

SYLLABUS

MANONMANIAM SUNDARANAR UNIVERSITY, TIRUNELVELI-12

UG - COURSES – AFFILIATED COLLEGES

Course Structure for

BACHELOR OF BUSINESS ADMINISTRATION (B.B.A)

(Choice Based Credit System)

(With effect from the Academic Year – 2020-21)

Semester-III				
Part	Subject Status	Subject Title	Subject Code	Credit
3	Core 5	Financial Accounting	AMBA31	4
3	Core 6	Organizational Behaviour	AMBA32	4
3	Core 7	Business Mathematics	AMBA33	4
3	Core 8	International Business Management	AMBA34	4
3	Allied 3	Business Law	AABA31	3
3	Skill Base Core-1	Computer applications in Business (Practical Subject)	ASBAP1	3
4	Non Major Elective -1	Economics For Competitive Examination I	ANEC31	2
4	Non Major Elective -1	அறிமுகத்தமிழ்	ANTL31	2
4	Common	YOGA	AYOG31	2



Total Marks: 100 Internal Exam: 25 marks + External Exam: 75 marks

A. Scheme for internal Assessment:

Maximum marks for written test: **20 marks**

3 internal tests, each of **1 hour** duration shall be conducted every semester.

To the average of the **best two** written examinations must be added the marks scored in. The **assignment** for 5 marks.

The break up for internal assessment shall be:

Written test- 20 marks; Assignment -5 marks Total - 25 marks

B. Scheme of External Examination

3 hrs. examination at the end of the semester

A – Part : 1 mark question two - from each unit

B – Part : 5 marks question one - from each unit

C – Part : 8 marks question one - from each unit

➤ **Conversion of Marks into Grade Points and Letter Grades**

S.No	Marks	Letter Grade	Grade point (GP)	Performance
1	90-100	O	10	Outstanding
2	80-89	A+	9	Excellent
3	70-79	A	8	Very Good
4	60-69	B+	7	Good
5	50-59	B	6	Above Average
6	40-49	C	5	Pass
7	0-39	RA	-	Reappear
8	0	AA	-	Absent

➤ **Cumulative Grade Point Average (CGPA)**

$$CGPA = \frac{\Sigma (GP \times C)}{\Sigma C}$$

- **GP** = Grade point, **C** = Credit
- CGPA is calculated only for Part-III courses
- CGPA for a semester is awarded on cumulative basis

➤ **Classification**

- First Class with Distinction : CGPA $\geq 7.5^*$
- First Class : CGPA ≥ 6.0
- Second Class : CGPA ≥ 5.0 and < 6.0
- Third Class : CGPA < 5.0



FINANCIAL ACCOUNTING

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.

UNIT- II:

FINAL ACCOUNTING

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

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

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.

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.

(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

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

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

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.

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.

Unit -V:

Organizational Change and Organizational development

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

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



BUSINESS MATHEMATICS

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.

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

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

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

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.

(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



INTERNATIONAL BUSINESS MANAGEMENT

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

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

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

UNIT- IV: INTERNATIONAL FINANCIAL ORGANATIONS

UNO,WTO, IMF, World Bank, ADB, IFC, UNCTAD,IDA and IBRD

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

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, Daniel Sullivan



BUSINESS LAW

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

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.

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

UNIT- IV:

CONSUMER PROTECTION ACT 11986

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

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.

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)

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.

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.

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.

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.

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.

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.



ECONOMICS FOR COMPETITIVE EXAMINATIONS - I

Objective:

- To provide an ample opportunity to compete the competitors in the forthcoming competitive examinations in the realm of economics.

Unit I:

Structure of the Indian Economy:

Economic Growth Vs Development -Characteristics of Indian Economy - National Income – Methods – Difficulties – Trends before and after independence.

Unit II:

Economic Planning:

Objectives of Planning –Types of Planning – Five year plans in India - NITI Aayog

Unit III:

Policies and Performance in Agriculture:

Agrarian structure- Green revolution and technology; capital formation; trade; pricing and procurement – New agricultural policy 2020.

Unit IV:

Policies and Performance in Industry:

Growth: MSME – PSU - Competition policy: Industrial Policy (1991) – SEZ - EPZ - SIPCOT- MNCs - Make in India - Startups.

Unit V:

Policies and Performance in Service:

Types of service sector - Role of service sector in Indian economy - Growth of service sector after 1947 – Recent policy (1991): FDI – Disinvestment - IT policy.

References:

1. Dutt, G. and A. Mahajan, Indian Economy, S. Chand Publishing, New Delhi, 2016.
2. Government of India (various issues), Economic Survey of India, Economic Division, Ministry of Finance, Government of India, New Delhi.
3. Government of India (various issues), Statistics and Abstract, Ministry of Statistics and Programme Implementation, Government of India, New Delhi.
4. K.R.Gupta and J.R. Gupta, Indian Economy, Atlantic Publishers, New Delhi, 2008.
5. V.K.Puri and S.K. Misra, Indian Economy: Its Development Experience, Himalaya Publishing House, New Delhi, 2015.
6. S.Sankaran, Indian Economy, Marghan Publications, Chennai, 2002.
7. Economics Survey (Various issues), Ministry of Finance, GoI



தமிழ்மொழியை அறியாத மாணவர்க்குரிய பாடத்திட்டம்.

மூன்றாம் பருவம் அறிமுகத்தமிழ் - தாள் 1

தமிழ் மொழியைப் பயிலாத மாணவர்களுக்குப் பொது விருப்பப்பாடத் தேர்வு முறைப்படி (Choice Based Credit System) துறைசாரா விருப்பப்பாடத் திட்டத்தின் அடிப்படையில் தமிழ் மொழியினைக் கற்கும் வகையில் எளிமையுடன் அமைக்கப்பட்டுள்ளது. பிறமொழியினைத் தாய்மொழியாகக் கொண்டு கல்வி கற்கும் மாணவருக்குத் தமிழ் மொழியினை அறிமுகப்படுத்தும் வகையில் தமிழ் எழுத்துக்கள் அறிமுகப்படுத்தப்பட்டுள்ளன. மாணவர்களின் எழுதும் திறனும், பேசும் திறனும் சிறப்பாக அமைய கையெழுத்துப் பயிற்சியும், வாய்மொழிப் பயிற்சியும் இன்றியமையாதனவாகக் கருதப்படுவதால், அப்பயிற்சி பெறும் வகையில் பாடங்கள் வகுக்கப்பட்டுள்ளன. மேலும் மாணவரின் அறிவு மேம்படும் வகையிலும் தமிழ்மொழியைக் கற்கத் தூண்டும் வகையிலும் மொழித்திறன் பயிற்சியும் அமைந்துள்ளது.

இப்பாடத்திட்டக் குறிப்பேடு வெளிவருவதற்கு வழிகாட்டிய மனோன்மணியம் சுந்தரனார் பல்கலைக்கழகத் துணைவேந்தர் முனைவர் கி.பாஸ்கர் அவர்களுக்கும் பதிவாளர் முனைவர் அ.ஜாண் டி பிரிட்டோ அவர்களுக்கும் எங்கள் உளமார்ந்த நன்றியைத் தெரிவித்துக் கொள்கின்றோம்.

பொருளடக்கம்

கடவுள் வாழ்த்து

அலகு- 1 எழுத்துக்கள் அறிமுகம்

அலகு- 2 சொல்

அலகு - 3

அ) வாய்மொழிப் பயிற்சி

ஆ) மாணவர் ஆசிரியர் உரையாடல்

இ) ஒரு பொருள் குறித்து பேசுதல்



ஈ) ஆசிரியர் கூறியதை அப்படியே கூறல்

அலகு - 4 எண்கள், நாட்கள், மாதங்கள்

அலகு - 5 வாக்கியம்

பயிற்சிகள்:

1. கையெழுத்துப் பயிற்சி
2. வாய்மொழிப் பயிற்சி
3. சரியான வாக்கியமாக மாற்றுதல்
4. பட்டியலிட்டு இனமில்லாதவற்றை அடிகோடிட்டுக் காட்டுதல்
5. விடுபட்ட எழுத்துக்களை இணைத்தல்
6. விடையளித்தல்
7. தன் விவரக்குறிப்பு எழுதுதல்

இந்த பாடத்திட்டத்திற்றினாக பாடங்கள் மற்றும் மாதிரி வினாக்கள் அடங்கிய கையேடு பல்கலைக்கழக இணையதளத்திலிருந்து பதிவிறக்கம் செய்து கொள்ளலாம்.

