

**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		
									Internal	External	Total
IV	III	21	Core 9	Cost and Management Accounting	3	0	2	4	25	75	100
	III	22	Core 10	Marketing Management	3	1	0	4	25	75	100
	III	23	Core 11	Human Resource Management	3	1	0	4	25	75	100
	III	24	Core 12	Production and Operations Management	4	1	0	4	25	75	100
	III	25	Allied 4	Research Methodology	3	1	0	3	25	75	100
	IV	26	Skill Based Core-2	Effective Employability Skills (Practical Subject)	1	1	2	3	50	50	100
	IV	27	Non Major Elective -II	Entrepreneurship	2	0	0	2	25	75	100
		28	Common	Computer for Digital Era	1		1	2	50	50	100
	V		Extension Activity	NSS/NCC/PHYSICAL EDUCATION/ YRC							
			<b>Sub Total</b>	<b>20</b>	<b>6</b>	<b>4</b>	<b>25</b>				

**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**

MSU/2020-21/UG-Colleges/Part-III (B.B.A.)/ Semester-IV / Ppr.no.21/ Core-9 **COST AND MANAGEMENT ACCOUNTING**

L	T	P	C
3	0	2	4

**Course Objective:** To impart conceptual and practical knowledge to students on cost and management accounting and the methods and techniques.

### **UNIT I INTRODUCTION**

Definition - Meaning - Nature - scope and objectives of cost Accounting and Management Accounting - differences between cost Accounting - Management Accounting and Financial Accounting - preparation of cost sheet (15 hrs)

### **UNIT II MARGINAL COSTING AND STANDARD COSTING**

Marginal costing - Assumptions - advantages - Break –even- analysis - PV ratio - Margin of safety - Break even chart- Managerial applications of Break even analysis.

Meaning of standard cost and standard costing, advantages, limitations and applications.

Variance Analysis – material, labour, overheads and sales variances. (15 hrs)

### **UNIT III FINANCIAL STATEMENT ANALYSIS**

Financial statement Analysis - Financial statements – profit & loss accounts - Balance sheet - functions of financial statements - limitations - Techniques of financial statement analysis - comparative and common size income statement and Balance sheet - Trend analysis – Ratio analysis - Liquidity ratios - profitability ratios - solvency ratios - Activity ratios – interpretation of financial statement using Ratio analysis (15 hrs)

### **UNIT V FUND FLOW AND CASH FLOW STATEMENTS**

Fund flow statement: Meaning – uses of fund flow statement – schedule of changes in working - capital – fund flow statement – preparation of funds flow statement- cash flow statement: meaning – uses – difference between fund flow and cash flow statement – preparation of cash flow statement (15hrs)

### **UNIT V BUDGETORY CONTROL**

Budgetary control- Budgeting – Meaning and definition- uses – Functional budgets-master Budget- preparation of cash Budget and Flexible Budget (15 hrs)

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

#### **Reference Books:**

1. Cost and Management Accounting — Y.Hari Prasad Reddy, T.S.

2. Cost and Management Accounting.-P.Jain and K.L.Narang
3. Cost and Management Accounting — S.N.Mageshwari
4. Cost and Management Accounting- A.Murthi.
5. Cost Accounting – R.S.N. Pillai

**MARKETING MANAGEMENT**

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>

**Course Objective:** To familiarize students with the marketing function in organizations. Also aims to equip the students with understanding of the Marketing mix elements and sensitize them to certain emerging issues in Marketing.

**UNIT -I: INTRODUCTION**

Nature, Scope and importance of marketing, Core marketing concepts, Company orientation - Production concept, Product concept, Selling concept, Marketing concept, Holistic marketing concept. Overview of consumer buying process and factors influencing consumer behavior (12 hrs)

**UNIT-II: SEGMENTATION, TARGETING AND POSITIONING**

Market Segmentation: Levels of Market segmentation, basis for segmenting consumer markets and Industrial markets. Market Targeting: Evaluating and Selecting Market Segments. Positioning: Positioning Statement, determining which positioning to promote. (12 hrs)

**UNIT- III: PRODUCT**

Product –definition – levels of product- classification of products - Product Mix: Levels, Hierarchy, Classifications, Mix. Product life cycle: The Concept and its Strategic Implications, Significance of branding, New Product development Process. (12 hrs)

**UNIT- IV: PRICING AND PHYSICAL DISTRIBUTION**

Significance of pricing, factors influencing pricing, pricing objectives, and Pricing Strategies Channels: Channel Functions and Flows, Channel Levels, Whole Saling : Functions and types of wholesalers. Retailing - Retail functions -Types of retailers- retail decisions. (12 hrs)

**UNIT- V PROMOTION**

Eight elements of the Promotion Mix: basics of Advertising (5M's), Sales Promotion, Events & Experiences, Public Relations & Publicity, Direct Marketing, Interactive Marketing, Word of Mouth Marketing and Personal Selling. Factors affecting the promotion mix. (12 hrs)

**Reference Books:**

1. Marketing Management -Kotler, P. & Keller, K. L
2. Marketing Management – Rajan Nair
3. Marketing Management: Global Perspective- Ramaswamy, V.S., Namakumari, S

**HUMAN RESOURCE MANAGEMENT**

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>

**Course Objective:** To acquaint students with the fundamentals of Human Resource Management and the recent developments in Human Resource Management.

**UNIT- I: INTRODUCTION**

HRM-meaning, nature, objectives and scope, Functions of Human Resource Management, Significance of Human Resource Management-Role and Qualities of HR manager. (12 hrs)

**UNIT –II: HUMAN RESOURCE PLANNING**

Importance of Human Resource Planning – Forecasting human resource requirement – matching supply and demand - process of HRP- Job analysis- Job description- Job design- Recruitment – meaning- sources- Selection- meaning and importance –steps in selection procedure- interview- types of interview- Induction- Placement. (12 hrs)

**UNIT- III: TRAINING AND DEVELOPMENT**

Training and Development-Meaning, Importance-Training-types, methods of Training-Learning-Learning principles- Management Development programme-Job evaluation-Performance appraisal and career planning- Need and importance- objectives-process-methods and problems of performance appraisal- Concept of career planning –features methods–uses career Development-Transfer-Promotion-code of conduct (12hrs)

**UNIT- IV: COMPENSATION MANAGEMENT**

Compensation management - Compensation Planning-Objectives-Principles of compensation – Pay Structure – Incentives- Rewards, Intrinsic, extrinsic- Fringe Benefits-Stress Management- Quality of Work Life. (12hrs)

**UNIT- V:GRIEVANCE HANDLING**

Grievance redressal procedure - Discipline- essentials of a good discipline system-Disciplinary Process -approaches- punishment-exit interview-.Legislative Framework – Trade Unions -Managing Conflicts - - Collective Bargaining - Labour participation in management and workers empowerment. (12hrs)

**Reference Books:**

1. Human Resource Management- Gupta ,C.B
2. Personnel and Human Resource Management - SubbaRao, P
3. Human Resource Management - Prasad, L.M.
4. Human Resource Management - Aswathappa, K.

**PRODUCTION AND OPERATIONS MANAGEMENT**

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>4</b>	<b>1</b>	<b>0-</b>	<b>4</b>

**Course Objective:** To acquaint students with the various facets of production and operations in an organization from product design to checking product quality before delivery to the final consumers.

**UNIT- I: INTRODUCTION TO PRODUCTION AND OPERATION FUNCTIONS**

Definition, objectives and functions-Relationship between production and other functions – production management Vs Operations Management- functions of operations management.– Methods of production – Continuous and intermittent production systems. FMS- Cellular manufacturing. (15 hrs)

**UNIT-II: PLANT LAYOUT AND LOCATION**

Meaning – factors involved in selection of location – Steps in Location selection – Techniques of selection (Weber’s, Sargent Florance’s) – Plant layout – Objectives, Factors for good layout, different types of layout – their merits and demerits and suitability. (15 hrs)

**UNIT III: PRODUCTION PLANNING AND CONTROL**

Need for PPC, functions – Planning – Routing – Scheduling –Despatching – Inspection- **Capacity Planning:** Importance of capacity planning- Capacity measurement – Capacity Requirement Planning (CRP) process- production control – objectives – functions involved in production control. **Aggregate Planning:** Definition, nature, strategies of aggregate planning, methods of aggregate planning. (15 hrs)

**UNIT- IV: WORK STUDY AND PLANT MAINTENANCE**

Work study – Objectives – Components – Relationship of time and motion study to work study – Benefits of work study. Method study – procedure for method study – Techniques – Micro motion study – Process charts – Plant Maintenance – Importance- Types – Break down & Preventive maintenance. (15 hrs)

**UNIT -V: MATERIALS MANAGEMENT**

Meaning – need – functions of materials management – Material requirement planning (MRP) and control: MRP concept and process - Inventory control systems and techniques Inventory control – importance, objectives – Tools – ABC, VED, FSN analysis – EOQ – Re-order point – Safety Stock – Models of EOQ – JIT (Elementary level). (15 hrs)

**Reference Books:**

1. Industrial Engineering – O.P. Khanna
2. Production & Operations management- Nair.S
3. Production Management –Paneerselvam.R
4. Operations Management- Krajewski&Ritzman.
5. Modern Production/Operations Management- Buffa&Sarin

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>3</b>	<b>1</b>	<b>0</b>	<b>3</b>

**Course Objective:** To provide an insight into the fundamentals of social science research and to impart practical knowledge and required skills in carrying out research project independently.

### **Unit I INTRODUCTION**

Research- Meaning, Nature, Scope, Significance, Objectives and Utilities - Types of Research- Fundamental, Applied, Exploratory, Descriptive, Predictive, Analytical, Experimental, Diagnostic, Qualitative and Quantitative Research- Ex-post Facto Research – Case Study-Census Study- Action Research- Surveys and Field Studies –Research Process and its Steps.

(12hrs)

### **UNIT II RESEARCH DESIGN**

Identifying a Research Problem – Review of Literature – Identifying Research Gap –Research Questions - Setting of Objectives and Hypotheses – Need, Significance and Types of Hypotheses- Variables and types- Research Design- Steps in developing a Research Design – Qualities of Good Research Design

(12hrs)

### **UNIT III DATA COLLECTION AND SAMPLING**

Sources of Data – Primary and Secondary Data –Tools for Data Collection- Observations, Interviews and Experiments –Questionnaire Vs, Schedules- construction of questionnaire-Scaling Techniques and Construction of Scales –Sampling- Probability and Non-Probability Sampling Techniques –Determinants of sample size – sampling errors and sources - Pre-testing and Pilot Study

(12hrs)

### **UNIT IV DATA ANALYSIS**

Data Analysis- Statistical Tools and Techniques for Data Analysis- - Parametric and Non Parametric Tests (Concepts and types only) -Introduction to Statistical Packages – SPSS, Uses of SPSS- Precaution on using SPSS –Interpretation of analysed data

(12hrs)

### **UNIT V RESEARCH REPORTING**

Research Report - types of reports – content of report –Style of Reporting – Steps in Drafting Reports – Qualities of a good report –References -Bibliography – APA Format in writing references and bibliography

(12hrs)

#### **Reference Books:**

1. Social Research Methods – Alan Bryman and Edward Allan Bell
2. Research Methodology- Methods and Techniques- . Kothari, C
3. Research Methodology in Social Science-KrishnaswamyOR&Ranganatham, M.
4. Research Methodology-Panneerselvam, R.
5. Market Research,-NareshMalhotra, John Hall, Mike Shaw & Peter

MSU/2020-21/UG-Colleges/Part-III (B.B.A.)/ Semester-IV / Ppr.no.26/ Skill based subject-2  
**EFFECTIVE EMPLOYABILITY SKILLS**  
**(PRACTICAL SUBJECT)**

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>1</b>	<b>1</b>	<b>2</b>	<b>3</b>

**Course Objective:** To impart the knowledge and skills for enhancing the career opportunities to the Business Administration students.

To achieve the above objective, the suggestive list of activities to be conducted are

1. Expert lectures
2. Aptitude Tests
3. Group Discussion
4. Quiz (General/Technical)
5. Presentations by the students
6. Team building Exercises

#### **UNIT- 1: TEST OF ENGLISH**

Reading Comprehension--- Cloze Test---Synonyms & Antonyms---Rearranging the Sentence –error detection – preposition rules –idioms and phrases- tenses rules- Paragraph completion.  
(12 hrs)

#### **UNIT- II:TEST OF REASONING**

Alphabet Test---Coding& Decoding---Ranking (Or)Arranging in Order---Analogy -Assigning Artificial Values to Arithmetical Series --- Series Completion Test--- Syllogism - Blood relations---Distance & Direction--- Number Test & Time Sequence- Puzzles. (12 hrs)

#### **UNIT-III : QUANTITATIVE APTITUDE**

Number System---squares & cubes---simplification -Average ---Simple Interest---Compound Interest- Profit & loss -Ratio & partnership -Data Interpretation. (12 hrs)

#### **UNIT- IV: GENERAL KNOWLEDGE**

Important days in a year ---Abbreviations ---Countries , Capital & Currency – historical important events- Current events across the world – Corporate Head quarters – CEOs- Books and Authors – Invention and Inventors –Celebrities- World records in sports and games.  
(12 hrs)

#### **UNIT –V: INTERVIEW SKILLS**

Resume writing – Meaning – Features of a good resume, Model (Exercise) . Key Skills to attend the Interview, Answering interview Questions, Handling Tricks situations. (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 are awarded on the basis of students performance in regular class 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.

**Reference Books:**

- a. Upkar's Mental Ability Test - Dr.Lal&Jain;
- b. Quicker Reasoning Test -Dr.Lal &A.K.Singh
- c. Soft Skills -Dr.K.Alex

**ENTREPRENEURSHIP**

L	T	P	C
2	0	0	2

**Course Objectives:** To equip and develop the learners entrepreneurial skills and qualities essential to undertake business.

**UNIT –I: INTRODUCTION**

Concept and Evolution of entrepreneurship, Core elements of entrepreneurship, Factors affecting Entrepreneurship development- Role of entrepreneurship in the developing economy.

( 6 hrs)

**UNIT- II: THE ENTREPRENEURIAL MINDSET**

Attributes of entrepreneurs, Types of entrepreneurs - Distinction between entrepreneur and manager, Distinction between entrepreneur and intreprenuer.

(6 hrs)

**UNIT- III: GENERATION OF IDEAS**

Methods and process of generating ideas, sources of ideas and screening process Assessing opportunities: Challenges, pitfalls and critical factors of new venture; Business and Entrepreneurial development organizations.

(6 hrs)

**UNIT- IV: SOURCE OF FUNDING**

Search for entrepreneurial capital- Debt vs. Equity; Venture Capital Market; Angel Financing and Alternative sources of finance for Entrepreneurs.

(6 hrs)

**UNIT- V: DRAFTING BUSINESS PLAN**

Introduction - Idea Selection - Selection of the Product / Service - Aspects of a Project - Phases of a Project - Project Report - Contents of a Project Report

(6 hrs)

**Reference Books:**

1. Entrepreneurial Development - S.S.Khanka, Entrepreneurship- Rajeev Roy
2. Small scale Industries and Entrepreneurship.-Dr. Vasant Desai Entrepreneurship- Arya Kumar Pearson
3. Projects: Planning, Analysis, Selection, Implementation - Prasanna Chandra

