

Programme Structure and Scheme of Examination (under CBCS) (Applicable to the candidates admitted in Affiliated Colleges from the academic year 2022 -2023 onwards)

ODE		academic year 2022 -2023 onwards)	EEK	T		XIM ARK	-
COURSE CODE	PART	STUDY COMPONENTS & COURSE TITLE	HOURS/WEEK	CREDIT	<b>VI</b> O	эзэ	TOTAL
		SEMESTER – I					
22UTAML11	I	Language Course – I: Tamil/Other Languages	5	3	25		100
22UENGL12	II	English Course – I: Communicative English I	5	3	25	75	100
22UBBAC13	III	Core Course – I: Principles of Management	4	4	25	75	100
22UBBAC14		Core Course – II: Financial Accounting	4	4	25	75	100
		Core Practical – I: Tally	4	-	-	-	-
		Allied Course – I	4	3	25	75	100
22UBBAS16		Skill Based Course – I: Salesmanship	2	2	25	75	100
22UENVS18	IV	Environmental Studies	2	2	25	75	100
		Total	30	21			70 0
		SEMESTER - II					
22UTAML21	I	Language Course - II: Tamil/other Languages	5	3	25	75	100
22UENGL22	II	English Course – II: Communicative English II	5	3	25	75	100
22UBBAC23	III	Core Course – III: Business Environment	5	4	25	75	100
22UBBAP24		Core Practical – I: Tally	5	4	25	75	100
		Allied Course – II	4	3	25	75	100
22UBBAS26		Skill Based Course – II: Presentation Skills	2	2	25	75	100
22UVALE27	IV	Value Education	2	1	25	75	100
22USOFS28	1 0	Soft Skill	2	1	25	75	100
		Total	30	21			80 0

# List of Allied Courses (Choose 1 out of 3 in each Semester)

Semester	Course Code	Course Title	H/W	C	CIA	ESE	Total
	22UBBAA15-1	Principles of Banking System	4	3	25	75	100
I	22UBBAA15-2	Consumer Behavior	4	3	25	75	100
	22UBBAA15-3	Business Economics	4	3	25	75	100
	22UBBAA25-1	Principles of Insurance	4	3	25	75	100
II	22UBBAA25-2	Customer Relationship Management	4	3	25	75	100
	22UBBAA25-3	Managerial Economics	4	3	25	75	100

SEMESTER: I CORE: I PART: III

# 22UBBAC13: PRINCIPLES OF MANAGEMENT

CREDITS: 4 HOURS: 4 / Week

## **Course Objectives**

- 1. To familiarize the students with principles of management concepts.
- 2. To provide an insight about the management functions of planning, organizing, staffing, directing & controlling.
- 3. To enumerate the importance of organizing and organizational structure.
- 4. To make them understand on the importance of HR practices and motivation.
- 5. To enable them to understand the techniques of co-ordinations.

# **Unit I: Management**

Hours: 12

Management: Definition, Nature, Scope – Functions of Management – Principles of Management – Management: Art, Science and Profession – Levels of Management: Top level, Middle level, Lower level.

Unit II: Planning Hours: 12

Planning: Introduction, Nature, Scope – Importance of Planning – Steps in Planning – Types of Plan – Decision Making – Types of Decision – Decision Making Process.

#### **Unit III: Organising**

Hours:

Organising: Definition, Principles – Organisations Structure: Types – Span of Control – Departmentation – Process and Methods.

#### **Unit IV: Staffing & Directing**

Hours: 12

Staffing & Directing: Meaning – Recruitment – Selection – Directing: Nature, Purpose – Decentralisation – Motivation – Maslow's and Herzberg Theories.

Unit V: Controlling Hours: 12

Controlling: Meaning, Nature, Importance – Control Process – Co-ordination – Need, Type and Techniques for excellent Co-ordination.

#### **Course Outcomes**

At the end of the course, the students will be able to

- 1. Understand the basic concept of management and practices
- 2. Understand the proper planning, elements and techniques of planning recognise and apply the skills necessary for carrying out effective management practices.
- 3. Understand the different organization structure need for departmentation.
- 4. Understand the basic concepts of staffing process in the human resource department and theories of motivation.
- 5. Understand the problems and stages in controlling process & coordination.

#### **Text Books**

- 1. Ramasamy, T. (2014). Principles of Management. Mumbai: Himalaya Publishing House.
- 2. Satya Raju, R. & Parthasarathy, A. (2018). Management: Text and Cases. New Delhi: PHI Learning Pvt. Ltd. 3<sup>rd</sup> Edition.
- 3. Prasad, L. M. (2020). Principles and Practice of Management. New Delhi: Sultan Chand & Sons.
- 4. Tripathi, P. C., Reddy, P. N. & Ashish Bajpai. (2021). Principles of Management. New Delhi: McGraw Hill Education. 7<sup>th</sup> Edition.
- 5. Gupta, C. B. (2021). Management: Theory and Practice. New Delhi: Sultan Chand & Sons.

# **Supplementary Reading**

- 1. Sherlekar, S. A., Jain. Khushpat S., & Jain. Apexa V. (2017). Principles of Management. Mumbai: Himalaya Publishing House.
- 2. Dinkar Pagare. (2018). Principles of Management. New Delhi: Sultan Chand & Sons.
- 3. Harold Koontz, Heinz Weihrich, Mark V. Cannice. (2020). Essentials of Management. New Delhi: McGraw Hill.
- 4. Gupta, R. N. (2022). Principles of Management. New Delhi: Sultan Chand & Sons.
- 5. Meenakshi Gupta. (2019). Principles of Management. New Delhi: PHI Learning Pvt Ltd.

Course	Programme Outcome									
Outcome	PO1	PO2	PO3	PO4	PO5	PO6				
CO1	3									
CO2			2							
CO3			2							
CO4				2						
CO5					2					

SEMESTER: I CORE: II PART: III

# 22UBBAC14 FINANCIAL ACCOUNTING

CREDIT: 4 HOURS: 4 / Week

## **Course Objectives**

- 1. To inculcate basic accounting concepts and postulates
- 2. To understand how trial balance helps to check accuracy in the ledger positioning
- 3. To provide wide knowledge about final accounts
- 4. To understand the meaning of depreciation and methods of charging depreciation
- 5. To build a base income and expenditure& receipts and payment accounts.

Hours: 12

## **Unit I: Basics of Accounting**

Accounting: Meaning, Objectives – Accounting Concepts – Kinds of Accounts – Double entry Vs Single entry – Accounting Rules – Journal – Ledger.

## **Unit II: Trial Balance and Subsidiary Books**

Hours: 12

Trial Balance: Meaning, Methods – Errors: Types of Errors – Rectification of Errors – Subsidiary Books – Types of Cash Book – Problems.

## **Unit III: Final Accounts**

Hours: 12

Trading Account – Profit and Loss Account – Balance Sheet with simple Adjustments – Bank Reconciliation Statement (simple problem).

## **Unit IV: Depreciation**

Hours: 12

Depreciation – Straight Line Method – WDV Methods and Annuity Method.

#### **Unit V: Non-Profit Organisation Accounting**

Hours: 12

Accounting for Non-Trading Institution – Income and Expenditure Account – Receipts and Payment Account.

#### **Course Outcomes**

At the end of the course, the students will be able to

- 1. Understand the fundamentals of financial accounting
- 2. Ensure the mathematical accuracy of the business transaction recorded in company ledger.
- 3. Prepare various books of accounts and final accounts.
- 4. Understand how to determine the amount of depreciation from the total value of property.
- 5. Learn to prepare various accounts; receipts and payments account, income and expenditure, balance sheet for non-profit organisation.

- 1. Maheswari, S. N., Maheswari, Suneel K. & Maheswari., Sharad K. (2018). Financial Accounting. New Delhi: Vikas Publishing House.
- 2. Shukla. M. C., Grewel. T. S., & Gupta. S. C. (2017). Advanced Accounting Volume-I. New Delhi: Sultan Chand Publishing.

- 3. Grewal, T. S. (2022). Double Entry Book Keeping (Financial Accounting). New Delhi: Sultan Chand Publishing.
- 4. Tulsian, P. C. (2018). Principles and Practice of Accounting. New Delhi: McGraw Hill.
- 5. Jain, S. P., Narang, K. L., Simmi Agrawal, & Monika Sehgal. (2020). Financial Accounting. New Delhi: Kalyani Publishers.

# **Supplementary Reading**

- 1. ASB (1999) Statement of Principles for Financial Reporting, London, ASB.
- 2. Elliott, Barry., &Elliott, Jamie. (2009). Financial Accounting and Reporting. Harlow, UK: Pearson Education Limited.13<sup>th</sup> Education.
- 3. Banerjee, Ashok. (2012). Financial Accounting: A Managerial Emphasis. New Delhi: Excel Books.
- 4. Jawahar Lal., & Seema Srivastava. (2014). Financial Accounting: Principles and Practices. New Delhi: Sultan Chand Publishing.
- 5. Gupta, R. L. & Gupta, V. K. (2022). Financial Accounting. New Delhi: Sultan Chand & Co.

Course		Programme Outcome							
Outcome	PO1	PO2	PO3	PO4	PO5	PO6			
CO1	3								
CO2		3							
CO3	3								
CO4	2								
CO5	2								

SEMESTER: I
SKILL BASED: I
PART: IV

CREDIT: 2
HOURS: 2 / Week

#### **Course Objectives**

- 1 To provide the students with various duties and responsibilities of salesman.
- 2 To learn importance of sales presentation and sales aids.
- 3 To enable them to analyse sales forecasting and its methods.
- 4 To help them to know the factors affecting sales decision.

Hours: 12

Hours: 12

Hours: 12

Hours: 12

Hours: 12

#### **Unit I: Introduction**

Salesmanship – Functions of Salesman – Importance – Duties and Responsibilities of Salesman – Qualities of a Successful Salesman.

#### **Unit II: Essentials of Sales**

Essentials of Sales – Knowledge of Industry and Company – Knowledge of Products – Knowledge of Customer – Buying Motives

#### **Unit III: Sales Presentations**

Sales Presentations – Sales Aids – Use of Technology in Sales – Market Survey – Importance of Market Survey to Salesman and Producer.

#### **Unit IV: Sales Forecasting**

Sales Forecasting: Definition, Methods, Uses, Advantages and Disadvantages – Sales Quota.

#### **Unit V: Sales Management**

Sales Management: Definition – Roles and Techniques – Sales Decisions – Factors affecting Sales Decision – Sales Force Decision – Sales Territory – Tele Marketing.

#### **Course Outcomes**

At the end of the course, the students will be able to understand

- 1. Duties and responsibilities of salesman.
- 2. Essentials of sales.
- 3. Importance of market survey to salesman and producer.
- 4. Sales forecasting.
- 5. Various factors affecting sales decision.

- 1 Richard R. Still., Edward W. Cundiff., Norman A. P. Govoni., & Sandeep Puri. (2017). Sales and Distribution Management. New Delhi: Pearson Education.
- 2 Bholanath Dutta, & Girish C. (2011). Salesmanship. Mumbai: Himalaya Publishing House.
- 3 Saravanavel, P., & Sumathi. S., (2012). Advertising and Salesmanship. Chennai: Margham Publication.
- 4 William Maxwell. (2018). Salesmanship. Trieste Publishing.

5 Anil Keskar, & Suresh Abhyankar. (2020). Sales Management and Personal Selling. Mumbai: Himalaya Publishing House.

# **Supplementary Reading**

- 1 William L. Cron, & Thomas E. Decarlo. (2009). Sales Management: Concepts and Cases. 10<sup>th</sup> Edition. New Delhi: Wiley India.
- 2 Thomas N. Ingram, Raymond W. LaForge, Ramon A. Avila. Schwepker Jr., & Michael R. Williams. (2019). Sales Management: Analysis and Decision Making. Oxfordshire, UK: Routledge. 10<sup>th</sup> Edition.
- 3 Sahu, P. K., & Raut, K. C. (2003). Salesmanship and Sales Management. New Delhi: S. Chand Publishing. 3<sup>rd</sup> Edition.

Course	Programme Outcome									
Outcome	PO1	PO1 PO2 PO3 PO4 PO5 PO6								
CO1		3								
CO2	2									
CO3	2									
CO4			2							
CO5						3				

SEMESTER: II CORE: III PART: III

# 22UBBAC23 BUSINESS ENVIRONMENT

CREDIT: 4 HOURS: 5 / Week

#### **Course Objectives**

- 1 To enable the students to understand the nature of business and its environment.
- 2 To know how economic culture, culture systems influence organizations
- 3 To understand how government pertaining to business have an influence on an organization
- 4 To understand how privatization and globalization affects organizations
- 5 To enable the students to examine and evaluate the business economic systems.

Hours: 12

#### **Unit I: Business Environment**

Business Environment: Meaning – Various Environments affecting Business – Economic, Socio-Cultural, Political and Government – Competitive, Demographic. Physical and Geographical and Technological Environments

#### **Unit II: Economic Culture**

Hours: 12

Business and Society – Interface between Business and Culture – Social Responsibilities of Business: Meaning, Types – Arguments for and against Social Responsibilities – Social Audit – Business Ethics.

#### **Unit III: Business and Government**

Hours: 12

Business and Government – State Regulations on Business – New Industrial Policy – Industrial Licensing Policy.

#### **Unit IV: Privatization and Globalization**

Hours: 12

Privatization: Meaning – Ways of Privatization – Benefits – Arguments against Privatization – Pros and Cons of Liberalization and Globalization – MNC – Merits and Demerits.

## **Unit V: Business Economic System**

Hours: 12

Business and Economic System – Socialism, Capitalism and Mixed Economy – Impacts on Business – Public Sector – Objectives – Achievements and Failures.

#### **Course Outcomes**

At the end of the course, the students will be able to

- 1. Acquaint with business objectives, dynamics of business and environment
- 2. Able to recall and relate business and society.
- 3. Enable to discuss the contemporary issues in business.
- 4. Describe concepts like business ethics, ethical dilemmas, corporate culture.
- 5. Acquaint with various strategies of global trade.

#### **Text Books**

- 1. Francis Cherunilam. (2018). Business Environment. Mumbai: Himalaya Publishing House.
- 2. Sachdeva. S. (2018). Business Environment. Agra: Lakshmi Narain Agarwal Educational Publishers.
- 3. Fernando, A. C. (2011). Business Environment. New Delhi: Pearson India Education.
- 4. Shaikh Saleem. (2015). Business Environment. New Delhi: Pearson India Education.
- 5. Aswathappa, K. (2011). Essentials of Business Environment. Mumbai: Himalaya Publishing House.

# **Supplementary Reading**

- 1. Garg, V. K., & Dhingra, I. C. (2004). Basic EconomicsandBusinessEnvironment.New Delhi: S. Chand & Sons.
- 2. Sherlekar, S. A., &Sherlekar, V. S.(2021). Modern Business Organization and Management.Mumbai: Himalaya Publishing House.
- 3. David, L. Mothersbaugh. (2022). Consumer Behaviour: Building Marketing Strategy. New Delhi: McGraw Hill.

Course	Programme Outcome								
Outcome	PO1	PO1 PO2 PO3 PO4 PO5 PO							
CO1	3		2		2				
CO2		3		2	2				
CO3	2		3			2			
CO4		3		2	2				
CO5	2		2			2			

SEMESTER: II CORE PRACTICAL: I PART: III

# 22UBBAP24 TALLY (PRACTICALS)

CREDIT: 4
HOURS: 5 / Week

## **Course Objectives**

- 1 Help the students to know the fundamental concepts of Tally.
- 2 Help them to understand how to use Tally software in day to day applications.
- 3 Familiarize the students to use this package for business.
- 4 Introduce the students to some basic tools like creation of voucher, purchase order etc.
- 5 Familiarize the students in the preparation of tax related sales vouchers.

Unit I: Introduction Hours: 12

Introduction to Tally – Selecting a Company – Shutting a Company – Altering a Company – Accounting Information – Groups – Managing Groups – Single & Group – Ledgers.

Unit II: Vouchers Hours: 12

Vouchers – Creating Vouchers – Displaying and Altering Vouchers – Control Vouchers – Purchase Vouchers – Sales Vouchers – Payment – Receipt and Journal Vouchers – Bank Reconciliation Statement.

# **Unit III: Inventory Management**

Inventory Management – Stock Groups – Stock Categories – Stock Items – Types of Inventory Vouchers – Receipt Note Vouchers.

#### **Unit IV: Purchase & Sales Order**

Purchase Orders – Creation of a Purchase Order – Altering a Purchase Order – Deleting a Purchase Order – Sales Orders – Deleting a Sales Order – Invoices Reports – Trial

Hours: 12

Hours: 12

Hours: 12

# Balance – Profit and Loss A/c Balance Sheet. Unit V: Pay Roll & Tax

Pay Roll in Tally – Collected at Source – Tax Deducted at Sources – various Financial Statements – Budget – GST.

#### **Course Outcomes**

- 1 Using Tally to create personal business documents following current professional and/or industry standards
- 2 Create scientific and technical documents incorporating the billing procedures
- 3 Develop entries for creation of vouchers
- 4 Design bills for implementation of taxation aspects.
- 5 Design and construct financial statements after considering taxes and GST.

- 1 Kumar, S. (2018). Tally ERP 9 with GST. New Delhi: TB Publications. 1<sup>st</sup> Edition.
- 2 Sharaddha Singh. (2018). Tally ERP 9: Power of Simplicity. New Delhi: V & S

#### Publishers.

- 3 Manoj Bansal, & Ajay Sharma. (2018). Computerised Accounting System. Agra: Sahitya Bhawan Publications.
- 4 Asok K. Nadhani. (2018). Tally ERP 9 Training Guide. New Delhi: BPB Publications.4<sup>th</sup> Edition.
- 5 Parag Joshi. (2018). Tally ERP 9 with GST. New Delhi: Dnyansankul Prakashans Publications.

# **Supplementary Reading**

- 1 Tally Education Pvt. Ltd. (2018). Official Guide to Financial Accounting using Tally ERP 9. New Delhi: BPB Publications. 4<sup>th</sup> Edition.
- 2 Navneet Mehra. (2020). GST Tally ERP 9: Power of Simplicity. New Delhi: V & S Publishers.
- 3 Namrata Agrawal. (2019). Tally.ERP 9. New Delhi: Dreamtech Press.
- 4 Bimlendu Shekhar. (2021). Tally Practical Work Book-1. 2<sup>nd</sup> Edition.
- 5 DT Editorial Services. (2020). Tally.ERP 9 with GST in Simple Steps. New Delhi: Dreamtech Press.

Course	Programme Outcome						
Outcome	PO1	PO2	PO3	PO4	PO5	PO6	
CO1		3					
CO2		2					
CO3		3					
CO4		3					
CO5	2						

SEMESTER: II SKILL BASED: II PART: III

# 22UBBAS26 PRESENTATION SKILLS

CREDIT: 2 HOURS: 2 / Week

## **Course Objectives**

- 1 To impart knowledge to develop the presentation skills.
- 2 To help the students to make their presentations effectively.
- 3 To learn about the fundamental presentation skills.

Unit I: Introduction Hours: 6

Presentation: Meaning, Importance – Preparing for Presentation – Guidelines for Effective Presentation – Steps in making Successful Presentation – Audio-Visual Aids.

#### Unit II: Presentation Skills

Presentation Skills: Meaning – Planning a Presentation – Factors affecting Presentation Skills – Strategies to Overcome.

## **Unit III: Presentation Material**

Hours: 6

Presentation Material – Need and Importance – Advantage and Disadvantage of Materials. – Articles – Precautions in the Use of Presentation Materials.

Unit IV: Audience Hours: 6

Knowing your Audience – Types of Audience – Role of Audience in Presentation – How to handle Emergency and Panic Situations.

#### **Unit V: Power Point Presentation**

Hours: 6

Power Point Presentation – Role and Significance – Dos and Don'ts in Power Point Presentation.

#### **Course Outcomes**

At the end of the course, the students will be able to

- 1 Use and practice delivery techniques for making presentation
- 2 Structure presentation skills in order to improve presentation
- 3 Understand the importance of presentation materials
- 4 Know the audience to have effective presentation
- 5 Demonstrate the methods for power point presentation

- 1 Steve Mandel. (2022). Effective Presentation Skills: A Practical Guide to Better Speaking. A Fifty Minute Series.
- 2 Jennifer Rotondo, & Mike Rotondo. (2001). Presentation Skills for Managers. New Delhi: McGraw-Hill Education.
- 3 Michael Stevens. (2012). How to be Better at giving Presentation. New Delhi: Kogan Page India Pvt Ltd.
- 4 Sandy McMillan. (1997). How to be a Better Communicator. New Delhi: Kogan Page India Pvt Ltd.

5 Alex, K. (2019). Soft Skills: Know yourself and Know the World. New Delhi: S. Chand & Co.

# **Supplementary Reading**

- 1 Barun Mitra. (2016). Personality Development and Soft Skills. New Delhi: Oxford University Press.
- 2 Gajendra Singh Chauhan, & Sangeeta Sharma. (2015). Soft Skills: An Integrated Approach to Maximise Personality. New Delhi: Wiley.
- 3 Prashant, A. Dhanwalkar (Manusmare), Sharma, S. R., & Gunjan Sharma. (2015). Soft Skills Developments. Nagpur: Sai Jyoti Publication.

Course	Programme Outcome								
Outcome	PO1	PO2	PO3	PO4	PO5	PO6			
CO1	3								
CO2		3							
CO3	3								
CO4	2								
CO5	2								