



SOURASHTRA COLLEGE, MADURAI – 625004

(An Autonomous Institution Re-accredited with 'B+' grade by NAAC)

BACHELOR OF BUSINESS ADMINISTRATION

SYLLABUS (Under CBCS based on OBE)

(For those admitted during 2024 – 2025 and after)

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ABOUT THE DEPARTMENT

The Department started offering UG programme (BBA) since 1972 under Government Aided Stream. It launched MBA programme in 1994 under Self– financing stream with the approval of AICTE. It has steadily developed into a Research Department offering M. Phil in Management Studies since 2014. The Department has been recognized as Research Centre in Business Administration by the Madurai Kamaraj University in 2019 and offers Ph.D (Business Administration). It has facilitated several students to emerge as successful entrepreneurs, efficient managers and independent professionals. Most of our students suit to the present industrial requirements. The curriculum is so designed to meet the requirements of the Corporate. The Department serves the student community with experienced faculty members and a very good infrastructure. So far the faculty members have completed one UGC Major Project and three Minor Projects. The Department has conducted State Level Seminars on Services Marketing and two Entrepreneurship Development Programmes.

SPECIAL FEATURES

- Entrepreneurial Skill Development Programmes
- Practical Exposure to students through Industrial Visits
- Industry Institute interaction through Guest Lectures from Industries
- Periodical discussion of Case Studies
- Summer Internship at the end of fourth Semester
- Field study/ Project work at the end of fifth Semester

VISION

The Vision of our Department is to become a 'Centre of Excellence' with eminent Research, Entrepreneurship programmes and Industry – Institute Partnerships.

MISSION

Our Mission is to develop the students with moral values and commitment to the society having all required skills suitable to the ever– changing business world



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GRADUATE ATTRIBUTES

1. **(KB) A knowledge base for business administration:** Demonstrated competence in university level administrative courses, natural sciences, administration fundamentals, and specialized administration knowledge appropriate to the program.
2. **(PA) Problem analysis:** An ability to use appropriate knowledge and skills to identify, formulate, analyze, and solve complex engineering problems in order to reach substantiated conclusions
3. **(Inv.) Investigation:** An ability to conduct investigations of complex problems by methods that include appropriate experiments, analysis and interpretation of data and synthesis of information in order to reach valid conclusions.
4. **(Des.) Design:** An ability to design solutions for complex, open– ended administrative problems and to design systems, components or processes that meet specified needs with appropriate attention to health and safety risks, applicable standards, and economic, environmental, cultural and societal considerations.
5. **(Tools) Use of administrative tools:** An ability to create, select, apply, adapt, and extend appropriate techniques, resources, and modern administrative tools to a range of business activities, from simple to complex, with an understanding of the associated limitations.
6. **(Team) Individual and teamwork:** An ability to work effectively as a member and leader in teams, preferably in a multi– disciplinary setting.
7. **(Comm.) Communication skills:** An ability to communicate complex engineering concepts within the profession and with society at large. Such ability includes reading, writing, speaking and listening, and the ability to comprehend and write effective reports and design documentation, and to give and effectively respond to clear instructions.
8. **(Prof.) Professionalism:** An understanding of the roles and responsibilities of the professional manager in society, especially the primary role of protection of the public and the public interest.
9. **(Impacts) Impact of administration on society and the environment:** An ability to analyze social and environmental aspects of administration activities. Such ability includes an understanding of the interactions that **administration** has with the economic, social, health, safety, legal, and cultural aspects of society, the uncertainties in the prediction of such interactions; and the concepts of sustainable design and development and environmental stewardship.
10. **(Ethics) Ethics and equity:** An ability to apply professional ethics, accountability, and equity.
11. **(Econ.) Economics and project management:** An ability to appropriately incorporate economics and business practices including project, risk, and change management into the practice of engineering and to understand their limitations.
12. **(LL) Life– long learning:** An ability to identify and to address their own educational needs in a changing world in ways sufficient to maintain their competence and to allow them to contribute to the advancement of knowledge



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PROGRAMME EDUCATIONAL OBJECTIVES (PEOs) **BACHELOR OF BUSINESS ADMINISTRATION**

PEO 1	To provide knowledge regarding the basic concepts, principles and functions of management.
PEO 2	To provide knowledge and requisite skills in different areas of management like human resource, finance, marketing and operation to give a holistic understanding of a business system.
PEO 3	To equip the students with knowledge related to qualitative and quantitative techniques for critical thinking and problem solving.
PEO 4	To develop business and entrepreneurial aptitude among the students.
PEO 5	To develop socially and ethically responsible business leaders.
PEO 6	To provide practical industrial exposure to the students to hone their managerial competencies and business acumen while attaining a holistic understanding of a business/industry

UNDERGRADUATE (UG) PROGRAMME OUTCOMES (POs)

Undergraduate (B.A., B.Sc., B.Com., B.C.A., **B.B.A.**, etc.) is a 3 – year degree Programme with 6 semesters consisting the following Programme Outcomes (POs) under various criteria including critical thinking, problem solving, effective communication, societal/ citizenship/ ethical credibility, sustainable growth and employable abilities.

PO 1	Critical Thinking: Intellectual exploration of knowledge towards actions in clear and rational manner by understanding the logical connections between ideas and decisions.
PO 2	Problem Solving: Understanding the task/ problem followed by planning and narrow execution strategy that effectively provides the solution.
PO 3	Effective Communication: Knowledge dissemination by oral and verbal mechanisms to the various components of our society.
PO 4	Societal/ Citizenship/ Ethical Credibility: Realization of various value systems/ moral dimensions and demonstrate the empathetic social concern as well as equity in all the decisions, executions and actions.
PO 5	Environmental Concern and Sustainable Growth: Understanding the emerging environmental challenges and provide the possible contribution in sustainable development that integrates environment, economy and employment.
PO 6	Skill Development and Employable Abilities: Adequate training in relevant skill sector and creating employable abilities among the under graduates.



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PROGRAMME SPECIFIC OUTCOMES (PSOs)

On completion of **B.B.A. Programme**, the students are expected /will be able to

PSO 1	Develop as professionally competent citizens by applying the scientific knowledge of Business Administration with the ability to think clearly, rationally and creatively to support in evolving solutions to the social/public/scientific/business issues with responsible democratic participation
PSO 2	enterprise resourcefulness to identify, plan, formulate, design and evaluate solutions for complex business situations that address the specific needs with appropriate consideration for Ethical, Societal, Cultural, Environmental and Industrial domains.
PSO 3	develop holistically to ignite the lateral thinking ability in problem solving, acquisition of new skills, open– minded and organized way of facing problems with self– awareness and evolving analytical solutions
PSO 4	create and initiate innovations effectively and communicate efficiently with the business community and society at large to bridge the gap between industry and academia
PSO 5	understand, assess and commit to professional and ethical principles, norms and responsibilities of the business world through the knowledge acquired, and the ability for work efficacy as a part of a team and engage effectively with diverse stakeholders
PSO 6	able to and willingly embark on new ventures and initiatives with critical thinking and desire for more continuous learning focusing on life skills.

DISTRIBUTION OF CREDITS (UG PROGRAMME)

Part	Semester	Courses	No. of Courses	Hours	Credits	Total credits
I	I– IV	LANGUAGE	2	6	3	6
II	I– IV	ENGLISH	2	6	3	6
III	I– VI	CORE	17	4– 6	4– 5	72
III	I– IV	ALLIED	4	5– 6	5	20
III	V– VI	ELECTIVE	3	5– 6	5	15
IV	I– IV	SKILL BASED SUBJECT	6	2	2	12
IV	I	VALUE EDUCATION	1	2	2	2
IV	I	ENVIRONMENTAL STUDIES	1	2	2	2
IV	III, IV	NON MAJOR ELECTIVE	2	2	2	4
V	IV	EXTENSION ACTIVITY	1	0	1	1
	V	SELF – STUDY (SOFT SKILLS)	1	0	0	0
	VI	SELF –STUDY (G.K. (ONLINE))	1	0	0	0
TOTAL						140
Any online courses in SWAYAM PORTAL						



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BACHELOR OF BUSINESS ADMINISTRATION – COURSE STRUCTURE

SEMESTER – I

S. No.	Course Code	Course Title	Hrs. / Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1.	24UBNV11	வணிகக் கடிதங்கள்	5	3	25	75	100	3
2.	24UACE11	Part – II: English – General English – I	6	3	25	75	100	3
3.	24UBNC11	Part – III: Core – 1: Accounting for Managers – I	5	3	25	75	100	4
4.	24UBNC12	Part – III: Core – 2: Business Environment (Eco. Dept.)	6	3	25	75	100	4
5.	24UBNA11	Part – III: Allied – 1: Managerial Economics (Eco. Dept.)	6	3	25	75	100	4
6.	24UACVE1	Part – IV: Value Education	2	3	25	75	100	2
		TOTAL	30				600	20

SEMESTER – II

S. No.	Course Code	Course Title	Hrs. / Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1.	24UBNV21	அலுவலக மேலாண்மை	5	3	25	75	100	3
2.	24UACE21	Part – II: English – General English – II	6	3	25	75	100	3
3.	24UBNC21	Part – III: Core – 3: Accounting for Managers – II	5	3	25	75	100	4
4.	24UBNC22	Part – III: Core – 4: Financial Literacy (Eco. Dept.)	6	3	25	75	100	4
5.	24UBNA21	Part – III: Allied – 2: New Economic System of India (Eco. Dept.)	6	3	25	75	100	4
6.	24UACES1	Part – IV: Environmental Studies	2	3	25	75	100	2
		TOTAL	30				600	20



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SEMESTER – III

S. No.	Course Code	Course Title	Hrs. / Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1.		Part – III: Core – 5: Principles of Management	6	3	25	75	100	5
2.		Part – III: Core – 6: Business Statistics	6	3	25	75	100	5
3.		Part – III: Core – 7: Organisational Behaviour	6	3	25	75	100	4
4.		Part – III: Allied – 3: Foreign Trade Management (Eco. Dept.)	6	3	25	75	100	4
5.		Part – IV: SBS – 1: Computer Skills – I	2	3	25	75	100	2
6.		Part – IV: SBS – 2: Computer Skills – II	2	3	25	75	100	2
7.		Part – IV: NME – 1: Basic Principles of Management	2	3	25	75	100	2
		Business Communication						
TOTAL			30				700	24

SEMESTER – IV

S. No.	Course Code	Course Title	Hrs. / Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1.		Part – III: Core – 8: Elements of Mercantile Law	6	3	25	75	100	5
2.		Part – III: Core – 9: Business Mathematics	6	3	25	75	100	5
3.		Part – III: Core – 10: Marketing Management	6	3	25	75	100	4
4.		Part – III: Allied – 4: Industrial Relations (Eco. Dept.)	6	3	25	75	100	4
5.		Part – IV: SBS – 3: E – Commerce Skills – I	2	3	25	75	100	2
6.		Part – IV: SBS – 4: E – Commerce Skills – II	2	3	25	75	100	2
7.		Part – IV: NME – 2: Basics of Organisation Behaviour	2	3	25	75	100	2
		Employability skills						
8.		PART – V: Extension Activities	–	–	–	–	100	1
Total			30				900	25 +(4)



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SEMESTER – V

S. No.	Course Code	Course Title	Hrs. / Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1.		Part – III: Core – 11: Operations Management	6	3	25	75	100	5
2.		Part – III: Core – 12: Human Resources Management	6	3	25	75	100	5
3.		Part – III: Core – 13: Financial Management	5	3	25	75	100	4
4.		Part – III: Core – 14: Summer Training	5	–	25	75	100	4
5.	Part – III: Elective – 1:		6	3	25	75	100	5
		Total Quality Management						
		Strategic Management						
6.		Part – IV: SBS – 5: Case Analysis Skills I	2	3	25	75	100	2
7.		Soft Skills (Self – Study)	–	–	–	–	100	–
TOTAL			30				700	25

*One elective course to be chosen from TWO courses

SEMESTER – VI

S. No.	Course Code	Course Title	Hrs. / Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1.		Part – III: Core – 15: Management Accounting	5	3	25	75	100	5
2.		Part – III: Core – 16: Entrepreneurship Development	6	3	25	75	100	5
3.		Part – III: Core – 17: Research Methodology	5	3	25	75	100	4
4.	Part – III: Elective – 2:							
		Services Marketing	6	3	25	75	100	5
		Retail Management	6	3	25	75	100	5
5.		Part – III: Elective – 3: Project Work	6	–	40	60	100	5
6.		Part – IV: SBS – 6: Case Analysis – Skills – II	2	3	25	75	100	2
7.		General Knowledge (Self – Study)	–	–	–	–	100	–
TOTAL			30				500	26

*One elective course to be chosen from TWO courses



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COURSE STRUCTURE – I SEMESTER

S. No.	Course Code	Course Title	Hrs. / Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1.	24UBNV11	வணிகக் கடிதங்கள்	5	3	25	75	100	3
2.	24UACE11	Part – II: English – General English – I	6	3	25	75	100	3
3.	24UBNC11	Part – III: Core – 1: Accounting for Managers – I	5	3	25	75	100	4
4.	24UBNC12	Part – III: Core – 2: Business Environment (Eco. Dept.)	6	3	25	75	100	4
5.	24UBNA11	Part – III: Allied – 1: Managerial Economics (Eco. Dept.)	6	3	25	75	100	4
6.	24UACVE1	Part – IV: Value Education	2	3	25	75	100	2
		TOTAL	30				600	20

CA – Class Assessment (Internal)

SE – Summative Examination

SBS – Skill Based Subject

NME – Non –Major Elective

T – Theory

P – Practical



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
24UBNV11	வணிகக் கடிதங்கள்	PART-I	5	-	3

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
I	I	25	75	100

NATURE OF COURSE	Employability <input checked="" type="checkbox"/>	Skill Oriented <input type="checkbox"/>	Entrepreneurship <input type="checkbox"/>
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COURSE DESCRIPTION:

This Course helps to understand about business letters and how to draft a business letter in various situations

COURSE OBJECTIVES:

- To make the students, understand the basics of Business Letters
- To provide practice in writing Business letters in specific situations

COURSE OUTCOMES (COs):

After the completion of the course, the students will be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	get knowledge about Business Letters and its uses.	Upto K3
CO 2	draft Business Letters and Confirmation Letters.	Upto K3
CO 3	draft Business Enquiry Letters and Complaint and reply letters.	Upto K3
CO 4	receive knowledge on drafting Circular Letters, Sales Letter and Public letters	Upto K3
CO 5	draft Bank Letters and Job Application Letters	Upto K3

K1- KNOWLEDGE (REMEMBERING), K2-UNDERSTANDING, K3-APPLY



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வணிகக் கடிதங்கள்

பகுதி – I:

வணிகக் கடிதங்கள் – தேவை மற்றும் முக்கியத்துவம் – நோக்கங்கள் – வணிகக் கடிதங்களின் அடிப்படைக் கூறுகள் – வணிகக் கடிதங்கள் பொது அமைப்புமற்றும் படிவங்கள் – சிறப்புக் கூறுகள் – கடித வகைகள்

பகுதி – II:

வியாபாரக் கடிதங்கள் – முனைவு கடிதங்கள் மற்றும் விசாரணைகள்– விலைப்புள்ளிகள் – ஆணையறுக்கள் – “ஆணையறுநிறைவேற்றுதல்” – சரக்கு பெற்றுக்கொண்டதை உறுதிசெய்தல்.

பகுதி – III:

வணிகர் விசாரணை கடிதங்கள் – வியாபார விசாரணை மற்றும் வங்கி விசாரணை– புகார்களும் சரிக்கட்டலும் – நிலுவைத் தொகை நினைவுறுத்தல் – வசூல் செய்தல்.

பகுதி – IV:

சுற்றுக் கடிதங்கள் – விற்பனைக் கடிதங்கள் – அரசுத்துறை மற்றும் பொது சேவை அமைப்பு சார்ந்த கடிதங்கள்

பகுதி – V:

வங்கிக் கடிதங்கள் – வேலை வேண்டி விண்ணப்பக் கடிதம் – பத்திரிக்கை ஆசிரியருக்கு கடிதங்கள்

குறிப்பு:

வணிக நிர்வாகவியல் ஆசிரியர்கள் மட்டுமே இந்தப் பாடத்தை நடத்தவும் விடைத்தாள் மதிப்பீடு செய்யவும் பரிந்துரைக்கப்படுகிறது.

TEXT BOOK

வணிகக்கடிதங்கள் – Dr. K. Anbazhagan and Dr. S. Ramar, Merit India Publications, Eighteenth Edition

REFERENCE BOOKS:

1. *Commercial Correspondence & Office Management* – R.S.N. Pillai & Baghavathi
2. *Business Communication* – by Sharma Gupta– Kalyani publishers.

	Book Title	Chapters
I	வணிகக் கடிதங்கள் – Dr. K. Anbazhagan and Dr. S. Ramar	1
II	வணிகக் கடிதங்கள் – Dr. K. Anbazhagan and Dr. S. Ramar	5, 6, 7
III	வணிகக் கடிதங்கள் – Dr. K. Anbazhagan and Dr. S. Ramar	9, 10, 11
IV	வணிகக் கடிதங்கள் – Dr. K. Anbazhagan and Dr. S. Ramar	14, 22, 21
V	வணிகக் கடிதங்கள் – Dr. K. Anbazhagan and Dr. S. Ramar	15, 26,

DIGITAL TOOLS:

1. www.scribd.com
2. <https://www.youtube.com/watch?v=egeyiUpFsaw>
3. <http://www.goodletterwriting.com/formal-letters.html>
4. <http://www.wikihow.com/Write-a-Business-Letter>



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Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3					
CO2		2		2		
CO3		2		1		
CO4		2		2	1	
CO5		2		2	2	

3. Advanced Application 2. Intermediate Development 1. Introductory Level

COURSE DESIGNER: Dr. K. G. RAJA SABARISH BABU



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
24UBNC11	ACCOUNTING FOR MANAGERS – I	CORE – 1	5	–	4

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
I	I	25	75	100

NATURE OF COURSE	Employability <input type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input type="checkbox"/>
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COURSE DESCRIPTION

This course helps to provide fundamental knowledge of financial accounting and teaches the procedure to record the basic business transactions and prepare final accounts.

COURSE OBJECTIVES

- To introduce the fundamentals of financial accounting.
- To stress the importance of accounting in business and emphasis the significance of accounting towards attaining organisational objectives.

COURSE OUTCOMES (CO)

After the completion of the course, the students will be able to

No.	Course Outcome	Knowledge Level (According to Bloom's Taxonomy)
CO 1	identify the basic concepts needed for Book keeping	Upto K3
CO 2	apply the basic concepts and prepare Journal, ledger and trial balance	Upto K3
CO 3	design the format for final accounts	Upto K3
CO 4	analyze the information and prepare final accounts	Upto K3
CO 5	use the knowledge obtained and solve complex problems	Upto K3

K1– KNOWLEDGE (REMEMBERING), K2–UNDERSTANDING, K3–APPLY



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ACCOUNTING FOR MANAGERS – I

UNIT– I:

Fundamentals of Book Keeping – Meaning – Accounting concepts and conventions – kinds of Accounts – Journalizing Rules – Journal entry

UNIT– II:

Ledger Postings – Trial Balance – Rectification of Errors (Theory only)

UNIT– III:

Format of final accounts (Manufacturing, Trading, Profit and Loss Account and Balance Sheet) – Capital expenditure, Revenue expenditure and Deferred Revenue Expenditure – Meaning and distinction

UNIT– IV:

Final Accounts– Elementary problems with simple adjustments (Closing Stock, Outstanding Expenses, Prepaid Expenses, Accrued Incomes, Incomes received in Advance, Interest on Capital, Interest on Drawings, Interest on Loan, Interest on Investment, Depreciation, Bad debts)

UNIT– V:

Depreciation – Meaning – Causes and need – Methods – Straight Line Method and WDV Method only

Note: Questions must be asked 60% on problems & 40% on theory.

TEXT BOOK:

Financial Accounting – S.P. Jain, K.L. Narang, Kalyani Publishers, Fifth Edition

REFERENCE BOOKS:

1. *Advanced Accounts* – R.L. Gupta
2. *Advanced Accounts* – Arulanandham

Units	Book Title	Chapters
I	<i>Financial Accounting</i> – Jain and Narang	1
II	<i>Financial Accounting</i> – Jain and Narang	2
III	<i>Financial Accounting</i> – Jain and Narang	3
IV	<i>Financial Accounting</i> – Jain and Narang	3
V	<i>Financial Accounting</i> – Jain and Narang	4

DIGITAL TOOLS:

<https://www.moneyinstructor.com/accounting.asp>

<http://www.learnaccountingforfree.com/>

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2					
CO2		2	2			2
CO3	2		1			
CO4	2	2	2	2		1
CO5	2	2	2	3	2	2

3. Advanced Application 2. Intermediate Development 1. Introductory Level

COURSE DESIGNER: Dr. T. R. JEEVA PRIYA

Passed in the BoS Meeting held on 09/03/2024

Signature of the Chairman



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COURSE STRUCTURE – II SEMESTER

S. No.	Course Code	Course Title	Hrs. / Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1.	24UBNV21	அலுவலக மேலாண்மை	5	3	25	75	100	3
2.	24UACE21	Part – II: English – General English – II	6	3	25	75	100	3
3.	24UBNC21	Part – III: Core – 3: Accounting for Managers – II	5	3	25	75	100	4
4.	24UBNC22	Part – III: Core – 4: Financial Literacy (Eco. Dept.)	6	3	25	75	100	4
5.	24UBNA21	Part – III: Allied – 2: New Economic System of India (Eco. Dept.)	6	3	25	75	100	4
6.	24UACES1	Part – IV: Environmental Studies	2	3	25	75	100	2
		TOTAL	30				600	20

CA – Class Assessment (Internal)

SE – Summative Examination

SBS – Skill Based Subject

NME – Non –Major Elective

T – Theory

P – Practical



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
24UBNV21	ஆலுவலக மேலாண்மை	PART-1	5	-	3

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
I	II	25	75	100

NATURE OF COURSE	Employability	Skill Oriented	Entrepreneurship
	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

COURSE DESCRIPTION:

This Course helps the students to understand basic functioning of Office and Management of Administrative functions like Filing and Report Generation

COURSE OBJECTIVES:

- To make the students understand the basics of an office and its management.
- To provide exposure on office functions and
- To introduce them to the filing systems in office.

COURSE OUTCOMES (COs):

After the completion of the course, the students will be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	become familiarize with Modern Office Management and its uses.	Upto K3
CO 2	understand on the Functioning of Organization and Various activities like Centralised Post Handling.	Upto K3
CO 3	know about Filing, Order of Filing and Types.	Upto K3
CO 4	receive knowledge on various machines used in office and their functions	Upto K3
CO 5	become familiar on Office Reports, Types and Structure.	Upto K3

K1- KNOWLEDGE (REMEMBERING), K2-UNDERSTANDING, K3-APPLY



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அலுவலக மேலாண்மை

பகுதி – I:

அலுவலக மேலாண்மை – இலக்கணம் – நவீன அலுவலகத்தின் அமைப்பு முறைகள் நவீன அலுவலகத்தின் இலக்கணம் செயல்பாடுகள் மற்றும் முக்கியத்துவம்

பகுதி – II:

அலுவலக இடவசதி– அலுவலக அமைப்புத்திட்டம். – பணிக்கேற்ற சூழ்நிலை – பணியை எளிதாக்குதல் – தபால்களைக் கையாளுதல் – மையப்படுத்தப்பட்ட அஞ்சல் பணி – உள்வரும் மற்றும் வெளிதொடர்பு

பகுதி – III:

கோப்பிலிடுதல்: நல்ல கோப்பிட முறையின் முக்கிய அம்சங்கள் – கோப்பீட்டு முறைகள் – மையக் கோப்பீட்டு முறை மற்றும் பரவலாக்கப்பட்ட கோப்பீட்டு முறை – கட்டகராதியின் பல்வேறு வகைகள்.

பகுதி – IV:

அலுவலக இயந்திரங்களும் சாதனங்களும் : பல்வேறு சாதனங்களின் தேவைகள் – அலுவலக இயந்திரங்களைத் தேர்ந்தெடுப்பதற்கான அடிப்படைக் கோட்பாடுகள் – கணிப்பொறி மற்றும் புள்ளி விவரங்களைத் தொகுத்தளிக்கும் இயந்திரம்.

பகுதி – V:

அலுவலக அறிக்கைகள்: அறிக்கைகளின் வகைகள் – அமைப்பு மற்றும் அறிக்கைகளின் செயலாக்கம்.

குறிப்பு: வணிக நிர்வாகவியல் ஆசிரியர்கள் மட்டுமே இந்தப் பாடத்தை நடத்தவும் விடைத்தாள் மதிப்பிட செய்யவும் பரிந்துரைக்கப்படுகிறது.

TEXT BOOK:

அலுவலக மேலாண்மை – By S.M. Sundaram, Sri Meenakshi Publications, 2015 Edition.

REFERENCE BOOKS:

1. *Commercial Correspondence & Office Management* – R.S.N. Pillai & Baghavathi
2. *Office Management* – Sharma– Gupta, Kalyani Publishers.

Units	Book Title	Chapters
I	<i>அலுவலக மேலாண்மை</i> – By S.M. Sundaram	I– 1,2,3
II	<i>அலுவலக மேலாண்மை</i> – By S.M. Sundaram	I– 4,5, II
III	<i>அலுவலக மேலாண்மை</i> – By S.M. Sundaram	IV, V
IV	<i>அலுவலக மேலாண்மை</i> – By S.M. Sundaram	VI
V	<i>அலுவலக மேலாண்மை</i> – By S.M. Sundaram	VII



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DIGITAL TOOLS:

<http://www.himpub.com/documents/Chapter871.pdf>

<https://www.youtube.com/watch?v=Q5n3lABrN2s>

<https://www.youtube.com/watch?v=FrrN6VY6K6w>

<https://www.youtube.com/channel/UCJMaTIs47vKdWxPk3nNcC3w>

<http://bieap.gov.in/Pdf/OAPaperIIIYR2.pdf>

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3					
CO2		2				
CO3		2				
CO4			2		1	
CO5	2	2			2	

3. Advanced Application 2. Intermediate Development 1. Introductory Level

COURSE DESIGNER: Dr. K. G. RAJA SABARISH BABU



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
24UBNC21	ACCOUNTING FOR MANAGERS – II	CORE – 3	5	–	4

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
I	II	25	75	100

NATURE OF COURSE	Employability <input type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input type="checkbox"/>
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COURSE DESCRIPTION:

This course helps to provide fundamental knowledge of Cost accounting and teaches the cost control techniques and methods to improve profitability.

COURSE OBJECTIVES:

- To introduce the fundamentals of cost accounting.
- To develop skills in preparing cost sheet.
- To expose with methods of cost control techniques.

COURSE OUTCOMES (COs):

After the completion of the course, the students will be able to

No.	Course Outcome	Knowledge Level (According to Bloom's Taxonomy)
CO 1	identify the basic concepts needed for Cost Accounting	Upto K3
CO 2	apply the basic concepts in various areas of production	Upto K3
CO 3	design the format for cost control	Upto K3
CO 4	analyze the information and apply techniques	Upto K3
CO 5	use the knowledge obtained and make business decisions	Upto K3

K1- KNOWLEDGE (REMEMBERING), K2-UNDERSTANDING, K3-APPLY



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ACCOUNTING FOR MANAGERS – II

UNIT– I:

Cost Accounting – meaning – objectives – cost Accounting Vs Financial Accounting – Advantages and limitations of cost accounting

UNIT– II:

Material control– meaning – purchase control – centralized and decentralized purchase – EOQ – Bin card–Stores ledger – material issues – FIFO, LIFO, simple average and weighted average methods.

UNIT– III:

Methods of wage payments – Time rate system and Piece rate system – Differential piece rate system – Taylor Differential Piece Rate – Merricks Differential Piece rate system – Gantt's Task Bonus plan – Bonus System – Halsey and Rowan plan – Elementary problems.

UNIT– IV:

Overhead –Meaning– allocation and apportionment – Basis of Apportionment – Apportionment problem.

UNIT– V:

Unit or output costing – meaning – cost sheet

Note: Question must be asked 60% on problems & 40%on theory

TEXT BOOK:

Cost Accounting – R.S.N. Pillai and V. Bagavathi, S. Chand and Company, Recent Edition

REFERENCE BOOKS:

1. *Studies in Cost Accounting* – Das Gupta
2. *Cost Accounting* – Dr. L.P. Ramalingam
3. *Cost Accounting* – Dr. Ramasamy

Units	Book Title	Chapters
I	<i>Cost Accounting</i> – R.S.N. Pillai and V. Bagavathi	1,2
II	<i>Cost Accounting</i> – R.S.N. Pillai and V. Bagavathi	3,5
III	<i>Cost Accounting</i> – R.S.N. Pillai and V. Bagavathi	8
IV	<i>Cost Accounting</i> – R.S.N. Pillai and V. Bagavathi	10
V	<i>Cost Accounting</i> – R.S.N. Pillai and V. Bagavathi	17

DIGITAL TOOLS

1. www.wiziq.com/tutorials/cost-accounting
2. <http://www.cimaglobal.com/>



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Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3					
CO2		2	2			2
CO3	2		1			
CO4	2	2	2	2		1
CO5	2	2	2	3	2	2

3. Advanced Application 2. Intermediate Development 1. Introductory Level

COURSE DESIGNER: Dr. T. R. JEEVA PRIYA