and accommodation bills – renewals – dishonor due to insolvency – retiring and rebate.	15
IV	Consignment Accounts – invoicing goods at cost price – proforma invoice price – valuation of unsold stock – Loss of stocks – Accounting treatment normal loss and abnormal loss. Joint venture accounts – recording in individual venture’s books – recording in separate set of books.	15
V	Preparation of final accounts of a sole trading concern with adjustments.	15
Total		75

Course Outcomes

Knowledge Level

CO	On completion of this course, students will	Knowledge Level
1	Define the basic accounting concepts, conventions and golden principles of Accountancy.	K1,K2
2	Select the accounting work of a higher order from the fundamentals of financial accounting to the advanced level.	K1 ,K2
3	Identify the reasons for the difference between cash book and pass book balances	K1 ,K2,K3
4	Organize the methods of calculation of interest	K1 ,K2,K3,K4
5	Choice and prepare final accounting process and final accounts	K1 ,K2,K3,K4

K1-Knowledge, K2-Understand, K3-Apply, K4- Analyze

Textbooks

1.	R. L.Gupta & Radheswamy, <i>Advanced Accounting</i> – Sultan Chand & Sons , New Delhi -110055, 2006, First Revised Edition.
2.	B. G. Satyaprasad – <i>Financial Accounting</i> , I K International Publishing House

	Pvt. Ltd; - Year 2012, First edition.
Reference Books	
1.	S.P.Jain& K.L. Narang, <i>Advanced Accounting</i> , Narang, Kalyani Publishers, New Delhi, 2012 - First edition.
2.	R.R.Srinivasa Putty H.R.Appannaiah, <i>Fundamentals of Accounting</i> , Himalaya pu House, Mumbai, 2012, 3rd Edition
e-Resources	
1.	NPTEL (Swayam): Financial Accounting - Course - Swayam - NPTEL

Mapping with Programme Outcomes:

CO /PO	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3
CO2	3	2	2	2	3
CO3	2	2	2	3	3
CO4	3	3	2	3	3
CO5	3	3	2	2	3

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

CO /PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	3	3
CO2	3	3	2	1	3
CO3	3	3	2	3	3
CO4	3	3	2	3	3
CO5	2	2	2	3	2

Strong-3 Medium-2 Low-1

COURSE CONTENTS AND LECTURE SCHEDULE

Module No.	Topic	Number of Lectures
UNIT - I		
1.1	Accounting Principles – concepts and conventions	3
1.2	Double Entry System of Book keeping	3
1.3	Journals, Ledgers	3
1.4	Subsidiary Books – Trial Balance	3
1.5	preparation of Cash Book	3
UNIT - II		
2.1	Errors – classification and types of errors	5
2.2	Rectification of errors – preparation of suspense account	5
2.3	Bank reconciliation statement – all models	5
UNIT - III		
3.1	Bills of exchange	3
3.2	Trade and accommodation bills	4
3.3	Renewals – dishonor due to insolvency.	4

3.4	Retiring and rebate.	4
UNIT - IV		
4.1	Consignment Accounts – invoicing goods at cost price – proforma invoice price	5
4.2	Valuation of unsold stock – Loss of stocks – Accounting treatment normal loss and abnormal loss.	5
4.3	Joint venture accounts – recording in individual venture’s books – recording in separate set of books.	5
UNIT - V		
5.1	Preparation of final accounts.	5
5.2	Sole trading concern	5
5.3	Adjustments.	5
TOTAL		75

Course Designer

Name: Mr A. ABDUL HAKEEM

Associate Professor of Business Administration

Course Code	Course Title	Category	Hours	Credits	Marks		
					CIAE	TEE	Total
26UBAGE11	BUSINESS ECONOMICS	Generic Elective - I	4	3	25	75	100

Course Objectives

Business economics is the field of applied economics that studies the organizational, financial, market related issues faced by an organization. This also deals with the application of Economic theory and methodology to business.

UNIT	Contents	No. of Hours
I	Introduction Definition, nature and scope of managerial Economics - Economics and managerial Economics - Role and responsibilities of a managerial Economist - Objectives of a modern business firm	12
II	Demand Analysis Law of demand - Demand determinants - Demand distinctions - Elasticity of demand - types of elasticity of demand - measurement of elasticity of demand - factors determining elasticity of demand - uses of elasticity of demand	12
III	Demand or sales forecasting Meaning - factors involved in forecasting - importance - methods of forecasting - for an established product and a new product.	12
IV	Price Analysis Price determination under various market forms - Perfect competition, monopoly and monopolistic competition - Oligopoly (features only) Pricing policies - Pricing methods - Skimming pricing, penetration pricing - differential pricing - Product line pricing	12
V	Profit Analysis Nature of profit - profit planning - Break even analysis - concepts, uses and limitations - profit forecasting.	12
Total		60

Course Outcomes

Knowledge Level

CO	On completion of this course, students will	Knowledge Level
1	Demonstrate the role and responsibility of managerial economist.	K1,K2
2	Summarize the elasticity of demand.	K1 ,K2
3	Models of sales forecasting.	K1 ,K2,K3,K4
4	Organize the price analysis.	K1 ,K2,K3,K4
5	Construct the break event analysis and concept.	K1 ,K2,K3,K4

K1-Knowledge, K2-Understand, K3-Apply, K4- Analyze

Textbooks

1.	Dr. R.L. Varshney& Dr.K.L. Maheshwari, <i>Managerial Economics</i> , - Sultan Chand
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	New Delhi 20th Edition (2010)
2.	Dr. S. Sankaran, <i>Managerial Economics</i> , Margham Publications, 5th Edition 2015.
Reference Books	
1.	R. Cauvery, U. K. Sundhanayak, <i>Managerial economics</i> . S.Chand& company Ltd. New Delhi, 5rd Edition (2010).
2.	Dr.H.L Ahuja, <i>Managerial Economics</i> , S. Chand Publications , 5th Edition, 2015,

Mapping with Programme Outcomes:

CO /PO	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3
CO2	3	2	2	2	3
CO3	2	2	2	3	3
CO4	3	3	2	3	3
CO5	3	3	2	2	3

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

CO /PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	3	3
CO2	3	3	2	1	3
CO3	3	3	2	3	3
CO4	3	3	2	3	3
CO5	2	2	2	3	2

Strong-3 Medium-2 Low-1

COURSE CONTENTS AND LECTURE SCHEDULE

Module No.	Topic	Number of Lectures
UNIT - I		
1.1	Definition, nature and scope of managerial Economics	3
1.2	Economics and managerial Economics	3
1.3	Role of a managerial Economist	2
1.4	Responsibilities of a managerial Economist	2
1.5	Objectives of a modern business firm	2
UNIT - II		
2.1	Law of demand - Demand determinants - Demand distinctions	4
2.2	Elasticity of demand - types of elasticity of demand - measurement of elasticity of demand	4
2.3	factors determining elasticity of demand - uses of elasticity of demand	4
UNIT - III		
3.1	Meaning - factors involved in forecasting	3

3.2	Importance of forecasting	3
3.3	Methods of forecasting	3
3.4	Established product and a new product	3
UNIT - IV		
4.1	Price determination under various market forms - Perfect competition, monopoly and monopolistic competition	4
4.2	Oligopoly (features only) Pricing policies - Pricing methods	4
4.3	Skimming pricing, penetration pricing - differential pricing - Product line pricing.	4
UNIT - V		
5.1	Nature of profit - profit planning	4
5.2	Break even analysis	4
5.3	Concepts, uses and limitations - profit forecasting.	4
	TOTAL	60

Course Designer

Name: Dr. R. Sankara Narayanan

Associate Professor of Business Administration

Course Code	Course Title	Category	Hours	Credits	Marks		
					CIAE	TEE	Total
26UBAFN11	RETAIL MARKETING	Foundation Course (SEC)(MCQ)	2	2	25	75	100

Course Objectives

- To make learners understand the basic concepts of retail marketing
- To enable the learners, understand the functions of retailers
- To help learners understand consumerism

UNIT	Contents	No. of Hours
I	Introduction – Retailing as an activity – Retail Marketing – Consumer behaviour and retails operations - types of retailing - advantages and disadvantages of retailing	6
II	Management of service and quality in retailing – - Retail marketing mix and product – Merchandise Management-quality management for manager	6
III	Retail pricing – Retail promotion – Retail logistics and distribution	6
IV	Methods and approaches to retail marketing planning – retail location strategies and decisions – Management of a retail brand and its applications	6
V	Consumerism and ethics in retailing – International retailing – Future of retailing.	6
Total		30

Course Outcomes

CO	On completion of this course, students will	Knowledge Level
1	Explain the use of consumer marketing.	K1,K2,K3
2	Determine the purpose of retailing and the retail environment and retail marketing mix.	K2,K3
3	Identify the role of marketing strategies in the retail logistic and distribution.	K2,K3
4	Determine the methods of approaches of retail planning.	K1,K2,K3,K4
5	Estimate the consumerism and ethics in retailing.	K1,K2,K3,K4

K1-Knowledge, K2-Understand, K3-Apply, K4- Analyze

Textbooks

1.	Berman and Evans, <i>Retail Management: A strategic approach</i> , Prentice Hall. ISBN:0132720825, 2011,5th Edition.
2.	Davis and Ward, <i>Managing Retail Consumption</i> , John Wiley & Sons. ISBN: 978-0-471-48912-2, 2012,6th Edition. Blooms

Reference Books

1.	Patrick. M. Dunne, <i>Retailing</i> , Robert F. Lusch and Myron Gable, 2012, South-Western. ISBN: 9781133953807, 2012.
2.	Gibson Vedamani, <i>Retail Management –Functional Principles and Practices</i> ,

Mapping with Programme Outcomes:

CO /PO	PO1	PO2	PO3	PO4	PO5
C01	3	1	1	3	2
C02	1	3	3	2	3
C03	2	2	1	3	1
C04	3	3	2	3	3
C05	2	1	2	1	1

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

CO /PSO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	2	3	1	3	3
C02	3	3	1	1	2
C03	2	1	2	3	1
C04	3	3	3	3	3
C05	3	1	2	2	2

Strong-3 Medium-2 Low-1

COURSE CONTENTS AND LECTURE SCHEDULE

Module No.	Topic	Number of Lectures
UNIT - I		
1.1	Introduction – Retailing as an activity – Retail Marketing	3
1.2	Consumer behavior and retails operations - types of retailing - advantages and disadvantages of retailers.	3
UNIT - II		
2.1	Management of service and quality in retailing	3
2.2	Retail marketing mix and product – Merchandise Management - quality management for managers.	3
UNIT - III		
3.1	Retail pricing.	3
3.2	Retail promotion – Retail logistics and distribution	3
UNIT - IV		
4.1	Methods and approaches to retail marketing planning	3
4.2	retail location strategies and decisions	2
4.3	Management of a retail brand and its applications	1
UNIT - V		
5.1	Consumerism and ethics in retailing	3
5.2	International retailing – Future of retailing.	3
TOTAL		30

Course Designer

Name: Ms.L. SARAVANA PRIYA

Associate Professor of Business Administration

Course Code	Course Title	Category	Hours	Credits	Marks		
					CIAE	TEE	Total
26UBALL21	வணிகத் தமிழ் - II அலுவலக மேலாண்மை	Language - II	6	3	25	75	100

Course Objectives

To play a leading role in the development of ideas that shape the worlds of office management, prepare future leaders of business, education, and public service around the world by delivering the highest quality education to a large and diverse group of graduate and undergraduate students as well as to practicing executives, and Maintain an enduring, mutually enriching and intellectually stimulating relationship with our distinguished alumni and with the community of leading management practitioners around the world.

UNIT	Contents	No. of Hours
I	அலுவலகம் - பொருள், இலக்கணம், முக்கியத்துவம் அலுவலக மேலாண்மை - இலக்கணம், அடிப்படைக் கூறுகள், பணிகள் அலுவலக மேலாளர் - நிலை, தகுதிகள், பணிகள் - அலுவலக அமைப்பு - விளக்கம், இலக்கணம்- அமைப்பின் வகைகள் - வரிசை அமைப்பு முறை, வினைசார் அமைப்பு முறை, வரிசை பணியர் முறை இ குழு அமைப்பு முறை - அலுவலக முறைமை - அடிப்படை கூறுகள், முக்கியத்துவம், நோக்கங்கள், மையப்படுத்தப்பட்ட பணி பரவலாக்கப்பட்ட பணி அலுவலகக் கையேடு-அலுவலக அமைப்புத் திட்டம் - அலுவலக வகைகள் - திறந்த அலுவலகம், தனி அலுவலகம்.	18
II	அலுவலக தொடர்புகள்- உற்பத்தி மற்றும் உற்பத்தி-ஆடியோ டிரான்சிஸ் கிரிப்சன் டைப்ரைட்டர்-வோர்டு பிராசிங்-புரூப் சரிபார்த்தல் - தகவல் தொடர்பு மேலாண்மை- தொடர்பு வளையம்-தகவல் தொடர்பு வளைய அமைப்புகள் மற்றும் நடைமுறைகள்-தகவல் தொடர்பு செயல்முறையின் முக்கியத்துவம் - தகவல் தொடர்பு தடைகள்-தொழில்நுட்ப முன்னேற்றத்தால் தொடர்புகளின் பயன்கள் - அலுவலக அஞ்சல் சேவைகள் உள் மற்றும் வெளி தளவமைப்பு - அஞ்சல் வரிசைப்படுத்தல்.	18
III	கோப்பிடல் -பணிகள், குணநலன்கள், பாகுபாட்டு முறைகள், சின்னங்கள்; கோப்பீட்டு முறைகள் பழைய முறைகள், நவீன முறைகள், மையக்கோப்பு முறை, பரவலாக்கப்பட்ட கோப்பு முறை; முதற்குறிப்பு அட்டவணை தயாரித்தல் - பொருள், நோக்கங்கள்; முறையமைப்பின் வகைகள் பக்க முறையமைப்பு -, வெளித்தெரியும் அட்டை முறையமைப்பு, நிலைத்த முறையமைப்பு, செங்குத்து அட்டை முறையமைப்பு.	18
IV	அலுவலக இயந்திரங்கள்; மற்றும் சாதனங்கள் - பொருள், நன்மைகள், குறைபாடுகள், அலுவலக கருவிகளை தேர்ந்தெடுப்பதற்கு முன் கவனிக்க வேண்டிய காரணிகள்; - அலுவலக இயந்திரங்கள் மற்றும் அலுவலக உபகரணங்கள்- அலுவலக இயந்திரங்கள் மற்றும் உபகரணங்கள்- தரவு அல்லது டேட்டா மூலம் சரிசெய்யும் முறை- தரவு அல்லது டேட்டா செயல்முறை மின்னியல் டேட்டா செயல்முறை அலுவலக இயந்திரங்கள் இயந்திரங்களின் வகைகள்	18
V	அலுவலக அறிக்கைகள் - பொருள், நோக்கம், விதிமுறைகள்; அறிக்கையின் வகைகள் - சாதாரண அறிக்கை, சிறப்பு அறிக்கை, முறையான அறிக்கை, முறைசாரா அறிக்கை, தொழில் நுட்ப அறிக்கை, கூட்டங்களின் அறிக்கை.	18
Total		90
Course Outcomes		Knowledge

		Level
CO	On completion of this course, students will	
1	அலுவலக மேலாண்மை என்பது திட்டமிடல், ஒழுங்கமைப்பு, தகவல் பரிமாற்றம், ஆவண பராமரிப்பு மற்றும் பணியாளர் மேலாண்மையின் மூலம் நிறுவனத்தின் செயல்திறனை உயர்த்தும் செயல்முறை.	K1,K2,K3,K4
2	அலுவலக மேலாண்மை பாடம் மூலம் மாணவர்கள் அலுவலகத்தின் அமைப்பு, செயல்பாடுகள், வகைகள், பணிகள் மற்றும் சமூகத்தில் அதன் பங்கு குறித்து அறிந்து, திறன்களைப் பயன்படுத்தக் கற்றுக்கொள்வார்கள்.	K1,K2,K3,K4
3	நிதி மேலாண்மை பாடம் மூலம் மாணவர்கள் நிதியின் கருத்துகள், வகைகள், மூலங்கள், பயன்பாடுகள் மற்றும் திறமையான நிதி திட்டமிடல் முறைகளை அறிந்து நடைமுறையில் பயன்படுத்தக் கற்றுக்கொள்வார்கள்.	K1,K2,K3,K4
4	அலுவலக இயந்திரங்கள் பாடம் மூலம் மாணவர்கள் அலுவலகத்தில் பயன்படும் இயந்திரங்கள், அவற்றின் வகைகள், பயன்பாடுகள் மற்றும் செயல்முறைகளை அறிந்து, நடைமுறையில் பயன்படுத்தக் கற்றுக்கொள்வார்கள்.	K1,K2,K3,K4
5	அலுவலக முறைகள் பாடம் மூலம் மாணவர்கள் அலுவலகத்தின் விதிமுறைகள், நடைமுறைகள், வகைகள் மற்றும் அவற்றின் பயன்பாடுகளை அறிந்து நடைமுறையில் பயன்படுத்தக் கற்றுக்கொள்வார்கள்.	K1,K2,K3,K4
K1-Knowledge, K2-Understand, K3-Apply, K4- Analyze		
Textbooks		
1.	Dr. K. md;பழகன் மற்றும் னுச. ஞ. இராமர், “அலுவலக மேலாண்மை”, Merit India Publications, 2015	
Reference Books		
1.	Dr. V. ராதா, “அலுவலக மேலாண்மை”, Prasanna Publishers, 2009	

Mapping with Programme Outcomes:

CO /PO	PO 1	PO 2	PO 3	PO 4	PO 5
CO1	2	3	2	3	3
CO2	3	2	2	2	2
CO3	3	3	2	3	3
CO4	3	2	3	3	2
CO5	3	3	2	2	3

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

CO /PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	2	3
CO3	3	2	2	3	3
CO4	3	3	2	3	2
CO5	3	1	2	3	2

Strong-3 Medium-2 Low-1

COURSE CONTENTS AND LECTURE SCHEDULE

Module No.	Topic	No. of Lectures
UNIT - I		
1.1	அலுவலகம் - பொருள், இலக்கணம், முக்கியத்துவம்;; அலுவலக மேலாண்மை - இலக்கணம், அடிப்படைக் கூறுகள், பணிகள்; அலுவலக மேலாளர் - நிலை, தகுதிகள், பணிகள்; அலுவலக அமைப்பு - விளக்கம், இலக்கணம்;;- அமைப்பின் வகைகள் வரிசை அமைப்புமுறை,	9
1.2	.அலுவலகமுறைமை - அடிப்படை கூறுகள், முக்கியத்துவம், நோக்கங்கள், மையப்படுத்தப்பட்ட பணி பரவலாக்கப்பட்ட பணி அலுவலகக் கையேடு-அலுவலக அமைப்புத் திட்டம்;; - அலுவலக வகைகள் - திறந்த அலுவலகம், தனி அலுவலகம்;;.	9
UNIT - II		
2.1	அலுவலகதகவல் தொடர்பு - இலக்கணம், முறைகள், பிரச்சனைகள்; மடலியல் ஒருமுனைப்படுத்தப்பட்ட மடலியல், துறைவாரி மடலியல், வரப்பெறும் மடல்களைக் கையாளும் முறை,	9
2.2	அஞ்சல் அனுப்பும் துறையின் பணிகள்;; அஞ்சல் துறையில் பயன்படும் இயந்திரங்கள் பதிவேடுகளின் பராமரிப்பு - அலுவலகப் படிவங்கள் - நோக்கங்கள், பயன்கள், வகைகள்; - படிவங்களின் கட்டுப்பாடு -; தொடர் எழுதுபொருள்;.	9
UNIT - III		
3.1	கோப்பிடல் - பணிகள், குணநலன்கள், பாகுபாட்டு முறைகள், சின்னங்கள்; கோப்பீட்டுமுறைகள் - பழையமுறைகள், நவீனமுறைகள், மையக்கோப்புமுறை, பரவலாக்கப்பட்ட கோப்பு முறை; முதற்குறிப்பு அட்டவணை தயாரித்தல்	9
3.2	பொருள், நோக்கங்கள்; முறையமைப்பின் வகைகள் - பக்கமுறையமைப்பு, வெளித்தெரியும் அட்டை முறையமைப்பு, நிலைத்த முறையமைப்பு, செங்குத்து அட்டை முறையமைப்பு.	9
UNIT - IV		
4.1	அலுவலக இயந்திரங்கள்; மற்றும் சாதனங்கள் - பொருள், நன்மைகள், குறைபாடுகள், அலுவலக கருவிகளை தேர்ந்தெடுப்பதற்கு முன் கவனிக்க வேண்டிய காரணிகள்;	9
4.2	அலுவலக இயந்திரங்களின்; வகைகள் - தட்டெழுத்துப் பொறிகள், நகல் எடுக்கும் இயந்திரம்;; அஞ்சல் பிரிவில் பயன்படும் இயந்திரங்கள்;; கூட்டலிடும் இயந்திரம் - கணிப்பொறி.	9
UNIT - V		
5.1	அலுவலக அறிக்கைகள் - பொருள், நோக்கம், விதிமுறைகள்; அறிக்கையின் வகைகள் - சாதாரண அறிக்கை, சிறப்பு அறிக்கை,	9
5.2	முறையான அறிக்கை, முறைசாரா அறிக்கை, தொழில் நுட்பஅறிக்கை, கூட்டங்களின் அறிக்கை	9
Total		90

Course Designer

Name: Dr. S. ASHA BANU

Associate Professor of Business Administration

Course Code	Course Title	Category	Hours	Credits	Marks		
					CIAE	TEE	Total
26UBACC21	BUSINESS ENVIRONMENT	Core - III	4	4	25	75	100

Course Objectives		
Business Environment means all of the internal and external factors that affect how the company functions including employees, customers, and management, supply and demand and business regulations. It describes the recent developments in Indian Economy that have greatly influenced the working of business units in India and to explain the concept of social responsibility of business		
UNIT	Contents	No. of Hours
I	Meaning and Importance of the Study of business Environment – External Factor Affecting Business – Economic, Political, Legal, Social, Competitive, Ecological and Technological Factors, SWOT Analysis.	12
II	Industry – Introduction – Industrial Development under the Plans – Importance of Industries in Economic Development of India – Trends in Industrial Production in India – Present Status of Industrial Production – Problems of Industrial Development in India	12
III	Industrial Sickness – Definition – Causes - Sick Industrial Companies (Special Provisions) Act. 1985 – BIFR – Reference to BIFR – Inquiries and Schemes.	12
IV	Small Scale Sector – Definition – Problems of Small Scale Industries - Incentives to Small Scale Sector – Industrial Sickness in Small Scale Sector.	12
V	Consumer Protection Act, 1986 – Consumer Rights – Social Responsibility of business – Dimensions of Social Responsibility Arguments for and Against Social Responsibility of Business – Social Audit.	12
Total		60
Course Outcomes		Knowledge Level
CO	On completion of this course, students will	
1	Compare the knowledge of business and related factors; and business's dependency on the interactions with different environmental variables.	K1,K2
2	Choose the knowledge of industrial development under the plans.	K1 ,K2
3	Contrast the industrial sickness.	K1,K2,K3,K4
4	Apply the industrial sickness of special provision.	K1,K2,K3,K4
5	Select the consumer protection and rights of social responsibilities.	K1,K2,K3,K4
K1-Knowledge, K2-Understand, K3-Apply, K4- Analyze		
Textbooks		

1.	Dr. Francis Cherunilam, <i>Business Environment</i> – Himalaya Publishing House pvt. Ltd., Mumbai - 400 004, 2016, 25th edition
2.	Dr. Khushpat S. Jain & Apexa V. Jain, <i>Business Environment</i> – Himalaya Publishing House pvt. Ltd., Mumbai - 400 004, 2016, 1st edition
Reference Books	
1.	V. Neelamegam, <i>Essentials of Business Environment</i> , Vrinda publications Pvt Ltd - 2014, Second edition.
2.	Dr. V. Alagappan, <i>Business Environment</i> , Vikas Puliushing House Pvt Ltd. Ne 4th edition Edition
e-Resources	
1.	https://ncert.nic.in/textbook/pdf/lebs103.pdf

Mapping with Programme Outcomes:

CO /PO	P01	P02	P03	P04	P05
C01	2	3	2	3	3
C02	3	2	2	2	2
C03	3	3	2	3	3
C04	3	2	3	3	2
C05	3	3	2	2	3

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

CO /PSO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	3	3	3	3	3
C02	3	3	3	2	3
C03	3	2	2	3	3
C04	3	3	2	3	2
C05	3	1	2	3	2

Strong-3 Medium-2 Low-1

COURSE CONTENTS AND LECTURE SCHEDULE

Module No.	Topic	Number of Lectures
UNIT - I		
1.1	Meaning and Importance of the Study of business Environment	3
1.2	External Factor Affecting Business	3
1.3	Economic, Political, Legal, Social, Competitive	2
1.4	Ecological and Technological Factors,	2
1.5	SWOT Analysis.	2
UNIT - II		

2.1	Industry – Introduction – Industrial Development under the Plans– Importance of Industries in Economic Development of India	4
2.2	Trends in Industrial Production in India – Present Status of Industrial Production	4
2.3	Problems of Industrial Development in India.	4
UNIT - III		
3.1	Industrial Sickness – Definition	3
3.2	Causes - Sick Industrial Companies (Special Provisions) Act.	3
3.3	BIFR – Reference to BIFR	3
3.4	Inquiries and Schemes.	3
UNIT - IV		
4.1	Small Scale Sector – Definition	4
4.2	Problems of Small Scale Industries -Incentives to Small Scale Sector	4
4.3	Industrial Sickness in Small Scale Sector.	4
UNIT - V		
5.1	Consumer Protection Act, 1986 – Consumer Rights	4
5.2	Social Responsibility of business – Dimensions of Social Responsibility	4
5.3	Arguments for and Against Social Responsibility of Business – Social Audit.	4
TOTAL		60

Course Designer

Name: Dr. P. KAVIMANI

Associate Professor of Business Administration

Course Code	Course Title	Category	Hours	Credits	Marks		
					CIAE	TEE	Total
26UBACC22	FINANCIAL ACCOUNTING - II	Core-IV	4	4	25	75	100

Course Objectives		
Understanding of accounting work of a higher order from the fundamentals of financial accounting to the advanced level.		
UNIT	Contents	No. of Hours
I	Average due date - calculation of due date based on holidays intervention - interest calculation. Account current - methods of calculation of interest - product method - Red Ink Interest method - Epoque method - periodic balance method.	12
II	Preparation of receipts and payments account, income and expenditure account and balance sheet of non - trading organizations.	12
III	Single entry system or accounts from incomplete records - statement of affairs methods - conversion method.	12
IV	Depreciation accounting - depreciation - concept - causes - need - basic factor - methods - straight Line - written down value - annuity - depreciation fund - insurance policy method - revaluation method - depletion method.	12
V	Self - balancing system - meaning - procedure - self balancing journal entries - self balancing ledgers - transfer from one ledger to another.	12
Total		60
Course Outcomes		Knowledge Level
CO	On completion of this course, students will	
1	Explain knowledge regarding of asset, methods of calculation of interest.	K1, K2
2	Select the student to acquire knowledge of the receipts and payments.	K1, K2
3	Make use of familiarization the single entire statement.	K1, K2,K3,K4
4	Summarize the depreciation accounts and insurance policy.	K1, K2,K3,K4
5	Choose the transfer the one ledger to another.	K1, K2,K3,K4
K1-Knowledge, K2-Understand, K3-Apply, K4- Analyze		
Textbooks		
1.	R. L.Gupta & Radheswamy, <i>Advanced Accounting</i> - Sultan Chand & Sons , New Delhi -110055, 2006, First Revised Edition.	
2.	B. G. Satyaprasad - <i>Financial Accounting</i> , I K International Publishing House Pvt. Ltd; - Year 2012, First edition.	
Reference Books		
1.	S.P.Jain& K.L. Narang, <i>Advanced Accounting</i> , Narang, Kalyani Publishers, New Delhi, 2012 - First edition	
e-Resources		

1.	LPU Distance Education PDF, Dr. Nishikant Jha's textbook PDF, and Scribd's Hanif & Mukherjee book. Structured online courses are available on Swayam NPTEL and Coursera.
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Mapping with Programme Outcomes:

CO /PO	P01	P02	P03	P04	P05
C01	3	3	2	3	3
C02	3	2	3	3	2
C03	3	2	2	3	3
C04	3	2	3	3	2
C05	2	3	3	2	3

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

CO /PSO	PS01	PS02	PS03	PS04	PS05
C01	3	3	3	3	3
C02	3	3	3	2	3
C03	3	2	2	3	2
C04	2	3	2	3	3
C05	3	2	2	1	2

Strong-3 Medium-2 Low-1

COURSE CONTENTS AND LECTURE SCHEDULE

Module No.	Topic	Number of Lectures
UNIT - I		
1.1	Average due date – calculation of due date based on holidays intervention	3
1.2	Interest calculation - account current - methods of calculation of interest -	3
1.3	Product method – Red Ink Interest method.	3
1.4	Epoque method – periodic balance method	3
UNIT - II		
2.1	Preparation of receipts and payments account,	4
2.2	Income and expenditure account and balance sheet of non.	4
2.3	Trading organizations	4
UNIT - III		
3.1	Single entry system.	3
3.2	Accounts from incomplete records	3
3.3	Statement of affairs methods	3
3.4	Conversion method	3
UNIT - IV		

4.1	Self-balancing system – meaning – procedure Depreciation accounting	4
4.2	depreciation – concept – causes – need – basic factor – methods – straight Line – written down value – annuity –	4
4.3	Transfer from one Ledger to Another. depreciation fund – insurance policy method – Revaluation method – depletion method.	4
UNIT - V		
5.1	Self – balancing system – meaning – procedure	4
5.2	Self-balancing journal entries – self balancing ledgers	4
5.3	Transfer from one ledger to another.	4
TOTAL		60

Course Designer

Name: Mr A. ABDUL HAKEEM

Associate Professor of Business Administration

Course Code	Course Title	Category	Hours	Credits	Marks		
					CIAE	TEE	Total
26UBACC23	ENTREPRENEURIAL DEVELOPMENT	Core -V	4	4	25	75	100

Course Objectives

Entrepreneurial development programme design to help an individual in strengthen entrepreneurial motive and in accruing skills and capability for playing his role.

UNIT	Contents	No. of Hours
I	Entrepreneurship - meaning - importance - Entrepreneur - types - qualities of entrepreneurs - role of entrepreneurs in economic development.	12
II	Factors affecting entrepreneurial growth - economic - social - cultural - personality - psychological and sociological factors - theory of need achievement.	12
III	Institutional support to entrepreneurs EDIT - NAYE - NIESBUD - NISIET - KVIC - DIC - Industrial Estate - SEZ.	12
IV	Starting of a new venture - search for a business idea - sources of business idea - Idea processing and selection.	12
V	Project report - meaning - contents - preparation of project report.	12
Total		60

Course Outcomes

Knowledge Level

CO	On completion of this course, students will	
1	Build to develop students about Entrepreneurship development	K1,K2,K3
2	Select the factors affecting entrepreneurial growth	K1,K2,K3
3	Plan to create awareness on various Entrepreneurship Development Programmed.	K1,K2,K3,K4
4	To show introduction about starting of New Venture .	K1,K2,K3,K4
5	Relate to understand project formulation.	K1,K2,K3,K4

K1-Knowledge, K2-Understand, K3-Apply, K4- Analyze

Textbooks

1.	E. Gordon, K. Natarajan, <i>Entrepreneurship Developmen</i> , Himalaya Publishing House, 5 th edition. Renu Arora & S.K. Sood, <i>Fundamentals of Entrepreneurship and Small Business</i> , Kalyani Publisheres, 6 th edition
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Reference Books

1.	Jose Oaykm Ajithkumar & Paul.T. <i>Entrepreneurship Development</i> , Himalaya publishing, 2 nd edition.
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e-Resources

1.	ni-msme (National Institute for Micro, Small and Medium Enterprises)
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Mapping with Programme Outcomes:

CO /PO	P01	P02	P03	P04	P05
C01	2	2	1	3	3
C02	3	3	1	2	3
C03	2	2	2	3	3
C04	3	3	2	1	3
C05	1	2	2	1	3

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

CO /PSO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	1	3	1	3	3
C02	3	2	1	1	3
C03	3	3	3	3	3
C04	3	3	2	2	3
C05	2	2	3	3	3

Strong-3 Medium-2 Low-1

COURSE CONTENTS AND LECTURE SCHEDULE

Module No.	Topic	Number of Lectures
UNIT - I		
1.1	Entrepreneurship - meaning - importance	3
1.2	Entrepreneur – types	3
1.3	Qualities of entrepreneurs	3
1.4	Role of entrepreneurs in economic development	3
UNIT - II		
2.1	Factors affecting entrepreneurial growth	3
2.2	Economic - social	2
2.3	Cultural – personality – psychological	3
2.4	Psychological and sociological factors	2
2.5	Theory of need achievement	2
UNIT - III		
3.1	EDIT	1
3.2	NAYE – NIESBUD	4
3.3	NISIET	2
3.4	KVIC	2
3.5	DIC	1
3.6	Industrial Estate – SEZ	2
UNIT - IV		
4.1	Starting of a new venture	3

4.2	Search for a business idea	3
4.3	Sources of business idea	3
4.4	Idea processing and selection.	3
UNIT - V		
5.1	Project report - meaning	4
5.2	Contents	4
5.3	preparation of project report	4
	TOTAL	60

Course Designer

Name: Ms.L. SARAVANA PRIYA

Associate Professor of Business Administration

Course Code	Course Title	Category	Hours	Credits	Marks		
					CIAE	TEE	Total
26UBAGE21	MONEY AND BANKING	Generic Elective - II	3	3	25	75	100

Course Objectives		
To develop the students to understand the structure of financial markets, money and its components and how interest rates are determined the banking system, the Federal Reserve System and the role of monetary policy.		
UNIT	Contents	No. of Hours
I	Definition of Money – Difficulties of Banker system – kinds of money – Functions of money – significance of importance of money – money in a Developing Economy circulations of money.	9
II	Gold Standard – Definition types characteristics working of gold standard – Principles and methods of note issue – Indian present currency system	9
III	Quantity Theory – Translation Approach assumptions, orifices the cash balance approach - marshal, pigou Robertson Keynes equation, income theory , value of money inflation – meaning – kinds of inflation inflationary Gap – consequences of inflation deflation trade cycles meaning phases of a trade cycle.	9
IV	Functions and Role of Commercial Banks – Bank assets and Liabilities creation of credit – process of credit creation – Limitation of credit creations – Banking facilities to business agriculture and small entrepreneurs.	9
V	Money Market Definition, Composition – Characteristics of Developed of under Developed money markets – Importance of money market – central Banks Nature and Functions – method of credit control – Quantitative and Qualitative – RBI.	9
Total		45
Course Outcomes		Knowledge Level
CO	On completion of this course, students will	
1	Explain the functions and importance of money	K1,K2
2	Different types and characteristics of gold standard.	K1, K2
3	Organize the quality theory of translation approach.	K1, K2,K3,K4
4	Build the roles of commercial Bank.	K1, K2,K3,K4
5	Demonstrate their knowledge on the central banking and RBI.	K1, K2,K3,K4
K1-Knowledge, K2-Understand, K3-Apply, K4- Analyze		
Textbooks		
1.	M.L. Seth , <i>Money and Banking International Trade</i> , Sultan Chand & Sons - Year 2012, sixth edition.	
2.	K.P.M. Sundaram , <i>Money and Banking -Public Finance</i> – Himalaya Publishing	

Reference Books

1. **T.N. Hajela , *Monetary Economics* – Himalaya Publishers - 2011, Third edition.**

Mapping with Programme Outcomes:

CO /PO	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3
CO2	3	2	3	3	2
CO3	3	3	2	2	3
CO4	3	2	3	3	2
CO5	2	3	3	1	3

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

CO /PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	3	3
CO2	3	2	3	3	2
CO3	3	3	2	2	3
CO4	3	2	3	3	2
CO5	2	3	3	1	3

Strong-3 Medium-2 Low-1

COURSE CONTENTS AND LECTURE SCHEDULE

Module No.	Topic	Number of Lectures
UNIT - I		
1.1	Definition of Money – Difficulties of Banker system	2
1.2	Kinds of money	2
1.3	Functions of money	2
1.4	Significance of importance of money	2
1.5	Money in a Developing Economy circulations of money.	1
UNIT - II		
2.1	Gold Standard – Definition	3
2.2	Types characteristics working of gold standard	3
2.3	Principles and methods of note issue – Indian present currency system.	3
UNIT - III		
3.1	Quantity Theory – Translation Approach assumptions	2
3.2	Orifices the cash balance approach - marshal, pigou Robertson Keynes equation, income theory	2
3.3	Value of money inflation – meaning – kinds of inflation inflationary Gap	2

3.4	Consequences of inflation deflation trade cycles meaning phases of a trade cycle.	3
UNIT - IV		
4.1	Functions and Role of Commercial Banks– Bank assets and Liabilities creation of credit	3
4.2	Process of credit creation – Limitation of credit creations	3
4.3	Banking facilities to business agriculture and small entrepreneurs.	3
UNIT - V		
5.1	Money Market Definition, Composition	3
5.2	Characteristics of Developed of under Developed money markets – Importance of money market	3
5.3	Central Banks Nature and Functions – method of credit control – Quantitative and Qualitative – RBI.	3
TOTAL		45

Course Designer

Name: Dr. R. Sankara Narayanan

Associate Professor of Business Administration

Course Code	Course Title	Category	Hours	Credits	Marks		
					CIAE	TEE	Total
26UBAGE22	ADVERTISING AND SALES MANAGEMENT	Generic Elective - III	3	2	25	75	100

Course Objectives		
To gain an insight into various aspects of Advertising and Salesmanship.		
UNIT	Contents	No. of Hours
I	Advertising - Advertising on Element of Marketing Mix - Objectives - Advertising and Salesmanship - Role and Important - Planning for Advertisement Communication Process.	9
II	Advertising Copy - Kinds - Appeals - Advertising Mix - Advertising Budget and Relevant Decisions.	9
III	Advertising and their Role - Types of Advertising - Measuring the effectiveness of Advertisement - Advertising Agency - Online Advertising and Mobile Advertising.	9
IV	Kinds of Salesman - Sales Force for Services - Qualities of Successful Salesman - Training - Promotion - Remuneration to Sales Force	9
V	Sales Promotion - Objectives - Advantages - Tool and their effectiveness - Aggressive Selling - Personal Selling - Measuring the effectiveness of Sales.	9
Total		45
Course Outcomes		Knowledge Level
CO	On completion of this course, students will	
1	Organize the roles of advertising in the communicating process.	K1,K2
2	Apply the advertising copy and budget.	K1, K2
3	Models of advertising and types	K1, K2,K3,K4
4	Make use of qualities of successful salesman training.	K1, K2,K3,K4
5	Develop the sales promotion and aggressiveness.	K1, K2,K3,K4
K1-Knowledge, K2-Understand, K3-Apply, K4- Analyze		
Textbooks		
1.	Chunawalla, Kumar, Setheia , Subramanian , Suchak, <i>Advertising Theory and Practice</i> , Himalaya Publishing House, 2008, 9 th edition.	
Reference Books		
1.	R. L Chand,R. Still, Edward W. Cundiff , <i>Marketing Salesmanship and Advertising</i> , Prentice Publishing Hall2000,11 th edition .	
2.	C.N. Sontakki , <i>Marketing Salesmanship & Advertising</i> , Kalyani Publishers , New Delhi . 1947, 13 th edition	

Mapping with Programme Outcomes:

CO /PO	P01	P02	P03	P04	P05
C01	3	1	1	3	2
C02	1	3	3	2	3
C03	3	3	1	3	2
C04	2	3	3	3	3
C05	2	1	2	1	1

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

CO /PSO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	2	3	1	3	3
C02	3	2	3	1	2
C03	1	2	3	2	2
C04	3	3	3	3	3
C05	2	3	2	2	2

Strong-3 Medium-2 Low-1

COURSE CONTENTS AND LECTURE SCHEDULE

Module No.	Topic	Number of Lectures
UNIT - I		
1.1	Advertising - Advertising on Element of Marketing Mix	3
1.2	Objectives – Advertising and Salesmanship	3
1.3	Role and Important – Planning for Advertisement	2
1.4	Communication Process.	1
UNIT - II		
2.1	Advertising Copy – Kinds - Appeals	3
2.2	Advertising Mix	3
2.3	Advertising Budget and Relevant Decisions	3
UNIT - III		
3.1	Advertising and their Role - Types of Advertising	3
3.2	Measuring the effectiveness of Advertisement -	3
3.3	Advertising Agency – Online Advertising and Mobile Advertising	3
UNIT - IV		
4.1	Kinds of Salesman – Sales Force for Services -Qualities of Successful Salesman.	5
4.2	Training – Promotion – Remuneration to Sales Force	4
UNIT - V		
5.1	Sales Promotion - Objectives – Advantages	3

5.2	Tool and their effectiveness - Aggressive Selling - Personal Selling.	3
5.3	Measuring the effectiveness of Sales	3
	TOTAL	45

Course Designer

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