

APPENDIX –AE7**MANONMANIAM SUNDARANAR UNIVERSITY. TIRUNELVELI
DIRECTORATE OF DISTANCE AND CONTINUING EDUCATION****B.B.A.****(Effective from the Academic Year 2016-2017 onwards)**

Title of the Paper	Total Credits
I YEAR	
1.1 Part I – Tamil	4
1.2 Part II – English	4
1.3 Environment of Business	7
1.4 Business Communication	7
1.5 Business Mathematics and Statistics	7
II YEAR	
2.1 Principles of Management	7
2.2 Entrepreneurship	7
2.3 Financial Accounting	7
2.4 Business Law	7
2.5 Organisational Behaviour	7
III YEAR	
3.1 Production Management	7
3.2 Financial Management	7
3.3 Marketing Management	7
3.4 Human Resource Management	7
3.5 Management Accounting	7

ELIGIBILITY FOR ADMISSION : A pass in Higher Secondary Examination.**DURATION OF THE COURSE :** 3 Years

I YEAR

1.3. ENVIRONMENT OF BUSINESS

UNIT – 1

Business Environment: Meaning – various environments affecting business – Social, Economic; Political and Legal; Cultural; Competitive Demographic; Technological and International environments.

UNIT – 2

Business and Culture: Culture – elements of Culture – impact of Foreign Culture Traditional Values and its impact – Change and Resistance to Change – Caste and Communities – Linguistic and Religious groups – Joint Family System.

UNIT – 3

Business and Society: Social Responsibilities of Business – Responsibilities to shareholders; Responsibility to employees; Responsibility to customer; Responsibility to the community; Responsibility to the Government – Business Ethics – Population – Demographic pattern changes – Standard of living – Urbanization – Migration.

UNIT – 4

Business and Government: State Regulations on Business – Industrial Licensing Policy – Technology – Indigenous Technology – Import of Technology – Impact of Technological changes of business.

UNIT – 5

Economic System: Socialism – Capitalism – Mixed Economy – Their impact of Business – Public Sector, Private Sector, Joint Sector – Objectives, growth, achievements and failures of Public Sector in India.

Text Books:

1. Business Environments – Francis Cherunilam, Himalaya Publishing House.
2. Business and Society – S. Sankaran, Margham Publications.

Reference Books:

1. Essentials of Business Environments – K. Aswathappa, Himalaya Publishing House.
2. Business and Society – Lokanathan and Lakshmi Ratan, Emerald Publishers.
3. Economic Environment of Business – M.Adikary, Sultan Chand & Sons.

4. Economic Environment of Business – Sampath, Mukerji, New Central Book Agency.
5. Business Environment and Public Policy – Rogene A. Buchholz Prentice – Prentice Hall of India Pvt. Ltd.

1.4. BUSINESS COMMUNICATION

UNIT – 1

Business Communication – Importance – Process – Types, Principles – Modern Communication devices – Word Processor, Telex, Fax, E-mail, Tele Conferencing, Telephone answering Machine, Internet. Structure and parts of a business letter.

Unit – II

Enquiry – Types; Trade enquiry, Status Enquiry – Trade enquiring – requirements, replies to enquiry, offer and quotations, Tenders. Orders – Contents and replies. Status enquiry – Trade and Bank Reference Making Status enquiry. Reply to status enquiry, Granting credit, refusing credit. Sales Letter – Advantages, Objectives, Three P's of a Sales correspondence.

Unit – III

Collection Letter – Importance, Variety of appeals, Factors to be considered, collection Series. Complaints and adjustments – Making adjustments. Making claims – Offering adjustments. Reports – Importance, Characteristics, Classification – Format, Procedure. Memorandum Format – Short reports – Charge sheet and Warning Notes – Format.

Unit – IV

Banking Correspondence – Importance, Characteristics, Guiding principles, Types of accounts, Opening of accounts. Correspondence with Head office, Correspondence with other Banks.

Unit – V

Insurance Correspondence – Fire Insurance, Life Insurance, Marine Insurance. Basic Principles of Insurance. Kinds of Policies. Office Correspondence.

Application Letter – Importance, Types, Structure. Points to be remembered. Planning the resume. Oral Presentation – Planning for Oral Presentation.

Reference Books:

1. Modern Business Letter – L. Gartside
2. Modern Business Correspondence – J.C. Bahl & S.M. and Minute Writing. Nagamia.
3. Effective Business Communication – Herta A. Murphy. Charies E. Peck.
4. Commercial Correspondence and Office Management – R.S.N. Pillai, Bagavathi.
5. Essentials of Business Communication – Rajendrapal, J.S. Korlahalli
6. A Guide to Business Communication – A.N. Kapoor
7. Business Correspondence and Report Writing – R.C. Sharama, Krishna Mohan
8. Business Communication – Hamaipradhan, D.S. Bhande, Vijaya Thakur
9. Basic Business Communication – Lesikar.

1.5 BUSINESS MATHEMATICS AND STATISTICS

Unit – I : Measures of central tendency – Mean, Median, Mode, G.M. and H.M. Dispersion – Range – Q.D. – M.D. – S.D. – C.V.

Unit – II : Simple Correlation and Regression – Index numbers – Time series – Components – Estimating Trend.

Unit – III: Differential Calculus – Sum, Product, quotient Rules, Maximum and Minimum.

Unit – IV: Integral calculus Rules of Integration – Definite integral – Area interpretation.

Unit – V : Matrices – Inversion – Solving system of equations.

Reference Books:

1. An Introduction to Business Mathematics – V. Sundaresan and S.D. Jeyaseelan.
2. Business Statistics – R.S.N. Pillai.
3. Statistical Method – S.P. Gupta
4. Business Mathematics – Wilson

II YEAR - 2.1 PRINCIPLES OF MANAGEMENT

Unit – I

Meaning and Definition of Management – Nature of Management – Art, Science or Profession – Levels of Management – Management Process and functions – Japanese Management Process and Functions – Forecasting – importance, methods and limitations of forecasting – planning, meaning, nature and importance, types of plans, planning process – Rational decision making process, M.B.O.

Unit – II

Concept of organisation – Authority and Responsibility – Delegation of authority – Centralization and Decentralisation – Departmentation – Span of Management – Forms of organisation: Line, Line and staff and Functional – Steps in staffing.

Unit – III

Principles of direction and supervision – Techniques of direction. Meaning of importance of Supervision – functions of supervisor – coordination – importance, elements and steps. Motivation: Meaning, kinds and theories of motivation, Theory X, Theory Y and Theory Z Hierarchy of Needs Theory – communication process – Principles of communication, Barrier, intercoming barriers.

Unit – IV

Concept of Control, definitions, elements and process of control – steps in control, qualities of good control system. Tool of control – Business Budgeting, Management Accounting, Management Reports, PERT and CPM, Control techniques and Information Technology.

Unit – V

The Evolution of Management Theory – The Scientific Management Schools: F.W. Taylor, Henry L.Gantt, The Gilberths – Classical Organisation Theory school: Henri Fayol Max Weber, Mary Parker Follet – The Behavioural School : Elton Mayo, Abraham Maslow, Douglas McGregor – The Management Science School, Operations

Research – The Systems Approach meaning and concepts. Peter Drucker and his ideas on management.

Text Books:

1. Principles and Practice of Management – Dr.S.C. Saxena (Sahithya Bhavan)
2. Principles of Management – P.C. Tripathi P.N. Reddi
3. Essentials of Management – Harold Koontz and Heinz Weihrich (McGraw Hill International Edition)
4. Principles of Management – T. Ramasamy (Himalaya Publishing Cony)
5. Principles and Practice of Management – L.M. Prasad – Sulthan Chand and Sons, New Delhi – 2.

Reference Books:

1. Management – Stoner, Freeman and Gilbert, Jr, Prentice Hall of India
2. Management Today – Gene Burton and Manab Thakur
3. Process of Management – Newman, Summer and Warren
4. Management Principles and Practice – R.Srinivasan and S.A. Chunawala
5. The Process of Management – Dr.M.L. Bhasiv.

2.2 ENTREPRENEURSHIP

Unit – I

Entrepreneurship – Meaning – Importance, Types – Roles of Entrepreneurs in Economic Development – Qualities of an Entrepreneur – Entrepreneurship as a career.

Unit – II

How to start Business – Product selection – Form of ownership – plant location – Land, Building. Water and Power – Raw Materials – Machinery – Man Power – Other – Infrastructural facilities – Licensing Registration and local byelaws.

Unit – III

Institutional arrangement for Entrepreneurship Development – D.I.C., I.T.C.O.T., S.I.D.C.O., N.S.I.C., M.S.M.E., – Institutional Finance to Entrepreneurs. T.I.I.C., S.I.D.B.I., Commercial Banks – Incentives to small scale Industries.

Unit – IV

Project Report – Meaning and Importance – Project Identification – Contents of Project Report – Formulation of a project report – Project appraisal – Market Feasibility – Technical Feasibility – Financial Feasibility and Economic Feasibility.

Unit – V

Entrepreneurship Development in India – Women Entrepreneurship in India – Sickness in Small scale industries and their remedial measures.

Reference Books :

1. Entrepreneurship Development in India – Dr. C.B. Gupta, Dr. N.P. Srinivasan Sultan Chand and Sons.
2. Entrepreneurial Development Principles, Policies and Programmes – P. Saravanavel, Kay, Ess, Pee, Kay
3. Dynamics of Entrepreneurial Development in India – Vasant Desai, Himalaya Publishing House.

2.3. FINANCIAL ACCOUNTING

UNIT – I

Fundamentals of Book – keeping – Meaning – Systems of Book – Keeping – Accountancy – Meaning – Accounting concepts and Conventions – Recording Business Transactions – Kinds of Accounts – Journalism – Rules – Subsidiary Books – Ledger postings – Trial Balance and Rectification of Errors – Bank Reconciliation statement.

UNIT – II

Final accounts – Trading, Profit and loss Accounts and Balance Sheet – Manufacturing Account – Adjusting entries – Capital expenditure, Revenue expenditure and Deferred Revenue expenditure – meaning and distinction.

UNIT – III: Depreciation – Meaning, causes and need, Methods – Provision and reserves.

UNIT – IV: Accounts from incomplete records – Defects – Ascertainment of Profits – Conversion into Double entry.

UNIT – V: Accounts of Non – trading concerns – Receipts and Payments accounts – Income and expenditure account and Balance Sheet.

Reference Books:

1. Advanced Accounts – M.C. Sukla and Grewal
2. Advanced Accounts – R.L. Gupta
3. Advanced Accounting – Arulanandham
4. Advanced Accounts – Jain and Narang
5. Advanced Accounts – R.S.N. Pillai

2.4 BUSINESS LAW

UNIT – I

Law of Contract, classification, offer acceptance, consideration, capacity of parties, free consent, coercion, undue influence, mistake, misrepresentation, fraud legalization of contract, performance of contract, discharge of contract, remedies for the branch of contract, quasi contract, contingent and wagering contract.

UNIT – II

Law of indemnity and guarantee – sale of goods, Bailment and pledge, Law of agency, partnership.

UNIT – III

The factories Act 1948.

The workman compensation Act 1923.

The Industrial Disputes Act 1947.

The Industrial Employment (standing order) Act 1946.

UNIT – IV

The Employees State Insurance Act 1948.

The Employee Provident Fund and Miscellaneous Provision Act 1952.

Trade Unions Act 1926.

UNIT – V

The payment of wages Act 1936.

The Minimum wages Act 1948.

The Payment of Gratuity Act 1972.

The Payment of Bonus Act 1966.

Reference Books:

1. "Mercantile Law" – N.D. Kapoor.
2. "Mercantile Law" – S.Venkatesan.
3. "Industrial Law" – S.K. Puri.
4. "Manual of Mercantile Law" – M.C. Shukla.

2.5. ORGANISATIONAL BEHAVIOUR

UNIT – I

OB – Meaning – nature and Importance – OB and Management – Hawthorne Studies – Classical – Neo-classical and modern approaches to management – Systems approach to management.

UNIT – II

Basic Behavioural Process, Cognitive functions – Intelligence Creativity, Learning and its process – Attitudes and Values, Personality – Concepts Counseling – importance and relevance.

UNIT – III

Motivation – Theories and applications to management – Behavioural Modification, Group Dynamics, Norms, Cohesiveness, decision making in group.

UNIT – IV

Leadership – Role and functions of a leader, Leadership theories and styles – Organizational change approaches and resistance to change. Conflict Management, nature, sources.

UNIT – V

Organisational Development – Approaches, Intervention, Organization Culture – Relevance of Culture in the changing scenario.

Reference Books:

1. Organisational Behaviour concepts, contrivances and applications – S.P. Robbins, Prentice Hall Publications.
2. Organisational Behaviour – L.M. Prasad.
3. Organisational Behaviour – Umasekaran

III YEAR - 3.1 PRODUCTION MANAGEMENT

Unit – I

Production Management – Definition – Scope – Functions of Production Manager – Factor Governing the choice of Materials – production systems – Job order – Intermittent and continuous Flow Line production – Assembly line production – Automation.

Unit – II

Plant Location – Factors affecting plant Location – Multiplant Location decision – Plant Layout – Principles, Methods of laying out. Types of layout – product – process and combination layout.

Unit – III

Plant Maintenance – organization for maintenance – Economics of Maintenance – VEIN analysis – Types of Maintenance – Merits and Demerits – Safety Engineering – Good House Keeping.

Unit – IV

Production planning and control – objectives and Functions – Planning, Routing, Scheduling, Despatching, Expediting and Follow up – Charts.

Unit – V

Work Study – Method study and work measurement – Flow Process chart – Two handed process chart – Micromotion Study – Time Study Procedure and Techniques – Application of work study techniques.

Reference Books :

1. Production Management ELWOOD BUFFA (JOHNURTON)
2. Manufacturing Management, FRANKLING G. MOORA – (RICHARD IRWIN)
3. Effective Industrial Management – LUNDY (EYRASIA)
4. Production Management – GOEL
5. Introduction to Work Study – I.L.O.
6. Time and Motion Study – BARNER
7. Time and Motion Study – NADLER
8. Motion and Time Study – MANDEL

3.2 FINANCIAL MANAGEMENT

Unit – I

Nature of Financial Management – Objective Profit Maximisation Vs. Wealth maximization – Function – Financial Decisions – Organisation of the finance.

Unit – II

Sources of Capital – Types of securities Cost of Capital. Cost of Debt, Cost of Preferred stock, Cost of Equity, Cost of retained earnings and weighted average Cost of Capital.

Capital Structure Theories: Net Income, Net Operating Income, Modigliani – Miller, Traditional.

Unit – III

Working Capital Management – Types of Working Capital – Financing Mix: Hedging, Conservative – Determinants.

Cash Management : Objectives – Cash Budget Cash Management – Strategies.

Receivables Management : Objectives – Credit Policy : Credit terms, Credit Standards and Collection Policy.

Unit – IV

Inventory Management – Costs and Benefits of holding inventory – classification: AB Analysis – order Quantity : EOQ – Order Level : Reorder Point – Minimum Stock, Maximum Stock, Safety Stock.

Capital Budgeting : Importance – Process – Evaluation Methods: Payback period, Accounting Rate of Return, Net Present Value, Profitability Index and Internal Rate of Return.

Unit – V

Dividend Decisions: Relevance and Irrelevance of dividend – Walter's Model, Gordon's Model, M.M. Model – Determinants of dividend Policy – Alternatives forms of dividends : Stock dividend and stock split.

Lease Financing : Types – Leasing decisions.

NOTE: Questions 50% from Theory

50% from Problem

Reference Books:

1. Financial Management – M.Y. Khan & P.K. Jain (Tata McGraw Hill Publishing Co Ltd).
2. Financial Management – I.M. Pandey (Vikas Publishing House (P) Ltd)
3. Financial Management – James C. Van Horne (Prentice Hall India).

3.3 MARKETING MANAGEMENT**Unit – I**

Marketing – Definition – Nature and Scope – Role of Marketing in India – Concepts of Marketing – Consumer Buying Behaviour – Buying motives, Perception, Learning, reference Groups – Consumer Decision Making – Market Segmentation.

Unit – II

Product – Product Classification – Product Planning and Policies – New Product development – Product Modification, Product diversification and product elimination, Branding and Packaging – Product life cycle – Product Positioning.

Unit – III

Pricing – Methods of price determination – Cost oriented Pricing. Demand oriented pricing – Competitive pricing – New Product Pricing – Product line pricing – Geographical pricing – Psychological pricing – Price discounts.

Unit – IV

Channels of Distribution – Channel Functions – Factors to be considered in channel selection – Motivation of Channel Members – Retailing and Wholesaling.

Unit – V

Advertising – Objectives – Advertising as a process of communication – Types of Advertising – Advertising budgets – message design – media selection – sales promotion and types.

Note : In Section C – A case Problem from the area of marketing should be asked and this case question should be made compulsory.

Suggested Readings:

1. Fundamentals of Marketing – William J. Stanton
2. Marketing Management – Philip Kotler
3. Marketing Management (In the Indian Context) – V.S. Ramasamy and S. Namakumari, Macmillan Ltd.

3.4 HUMAN RESOURCE MANAGEMENT

Unit – I

Human Resource Management – Definition, Concept, Objectives, Characteristics, Functions – Systems approach to personnel Management – Organisational structures.

Unit – II

Man Power Planning, Job analysis, Job description, Job specification, Job Evaluation, Recruitment and selection Process.

Unit – III

Training of employees, supervisors and Executives – Promotions – Demotions, Transfer, Absenteeism, Turnover, Employee Remuneration : Wages and Salary Administration – Rewards and Incentives, Benefits and Employee Services – Performance appraisal.

Unit – IV

Industrial Relations – Definition – Significance Causes for poor industrial Relations Suggestions to Improve Industrial Relations – Labour disputes and Industrial Relations in India.

Unit – V

Workers Participation in Management, Collective Bargaining and Industrial relations – Employee Grievance Procedures & Industrial Disciplinary System.

Reference Books :

1. Personnel Management : EDWIN & FLIPPO

2. Personnel Management : C.B.MAMORIA
3. Industrial Relations in India : CHARLES MYERS
4. Labour Problem in India : MAHINDRA

3.5 MANAGEMENT ACCOUNTING

Unit – I

Management Accounting – Definition – Function – Budgetary Control – definition – Objectives – merits and limitations – Steps in Budgetary Control – Types of Budgets.

Unit –II

Standard costing – definition – Standard Costing and Budgetary control – Merits and limitations – Analysis of Variances – Material, Labour, Overhead and sales variances.

Unit – III

Marginal costing – definitions – merits and limitations. Break even analysis – applications of Marginal costing.

Unit IV

Interfirm comparison – meaning – types – merits and limitations – Ratio Analysis – meaning – types of ratios – merits and limitations.

Unit – V

Reporting for Management – definition – objectives – Types – principles – Models of reporting.

Note:

Questions – 50% from Theory
50% from Problem

Reference Books :

1. Management Accounting – Manmohan & S.N. Goyal
2. Management Accounting and Financial Control – S.N. Maheswari
3. Cost Accounting – Banerjee
4. Management Accounting – Dr. M. Wilson
5. Management Accounting – T.S. Reddy and Y. Hari Prasad Reddy