


ANNAMALAI UNIVERSITY
115_B.B.A.

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

COURSE CODE	PART	STUDY COMPONENTS & COURSE TITLE	HOURS/ WEEK	CREDIT	MAXIMUM MARKS		
					CIA	ESE	TOTAL
SEMESTER - I							
22UTAML11	I	Language Course - I: Tamil/Other Languages	5	3	25	75	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
22UBBAS17		Skill Based Course - I: Salesmanship	2	2	25	75	100
22UENVS18	IV	Environmental Studies	2	2	25	75	100
		Total	30	21			700
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		Soft Skill	2	1	25	75	100
		Total	30	21			800

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

Semester	Course Code	Course Title	H/W	C	CIA	ESE	Total
I	22UBBAA16-1	Principles of Banking System	4	3	25	75	100
	22UBBAA16-2	Consumer Behavior	4	3	25	75	100
	22UBBAA16-3	Business Economics	4	3	25	75	100
II	22UBBAA25-1	Principles of Insurance	4	3	25	75	100
	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: 12

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. 3rd 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. 7th 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.

Outcome Mapping

Course Outcome	Programme 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.

Text Books

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. 13th Edition.
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.

Outcome Mapping

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

SEMESTER: I SKILL BASED: I PART: IV	22UBBAS17: SALESMANSHIP	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

Unit I: Introduction

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

Unit II: Essentials of Sales

Hours: 12

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

Unit III: Sales Presentations

Hours: 12

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

Unit IV: Sales Forecasting

Hours: 12

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

Unit V: Sales Management

Hours: 12

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.

Text Books

- 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. 10th 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. 10th Edition.
- 3 Sahu, P. K., & Raut, K. C. (2003). Salesmanship and Sales Management. New Delhi: S. Chand Publishing. 3rd Edition.

Outcome Mapping

Course Outcome	Programme Outcome					
	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 Economics and Business Environment. 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.

Outcome Mapping

Course Outcome	Programme Outcome					
	PO1	PO2	PO3	PO4	PO5	PO6
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

Hours: 12

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

Unit IV: Purchase & Sales Order

Hours: 12

Purchase Orders – Creation of a Purchase Order – Altering a Purchase Order – Deleting a Purchase Order – Sales Orders – Deleting a Sales Order – Invoices Reports –Trial Balance – Profit and Loss A/c Balance Sheet.

Unit V: Pay Roll & Tax

Hours: 12

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.

Text Books

- 1 Kumar, S. (2018). Tally ERP 9 with GST. New Delhi: TB Publications. 1st 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. 4th 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. 4th 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. 2nd Edition.
- 5 DT Editorial Services. (2020). Tally.ERP 9 with GST in Simple Steps. New Delhi: Dreamtech Press.

Outcome Mapping

Course Outcome	Programme 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

Hours: 6

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

Text Books

- 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.

Outcome Mapping

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