

MANONMANIAM SUNDARANAR UNIVERSITY, TIRUNELVELI

BACHELOR OF BUSINESS ADMINISTRATION (B.B.A)

SCHEME OF EXAMINATIONS (2020-21 Onwards)

Sem (1)	Part I/ II/III/IV/ V/V (2)	Subject Number (3)	Subject Status (4)	Subject Title (5)	L	T	P	C	Maximum marks		
									Interna l	External	Total
III	III	13	Core 5	Financial Accounting	3	1	1	4	25	75	100
	III	14	Core 6	Organizational Behaviour	3	1	0	4	25	75	100
	III	15	Core 7	Business Mathematics	3	0	2	4	25	75	100
	III	16	Core 8	International Business Management	3	1	0	4	25	75	100
	III	17	Allied 3	Business Law	3	1	0	3	25	75	100
	III	18	Skill Base Core-1	Computer applications in Business (Practical Subject)	1	0	3	3	50	50	100
	IV	19	Non Major Elective -I	Essentials of Management	2	0	0	2	25	75	100
	IV	20	Common	Yoga	1	0	1	2	50	50	100
				Sub Total	19	3	8	26			

Allocation of questions For problem oriented subjects : 40% theory and 60% problems

Distribution of marks between External and Internal Assessment is For Theory 75 : 25
& For Practical 50 : 50

Total Hours: 180 Total Credits: 140 (Excluding YOGA, COMPUTER FOR DIGITAL ERA AND EXTENSION ACTIVITY) Core Subjects: 19 Non-Major Elective: 02 Skill Based Core: 02 Skill Based Subject (Common): 01 Major Elective: 02 Allied: 04

FINANCIAL ACCOUNTING

L	T	P	C
3	1	1	4

Course Objective: This course aims to acquaint students with foundation of financial accountancy and its application in business. It also aims to familiarize students with regulatory framework of accounting in India.

UNIT – I: INTRODUCTION

Meaning, nature, scope, importance and limitations of financial accounting. Accounting as an Information System. Users of Accounting Information. Generally Accepted Accounting Principles. Nature of Accounts and Rules of Debit and Credit. Recording Transactions in General Journal. Recording Transactions in three-column Cash Book. An overview of Subsidiary books –Opening and Closing Entries. Preparation of Ledger Accounts. (15 hrs)

UNIT- II: FINAL ACCOUNTING

Preparation of Trail balance- Preparing Trading Account, Profit & Loss Account and Balance Sheet with adjustments. (15 hrs)

UNIT- III:DEPRECIATION ACCOUNTING

Meaning- Need , Causes and importance of depreciation– Methods of Depreciation Accounting.- Straight Line method- Reducing balance method – Annuity method –Sinking fund method- Insurance Policy method (15 hrs)

UNIT- IV:ACCOUNTING FOR NON TRADING ORGANISATIONS

Income and Expenditure Account – Receipts and Payments – Preparation of Receipts and Payment Account and Income and Expenditure Account. (15 hrs)

UNIT- V: ACCOUNTING STANDARDS

Indian Accounting Standards: concept, benefit, procedure for issuing Indian accounting Standard in India, Salient features of Indian AS issued by ICAI. International financial reporting standards (IFRS): Features, uses and objective of IFRS, IFRS issued by IASB and concept of harmonization and convergence, obstacle in convergence. (15 hrs)

(Marks: Theory 40% and Problems 60%)

Reference Books:

1. Advanced Accountancy – Reddy and Murthy
2. Advanced Accountancy- K.S. Raman and M.A. Arulanandam.

3. Financial Accounting – S.N. Maheshwari
4. An Introduction to Accountancy – S.N. Maheshwari.
5. Financial Accounting: A Managerial Perspective - Narayanaswamy, R..

ORGANIZATIONAL BEHAVIOR

L	T	P	C
3	1	0	4

Course Objective: To acquaint students with the fundamentals of Organisational Behavior and the recent developments in Organizational Behavior.

Unit- I: Introduction

Definition, Nature and Scope of organizational behavior – Need for studying organizational Behavior - Disciplines that contribute to OB- OB models – Challenges and Opportunities of OB (12hrs)

Unit- II: Individual Behavior

Perception: meaning- process- improving perception, Personality development- determinants of personality- personality traits. Learning- Theories and principles of Learning. Motivation: meaning and Importance - Theories of Motivation (12 hrs)

Unit -III: Group Behavior

Groups- definition- types - Group development; - Groups norms –Group cohesiveness – Group decision making -Conflict- Individual Conflict – Interpersonal conflict- group conflict – Resolving conflict. (12 hrs)

Unit -IV: Organizational Culture

Organisational Culture - Meaning - definition - concept - characteristics - types of culture - functions of culture - creating and sustaining culture - learning culture - measuring culture - communicating culture. (12hrs)

Unit -V: Organizational Change and Organizational development

Forces of change; Planned change; Resistance; Approaches (Lewin’s model, Organization development); Organizational development – OD interventions. (12hrs)

Reference Books:

1. Organizational Behaviour- S.S.Khanga.
2. Organizational Behaviour - Stephen P. Robbins
3. Organizational Behaviour – K. Aswathappa
4. Organizational Behaviour – L.M. Prasad
5. Organizational Behaviour - Saiyadin

MSU/2020-21/UG-Colleges/Part-III (B.B.A.)/ Semester-III / Ppr.no.15/ Core-7 **BUSINESS MATHEMATICS**

L	T	P	C
3	0	2	4

Course Objective: To acquaint students with the construction of mathematical models for Managerial decision situations. The emphasis is on understanding the concepts, formulation and interpretation.

UNIT- I: ANALYTICAL GEOMETRY

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. (15 hrs)

UNIT –II: SET THEORY

Set theory – definition – types – union, intersection, difference, and complement of sets De Morgan’s Law – Venn diagram – simple set applications – Cartesian product (15 hrs)

UNIT- III: DIFFERENTIAL CALCULUS

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 business using marginal concept (15 hrs)

UNIT-IV: HIGHER ORDER DERIVATIVES

Higher order derivatives – maxima and minima – simple marketing models using profit maximization, fencing and container problems only – Integral calculus – standard forms – rules of integration – Definite integral – simple applications – finding total and average cost function – producer surplus and consumer surplus. (15 hrs)

UNIT -V: MATRIX

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. (15 hrs)

(Marks: Theory 40% and Problems 60%)

Reference Books:

1. Business Mathematics – V.Sundaresan and S.D.Jeyaseelan.
2. Business Mathematics – Navaneethan .P
3. Business Mathematics - M. Wilson
4. Mathematics for management – G.k. Ranganath

L	T	P	C
3	1	0	4

Course Objectives: Providing students awareness about International business and its different dimensions.

UNIT- I: INTRODUCTION

International business- Meaning -modes-scope-importance-benefits-International business environment (12hrs)

UNIT- II: MODE OF ENTRY IN INTERNATIONAL MARKETS

Entry strategies-Licensing- Franchising- Joint ventures -Acquisitions-Strategic Alliances- Trade barriers-Trade blocks .Multinational Corporations- its nature and characteristics-Indian companies become Global- problems and prospects (12hrs)

UNIT - III DOCUMENTATION IN INTERNATIONAL BUSINESS

Export Import procedures and documentation- Terms of export import order-documentary bill (D/A, D/P bill) -Letter of credit-Bill of lading (12 hrs)

UNIT- IV: INTERNATIONAL FINANCIAL ORGANIATIONS

UNO,WTO, IMF, World Bank, ADB, IFC, UNCTAD,IDA and IBRD (12 hrs)

UNIT- V: GLOBALISATION OF INDIAN BUSINESS

India's competitive advantage in Industries like IT, Textiles, Gems and Jewellery - India's strength and weakness in International Business (12hrs)

Reference Books:

1. Global Business Today- Charles W L Hill,
2. International Business - VK Bhalla.
3. International Business- . Francis Cherunilam
4. International Business: Text and Cases - P SubbaRao
5. International Business: Environments & Operations- John Daniels, Lee Radebaugh, DanielSullivn

L	T	P	C
3	1	0	3

Course Objective: To impart in depth knowledge of the law of contracts, and the legal framework influencing business operations.

UNIT -I: INDIAN CONTRACT ACT, 1872

Definition of Contract - Law of Contracts – Nature of Contract - Classifications - Essential Elements of Contract - Offer and Acceptance - Consideration –Capacity of Parties - Free Consent - Legality of Object and Considerations - Performance of Contract - Discharge of Contract - Breach of Contract - Remedies for Breach of Contract (12 hrs)

UNIT- II:- INDIAN PARTNERSHIP ACT 1932.

Definition – formation – test of partnership – partnership and other associations – registration of firms- Relation of partners – rights – duties – relation of partners to third parties – types of partners. Dissolution of Firm – without the order of court – dissolution by court – rights of partner on dissolution. (12 hrs)

UNIT- III: THE COMPANIES ACT 2013

Company- Meaning - Characteristics – Advantages - Kinds Of Companies — Promotion Of A Company – Memorandum Of Association – Significance - Clauses – Articles Of Association - Contents – Prospectus – Contents – Statement In-Lieu Of Prospectus. Company Meeting – Types Of Meeting – Agenda – Resolutions — Minutes. (12 hrs)

UNIT- IV: CONSUMER PROTECTION ACT 1986

Consumer Protection Act-Consumerism- Objectives of the Act- Rights of A Consumer Consumer Protection Council-Central and State- Dispute Redressal Agencies - Forums and Commission-Filing of Appeals at The District Level – State Level - National Level- Other legislations: National Food Security Act, 2013 (10 hrs) (12 hrs)

UNIT-V: GOODS AND SERVICES TAX ACT 2017

Evolution of GST in India Meaning - Definitions - Objectives - Features - Basic Concepts- Challenges and Opportunities – Dual GST- Applicability of CGST and SGST- indirect taxes include under GST. (12 hrs)

Reference Books:

1. Business Law. - Kapoor, N.D
2. Business Law. - M.C. Kuchhal and VivekKuchhal
3. Business law - R.S. N. Pillai
4. Business Law - Lakshmi
5. Business and Corporate Law - Saravanavel, S. Mohapatra, S.R. and Balakumar,S.

COMPUTER APPLICATIONS IN BUSINESS

(PRACTICAL SUBJECT)

L	T	P	C
1	0	3	3

Course Objective: This course aims to provide Knowledge on the use and application of computer in accounting and to implement all the accounting concepts in using computer software.

UNIT –I: FUNDAMENTALS OF TALLY.ERP9

Create/Alter Company - Setting Features & Configuration - Data configuration - Accounting Masters – create, Alter, view – Groups & Ledgers – Voucher Entry – Voucher modification.
(12 hrs)

UNIT –II INVENTORY IN TALLY.ERP9

Stock Group – Stock Categories – Godowns /Locations – Units of measure – Stock items – Creating Inventory Account heads. Payroll Accounting – Enabling payroll option – Creation of Employee group, Employee, Pay head – Salary details – Voucher Entry – Payroll Reports.
(12 hrs)

UNIT –III: PREPARATION OF REPORTS

Cost Centres – Create/Alter – setting ledgers for cost centres – Voucher Entry for cost centres-reports. Report preparation - Daybook – Bank book – Bank register – Statement of Accounts - Trial balance – Receipts & Payments - Income & Expenditure statement/Profit & Loss statement – Balance Sheet. Audit features – Exception reports – Negative ledgers. (12 hrs)

UNIT -I V: GOODS & SERVICE TAX

Enabling GST in Tally. ERP9 – Ledger Creation under GST – CGST,SGST, IGST & UTGST ledger accounts – Applying GST to stock items – Voucher entry in GST – GST forms – GST reports.
(12 hrs)

UNIT –V: MINI PROJECT

Create a Demo Company account in Tally.ERP9 and set default options. Enter Vouchers for a financial year (from April 1 to March 31) View and print the following reports such as:

1. Daybook/Journal
2. Cash book & Bank book
3. Purchase & Sales Register
4. Debit Note & Credit Note Register
5. Ledger Accounts
6. Trial Balance
7. Income statement(Profit & Loss Account)
8. Receipts & Payment statement
9. Balance Sheet.

(12 hrs)

Evaluation of the Practical Subject:

* A Board of two examiners (Internal Examiner and External Examiner) appointed by the University shall conduct the practical examinations. Internal marks (50) are awarded on the basis of students performance in regular activities and continuous internal assessment examinations and external marks are awarded on the basis of students performance in the final practical examinations conducted by the board of examiners appointed by the University.

Text Books:

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

MSU/2020-21/UG-Colleges/Part-III (B.B.A.)/ Semester-III/Ppr.no.19/Non-Major Elective-1A **ESSENTIALS OF MANAGEMENT**

L	T	P	C
2	0	0	2

Course objective: To enable the students to study the evolution of Management, to study the functions and principles of management and to learn the application of the principles in an organization.

UNIT- I: INTRODUCTION TO MANAGEMENT

Definition of Management – Science or Art –Evolution of Management – Scientific, human relations , system and contingency approaches – Current trends and issues in Management. (6 hrs)

UNIT –II: PLANNING

Nature and purpose of planning – planning process – types of planning – objectives – setting objectives – policies – Planning premises – Decision making steps and process. (6 hrs)

UNIT- III: ORGANISING

Nature and purpose – Formal and informal organization – organization chart – organization structure – types – Line and staff authority – departmentalization – delegation of authority – centralization and decentralization. (6 hrs)

UNIT –IV: DIRECTING

Foundations of individual and group behaviour – motivation — motivational techniques— leadership – types– communication – process of communication – barrier in communication – effective communication. (6 hrs)

UNIT- V: CONTROLLING

System and process of controlling – budgetary and non-budgetary control techniques – control and performance – direct and preventive control. (6hrs)

Reference Books:

1. L.M. Prasad – Principles of Managemnt.
2. M.J.Mathew- ,Functional Management,
3. Meenakshy Gupta - Principles of Management,
4. Koonts and Heinz Wehrich. Essentials of Management,

