

A.V C. COLLEGE (AUTONOMOUS)
DEPARTMENT OF MANAGEMENT STUDIES
SKELETONS OF UG PROGRAMME 2018 - 2019 ONWARDS UG - ARTS (BBA.,)

Semester	Course	Title of the paper	Hours	Credits	Total Credits
I	Language Course(LC) I	Tamil	6	3	23
	English Language Course(ELC) I	English	6	3	
	Core Course (CC) I	Management Principles	5	5	
	Core Course (CC) II	Business Communication	5	5	
	Allied Course(AC) I	Business Statistics	6	5	
	VBC	Human Values and Ethics	2	2	
II	Language Course(LC) II	Tamil	6	3	23
	English Language Course(ELC) II	English	6	3	
	Core Course (CC) III	Financial Accounting	5	5	
	Core Course (CC) IV	Business Environment	5	5	
	Allied Course(AC) II	Business Mathematics	6	5	
	ES	Environmental Studies	2	2	
III	Language Course(LC) III	Tamil	6	3	23
	English Language Course(ELC) III	English	6	3	
	Core Course (CC) V	Marketing Management	6	6	
	Allied Course(AC) III	Computer Application in Business	6	5	
	Elective Course I	Business Law	4	4	
	Skill Based Course I	Banking Practices	2	2	
IV	Language Course(LC) IV	Tamil	6	3	22
	English Language Course(ELC) IV	English	6	3	
	Core Course (CC) VI	Cost Accounting	6	6	
	Allied Course(AC) IV	Managerial Economics	6	5	
	Elective Course II	Organisational Behaviour	5	4	
	EA I	Gender Studies	1	1	
V	Core Course (CC) VII	Management Accounting	6	5	24
	Core Course (CC) VIII	International Business	6	4	
	Core Course (CC) IX	Human Resource Management	6	4	
	Elective Course III	Strategic Management	6	5	
	NMEC I	Consumer Behaviour	2	2	
	SBC II	Retail Management	2	2	
VI	Core Course (CC) X	Production & Materials Management	6	5	24
	Core Course (CC) XI	Research Methodology	6	5	
	Core Course (CC) XII	Entrepreneurial Development	7	5	
	Core Course (CC) XIII	Financial Management	7	5	
	NMEC II	Production Management	2	2	
	SBC III	Elements of Insurance	2	2	
	EA II	Extension Activity - II	-	1	1
		Total			140

18 BU 101

MANAGEMENT PRINCIPLES

(EACH UNIT FOR 15 HOURS 5 x 15 = 75 HOURS)

Objective: To enable the students understand the Management principles and how to acquire skills to become an effective Managers

UNIT I

Management: Meaning and Definition – Nature and scope of Management- Functions of Management-Management Vs Administration- Contribution of Henry Fayol, L.W. Taylor and Elton Mayo to Management.

UNIT II

Planning: Meaning – Nature and importance of Planning- Steps in Planning- Methods and types of Planning- Advantages and Disadvantages – Essentials of goods plan- MBO- Decision Making- Steps in Decision Making.

UNIT III

Organisation: Meaning – Nature and importance – Types-Line, functional, Line and Staff and Committee organization- organization structure- Organisation Chart (Basic aspects only)

UNIT IV

Delegation : Meaning and definition -- steps - Principles – obstacles to delegation- types of delegation-**Decentralization:** Meaning – merits and demerits- Centralization Vs Decentralization.

UNIT V

Direction: Meaning- Nature and Importance. **Co-ordination:** Meaning- Principles- Techniques of Effective Coordination. **Controlling:** Meaning- Nature - Steps in Control, *to be read*

Reference Books:

1. Principles of Management- Dinkar Pagare, Sultan Chand & Sons, New Delhi.
2. Principles and Practice of Management Dr.L.M. Prasad, Sultan Chand & Sons, New Delhi.
3. Management Principles R.K. Sharma, Shasti K.Gupta, Kalyani Publishers, Delhi.
4. Principles of Management- Dr.M.S. Gayathri, ARS Publications, Chennai.

A.V.C. COLLEGE (Autonomous), Mannampandal – 609 305.

Choice Based Credit (CBCS)

(For the Students Admitted in 2018-2019 & Onwards)

B.B.A. BUSINESS ADMINISTRATION

PART III - MAJOR SYLLABUS

I SEMESTER CORE COURSE : II

BUSINESS COMMUNICATION

(EACH UNIT FOR 15 HOURS 5 x 15 = 75 HOURS)

18 BU 102

OBJECTIVE : To enable the students, understand the significance of communication particularly in the fields of sales and its execution, claims and adjustments, agency business, report writing . (Both business and press – Hard and soft)

UNIT I :

Communication – Meaning – Definition-Process and Significance – Objectives – Principles
Forms of communication-Barriers to Communication – Commercial Terms and Abbreviations S1

UNIT II :

Correspondence – Need, Functions and Kinds of Business Letters - Layout of Business Letters S
Layout of Business Letters - Enquiry and Reply – Offers and Quotations – Executions and E
Cancellation.

UNIT III :

Order letters – Claims and Adjustments – Collection Letters – Sales Promotion Letters – Circular Letters. E

UNIT IV :

Agency Correspondence – Meetings – Agenda and Minutes – Bank Correspondence
Application Letters(job). E

UNIT V :

Report Writing – Importance – Types of Reports (Press Reports, Market Reports, Business Reports) – Uses of Reports – Modern means of Electronic Communication . Basic aspects of Internet, E-mail, Video Conferencing and FAX. S12911

TEXT BOOK RECOMMENDED :

1. Business Communication – K. SUNDAR AND A. KUMARA RAJ.
2. Effective Business English and Correspondence – M.S. RAMESH & PATI NSHILY
3. Essentials of Business Communication – RAJENDRA PAL & JS.KORLAIAH
4. Business Communication - R.C. SHARMA, KRISHNA MOHAN
5. Business Communication – URMILA RAI

A.V.C. COLLEGE (Autonomous), Mannampandal – 609 305.

Choice Based Credit System (CBCS)

(For the Students Admitted in 2018-2019 & Onwards)

B.B.A. BUSINESS ADMINISTRATION

PART III - MAJOR SYLLABUS

II SEMESTER CORE COURSE : III

FINANCIAL ACCOUNTING

(EACH UNIT FOR 15 HOURS 5 x 15 = 75 HOURS)

Sub Code: 18BU203

Hours: 5Hrs

Credit: 5Credit

OBJECTIVE : To enable the students to understand Accounting Principles and gain knowledge in the preparation of Final Accounts and Non- Trading organization.

UNIT I:

Accounting: Meaning - Definition - Nature of Accounting -- Principles of Accounting -- Concepts and Conventions -- Single Entry Vs Double Entry System Journal -- Ledger -- Trial Balance.

UNIT II:

Subsidiary Books: Meaning Preparation of Individual Subsidiary books: Purchases book -- purchase returns books sales book sales returns books. Cash Book: Three Columnar cash book. Petty Cash Book - Simple and Analytical (Problem).

UNIT III:

Depreciation: Meaning - Definition -- Methods - Factors affecting Depreciation Straight Line Method -- Written down Value Method -- Annuity Method -- Sinking Fund Method (Problem).

UNIT IV:

Capital and Revenue - Accounts for Non-Trading organizations - Income and Expenditure Account - Receipt and Payment Accounts.

UNIT V:

Final Accounting: Trading Account Meaning Preparation of trading account Profit and Loss Accounting - Preparation of Profit and Loss Account - Balance Sheet Preparation of Balance Sheet with Simple Adjustments.

TEXT BOOK RECOMMENDED:

1. FINANCIAL ACCOUNTING - Prof.T.S.REDDY AND Dr.A.MURTHY - MARGHAM PUBLICATION, CHENNAI.

BOOKS FOR REFERENCE:

1. ADVANCED ACCOUNTANCY - S.P.JAIN and K.L.NARANNING

2. ADVANCED ACCOUNTANCY - R.L. GUPTA and RADHASAMY

3. FINANCIAL ACCOUNTING - Dr.V.RADHA - PRASANNA PUBLISHERS & DISTRIBUTORS, CHENNAI.

Verified by

1/2

A.V.C. COLLEGE (Autonomous), Mannampandal – 609 305.

Choice Based Credit System (CBCS)

(For the Students Admitted in 2018-2019 & Onwards)

B.B.A. BUSINESS ADMINISTRATION

PART III - MAJOR SYLLABUS

II SEMESTER CORE COURSE : IV

Sub code : 18BV 204

Hours : 5 Hrs

Credit : 5 credit

BUSINESS ENVIRONMENT

(EACH UNIT FOR 15 HOURS 5 x 15 = 75 HOURS)

OBJECTIVE: To promote basic understanding on the concepts of business environment and to enable them to realize the impact of environment on business

UNIT I

Business Environment - Business – Meaning – Scope – Nature-
Significance of business environment - objectives – Types of environment

UNIT II

Economic Environment of Business. Meaning – Characteristics
Objectives - Factors – Economic System – Types – Economic planning
Privatization: Meaning- Objective – benefits

UNIT III

Political and Legal Environment of Business. Political Institutions
Political system - Legislature, Executives of Government – Judiciary – Legal
Environment of business in India.

UNIT IV

Social and Cultural Environment - Meaning – Nature – Elements of
culture - Impact of business on culture- Cultural heritage – Cultural
transmission – People's attitude to business and work – Social responsibility of
business and society

UNIT V

Technological Environment: Meaning - Features – Technology Transfer-
Impact of technology – Technology and Society.

REFERENCE BOOKS:

1. Business Environment - Francis Cheronilam
2. Business Environment - Dr.S.Sankaran
3. Business Environment - Dr.N.Premavathy
4. Business Environment - Dr.Mathur, Dr.Dayal and Dr.Shrivastava

A. V. C. College (Autonomous), Mannampandal – 609 305.
Choice Based Credit System (CBCS)
(For the Students Admitted in 2018– 2019 Onwards]
B.B.A. BUSINESS ADMINISTRATION
PART III – MAJOR SYLLABUS
III- SEMESTER
CORE COURSE -V ✓ 90
(EACH UNIT FOR 15 HOURS – 6 X 15 = 90 HOURS)

Hours: 6/week
Credit: 6

MARKETING MANAGEMENT

SUB.CODE: 18BU305

OBJECTIVE: To educate the students various concepts of Marketing and also to develop their interest in Marketing.

UNIT I:

Marketing Management – Meaning of Market - Classification - Modern Marketing Concepts - Marketing Approaches - Marketing Functions – Market Environment - Micro and Macro.

UNIT II:

Market Segmentation – Criteria of effective segmentation – Benefits – Bases for Market Segmentation - Marketing Research – Process.

UNIT III:

Marketing Mix - Product Planning – Product Mix - Product Life Cycle – Price - Objectives – Factors – Influencing Pricing - Methods of Pricing – kinds of Pricing.

UNIT IV:

Promotion: Promotion Mix - Physical and Channels of distribution – Types - Sales Promotion Features – Importance - Types of Sales promotion

UNIT V:

Advertising: Definition – Features -- Objectives - Functions - Classification of Advertising - Advertising copies – Advertising media -- Kinds of Media - Ethics in Advertising – Advertising agencies.

TEXT BOOK RECOMMENDED:

1.Principles and Practices of Marketing – MAMORIA & JOSHI.

BOOKS FOR REFERENCE:

1. Marketing Management – RAJAN NAIR.
2. Marketing Management – PHILIP KOTLER.
3. Modern Marketing – PILLAI & BHAGAVATHI.
4. Marketing Management – SHERLEKAR.

A.V.C. College (Autonomous), Mannampandal – 609 305
Choice Based Credit Systems (CBCS)
(For the Students Admitted in 2018– 2019 Onwards)
B.B.A. BUSINESS ADMINISTRATION
PART III – MAJOR SYLLABUS
III SEMESTER
ALLIED COURSE – III
(EACH UNIT FOR 18 HOURS 6X15 = 90 HOURS)

Hours : 6/week
Credit : 5

18ACAB 303

SUB CODE: 18ACAB 303

COMPUTER APPLICATION IN BUSINESS

OBJECTIVE: To familiarize the students with computer applications in Business with MS office, Tally ERP9. including Practical Exposure with Ecommerce.

UNIT -I

Basics of Computer:

Meaning of computer – Characteristics – Areas of application – Uses of Computer in Management - Memory and control unit – Input and output device – Hardware and software Operation Systems

UNIT -II

MS Office:

Introduction of MS office – Application of MS office –MS Word – PowerPoint –MS Excel – Application of Financial and Statistical function - Creating Editing & deleting of Documents

UNIT -III

Tally ERP.9: Introduction – Meaning – Salient features of Tally ERP.9 – Application Areas – Technological Advantages – Components and Configuration of Tally Screens and Menus – Company Creation.

UNIT -IV

E – Commerce:

Definition – Meaning – Applications - Models of E- Commerce. Internet – Component – Intranet and Extranet– Future of E – Commerce

UNIT -V

E –Marketing & E – Payment:

Introduction – Online shopping – Advantages of online marketing – mobile marketing – E-payment – Meaning – Types of payment system.

TEXT BOOK:

1. computer Fundamentals , M.S.Office and Internet & Web Technology – Dinesh Maldasani

Reference:

1. Microsoft office for window 95 Bible Author Ed. Jones and Derek Sultan publications
Comdex Computer publication
2. Tally ERP.9 – Dr. P. Rizwan Ahmed – Margham Publication.
3. Management Information Systems – S.Senapathy.
4. E – Commerce – S.Jaiswal Galgotica publication
5. E – Commerce in online service – P.T. Joseph, Prentie - Hall of India, Kalatata

verified by
[Signature]

(Autonomous), Mannampandal – 609 305.
Choice Based Credit System (CBCS)
(For the Students Admitted in 2018– 2019 Onwards)
B.B.A. BUSINESS ADMINISTRATION
PART III – MAJOR SYLLABUS
III SEMESTER
ELECTIVE COURSE – I
(EACH UNIT FOR 12 HOURS - 4 X 15 = 60 HOURS)
BUSINESS LAW

Subject Code:

OBJECTIVE: To acquaint the Students with Principles and Legal aspects of general contract and special contract.

UNIT- I (12 HOURS)

Law of Contract: Definition of Contract – Essential elements of valid contract – Classifications – Offer and Acceptance – Considerations and its Exceptions.

UNIT- II (12 HOURS)

Performance and Discharge of Contract: Performance of Contract - Modes of discharge – Remedies for Breach of contract.

UNIT – III (12 HOURS)

Indemnity and Guarantee: Indemnity: Definition – Rights of Indemnity holder- Indemnifier's liability – Contract of Guarantee: Meaning – Essentials – Kinds of Guarantee – Surety's liability – Rights of Surety – Discharge of Surety.

UNIT – IV (12 HOURS)

Bailment & Pledge: Bailment – Essentials – Kinds – Duties of Bailor – Bailee – Rights of Bailor & Bailee – Pledge – Essentials – Duties & Rights of Pawnor & Pawnee.

UNIT – V (12 HOURS)

Sale of Goods Act: Essentials – Sale and Agreement to sell- Goods – Conditions and Warranties- Caveat Emptor – Rights and Duties of Unpaid seller - sale of Non Owners.

TEXT BOOK:

1. Business Law - R.S.N. Pillai & V. Bagavathi, Sultan Chand & Sons – New Delhi

Reference Books:

- 1) Business Law - N.D. Kapoor, Sultan Chand & Sons – New Delhi
- 2) Mercantile Law - M.C. Kuchal Vikas Publishing House Pvt. Ltd., New Delhi
- 3) Mercantile Law - M.C. Shukla S. Chand & Co. Ltd., New Delhi.
- 4) Business Law - R.S.N. Pillai & V Bagavathi, Sultan Chand & Sons – New Delhi

A.V.C.College (Autonomous), Mannampandal – 609 305.
Choice Based Credit System (CBCS)

(For the Students Admitted in 2018– 2019 Onwards)

B.B.A. BUSINESS ADMINISTRATION

PART III – MAJOR SYLLABUS

III-SEMESTER

SKILL BASED COURSE –I

(EACH UNIT FOR 6 HOURS – 2 X 15 = 30 HOURS)

BANKING PRACTICES

5.7.19
Hours: 2/week
Credit: 2

Subject Code:

185BA301

OBJECTIVE: To Acquaint the students with the theoretical and practices used in Banks.

UNIT I (6 HOURS)

Banking: Definition- Types – functions - Banker and Customer Relationship -Types of customers – Types of deposits - Cheque – types of crossing.

UNIT II (6 HOURS)

Commercial banking – Types of Commercial bank – Functions.

UNIT III (6 HOURS)

Loans and advances – Types of Loan – Loan against different types of securities - pledge- mortgage-hypothecation and assignment.

UNIT IV (6 HOURS)

RBI: objectives - Nature - Functions – Role of RBI.

UNIT V (6 HOURS)

Recent development in Indian banking system: Virtual banking-ATMs- Types of cards- Electric fund transfer -Internet banking – Mobile banking – E- Wallet.

TEXT BOOK:

1. Banking Theory law and Practices – Sundaram and Varsheny – Sultan Chand & Sons

REFERENCE BOOK:

1. Banking law and practice in India-M.L.Tandon
2. Banking Theory – M.Radheswami & s.v.vasudevan

A.V.C.College (Autonomous), Mannampandal – 609 305.
Choice Based Credit System (CBCS)
(For the Students Admitted in 2018– 2019 Onwards)
B.B.A. BUSINESS ADMINISTRATION
PART III – MAJOR SYLLABUS
IV-SEMESTER
CORE COURSE -VI
(EACH UNIT FOR 18 HOURS – 6 X 15 = 90 HOURS)
COST ACCOUNTING **Subject Code:**

Objectives: To Enable the Students to understand the principles and procedure of cost accounting and to apply them to different practical situations.

UNIT I:

Cost Accounting: Scope and Objectives of Cost Accounting – Advantages and Limitations of Cost Accounting – Elements of Cost – Methods of Costing – Preparation of Cost Sheet and Tender/Quotation.

UNIT II:

Material : Material Control – ABC Analysis – Levels of Stock – EOQ – Pricing of Materials: FIFO – LIFO - Simple and Weighted Average

UNIT III:

Labour: Time Keeping – Idle Time — Labour turnover causes, Effect and Measurement. Method of Remuneration: Time Rate – Piece Rate – Taylor’s Differential Piece Rate System – Halsey and Rowan Plan (Practical Problems)

UNIT IV:

Overhead : Classification of Overheads - Allocation – Apportionment – Absorption of Overhead → Departmentalization of Overhead – Machine Hour Rate – Practical Problems.

UNIT V:

Contract Costing: Features of Contract Costing – Profit on incomplete contract – Cost plus contract. **Process Costing:** Features of Process Costing – Normal Loss – Abnormal Loss – Abnormal Gain – Practical Problems (Excluding Equivalent production and Inter process Profit) (Theory 40% and Problem 60%)

TEXT BOOK RECOMMENDED:

1. Cost Accounting Principles and Practice – S.P. JAIN AND K.L. NARANG

BOOKS FOR REFERENCE:

1. Cost Accounting – S.P.IYENGAR
2. Cost Accounting – R.S.N. PILLAI AND V. BAGHAVAGHI
3. Cost Accounting – S.N. MAHESHWARI
4. Principles and Practice of Cost Accounting – N.K. PRASAD
5. Cost Accounting – BHABOTOSH BANERJEE

A.V.C.College (Autonomous), Mannampandal – 609 305.
Choice Based Credit System (CBCS)
(For the Students Admitted in 2018– 2019 Onwards]
B.B.A. BUSINESS ADMINISTRATION
PART III – MAJOR SYLLABUS
IV- SEMESTER
ALLIED COURSE -IV
(EACH UNIT FOR 18 HOURS - 6 X 15 = 90 HOURS)

MANAGERIAL ECONOMICS

SUBCODE:

OBJECTIVE: To enable the students understand the various concepts of Economics and their Application in Business decisions

UNIT I (18 HOURS)

Managerial Economics: Meaning, Definition – Scope – Role of Managerial Economist in Business Decision making-Analysis of demand- Law of diminishing marginal utility- Concept of consumer's surplus- Elasticity of demand.

UNIT II (18 HOURS)

Concept of Cost: Cost curves- Fixed variable, average and marginal- 'U' shaped average cost curve in the short run and long run-revenue curves average and marginal-shape of revenue curves under perfect and imperfect competition.

UNIT III (18 HOURS)

Break-even point: Meaning and definition, Assumptions- Break-even point- Measurement of break –even point-Limitations-Managerial uses of break even analysis.

UNIT IV (18 HOURS)

Product pricing: Meaning- Theories-Perfect competition features-price and output determination-Monopoly: Features – price and output determination – Discriminating Monopoly – dumping – monopolistic competition: Features – price and output determination.

UNIT – V (18 HOURS)

National Income: Trade cycle and Concepts – National Income Concept – estimate of National Income -- Employment and Income – Inflation and Deflation

TEXT BOOK RECOMMENDED:

1. Managerial Economics – R.L.VARSHNEY & K.L.MAHESHWARI

BOOKS FOR REFERENCE:

1. Managerial Economics – P.L.MEHTA.
2. Principles of Economics – V.LOKANATHAN.

A.V.C.College (Autonomous), Mannampandal – 609 305.
Choice Based Credit System (CBCS)
(For the Students Admitted in 2018-2019 Onwards]
B.B.A. BUSINESS ADMINISTRATION
PART III – MAJOR SYLLABUS
IV- SEMESTER
ELECTIVE COURSE -II
(EACH UNIT FOR 12 HOURS - 4 X 15 = 60 HOURS)

ORGANISATIONAL BEHAVIOUR **Subject Code:**

OBJECTIVE: To familiarize the concept of organizational behaviour, fundamentals, tools, techniques and its significance in the liberalized business environment

UNIT I: (12 HOURS)

Organisational Behaviour – Concept – Nature – Characteristics - Organisational Behaviour Models and other similar fields of study – Disciplines contributing to Organisational Behaviour.

UNIT II: (12 HOURS)

Individual Behaviour – Learning – Perception – Influencing Factors – Personality – Factors – Theories of Personality.

UNIT III: (12 HOURS)

Leadership – Concept – Qualities of effective Leadership – Leadership Styles. **Group Dynamics** – Formal and Informal Groups, Group Norms, Group Cohesiveness.

UNIT IV: (12 HOURS)

Morale & Motivation – Concept – Nature – importance - Theories of Motivation – Maslow's need hierarchy theory – Mc Gregor's theory X and Theory Y – Herzberg Two Factor Theory.

UNIT V: (12 HOURS)

Organizational Conflict – Dynamics – sources – Types of Conflict – Traditional and modern approaches to conflict management. **Stress** - Sources of Stress – Strategies for stress Management

TEXT BOOK RECOMMENDED:

1. Organisational Behaviour – s.s.khanka s.chand

BOOKS FOR REFERENCE:

1. Organisation Theory and Behaviour – V.S.P. RAO & D.S. Narayana
2. Organisational Behaviour – L.M. PRASAD
3. Organisational Behaviour – Dr. P.C. SEKAR
4. Organisational Behaviour – FRED LUTHENS.

A.V.C.College (Autonomous)
Department of Management Studies
Mannampandal-609 305, Mayiladuthurai
III-BBA., Semester-V
Title of the Paper: MANAGEMENT ACCOUNTING

Subject Code :
No. of Hours : 6
No. of Credits : 5

Learning Objectives: To enable the students to know the nature and scope of management accounting and gain knowledge in the preparation of financial statement analysis, marginal costing, budget, working capital requirements and standard costing.

Programme Specific Outcomes:

PSO1: To apply the knowledge of management theories and practices to solve business problems and also to analyse the relationship between Government and business, understand the political, economic, legal and social policies of the country.

PSO2: To gain the knowledge of financial statements with the help of various tools and techniques of accountancy and to develop the various methods and techniques of cost management.

PSO3: Design competition strategies, including costing, pricing, product differentiation, and market environment according to the natures of products and the structures of the markets.

PSO 4: To enable the students to synthesize related information and evaluate options for the most logical and optimal solution such that they would be able to predict and control human behavior and improve results.

Course Outcomes:

CO1: To gain the knowledge of accounting technique.

CO2: To find out the numerical relationship.

CO3: To gather the borrowing sources of fund and the adequate flow of cash

CO4: Learn about the profit volume.

CO5: To learn about the knowledge of Budget.

UNIT I

Management Accounting – Definition – Nature – Scope – Objectives – Merits and Limitations – Financial Statement Analysis – Comparative Statements – Common Size Statements – Trend Percentages.

UNIT II

Ratio analysis: Meaning – Steps – Classification – Advantages - Computation of solvency ratio - Profitability ratio – Turnover Ratio – Construction of Balance sheet.

UNIT III

Fund Flow Statement – Uses of Fund Flow Statement – Construction of Fund Flow Statement- Cash Flow Statement – Distinction of Cash from Funds – Construction of Cash Flow Statement.

UNIT IV (21 HOURS)

Marginal Costing – Objectives and Limitations - Distinction between Absorption Costing and Marginal Costing – Cost Volume Profit (CVP) Analysis – Break Even Analysis- Margin of Safety.

UNIT V

Budget and Budgetary Control – Characteristics and Limitations – Preparation of Sales, Production, Production Cost, Raw material Cost, Cash, Master Budgets and Flexible Budgets. Note: (Marks: Theory 40% and Problems 60%)

TEXT BOOK:

1. Management Accounting – Dr.R.Ramachandran and Dr.R.Srinivasan, Sriram Publications.

REFERENCE BOOKS:

1. Management Accounting – S.N. Maheswari, Sultan Chand and Sons.
2. Management Accounting -R.S.N. Pillai & Bhagavathi, Sultan Chand and Sons.
3. Management Accounting – Principles and Practice – R.K. Sharma & Jhoshi K. Gupta.
4. Principles of Management Accounting – Manmohan & S.N. Goyal,
5. Management Accounting – Tools and Techniques – N.Vinayakam, I.B. Sinha, Himalaya Publication house.

A.V.C.College (Autonomous)
Department of Management Studies
Mannampandal-609 305, Mayiladuthurai
III-BBA., Semester-V
Title of the Paper: INTERNATIONAL BUSINESS

Subject Code :
No. of Hours : 6
No. of Credits : 4

Learning Objectives : To expose the students to Global liberalization and WTO Agreements.

Programme Specific Outcomes:

PSO1: To apply the knowledge of management theories and practices to solve business problems and also to analyse the relationship between Government and business, understand the political, economic, legal and social policies of the country.

PSO2: To gain the knowledge of financial statements with the help of various tools and techniques of accountancy and to develop the various methods and techniques of cost management.

PSO3: Design competition strategies, including costing, pricing, product differentiation, and market environment according to the natures of products and the structures of the markets.

PSO 4: To enable the students to synthesize related information and evaluate options for the most logical and optimal solution such that they would be able to predict and control human behavior and improve results.

Course Outcomes:

CO1 : Able to know the fundamental concepts of international business like... needs, benefits. & challenges etc..

CO2: Understanding the relationship between domestic & foreign Business.

CO3: To familiarize students with the process of export, trade, procedures, documentations.

CO4: Role of Foreign banks to improve the import business.

CO5: Learn about Multinational Companies operations in our country.

UNIT - I

INTERNATIONAL BUSINESS: Introduction – Need for International Business- Domestic Vs International Business- Features of International Business – Challenges & Opportunities in International Business.

UNIT - II

INTERNATIONALIZATION: – Mode of Entering International Business - Characteristics of Transnational Company- Foreign Direct Investment (FDI) – Meaning, Reasons for FDI, Effects of FDI.

UNIT - III

Export Management: – Meaning – Export Procedure, Documents used in Export – Institutional support to Export Business.

UNIT- IV

IMPORT DOCUMENTATION AND PROCEDURE: Types of Import licences – Letter of credit- Factors to be appraised by the bank in opening a letter of credit - Documents to be verified by the bank.

UNIT- V

GLOBALIZATION & MULTINATIONAL CORPORATIONS { MNCs} – Globalization Merits & demerits - MNC – Meaning – Role of MNCs in developing Economies – Multinational Company Vs Global Company.

TEXT BOOK:

1. Francis Cherunilam: 'International Business' (EEE), PHI – New Delhi

REFERENCE BOOKS:

1. International Trade & Export Management.- Francis. Cherunilam.
2. Foreign Exchange Practice, Concepts And Control- C.Jeevanantham.
3. Quality Control & Preshipment Inspection For Exports. S. Ramakrishnan & Others.
4. International Marketing Management. -R.L.Varshney & Battacharya.
5. International Business Management -Vijay Basotia.

A.V.C.College (Autonomous)
Department of Management Studies
Mannampandal-609 305, Mayiladuthurai
III BBA., Semester-V

Title of the Paper: HUMAN RESOURCE MANAGEMENT

Subject Code:
No. of Hours : 6
No. of Credits : 4

Learning Objectives : To make the students understanding the skills required by HR professionals.

Programme Specific Outcomes:

PSO1: To apply the knowledge of management theories and practices to solve business problems and also to analyse the relationship between Government and business, understand the political, economic, legal and social policies of the country.

PSO2: To gain the knowledge of financial statements with the help of various tools and techniques of accountancy and to develop the various methods and techniques of cost management.

PSO3: Design competition strategies, including costing, pricing, product differentiation, and market environment according to the natures of products and the structures of the markets.

PSO 4: To enable the students to synthesize related information and evaluate options for the most logical and optimal solution such that they would be able to predict and control human behavior and improve results.

Course Outcomes:

CO1: To gain knowledge on the various aspects of human resource management.

CO2: To Students will able to understand human resource planning.

CO3: To Develop the knowledge about the various aspect of training process and methods

CO4: To learn the basic concept and methods of wage and salary administration.

CO5: To enable a students about performance appraisal system and techniques.

UNIT I

Meaning and Definition of HRM – Characteristics - Scope - Objectives – Importance-Functions– Qualities required for a HR Manager – Role of HR Manager. Personal Management: Meaning-Personnel Management Vs HRM.

UNIT II

HR Planning – Meaning – Definition – Objectives & Factors affecting HR Planning – Steps in HR Planning – Recruitment – Meaning, Definition & Sources of Recruitment – Selection – Process - Interviews and Tests – Placement – Induction. Job Analysis: Meaning-definition-uses-process-Techniques of job analysis.

UNIT III

Training- Need for Training – Methods of training – Executive development Programme – Career planning & Development - Meaning-importance – Steps in career planning – Stages in career development.

UNIT IV

Wage & Salary Administration (WASA) – Meaning – significance of WASA - Objectives & Factors affecting Wage determination - Different methods of wage payments – Incentive & Fringe benefits.

UNIT V

Performance Appraisal – Need & Objectives - Methods – Characteristics– Steps -Problems of Performance appraisal- Performance appraisal practices - Promotion: Meaning- Criteria - types.Transfer: Meaning- Types - Reasons for transfer.

TEXTBOOK:

- 1 Human Resource Management- S.S. Khanka – S,Chand & Company Ltd ,

REFERENCE BOOKS:

- 1 Human Resource Management– C.B. MAMORIA, Himalaya Publishing House.
- 2 Human Resource Management – L.M.Prasad S. Chand & Sons Publication.
- 3 Human Resource Management- C.B. Gupta S,Chand & Sons Company Ltd.
- 4 Personnel and Human Resource Management – P.Subba Rao, Himalaya Publishing House.
- 5 Essentials of Human Resource Management- K.Sundar & J .Srinivasan, Vijay Nicole, Chennai

Learning Objectives : To make the students understand the different concepts of Strategic Management.

Programme Specific Outcomes:

PSO1: To apply the knowledge of management theories and practices to solve business problems and also to analyse the relationship between Government and business, understand the political, economic, legal and social policies of the country.

PSO2: To gain the knowledge of financial statements with the help of various tools and techniques of accountancy and to develop the various methods and techniques of cost management.

PSO3: Design competition strategies, including costing, pricing, product differentiation, and market environment according to the natures of products and the structures of the markets.

PSO 4: To enable the students to synthesize related information and evaluate options for the most logical and optimal solution such that they would be able to predict and control human behavior and improve results.

Course Outcomes:

CO1: To understand the basic concept of Strategic Management and its Process.

CO2: Ability to Analyse practical business problems in the field of strategic management.

CO3: Be able to design corporate, business and functional strategies according to external environment and internal capabilities. .

CO4: Be able to differentiate between assets, capabilities and core capabilities of the organization for implementation.

CO5: Understand the reasons which prevent effectiveness of organization.

UNIT I: Strategic Management: Meaning & Definition – Features of Strategy – Difference between Strategy and Tactics – Levels of Strategy – Need - Process of Strategic Management

UNIT II: Environmental Analysis & Diagnosis: Environmental Analysis - Introduction – Need & Importance – Process – Limitations – Levels. Environmental Scanning – Procedures – Approaches – Techniques. Forecasting – Process – Techniques.

UNIT III: Strategy Formulation: Formulation of Strategies at Business, Corporate & Functional levels – Types of Strategies – Grand Strategies and their Variants. Strategy Choice – Concept and Process – Evaluation of Strategy Alternatives.

UNIT IV: Strategy Implementation: Steps in Strategy Implementation – Approaches of Strategy Implementation – McKinsey's 7s model – Resource Allocation – Issues in Strategy Implementation.

UNIT V: Strategic Control & Evaluation: Types of Strategy Control – Process of Strategic Control and Evaluation – Essential features of an effective Evaluation and Control system – Contingency Planning.

TEXT BOOK RECOMMENDED:

1. Business Policy and Strategic Management (Text & Cases) – Francis Cherunilam, Himalaya Publishing House – Delhi.

BOOKS FOR REFERENCE:

1. V.S. Ramaswamy and S.Namakumari – Strategic Planning for Corporate Success
2. John H. Barnett and William – Strategic Management.
3. Gregory Goers and Alex Miller – Strategic Management.
4. J. David Hunger and Thomas L. Wheelen – Strategic Management.
5. Francis Cherunilam – Business Policy, Himalaya Publishing House 2002.
6. Arthur A. Thompson & AJ Stickland – “Strategic Management” Tata Mcgraw– Hill 2002 New Delhi.
7. Maisana Mazzucate – “Strategies for Business” Sage Publication New Delhi 2002.
8. Azkar Kashmi – Strategic Management Tata Mcgraw–Hill 2002.

A.V.C.College (Autonomous)
Department of Management Studies
Mannampandal-609 305, Mayiladuthurai
III-B.Com (EDC)., Semester- V
Title of the Paper: **CONSUMER BEHAVIOUR**

Subject Code:
No. of Hours: 2
No. of Credits: 2

Learning Objectives : To familiarise the students with the various aspects of consumer decision-making process.

Programme Specific Outcomes:

PSO1: To apply the knowledge of management theories and practices to solve business problems and also to analyse the relationship between Government and business, understand the political, economic, legal and social policies of the country.

PSO2: To gain the knowledge of financial statements with the help of various tools and techniques of accountancy and to develop the various methods and techniques of cost management.

PSO3: Design competition strategies, including costing, pricing, product differentiation, and market environment according to the natures of products and the structures of the markets.

PSO 4: To enable the students to synthesize related information and evaluate options for the most logical and optimal solution such that they would be able to predict and control human behavior and improve results.

Course Outcomes:

CO1: To understand the basic Concept of consumer behaviour can be applied to Marketing.

CO2: To enable the students fundamental knowledge of Market Segmentation Strategies.

CO3: To learn various aspects of consumer learn and attitude process.

CO4: To analysis basic knowledge of personality and consumer behaviour theories.

CO5: To understand the basic aspects of Consumerism.

Unit I : Introduction: Meaning of Consumer, Customer and Buyer – Meaning and Definitions of Consumer Behaviour- Need for studying Consumer Behaviour – Consumer Research Process – Consumer Behaviour Models – Factors influencing Consumer Behaviour.

Unit II : Market Segmentation: Meaning and Definition – Types of Market Segmentation – Merits and demerits of Market Segmentation – Requirements of Effective Market Segmentation - Consumer decision making Process.

Unit III ; Consumer Learning and Attitude: Meaning of Consumer Learning – Consumer Learning Theory. Attitude: Meaning and Characteristics – Factors Influencing Attitude - Measurement of Attitude.

Unit IV: Personality and Consumer Behaviour: Meaning, Nature and Characteristics of Personality - Theories of Personality – Stages in Development of Personality

UNIT V: Consumerism: Meaning and Definition of Consumerism – Reasons for Consumerism - Legislation for Consumer Protections – Consumer Redressal Forum.

Text Book:

1. Consumer Behaviour – Dr. V. Balu – Sri Venkateswara publication – Chennai – 600 028.

References Books:

1. Consumer Behaviour – Dr. L. Natarajan – Margam Publications, Chennai – 600 017.

2. Consumer Behaviour – Text and cases- by Satish K Batra and S H H Kazmi-II Edition, Excel Books.

3. Consumer Behaviour-Ramanuj Majumdar

4. Consumer Behaviour-Suja Nair, Himalaya Publishing House.

A.V.C.College (Autonomous)
Department of Management Studies
Mannampandal-609 305, Mayiladuthurai
III-BBA., Semester-V
Title of the Paper: RETAIL MANAGEMENT

Subject Code:
No. of Hours : 2
No. of Credits : 2

Learning Objectives : To familiarize various aspects of retail management and Retailing Strategy.

Programme Specific Outcomes:

PSO1: To apply the knowledge of management theories and practices to solve business problems and also to analyse the relationship between Government and business, understand the political, economic, legal and social policies of the country.

PSO2: To gain the knowledge of financial statements with the help of various tools and techniques of accountancy and to develop the various methods and techniques of cost management.

PSO3: Design competition strategies, including costing, pricing, product differentiation, and market environment according to the natures of products and the structures of the markets.

PSO 4: To enable the students to synthesize related information and evaluate options for the most logical and optimal solution such that they would be able to predict and control human behavior and improve results.

Course Outcomes:

CO1: To enable the students to develop decision making skills related to Retailing.

CO2: To understand the various aspects retail model.

CO3: To Familiarise the students with the basic knowledge of strategic planning in retailing.

CO4: To analyse and compare the various challenges and opportunities in retailing management.

CO5: To Import th knowledge of global the retail marketing strategies.

Unit: I Retail Meaning – Functions and Special Characteristics of a Retailer. Retailing – Marketing – Retailer Equation – Marketing Concepts Applied to Retailing – Retailing as a career – Emerging Trends in Retailing.

Unit :II Retail Model Retail Model and Theories of Retail Development – Life Cycle and Phase in Growth of Retail Markets – Business Models in Retail – Other Retail Models.

Unit :III Strategic Planning in Retailing Strategic Planning in Retailing: Situation Analysis – Objectives – Need for Identifying Consumer Needs – Overall Strategy, Feedback and control – Consumer Decision-Making Process.

Unit :IV Retail In India: Retail In India: Evolution and Size of Retail in India – Drivers of Retail Change in India – Foreign Direct Investment In Retail – Challenges to Retail Development in India.

Unit :V Global Retail Markets: Global Retail Markets: Strategic Planning Process for Global Retailing – Challenges Facing Global Retailers – Challenges and Threats in Global Retailing – Factors Affecting the success of a Global Retailing Strategy.

Text Book:

Retail Management-Saroj Kumar & Veera Karoli- Thakur Publications-2011

Reference Books:

1) Retailing Management- Barry Berman and Joel R. Evans — A Strategic Approach, Prentice Hall of India, English Edition, 2002.

2) Retail Management- James R. Ogden, Denise Ogden – Biztantra 2005.

3) Retail Management – Gibson G. Vedamani –Functional Principles and Practices, Jaico Publishing House, Second Edition, 2004

4) Retailing management – Swapna Pradhan –Text and cases, Tata McGraw Hill – Second Edition, 2004.

A.V.C.College (Autonomous)
Department of Management Studies
Mannampandal-609 305, Mayiladuthurai
III-BBA., Semester-VI

Title of the Paper: PRODUCTION AND MATERIAL MANAGEMENT

Subject Code :
No. of Hours : 6
No. of Credits : 5

Learning Objectives : To help the students understand the nature and importance of production management and to acquaint them with the major aspects of production management.

Programme Specific Outcomes:

- PSO1: To apply the knowledge of management theories and practices to solve business problems and also to analyse the relationship between Government and business, understand the political, economic, legal and social policies of the country.
PSO2: To gain the knowledge of financial statements with the help of various tools and techniques of accountancy and to develop the various methods and techniques of cost management.
PSO3: Design competition strategies, including costing, pricing, product differentiation, and market environment according to the natures of products and the structures of the markets.
PSO 4: To enable the students to synthesize related information and evaluate options for the most logical and optimal solution such that they would be able to predict and control human behavior and improve results.

Course Outcomes:

- CO1: To Develop and understanding of the students of basic Concept of production Management.
CO2: Students can able to understand concept of Work Study, Time & Motion Study & Work Measurement
CO3: To Develop the knowledge and skills needed to Planning and Control.
CO4: Students Can able to understand the Quality Control and Inspection and TQM
CO5: To Develop and understanding of the students of basic Concept of Material Management.

UNIT I: Production Management: Meaning – Scope and Significance – Objectives – Functions.
Production System : Meaning – Function and Types – Importance of Technology in Production – Plant Layout & Types.

UNIT II: Work Study : Meaning – Objectives – Importance and Procedures. **Time & Motion Study :** Meaning and Definition – Objectives of Motion study – Procedure for Motion study. **Work Measurement :** Meaning – Objectives – Procedure – Techniques.

UNIT III: Production planning and Control : Meaning – Nature – Objectives and Importance – Techniques – Factors affecting production control - Routing and Scheduling – Objectives – Procedures.

UNIT IV: Quality control and Inspection : Meaning – Objectives and Significance – Types of Inspection – AGMARK, ISI and ISO – Certification Marks. TQM: Meaning - Elements.

UNIT V: Material Management : Meaning – Objectives and importance – Functions – Inventory Control :Meaning - Purpose of Inventory –Inventory Models - Purchasing - Meaning – Procedure – Store keeping - Definition – Functions – Warehouse: Meaning and Process.

TEXT BOOK RECOMMENDED:

1. Production and Operations Management – K.S.Aswathappa

BOOKS FOR REFERENCE:

1. Production and Material Management – P.Saravanavel – Margam Publication.
2. Production and Material Management - Mart and T.Teslag – S.Chand Publications.
3. Production and Operations Management - R.Pannerselvam.
4. Material Management – M.M.Varma

A.V.C.College (Autonomous)
Department of Management Studies
Mannampandal-609 305, Mayiladuthurai
III-BBA., Semester-VI

Title of the Paper: RESEARCH METHODOLOGY

Subject Code :
No. of Hours : 6
No. of Credits : 5

Learning Objectives : To Make the students to Understand the process of Research.

Programme Specific Outcomes:

- PSO1: To apply the knowledge of management theories and practices to solve business problems and also to analyse the relationship between Government and business, understand the political, economic, legal and social policies of the country.
- PSO2: To gain the knowledge of financial statements with the help of various tools and techniques of accountancy and to develop the various methods and techniques of cost management.
- PSO3: Design competition strategies, including costing, pricing, product differentiation, and market environment according to the natures of products and the structures of the markets.
- PSO 4: To enable the students to synthesize related information and evaluate options for the most logical and optimal solution such that they would be able to predict and control human behavior and improve results.

Course Outcomes:

- CO1: Students can able to understand the basic terms of Research.
- CO2: To Identify the overall process of designing a research.
- CO3: Students should be able to distinguish a purpose statement, a research questions or hypotheses.
- Co4: They can be able to distinguish between population and Sample.
- Co5: Students can be able to make a research report.

UNIT I: Introduction of Research: Meaning – Definition – Characteristics- Objectives – Types- Difference between Scientific Research and Non-Scientific Research – Criteria of Good Research – Qualities of good Researcher.

UNIT II: Research Problem : Meaning – Sources of Research Problem – Selection of Research problem. **Research Design:** Meaning – Features of good research design – Stages-Types.

UNIT III: Hypothesis : Meaning - Definition – Characteristics - Sources of Hypothesis – Types. **Sampling:** Meaning – Definition – Nature - Methods of sampling – Sample size-Advantages and Disadvantages – Factors affecting Sample Size.

UNIT IV: Data collection Techniques : Primary and Secondary Data – Meaning – Sources- Methods of Data Collection – Questionnaire - Meaning – Features – Types- Interview Schedule - Meaning- Difference between Questionnaire and Schedule.

UNIT V: Report Writing : Meaning – Definition – Characteristics of Research Report – Types of Report – Steps in Preparation of Research Report – Contents or Layout of Research Report.

TEXT BOOK RECOMMENDED:

1. Research Methodology – P.Ravilochanan, Margam Publication, Chennai

BOOKS FOR REFERENCE:

1. Research Methodology – C.R. Kothari, Wiley and Eastern Publication Delhi.
2. Research Methodology - P.Saravanavel, Kitab Mahal, Alahabad.
3. Research Methodology - Peer Mohamed.
4. Methodology of Research in Social Sciences – O.R.Krishnasami & M.Ranganathan, Himalaya Publication.
5. Research Methodology – R.Cauvery, U.K.Sudha Nayak, M.Girija & R. Meenachi, Sultan Chand & Company Delhi.

A.V.C.College (Autonomous)
Department of Management Studies
Mannampandal-609 305, Mayiladuthurai
III-BBA., Semester-VI

Title of the Paper: ENTREPRENEURIAL DEVELOPMENT

Subject Code: 18 BU 612

No. of Hours : 7

No. of Credits : 5

Learning Objectives : To acquire the requisite knowledge and skills for becoming successful entrepreneurs

Programme Specific Outcomes:

PSO1: To apply the knowledge of management theories and practices to solve business problems and also to analyse the relationship between Government and business, understand the political, economic, legal and social policies of the country.

PSO2: To gain the knowledge of financial statements with the help of various tools and techniques of accountancy and to develop the various methods and techniques of cost management.

PSO3: Design competition strategies, including costing, pricing, product differentiation, and market environment according to the natures of products and the structures of the markets.

PSO 4: To enable the students to synthesize related information and evaluate options for the most logical and optimal solution such that they would be able to predict and control human behavior and improve results.

Course Outcomes:

CO1: To Understand the fundamental knowledge of Entrepreneurial Development.

CO2: To Know the Basic concept of women Entrepreneur.

CO3: To Students enables the impart knowledge of EDPs and Financial Institutions.

CO4: To Learn the students the Basic Concepts and Techniques of Project Management.

CO5: To Student a better Understanding of Incentives and Subsidies Schemes to Entrepreneur.

UNIT – I : Entrepreneurship – Evolution of entrepreneurship - Traits of an Entrepreneur – Functions- Types of Entrepreneurs – Role of Entrepreneurship in Economic Development –Distinction between Entrepreneur, Intrapreneur and Entrepreneurship.

UNIT – II : Women entrepreneur-Meaning-role- recent development of women entrepreneur- Phases- problems. Entrepreneurial Motivation – Need for Achievement Motivation.

UNIT – III : Entrepreneurship Development Programme (EDP) – Need for EDP – Objectives, Phases of EDP – Course Content and Curriculum of EDP – EDP Institutions in India, their functions and financial support for entrepreneurs – DIC, TIIC, SISI, SIPCOT and SIDBI.

UNIT – IV : Project Management – Concept of Project and Classification – Sources of a Business Idea-Project Identification – Project Formulation – Project Appraisal Methods – Merits and demerits of project appraisal - Preparation of Project Reports.

UNIT – V : Incentives and Subsidies – Incentives to Small Scale Industries – Problems of Small Scale Industries – Merits and Demerits of Family Business - Benefits to Industrial Units located in Backward Areas – Industrial Estates – Types of subsidies – Subsidies to small scale industries.

Text Book:

1. Entrepreneurial Development- S.S.Khanka, S.Chand Publication Delhi.

REFERENCE BOOKS:

1. Entrepreneurial Development – Jayshree Suresh,
2. Principle, Policies and Programmes – Pushpam College, Poondi.
3. Entrepreneurial Development – Principles, Policies and Programmes – Saravanavel.P
4. Entrepreneurship – New Venture Creation – M.P. Srinivasan and Gupta.
5. A Practical guide to Industrial Entrepreneur – S.B. Srivastava
6. Dynamics of Entrepreneurial Development – Vasant Desai

A.V.C.College (Autonomous)
Department of Management Studies
Mannampandal-609 305, Mayiladuthurai
III-BBA., Semester-VI
Title of the Paper: FINANCIAL MANAGEMENT

Subject Code: 18 BU 613
No. of Hours : 7
No. of Credits : 5

Learning Objectives : To familiarize the students with various concepts and principle of financial management and also to develop them the necessary skills and techniques to take decisions on various financial matters.

Programme Specific Outcomes:

PSO1: To apply the knowledge of management theories and practices to solve business problems and also to analyse the relationship between Government and business, understand the political, economic, legal and social policies of the country.

PSO2: To gain the knowledge of financial statements with the help of various tools and techniques of accountancy and to develop the various methods and techniques of cost management.

PSO3: Design competition strategies, including costing, pricing, product differentiation, and market environment according to the natures of products and the structures of the markets.

PSO 4: To enable the students to synthesize related information and evaluate options for the most logical and optimal solution such that they would be able to predict and control human behavior and improve results.

Course Outcomes:

CO1 : Students are to gain knowledge about the Management of Finance and maximize the value of the firm.

CO2: Students are able to focus on various decisions of the firm like Investment, Financing and Dividend.

CO3: To obtain the knowledge to take decisions regarding how to mobilize the capital of the firm at minimum cost.

CO4: Students are able to determine the pattern of capital structure.

CO5: Students are able to show the analytical skill in long term capital expenditure decision-making.

CO6: Students are able to assess the working capital needs of the firm.

UNIT –I : Financial Management: Meaning and Scope – Goals: Profit Maximization and Wealth Maximization – Methods and Tools of Financial management - Functions of Financial management -Significance of financial management-Organization of Finance Function-Role of Finance Manager.

UNIT –II : Cost of Capital: Concept, Features and Importance – Classification- calculation of Cost of Debt – Cost of Equity – cost of preference shares- Cost of Retained Earnings – Weighted Average Cost of Capital.

UNIT- III : Capital Structure: Meaning –Features- Significance –Factors affecting Capital structure-Theories of Capital Structure: Net Income Approach – Net Operating Income Approach –MM Approach- Arbitrage process- Traditional approach- Indifference point.

UNIT- IV :Capital Budgeting: Concept and Importance – Capital Budgeting Methods: Pay Back Method –ARR Method- Discounted Cash Flow Method: NPV Method, Excess Present Value Index and IRR Method - Return on Investment Method.

UNIT -V : Working capital management : Meaning of working capital- Importance - types- factors- determining working capital needs- sources of working capital – calculation of working capital requirements.

(Marks: Theory 40% and Problems 60%)

TEXT BOOK:

1. Financial Management – S.N. MAHESHWARI, Sultan Chand Publication.
2. Financial Management- Ramachandran & Srinivasan, Srinivasan Publication.

REFERENCE BOOKS:

1. Financial Management –I.M. PANDEY, Vikas Publications.
2. Financial Management – Agarwal & Mishra.
3. Fundamentals of Financial Management – PRASANNA CHANDRA,
4. Theory and Problems in Financial Management – M.Y.KHAN & P.K. JAIN,
5. Financial Management – R.K. SHARMA, SHASHI AND K.GUPTA.

A.V.C.College (Autonomous)
Department of Management Studies
Mannampandal-609 305, Mayiladuthurai
III-B.Com., (EDC)Semester-VI
Title of the Paper: PRODUCTION MANAGMENT

Subject Code:

No. of Hours : 2

No. of Credits : 2

Learning Objectives :To enable the students to acquire knowledge of Production process and Techniques.

Programme Specific Outcomes:

PSO1:To apply the knowledge of management theories and practices to solve business problems and also to analyse the relationship between Government and business , understand the political, economic, legal and social policies of the country.

PSO2: To gain the knowledge of financial statements with the help of various tools and techniques of accountancy and to develop the various methods and techniques of cost management.

PSO3:Design competition strategies, including costing, pricing, product differentiation, and market environment according to the natures of products and the structures of the markets.

PSO 4: To enable the students to synthesize related information and evaluate options for the most logical and optimal solution such that they would be able to predict and control human behavior and improve results.

Course Outcomes:

CO1: To understand and gaining knowledge about Production Management Process.

CO2: To expand individual knowledge of plant Location and layout techniques.

CO3: To better understanding of effective Production Planning and control system.

CO4: To enable the students to acquire basic concepts of Material Management .

CO5: To learn the various concepts of work study methods and Practices.

Unit- I : Production Management: Definition- Functions of Production Manager- Production System- Types- Production Procedures – Problems of Production Management.

Unit-II : Plant Location and Layout: Meaning – Definition- Factors affecting Plant location- Problems- Plant Layout –Principles – Types of Plant layout.

Unit-III : Production Planning and Control: Definition- Characteristics- Importance of Production Planning- Production Control: objectives- Functions- Advantages.

Unit-IV : Materials Management: Meaning – Definition- objectives- Importance- Process- Integrated Approach to material management – Advantages.

Unit-V : Work Study - Meaning– Objectives- Steps -Method Study- Procedures – Work Measurements – Objectives- Techniques of work Measurement.

Text Book:1. Production and Material Management–P.Saravanel & S.Sumathi, Margham Publication, Chennai.

Reference Books:

1. Production Management - M.S. Sehrawat & J.S. Narang Dhanpat Rai & Co, Ltd. Delhi.
2. Production Management - Prakash L. Jain, CBS Publishers, Delhi.
3. Production Management- M.M. Varma & R.K.Agarwal, King Books publication Delhi.

A.V.C.College (Autonomous)
Department of Management Studies
Mannampandal-609 305, Mayiladuthurai
III-BBA Semester-VI

Title of the Paper: ELEMENTS OF INSURANCE

Subject Code:

No. of Hours : 2

No. of Credits : 2

Learning Objectives : The students will be able to learn and understand the various aspects of Life and General Insurance Business.

Programme Specific Outcomes:

PSO1: To apply the knowledge of management theories and practices to solve business problems and also to analyse the relationship between Government and business, understand the political, economic, legal and social policies of the country.

PSO2: To gain the knowledge of financial statements with the help of various tools and techniques of accountancy and to develop the various methods and techniques of cost management.

PSO3: Design competition strategies, including costing, pricing, product differentiation, and market environment according to the natures of products and the structures of the markets.

PSO 4: To enable the students to synthesize related information and evaluate options for the most logical and optimal solution such that they would be able to predict and control human behavior and improve results.

Course Outcomes:

CO1: To familiarise the students with the basic knowledge of Insurance Business.

CO2: To understand the basic concepts of Life Insurance policies.

CO3: To impart the fundamental knowledge to the students about Fire Insurance.

CO4: To learn the various concepts of Marine Insurance.

CO5: To enable the students to understand about Risk Management Process.

Unit- I

Introduction: Definition- Nature of Insurance – Functions – Principles – Classification of Insurance- Recent Developments of Insurance organisation in India. *KB*

Unit-II

Life Insurance Contract: Definition- Essential Elements- Types of Insurance Contract- Life Insurance: Meaning – Nature - Kinds of Life Insurance Policies. *MIRIC*

Unit-III

Fire Insurance: Meaning and Definition- features- Scope- Rights of Insurer- Types of Fire Policies – Procedure for settlement of claim under Fire Insurance. *KB & MIRIC*

Unit-IV

Marine Insurance: Definition- Essential Elements- Classifications of Marine Insurance Policies – Policy Conditions- Description Clauses of Marine Policy. *KB*

Unit-V

Risk Management: Meaning – Definition- Features of Risk- Classifications of Risk- Elements of Insurable Risk- Process of Risk Management. *MIRIC*

Text Book:

1. Principles and Practices of Insurance - **Dr.A.Murthy**, Margham Publication, Chennai.

Reference Books:

1. Insurance Principles and Practices -**M.N. Mishra**, S.Chand Publication, Delhi.

2. Elements of Insurance - **Dr.N.Premavathy**, Sri Vishnu Publication, Chennai.

3. Insurance Principles and Practices - **Dr.Periasamy**, Margham Publication, Chennai