|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **ALAGAPPA UNIVERSITY, KARAIKUDI**  **NEW SYLLABUS UNDER CBCS PATTERN (w.e.f. 2017-18)**  **B.B.A. - PROGRAMME STRUCTURE** | | | | | | | | |
| **Sem** | **Part** | **Course Code** | **Title of the Course** | **Cr.** | **Hrs./**  **Week** | **Max. Marks** | | |
| **Int.** | **Ext.** | **Total** |
| I | I | 7BBA111 | **Language Course – I** – jkpo;r; nrk;nkhopAk; tzpfkly;fSk; | 3 | 6 | 25 | 75 | 100 |
| II | 7BBA121 | **English Language Course – I**  Business English | 3 | 6 | 25 | 75 | 100 |
| III | 7BBA1C1 | **Core–I**– Managerial Economics | 4 | 6 | 25 | 75 | 100 |
| 7BBA1C2 | **Core – II** – Financial Accounting | 4 | 6 | 25 | 75 | 100 |
|  | **Allied – I** | 5 | 5 | 25 | 75 | 100 |
| IV | 7NME1A/  7NME1B/  7NME1C | **(1) Non-Major Elective – I –**  **(A)** jkpo;nkhopapd; mbg;gilfs;/  **(B)** ,f;fhy ,yf;fpak;/  **(C)** Communicative English | 2 | 1 | 25 | 75 | 100 |
|  | **Total** | | | **21** | **30** | **--** | **--** | **600** |
| II | I | 7BBA211 | **Language Course – II** – mYtyf Nkyhz;ik | 3 | 6 | 25 | 75 | 100 |
| II | 7BBA221 | **English Language Course – II** Business Report Writing | 3 | 6 | 25 | 75 | 100 |
| III | 7BBA2C1 | **Core–III**–Principles of Management | 4 | 6 | 25 | 75 | 100 |
| 7BBA2C2 | **Core – IV** – Cost Accounting | 4 | 5 | 25 | 75 | 100 |
|  | **Allied – II** | 5 | 5 | 25 | 75 | 100 |
| IV | 7BES2 | **Environmental Studies** | 2 | 2 | 25 | 75 | 100 |
|  | **Total** | | | **21** | **30** | **--** | **--** | **600** |
| III | III | 7BBA3C1 | **Core–V**–Organizational Behaviour | 4 | 7 | 25 | 75 | 100 |
| 7BBA3C2 | **Core – VI** – Business Statistics | 4 | 7 | 25 | 75 | 100 |
| 7BBA3C3 | **Core–VII**–Computer Applications in Business – I | 4 | 8 | 25 | 75 | 100 |
|  | **Allied – III** | 5 | 5 | 25 | 75 | 100 |
| IV | 7NME3A/  7NME3B/  7NME3C | **Non-major Elective – II –**  **(A)** ,yf;fpaKk; nkhopg; gad;ghLk;/  **(B)** goe;jkpo; ,yf;fpaq;fSk;  ,yf;fpa tuyhWk; /  **(C)** Effective Employability Skills | 2 | 1 | 25 | 75 | 100 |
| 7SBS3A1/  7SBS3A2/  7SBS3A3 | **Skill Based Subject – I** | 2 | 2 | 25 | 75 | 100 |
| V | 7BEA3 | **Extension Activities** | 1 | - | 100 | - | 100 |
|  | **Total** | | | **22** | **30** | **--** | **--** | **700** |
| IV | III | 7BBA4C1 | **Core–VIII**–Production and Operations Management | 4 | 5 | 25 | 75 | 100 |
| 7BBA4C2 | **Core – IX** – Marketing Management | 4 | 5 | 25 | 75 | 100 |
| 7BBA4C3 | **Core – X** – Computer Applications in Business – II | 4 | 5 | 25 | 75 | 100 |
| 7BBA4C4 | **Core – XI** – Business Mathematics | 4 | 6 | 25 | 75 | 100 |
|  | **Allied – IV** | 5 | 5 | 25 | 75 | 100 |
| IV | 7SBS4B1/  7SBS4B2/  7SBS4B3 | **Skill Based Subject – II** | 2 | 2 | 25 | 75 | 100 |
| 7BVE4/  7BMY4/  7BWS4 | **Value Education /**  **Manavalakalai Yoga /**  **Women’s Studies** | 2 | 2 | 25 | 75 | 100 |
|  | **Total** | | | **25** | **30** | **--** | **--** | **700** |
| V | III | 7BBA5C1 | **Core–XII**–Research Methodology | 4 | 5 | 25 | 75 | 100 |
| 7BBA5C2 | **Core–XIII**– Management Accounting | 4 | 6 | 25 | 75 | 100 |
| 7BBA5C3 | **Core–XIV**-Human Resource Management | 4 | 5 | 25 | 75 | 100 |
| 7BBAE1A  7BBAE1B | **Elective – I**  **A)** Tourism Management **(or)**  **B)** Marketing Research | 5 | 5 | 25 | 75 | 100 |
|  | 7BBAE2A  7BBAE2B | **Elective– II**  **A)** Service Marketing **(or)**  **B)** Insurance Management | 5 | 5 | 25 | 75 | 100 |
| IV | 7SBS5A4/  7SBS5A5/  7SBS5A6/  7SBS5A7 | **(2) Skill Based Subject – III** | 2 | 2 | 25 | 75 | 100 |
| **(2) Skill Based Subject – IV** | 2 | 2 | 25 | 75 | 100 |
|  | **Total** | | | **26** | **30** | **--** | **--** | **700** |
| VI | III | 7BBA6C1 | **Core –XV** – Investment Management | 4 | 5 | 25 | 75 | 100 |
| 7BBA6C2 | **Core–XVI**–Financial Management | 4 | 5 | 25 | 75 | 100 |
| 7BBA6C3 | **Core – XVII** – Business Law | 4 | 5 | 25 | 75 | 100 |
| 7BBA6C4 | **Core–XVIII** – Project Report & Viva-Voce | 4 | 6 | 40 | 60 | 100 |
| 7BBAE3A7BBAE3B | **Elective–III**  **A)** Retail Management **(or)**  **B)** International Marketing | 5 | 5 | 25 | 75 | 100 |
| IV | 7SBS6B4/  7SBS6B5/  7SBS6B6/  7SBS6B7 | **(2) Skill Based Subject – V** | 2 | 2 | 25 | 75 | 100 |
| **(2) Skill Based Subject – VI** | 2 | 2 | 25 | 75 | 100 |
|  |  |  | **Total** | **25** | **30** | **--** | **--** | **700** |
|  |  |  | **Grand Total** | **140** | **180** | **--** | **--** | **4000** |

**B.B.A.**

**I YEAR – I SEMESTER**

**COURSE CODE: 7BBA1C1**

**CORE COURSE-I – MANAGERIAL ECONOMICS**

**Unit I**

Managerial Economics: Meaning, Nature and Scope ; Managerial Economics and Bussiness Decision Manking - Demand analysis­ – Types of Demand – Determinants of Demand – Why the Law of demand – Why Demand curve slopes downward – Law of supply – Law of diminishing Marginal Utility – Concept of Consumer Surplus.

**Unit II**

Elasticity of Demand – Types – Indifference curve analysis – Returns to Scale – Increasing returns to scale – Diminishing and constant returns to scale.

**Unit III**

Concept of Cost – Break Even Point – National Income – Measurement and its difficulties.

**Unit IV**

Concept of Normal Profit – Scales maximization Principle. Monopoly – Monopolistic Competition – Economics of Bulk Purchase. Perfect competition – Imperfect Competition, Oligopoly.

**Unit V**

Functions of Money – Role of Commercial Banks – RBI – Methods of credit control – Monetary and Fiscal Policies.

**SUGGESSTED READING:**

1. Principles of Economics - M.L.Jhingan

2. Micro Economics - M.L.Seth

3. The Indian Economics - Ishwar C.Dhingra

4. Managerial Economics - Jorl Dean

♣♣♣♣♣♣♣♣

**I YEAR – I SEMESTER**

**COURSE CODE: 7BBA1C2**

**CORE COURSE-II - FINANCIAL ACCOUNTING**

**Unit I**

Introduction to Financial Accounting – Book keeping – Meaning and objectives – Double entry system – Importance – advantages – Journal and ledger – Preparing Trial balance – Subsidiary books – Different types of Cash books – Bank Reconciliation Statement.

**Unit II**

Final Accounts – Capital and Revenue items – Preparation of Trading, Profit and Loss account and Balance Sheet – Adjustment entries – Account Current – Average Due Date

**Unit III**

Accounts from incomplete records – Defects – Ascertainment of profit – Conversion of single entry into double entry

**Unit IV**

Accounts of Non–profit Organisations – Capital, Revenue, Deferred Revenue Expenditures – Preparation of Receipts and Payments Account and Income and Expenditure Account – Balance Sheet

**Unit V**

Depreciation – Meaning – Causes – Needs – Provisions and Reserves.

**Text and Reference Books:**

Advanced Accountancy – R.L.Gupta

Advanced Accountancy – R.S.N.Pillai & Bagavathi

Advanced Accountancy – S.P.Jain & K.L.Narang

(**Note:** **Questions must be 60% on problems and 40% on theory parts)**

♣♣♣♣♣♣♣♣♣♣

**I YEAR – II SEMESTER**

**COURSE CODE: 7BBA2C1**

**CORE COURSE – III - PRINCIPLES OF MANAGEMENT**

**Unit I**

Nature and evolution of management – Meaning and definition of management – Contributions of Taylor, Fayol, Mayo and Peter Drucker – Functions of management – Management: Art, Science and Profession – Administration Vs Management – Functional areas of management – Managerial skills: Technical, Human, Conceptual and decision making – Levels of management.

**Unit II**

**Planning:** Definition, importance and characteristics – Planning process – types of plans – Merits and demerits of planning – concept of MBO – Business Forecasting: Definition and methods of forecasting – Decision Making**:** Nature, importance and steps in Decision making– Decision making techniques.

**Unit III**

**Organising:** Meaning, definition and Principles, Formal and Informal Organisation – Organisation structure – Line and staff organization – Types of Groups – Formal and Informal Groups – Merits and demerits of the groups

**Unit IV**

**Directing:** Definition and Principles of Directing – Motivation: Meaning, nature and importance – Maslow, Mc Gregor, Herzberg Mc Cleland, and Alderfer theories of motivation– Delegation of Authority – Centralization and decentralization – Merits and Demerits. Staffing: meaning and importance of staffing – Recruitment, selection, training of staff.

**Unit V**

**Controlling :** Meaning, definition and need – Principles of controlling – Controlling techniques. Co-ordination**:** Meaning, need and features – Techniques – Problems in coordination.

**Text and Reference Books:**

1.Principles of Management - K.Sundar

2. Principles of Management – L.M.Prasad

3. Principles of Management – Dr.G.Venkatesan, R.K.Sharma & Shashi

K.Gupta

4. Management: Theory and practice – C.B.Gupta.

♣♣♣♣♣♣♣♣♣♣

**I YEAR – II SEMESTER**

**COURSE CODE: 7BBA2C2**

**CORE COURSE - IV - COST ACCOUNTING**

**Unit I**

Cost Accounting – Meaning – Objectives – Functions – Importance – Advantages and Limitations – Cost Accounting Vs Financial Accounting – Cost Analysis – Cost Elements – Classification and Methods – Cost Unit and Cost Centre.

**Unit II**

Materials control – Objectives and advantages – Purchasing – Centralized and decentralised purchasing – Merits and Demerits – Stock Levels – EOQ, BIN card – ABC analysis – Stores ledger– Material Issues – FIFO, LIFO, Simple Average and Weighted Average Methods.

**Unit III**

Labour – Direct and Indirect Labour – Labour Turnover – Methods of Wage payment – Incentive plans.

**Unit IV**

Overheads – meaning – classification of Overheads – allocation and Absorption of overheads– Reconciliation of Cost and financial Accounts.

**Unit V**

Preparation of Cost Sheet – Unit or Output costing – Meaning – Tenders and Quotation.

**Text Books**

1. Cost Accounting – S.P.Jain and K.L.Narang
2. Cost Accounting – RSN Pillai and Mrs.Bhagavathi
3. Cost Accounting – SP.Iyangar
4. Cost Accounting – T.S.Reddy and A.Murthy Margham Publishers.

(**Note:** **Questions must be 60% of problems and 40% of theory parts)**

♣♣♣♣♣♣♣♣♣♣

**II YEAR – III SEMESTER**

**COURSE CODE: 7BBA3C1**

**CORE COURSE - V - ORGANIZATIONAL BEHAVIOUR**

**Unit I**

**Organisational Behaviour:** Meaning and Scope ofOrganisational Behaviour – Features of Organisational Behaviour – Individual behaviour and Group behaviour.

**Unit II**

**Personality:** Meaning – Determinants – Personality Traits – Personality attributes influencing OB. **Perception:** Meaning and Importance – Factors influencing perception – Perception in individual decision making – Meaning and techniques of Group Decision Making.

**Unit III**

**Communication:** Meaning, functions and process of Communication – Barriers to effective communication and methods of overcoming – **Leadership:** Meaning and types – Importance– Trait theories – behavioural theories – Managerial Grid.

**Unit IV**

**Conflict:** Meaning and types of conflict – Negotiation process. **Stress:** Stress and behavior – Sources of stress – General Stress syndrome – Effects of job stress – Individual and Organisational strategies in managing stress.

**Unit V**

**Organisational Change:** Meaning, need and significance – External and internal forces – Resistance to change – Steps in managing change. **Organisational Development:** Objectives of OD program – Basic OD assumptions – OD interventions.

**Text Books:**

1.Organisational Behaviour – Stephen P. Robbins

2.Organisational Behaviour – Jit.S. Chandan

3.Organisational Behaviour – L.M. Prasad

4. Organisational Behaviour: Text and Cases – Sundar.K

♣♣♣♣♣♣♣♣♣♣

**II YEAR – III SEMESTER**

**COURSE CODE: 7BBA3C2**

**CORE COURSE - VI - BUSINESS STATISTICS**

**Unit I**

Introduction to statistics – definitions – use of statistics in business – Limitations – Types of Series– Formulation of frequency distribution – diagrammatic and graphic presentation – significance of diagrams and graphs

**Unit II**

Measures of central value – average – meaning – objectives of average – types of average – limitations of averages - Arithmetic Mean – Median – Mode – Geometric Mean – Harmonic Mean – relationship among averages.

**Unit III**

Dispersion – meaning – methods of measuring dispersion – Range – Quartile Deviation – Mean Deviation – Standard Deviation – Coefficient of variation – uses of dispersion.

**Unit IV**

Correlation – definition – Correlation analysis – types of correlation – methods of studying correlation – Scatter diagram, Graphical method, Karl Pearson’s coefficient correlation – Rank correlation – uses of correlation analysis – Regression Analysis – definition – regression equations.

**Unit V**

Index Numbers – meaning – uses – construction of index numbers (Chain base method excluded) – cost of living index – limitations of index numbers – Time Series – components – measurement of trend – graphic method, semi average method, Moving averages method, method of least squares, Uses of time series.

**Books Recommended:**

1. Statistical Methods – S.P.Gupta
2. Business Statistics – S.P.Gupta & M.P.Gupta
3. Statistics – Theory and Practice – M.C.Shukla & S.C.Gulshan
4. Statistics – R.S.N. Pillai & V.Bagavathi.

♣♣♣♣♣♣♣♣♣♣

**II YEAR – III SEMESTER**

**COURSE CODE: 7BBA3C3**

**CORE COURSE - VII - COMPUTER APPLICATIONS IN BUSINESS - I**

**Unit I**

Introduction to Computers – Computers Software Languages – flow charting – Programming concepts – Assembly language – High level language – Operating system – Compilers – Assemblers – Packages.

**Unit II**

MS Word – Introduction to Word – Creating Word Document – Formatting – Spell check – Grammar check – Working with Tables – Saving, Opening and closing Document – Mail Merge.

.

**Unit III**

MS PowerPoint – Creation – Insert Picture – Animation – Creating Multimedia Presentations– Insert tables and Graphs

**Unit IV**

MS Excel – Introduction – Spreadsheet – Entering data in Working Sheets – Editing and Formatting Worksheets – Charts – Functions like Saving, Opening and closing Work book.

**Unit V**

Introduction to internet – Browsers – Search Engine – WWW – Internet Protocols – FTP – TELNET – HTTP – Email – How to create Email – Internet Vs Intranet – Webpage – URL.

**Book for Reference:**

Complete Reference on MS Office – Deitel & Deitel

♣♣♣♣♣♣♣♣♣♣

**II YEAR- IV SEMESTER**

**COURSE CODE: 7BBA4C1**

**CORE COURSE -VIII – PRODUCTION AND OPERATIONS MANAGEMENT**

**Unit I**

Operations management – definition, objectives and functions – Plant location – factors influencing plant location – urban and rural plant sites – multiple location. Plantlayout – objectives, principles, different types of layout – their merits and demerits and suitability.

**Unit II**

Work study: Definition, meaning Advantages of work study- Method study, objectives of method study. Work measurement- meaning and objectives-Time study and Motion study.

**Unit III**

Production planning and control – need, functions – planning, routing, scheduling. Material handlings – Functions and principles – various types of material handling equipments.

**Unit IV**

Quality control: Need for Quality control, Objectives. – Inspection- Methods of inspection- Samples- sampling techniques.Steps in quality control, benefits of quality control.

**Unit V**

Materials management – meaning – need – functions of materials management – Integrated materials management. Functions of store keeper – types of material – Material issue procedure – Inventory control – importance, objectives – Stock levels – EOQ, ABC analysis.

**Books Recommended:**

1. Production / operation management – Elwood Buffa
2. Production / operation management – S.N.Chary
3. Materails management – an integrated approach – P.Gopalakrishnan and M.Sunderesan
4. Purchasing and material Management – Text and cases – Lamar Lee Jr. and Doanald W.Dobler.
5. Materials Management – M.M.Varma.

♣♣♣♣♣♣♣♣♣♣

**II YEAR- IV SEMESTER**

**COURSE CODE: 7BBA4C2**

**CORE COURSE - IX - MARKETING MANAGEMENT**

**Unit I**

Marketing Management – meaning – functions – distinction between marketing and selling – marketing environment – organization of marketing department.

**Unit II**

Market – classification of market – bases of segmentation – buyer decision behaviour – types– determinants of consumer behavior – Marketing Mix – elements.

**Unit III**

Product Planning – meaning – product features – classification of products – product line and product mix decision – new product development – product life cycle – Branding – brand name, brand mark, trademark and labeling – Packaging – types.

**Unit IV**

Pricing – meaning and objectives – strategies – price leader – resale price maintenance – methods of pricing. Distribution planning – structure, types and levels of channels – wholesaling – retailing – functions.

**Unit V**

Sales Promotion – techniques – Sales forecasting – Personal selling – sales quotas – AIDA model of selling – procedure in effective selling.

**Books Recommended:**

1. Marketing Management – Philip Kotler
2. Fundamentals of Marketing – William J. Standon
3. Principles and Practice of Marketing I India – C.B.Memoria
4. Marketing Management: Text and Cases – an Indian Perspective – Dr.R.K.Varshney and Dr.S.L.Gupta
5. Sales Management – Richard R.Still, Edward W. Cundiff & Norman AP Gowani.

6. Essentials of Marketing – Sundar.K

♣♣♣♣♣♣♣♣♣♣

**II YEAR- IV SEMESTER**

**COURSE CODE: 7BBA4C3**

**CORE COURSE - X - COMPUTER APPLICATIONS IN BUSINESS – II**

**Unit I**

Introduction – Role of Computer in Accounting – Extended Enterprise Features – Accounting and Inventory features – sales and purchase order processing – To start Tally – menus and options – Accounting with Tally – Pre-define groups of accounts – Golden rules of accounts – Double entry systems – Ledger creation.

**Unit II**

Gateway of Tally – Accounts Information – Primary groups of capital nature – revenue nature– To create groups using single mode – multiple modes – types of Budget – types of vouchers – Restart numbering – Foreign Exchange Transactions – Gateway of Tally – Inventory Information – single stock group creation – multiple stock group creation – create stock category using single mode – multiple mode – configuration settings for inventory – costing methods – FIFO – LIFO – create stock items in multiple mode – Trading Business.

**Unit III**

Gateway of Tally – Voucher entry – Types of voucher – Inventory allocations – Purchase and sales order vouchers, entry – Invoice entry – optional and regular vouchers – Balance sheet – Gateway of Tally – Profit and loss Account.

**Unit IV**

Gateway of Tally – Display – Trial Balance – Accounting Books and Statements – Inventory Reports and statements – cash flow / funds flow statement – Gateway of Tally – Multi Accounting Printing – types of printing configuration options.

**Unit V**

Reconciliation of bank accounts and other Miscellaneous option – Stock summary ratio analysis – Import and Export of data – backup and restore of data – loading of company – creating a group company – Reconciliation of bank accounts – security control – user and passwords – types of security – case study for manufacturing Accounts (minimum 3 problems) – case study of trading Business (minimum 3 problems) – Tally ODBC – Exchange and Merge data.

**Text Books:**

1. Tally software Package – Manual.
2. Computer Application in Accounting Software – Dr.P.Kasivairavan.

♣♣♣♣♣♣♣♣♣♣

**II YEAR- IV SEMESTER**

**COURSE CODE: 7BBA4C4**

**CORE COURSE -XI - BUSINESS MATHEMATICS**

**Unit I**

Analytical geometry – distance between two points in a plane – slope of a straight line – equation of the straight line – point of intersection – demand and supply curves (linear) – market equilibrium – break even analysis.

**Unit II**

Set theory – definition – types – union, intersection, difference, and complement of sets – De Morgan’s Law – Venn diagram – simple set applications – Cartesian product

**Unit III**

Differential calculus – derivative of a function – differentiation – standard forms – sum, product, quotient rule – differential coefficients of simple functions **(trigonometric functions excluded)** – function of a function rule – simple application to economics using marginal concept **(Elasticity of demand – Excluded)**

**Unit IV**

Higher order derivatives – maxima and minima – simple marketing models using profit maximization, fencing and container problems only – Integral calculus – standard forms – rules of integration – integration by substitution **(Trigonometric functions, integration by parts, method of partial fractions are Excluded)** – Definite integral – simple applications – finding total and average cost function – producer surplus and consumer surplus.

**Unit V**

Matrices – definition – types – addition, subtraction, multiplication of matrices – inverse matrix – solving a system of simultaneous linear equations using matrix inversion technique – rank of a matrix.

**Text Books:**

Business Mathematics – V.Sundaresan and S.D.Jeyaseelan.

♣♣♣♣♣♣♣♣♣♣

**III YEAR - V SEMESTER**

**COURSE CODE: 7BBA5C1**

**CORE COURSE-XII - RESEARCH METHODOLOGY**

**Unit I**

Business Research – Meaning –Scope and significance – Utlity of business research – Qualities of good researcher - Types of Research, Research process Problems Encountered by the Researcher, Problems and Precautions to the Researchers. Characteristics  of Good Research

**Unit II**

Problem identification, selection and formulation of research problemsSteps Research Design-features of good design - Various Methods of Research Design- Hypothesis- meaning and significance.

**Unit III**

Sampling- meaning, methods of sampling - Sample Size and Sampling Procedure, Various Types of Sampling Techniques. Types of Data: Secondary and Primary, Various Methods of Collection and Data.

**Unit IV**

Analysis of Data: Measurement and scaling techniques – Rating scales – attitude scales – Likert, guttman scales. Processing and analysis of data - Coding, Editing and Tabulation of Data, Various Kinds of Charts and Diagrams.

**Unit V**

Interpretations and report writing- types of reports- steps in writing a report- Evalution of report, Techniques of Interpretation, Components and Format of Research Reports, Guidelines for Writing Research Reports.

**Suggested Readings:**

1. Research Methodology Methods & Techniques - Kothari C R

2. Business Research Methods - Cooper and Schindler

3. Research Methodology - C. Murthy

4. Research Methodology - Bhattacharyya

5. Research Methodology - Panneer Selvam

6. Research Method for Behavourial Sciences- Gravetter

♣♣♣♣♣♣♣♣♣♣

**III YEAR - V SEMESTER**

**COURSE CODE: 7BBA5C2**

**CORE COURSE - XIII- MANAGEMENT ACCOUNTING**

**Unit I**

Management Accounting – Meaning – Nature, scope, functions, advantages and disadvantages – Management Accounting Vs Financial Accounting and Cost Accounting – Financial statement analysis – comparative, common size and trend analysis.

**Unit II**

Ratio analysis – merits and demerits – classification of ratios – Dupont control chart.

**Unit III**

Fund flow statement and cash flow statement – meaning, merits and demerits – preparation of fund flow and cash flow statements.

**Unit IV**

Marginal costing – meaning, merits and demerits – cost volume profit analysis – break even analysis – application of marginal costing – make or buy decision, shut down or continue decision and selection of sales mix.

**Unit V**

Standard costing and variance analysis – meaning, advantages and disadvantages – steps involved in the standard costing – variance – material variances – labour variances.

(**Note:** **Questions must be 60% of problems and 40% of theory parts)**

**Text Books:**

1. Management Accounting – S.P.Gupta
2. Management Accounting – RSN Pillai and Mrs Bagavathi
3. Management Accounting – Dr.S.N.Maheswari
4. Management Accounting – T.S.Reddy and A.Murthy

♣♣♣♣♣♣♣♣♣♣

**III YEAR - V SEMESTER**

**COURSE CODE: 7BBA5C3**

**CORE COURSE-XIV- HUMAN RESOURCE MANAGEMENT**

**Unit I**

HRM: Definition and meaning – Difference between Human Resource Management and personnel management – HRM: Objectives – Scope – functions – Future of HRM.

**Unit II**

Recruitment: Meaning – sources – Recruitment process – Selection: Meaning, procedure – Types of tests – Advantages and disadvantages – Interview: Types – placement and introduction – Job analysis –. Job description:– Job specification - Job evaluation: Objectives – methods of job evaluation .

**Unit III**

Training and development: meaning, need, importance – types of training. Executive development: meaning, objective and importance of executive development – Methods of executive development.

**Unit IV**

Wage and Salary Administration: Objectives and principles of wages and salary administration – Components and methods of wage payment promotion, transfer and demotion. Performance Appraisal: Meaning, methods of performance appraisal.

**Unit V**

Industrial Relations: meaning, objective and importance of IR – Causes for poor industrial relations-Workers’ participation in management – concept need and forms of workers’ participation in management – Collective Bargaining – definition, features, essentials and role of collective bargaining – Collective Bargaining in India.

**Books Recommended:**

1. Human Resource Management – Shashi K. Gupta

2. Human Resource Management – C.B.Memoria

3. Human Resource Management – S.S. Khanka

4. Personnel Management and Industrial Relations – Tripathi and Reddy.

5. Human Resource Management: Text and Cases \_ Sundar.K

♣♣♣♣♣♣♣♣♣♣

**III YEAR - V SEMESTER**

**COURSE CODE: 7BBAE1A**

**ELECTIVE COURSE –I (A) TOURISM MANAGEMENT**

**Unit I**

History of travel and tourism – ancient, medieval and contemporary periods – Tourism – definition – forms – Motivation for travel – barriers to travel – tourism product – travel industry network.

**Unit II**

International tourism – top tourism promoting countries – major destinations – spending and earnings by different countries and other details – Domestic tourism – Indian tourism – Tourist attractions – preferred places – historical past – culture – seasonality – foreign exchange earnings – profile of visitors – factors influencing tourism development – Social, Economic and Environmental impact on tourism.

**Unit III**

Tourism and the State – National Tourism Administration (NTA) – Comparative study of NTAs of various countries – activities of Department of Tourism – India Tourism Development Corporation (ITDC) – State Tourism Development Corporations (STDCs) – Tourism planning – need for planning – process of planning,

**Unit IV**

Surface transport – Airline industry – Travel Agents – functions – automation in travel industry – Computerised Reservation System – Importance of CRS for travel agents – World Tourism Organisation – International Air Transport Association.

**Unit V**

Hotel Industry – types of tourist accommodation – management system of hotels – franchise, management contracts, referral systems – hotel industry in India – finance, concessions and incentives given by government – major hotel chains of India – Tourism promotion – role and importance – advertising and publicity.

**Books Recommended:**

1. Successful Tourism Management (Vol.: I) – Fundamentals of Tourism – Pran Seth
2. Successful Tourism Management (Vol.: II) – Tourism Practices – Pran Seth
3. International Tourism Management – A.K.Bhatia
4. Tourism Marketing – S.M.Jha.

♣♣♣♣♣♣♣♣♣♣

**III YEAR - V SEMESTER**

**COURSE CODE: 7BBAE1B**

**ELECTIVE COURSE – I - (B) MARKETING RESEARCH**

**Unit I**

Marketing Research – Definition – Nature, scope and importance of Marketing Research – Applications, uses and limitations – Position of Marketing Research in India – Role of Marketing Research Agencies.

**Unit II**

Marketing Research procedure – Scientific methods in Marketing Research – Difficulties in applying scientific methods – Research Design – Exploratory and Conclusive research – methods such as descriptive research and experimental research.

**Unit III**

Collection of data – Primary data – methods of collection – observation and interview – Methods of interview – merits and demerits – Secondary data – advantages and limitations – evaluating secondary data – sources of secondary data – Questionnaire – steps in drafting questionnaire – Types of errors in information from respondents.

**Unit IV**

Census Vs. Sampling – Reasons for sampling – Types of sampling – Probability sampling and non-probability sampling – sampling methods – merits and demerits – Attitude measurement– Scaling Techniques – Classification and tabulation of data – presentation of data – Report writing.

**Unit V**

Motivation Research – techniques and limitations – Product Research – Test Marketing – Advertising Research – Sales analysis research – Consumer Research.

**Books for Reference:**

1. Marketing Research: Principles, Applications and cases – D.D.Sharma
2. Marketing Research – Harper Boyd & Ralph Westfall
3. Marketing Research –Taylor
4. Modern Marketing Research – Kulkarni
5. Modern Marketing Research – M.N.Mishra

♣♣♣♣♣♣♣♣♣♣

**III YEAR - V SEMESTER**

**COURSE CODE: 7BBAE2A**

**ELECTIVE COURSE -II (A) - SERVICE MARKETING**

**Unit I**

Meaning and definition of Services Marketing- Components of a service – difference between goods and service – characteristics of services. Evolution and growth of service sector.

**Unit II**

Service design – guiding principles in service design -factors to be considered in designing service process – Blue printing –components and uses - Service layout – types - service benchmarking.

**Unit III**

Service marketing mix ––Definition- Characteristics of service marketing mix process of service mix – Service product –Core concept of service-Service Offer, service delivery system, Branding of services- Stages in developing new services.

**Unit IV**

Pricing of services- Meaning of price-objectives of pricing-factors affecting pricing decisions-Types of pricing in services**.** Service Promotion – Advertising-definition-steps in advertising process, objectives of advertising-sales promotion-personal selling- Directing marketing.

**Unit V**

Location- factors to be considered in choosing a service location- Methods of distributing services- delivery of services through intermediaries. Service personnel- contract people-Strategies for creating customer-oriented service delivery. Physical evidence – services cape- service process

**Text Books:**

1. Services Marketing – Dr.L.Natarajan: Margham Publications
2. Services Marketing – Balaji: Himalya Publications
3. Services Marketing – S.M.Jha: Himalaya Publications
4. Services Marketing – Thomson, Hoffman: South Western Publications

♣♣♣♣♣♣♣♣♣♣

**III YEAR - V SEMESTER**

**COURSE CODE: 7BBAE2B**

**ELECTIVE COURSE-II - (B) - INSURANCE MANAGEMENT**

**Unit I**

Concept of Insurance – nature – role and importance of insurance management – principles and functions – role of an insurance company manager.

**Unit II**

Nature of Life Insurance – classification of policies – selection of risk – measurement of risk– surrender value – valuation and surplus – management of LIC of India.

**Unit III**

Nature of Marine Insurance contracts – classification of policies – policy conditions – premium calculations – marine losses – payment claims – management of marine insurance – role of manager in marine insurance business – recent trends in marine insurance business.

**Unit IV**

Nature and uses of Fire Insurance – Fire insurance contract – kinds of policies – policy conditions – rate fixation in fire insurance –Payment of claim – management of fire insurance– role of a manager in fire insurance – Recent trends in fire insurance business.

**Unit V**

Motor Insurance – Burglary Insurance – Personal Accident Insurance – Rural Insurance in India – role of a manager of these insurance – Privatisation of Insurance Industry and its impacts.

**Recommended Books:**

Insurance- Principles and Practice – M.N.Mishra.

♣♣♣♣♣♣♣♣♣♣

**III YEAR - VI SEMESTER**

**COURSE CODE: 7BBA6C1**

**CORE COURSE -XV - INVESTMENT MANAGEMENT**

**Unit I**

Investment Management – meaning – nature – scope – Investment process – gambling – speculation – securities – equity shares – preference shares – sweat equity – right shares – bonus shares – debentures – bonds – warrants.

**Unit II**

Security Market – Mew Issue Market (NIM) – parties involved in the NIM – role of NIM – function of NIM – Secondary market – functions – listing of securities – methods of trading – SEBI and its role in NIM and stock market – recent trends in stock market and NIM.

**Unit III**

Risk – types of risk – risk and return analysis – Fundamental analysis – technical analysis – Efficient Market Theory.

**Unit IV**

Portfolio Management – meaning – portfolio construction – objectives of portfolio – selection of portfolio – Markowitz model – Sharpe model – Capital asset pricing model – Arbitrage pricing theory – assumptions, significances and limitations of each theory.

**Unit V**

Portfolio Evaluation – meaning – needs – Sharpe’s performance measures – Reynar’s Performance Index – Jensen’s Performance Index – their significance and limitations – Portfolio revision – Formula plans, constant rupee value plan – constant ratio and variable ratio plan.

**Books for Reference:**

1. Investment Analysis and Portfolio Management – R.P.Rustogi
2. Investment Management – V.K.Balla
3. Investment Management – Preethi Singh
4. Security Analysis and Portfolio Management – PUnithavathi Pandian.

♣♣♣♣♣♣♣♣♣♣

**III YEAR - VI SEMESTER**

**COURSE CODE: 7BBA6C2**

**CORE COURSE - XVI - FINANCIAL MANAGEMENT**

**Unit I**

Financial Management**:** meaning, objectives, functions and limitations – Responsibilities of financial manager **–** Capital Structure: meaning – essentials and principles of capital structure – Factors determining capital structure – (Theory only).

**Unit II**

Source of Finance: Long term, medium term and short term – Types of securities – Debt, Equity and Preference stock – Working Capital Management: techniques of forecasting working capital – Simple problems.

**Unit III**

Cost of capital– concept – importance – classification – Determination of cost of capital – Simple problems.

**Unit IV**

Budget and Budgetary control **–** meaning, characteristics – Advantages, limitations and essentials of a successful budgetary control – classification of budgets – preparation of production, sales and cash budgets – flexible budget – Simple problems.

**Unit V**

Capital Budgeting **–** meaning, importance – factors affecting capital investment proposals – capital budgeting appraisal methods – payback – ARR – NPV – IRR methods – Simple problems.

(**Note:** **Questions must be 40% of problems and 60% of theory parts)**

**Books Recommended:**

1. Principles of Financial Management – S.N.Maheswari
2. Financial Management – M.Y. Khan & P.K. Jain
3. Financial Management – Dr.S.P.Gupta
4. Financial Management – I.M.Pandey

♣♣♣♣♣♣♣♣♣♣

**III YEAR - VI SEMESTER**

**COURSE CODE: 7BBA6C3**

**CORE COURSE - XVII - BUSINESS LAW**

**Unit I**

Meaning of Law – Importance – Commercial Law – Meaning – Importance – Law of Contracts –Contract – Meaning – Types – Essentials of a valid Contract – Offer – Acceptance– Consideration– Capacity of Parties

**Unit II**

Free Consent – Misrepresentation – Fraud – Co-ercion – Undue Influence – Breach of Contract – Discharge of Contract – Contract of Indemnity and Guarantee.

**Unit III**

Sale of Goods Act,1930 – Essentials of a Contract of Sale – Conditions and warranties – Transfer of Property – Unpaid seller – rights.

**Unit IV**

Law of Agency – Agent –meaning, Types – Duties, Liabilities and rights of agent and Principal – creation and Termination of Agency.

**Unit V**

Companies Act 1956 – Company: Meaning – Types – Characteristics of a Company – Formation of a Company – Necessary Documents – Memorandum and Articles – Introduction about Capital and Shares – Brief Introduction about company Management.

**Text Books:**

1. Commercial Law – N.D. Kapoor
2. A Manual of Mercantile law – M.C.Shukla
3. Mercantile law – M.J.Sethna
4. Business law – R.S.N.Pillai & Bagavathi

♣♣♣♣♣♣♣♣♣♣

**III YEAR - VI SEMESTER**

**COURSE CODE: 7BBA6C4**

**CORE COURSE – XVIII- PROJECT REPORT & VIVA-VOCE**

**Maximum Marks – 100**

**60% for Report Evaluation**

**40% for Viva-Voce**

**(Note: Both are jointly evaluated by External and Internal Examiners)**

♣♣♣♣♣♣♣♣♣♣

**III YEAR - VI SEMESTER**

**COURSE CODE: 7BBAE3A**

**ELECTIVE COURSE - III - (A) RETAIL MANAGEMENT**

**Unit I**

Retailing: Meaning, Nature, Classification – Importance – Factors Influencing Retailing – Functions of Retailing – Retail as a career – Trends in Retailing.

**Unit II**

Developing and applying Retail Strategy: Strategic Retail Planning Process – Retail Organization – Classification of Retail Units – Corporate chains, Departmental Stores, Discount Stores, Super Markets, and Warehouse Clubs.

**Unit III**

Setting up Retail organization: Size and space allocation, location strategy, factors affecting the location of Retail – Objectives of Good store Design. Types of Layouts – Visual Merchandising Techniques – Controlling Costs and Reducing Inventories Loss – Exteriors, Interiors.

**Unit IV**

Retail in India: Evolution and Size of retail in India – Drivers of retail change in India – Environment and Legislation for Retailing – Foreign Direct Investment in retail – Challenges to retail developments in India – Use of Internet and Related Technology to Improve Retail Business – Electronic Data Interchange, Database Management, Data warehousing

**Unit V**

Global retail markets: Strategic planning process for global retailing – Challenges facing global retailers – Challenges and Threats in global retailing – Factors affecting the success of a global retailing strategy – U.S. retailers and foreign markets – Foreign retailers and U.S.markets.

**Text and Reference Books:**

1. S.Shajahan – Relationship Marketing Mc.Graw Hill
2. Barry Berman and Joel R Evans – Retail Management – A strategic Approach
3. Philip Kotler, Marketing Management, Prentice Hall
4. Swapana Pradhan – Retailing Management
5. Dravid Gilbert – Retail Marketing
6. J. Lamba – The Art of Retailing
7. Gibson G Vedamani – Retail management – functional principles and Practice, Jaico.,

♣♣♣♣♣♣♣♣♣♣

**III YEAR - VI SEMESTER**

**COURSE CODE: 7BBAE3B**

**ELECTIVE COURSE – III - (B) INTERNATIONAL MARKETING**

**Unit I**

Introduction to International Marketing**:** Definition and scope of International Marketing – Difference between Domestic Marketing and International Marketing – Different modes of International Marketing – Problems in International Marketing – Trends in India’s foreign trade.

**Unit II**

Export Policy and Procedure: India’s Export Import Policy – Export documents – Statutory and operational documents – Procedure for exporting.

**Unit III**

Modes of export payment: Brief outline on modes of payment – Letter of Credit – Definition and importance – Parties to L/C – types of L/C – Modus Operandi of L/C – Institutional support to promote exports – Incentives available for exporters.

**Unit IV**

International Market Research: Consumer Behaviour and competition in foreign markets – Issues in market research – standardisation and adaptation.

**Unit V**

International Marketing Strategies: Pricing policy for exports – Distribution channel decisions – Promotion strategies – globalisation and foreign trade – Role of MNCs.

**Books for Reference:**

1. International Marketing – Francis Cherunilam
2. Export Management – TAS Balagopal
3. International Marketing – Kanar and Mittal
4. International Marketing Management – RL Varshney and Battacharya.

♣♣♣♣♣♣♣♣♣♣