



SOURASHTRA COLLEGE, MADURAI- 625004

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

B.B.A. - SYLLABUS (Under CBCS based on OBE)

(with effect from 2021-22)

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DEPARTMENT PROFILE

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 Seminar 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 OF THE DEPARTMENT

Our Department vision is to become a '**Centre of Excellence**' with eminent Research, Entrepreneurship programmes and Industry- Institute Partnerships.

MISSION OF THE DEPARTMENT

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.

Signature of the Chairman/HOD

Passed in the BOS Meeting held on 18-03-2020



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DISTRIBUTION OF CREDITS (BBA - PROGRAMME)

PART	SEM	COURSES	NO.OF COURSES	HOURS	CREDITS	TOTAL CREDITS
I	I-II	LANGUAGE	2	6	3	6
II	I-II	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-VI	SKILL BASED SUBJECT(SBS)	6	2	2	12
IV	I	VALUE EDUCATION	1	2	2	2
IV	II	ENVIRONMENTAL STUDIES	1	2	2	2
IV	III,IV	NON-MAJOR ELECTIVE(NME)	2	2	2	4
V	IV	EXT.ACTIVITY	1	0	1	1
	V	SOFT SKILLS	-	0	0	0
	VI	G.K.(ONLINE)	-	0	0	0
TOTAL CREDITS						140
ADDITIONAL CREDIT PAPERS						
II SEMESTER (SELF STUDY) SECRETARIAL PRACTICE						4
IV SEMESTER (SELF STUDY) CONSUMERISM(BASED ON UGC)						4
Any online course in SWAYAM PORTAL FOR 8 Weeks						2



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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 to

PSO 1	develop 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	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	acquire knowledge, understand, assess and get committed to professional and ethical principles, norms and responsibilities of the business world and the ability for work efficacy as a part of a team and engage effectively with diverse stakeholders
PSO 6	acquire ability and willingness to embark on new ventures and initiatives with critical thinking and desire for more continuous learning focusing on life skills.



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BACHELOR OF BUSINESS ADMINISTRATION COURSE STRUCTURE

I SEMESTER

S. No	Sub. Code	Subject Title	Hrs./ Week	Exam (Hrs.)	CA	SE	Total	Credits
1	21UBNV11	Part – I : வணிகக் கடிதங்கள்	6	3	25	75	100	3
2	21UACE11	Part – II : English – I (English Dept.)	6	3	25	75	100	3
3	21UBNC11	Part – III : Core-1 : Financial Accounting	6	3	25	75	100	4
4	21UBNC12	Part – III : Core-2 : Business Environment (Eco. Dept.)	5	3	25	75	100	4
5	21UBNA11	Part – III: Allied-1: Business Economics (Eco. Dept.)	5	3	25	75	100	4
6	21UACVE1	Part – IV : Value Education	2	3	25	75	100	2
Total			30					20

II SEMESTER

S. No	Sub. Code	Subject Title	Hrs./ Week	Exam (Hrs.)	CA	SE	Total	Credits
1	21UBNV21	Part – I : அலுவலகமேலாண்மை	6	3	25	75	100	3
2	21UACE21	Part – II: English – II (English Dept)	6	3	25	75	100	3
3	21UBNC21	Part – III : Core-3: Cost Accounting	6	3	25	75	100	4
4	21UBNC22	Part – III: Core-4: Banking Technology (Eco. Dept)	5	3	25	75	100	4
5	21UBNA21	Part – III: Allied-2 : New Economic System of India (Eco. Dept)	5	3	25	75	100	4
6	21UACES1	Part – IV : Environmental Studies	2	3	25	75	100	2
7.	21UBNSS1	<i>Self Study (Optional): Secretarial Practice</i>	0	3	-	100	100	4
Total			30					20



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III SEMESTER

S. No	Sub. Code	Subject Title	Hrs./ Week	Exam (Hrs.)	CA	SE	Total	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: Skill-I: Computer Skills - I	2	3	25	75	100	2
6.		Part – IV : Skill- II: Computer Skills - II	2	3	25	75	100	2
7.		Part – IV:NME-1: Basic Principles of Management (NME)	2	3	25	75	100	2
Total			30					24

IV SEMESTER

S. No	Sub. Code	Subject Title	Hrs./ Week	Exam (Hrs.)	CA	SE	Total	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	4
3.		Part – III:Core-10: Marketing Management	6	3	25	75	100	5
4.		Part – III: Allied-4: Industrial Relations (Eco. Dept.)	6	3	25	75	100	4
5.		Part – IV: Skill- III : E- Commerce Skills- I	2	3	25	75	100	2
6.		Part – IV: Skill- IV: E- Commerce Skills- II	2	3	25	75	100	2
7.		Part – IV: NME-2: Basics of Business Environment	2	3	25	75	100	2
8.		Part-V: Extension Activities	-	-	25	75	100	1
9.		<i>Self Study (Optional) : Consumerism (Based on UGC)</i>	-	3	-	100	100	4
Total			30					25

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V SEMESTER

S. No	Sub. Code	Subject Title	Hrs./ Week	Exam (Hrs.)	CA	SE	Total	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 Report	5	-	25	75	100	4
5.		Part – III:Elective-1 Total Quality Management (OR)	6	3	25	75	100	5
		Elective (Alternate) Strategic Management	6	3 hrs	25	75	100	5
6.		Part – III : SBS-V Case Analysis-Skills I	2	3 hrs	25	75	100	2
7.		<i>Self Study - Soft Skills</i>	-	-	-	-	100	-
		Total	30					25

VI SEMESTER

S. No	Sub. Code	Subject Title	Hrs./ Week	Exam (Hrs.)	CA	SE	Total	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: Basics of Research Methodology	5	3	25	75	100	4
4.		Part – III:Elective-2: Project work	6		25	75	100	5
5.		Part – III:Elective-3: Services Marketing(OR)	6	3	25	75	100	5
		Elective (Alternate) Retail Management	6	3	25	75	100	5
6.		Part – III:SBS-VI: Case Analysis-Skills- II	2	3	25	75	100	2
7.		<i>Self Study - General Knowledge</i>	-	-	-	-	100	-
		Total	30					26

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I SEMESTER

S. No	Sub. Code	Subject Title	Hrs./ Week	Exam (Hrs.)	CA	SE	Total	Credits
1	21UBNV11	Part – I : வணிகக் கடிதங்கள்	6	3	25	75	100	3
2	21UACE11	Part – II : English – I (English Dept.)	6	3	25	75	100	3
3	21UBNC11	Part – III : Core-1 : Financial Accounting	6	3	25	75	100	4
4	21UBNC12	Part – III : Core-2 : Business Environment (Eco. Dept.)	5	3	25	75	100	4
5	21UBNA11	Part – III: Allied-1: Business Economics (Eco. Dept.)	5	3	25	75	100	4
6	21UACVE1	Part – IV : Value Education	2	3	25	75	100	2
		Total	30					20



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Course code	Course Title	Category	L	T	P	Credit
21UBNV11	வணிகக் கடிதங்கள்	Part-I	6	-	-	3

L – Lecture

T – Tutorial

P – Practical

Year	Semester	Internal	External	Total
I	I	25	75	100

COURSE DESCRIPTION:

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

COURSE OBJECTIVES:

1. To make the students understand the basics of Business Letters
2. 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 Outcome	Knowledge Level (According to Bloom's Taxonomy)
CO 1	impart Brief Introduction about Business Letters and its uses.	K1
CO 2	draft Business Letters and Confirmation Letters.	K2
CO 3	draft Business Enquiry Letters and Complaint and reply letters.	K2,K3
CO 4	acquire knowledge on drafting Circular Letters, Sales Letter and Public letters	K2,K3
CO 5	get an introduction to Bank Letters and Job Application Letters	K2,K3

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



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வணிகக் கடிதங்கள்

பகுதி - I

வணிகக் கடிதங்கள் - தேவை மற்றும் முக்கியத்துவம் - நோக்கங்கள் - வணிகக் கடிதங்களின் அடிப்படைக் கூறுகள் - வணிகக் கடிதங்கள் பொது அமைப்பு மற்றும் படிவங்கள் - சிறப்புக் கூறுகள் - கடித வகைகள்

பகுதி -II

வியாபாரக் கடிதங்கள் - முனைவு கடிதங்கள் மற்றும் விசாரணைகள்- விலைப்புள்ளிகள் - ஆணையுறுக்கிகள் - “ஆணையுறு நிறைவேற்றுதல்” - சரக்கு பெற்றுக்கொண்டதை உறுதிசெய்தல்.

பகுதி - III

வணிகர் விசாரணை கடிதங்கள் - வியாபார விசாரணைமற்றும் வங்கி விசாரணை - புகார்களும் சரிக்கட்டலும் - நிலுவைத் தொகை நினைவுறுத்தல் - வசூல் செய்தல்.

பகுதி - IV

சுற்றுக் கடிதங்கள் - விற்பனைக் கடிதங்கள் - அரசுத்துறை மற்றும் பொதுசேவை 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 :

1. “வணிகக் கடிதங்கள் ”; - Dr. K. Anbazhagan and Dr. S. Ramar, Merit India Publications, Eighteenth Edition

REFERENCE BOOK :

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	I
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,

WEBSITES:

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>

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	S					
CO2		M		M		
CO3		M		M		
CO4		M		M	M	
CO5		M		M	M	

S – STRONG

M – MEDIUM

L – LOW

COURSE DESIGNER: Prof.K. G. Raja SabarishBabu

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Course code	Course Title	Category	L	T	P	Credit
21UBNC11	FINANCIAL ACCOUNTING	Core -1	6	-	-	4

L – Lecture

T – Tutorial

P – Practical

Year	Semester	Internal	External	Total
I	I	25	75	100

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 (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 Book keeping	K1
CO 2	apply the basic concepts and prepare Journal, ledger and trial balance	K2,K3
CO 3	design the format for final accounts	K2
CO 4	analyze the information and prepare final accounts	K3
CO 5	use the knowledge obtained and solve complex problems	K2,K3

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



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FINANCIAL ACCOUNTING

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).

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 BOOKS:

1. 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	Financial Accounting -Jain and Narang.	1
II	Financial Accounting -Jain and Narang.	2
III	Financial Accounting -Jain and Narang.	3
IV	Financial Accounting -Jain and Narang.	3
V	Financial Accounting -Jain and Narang.	4

Websites:

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

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

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	S					
CO2		M	M			M
CO3	M		L			
CO4	M	M	M	M		L
CO5	M	M	M	S	M	M

S – STRONG

M – MEDIUM

L - LOW

COURSE DESIGNER: Prof. T.R. JEEVA PRIYA

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II SEMESTER

S. No.	Sub. Code	Subject Title	Hrs./ Week	Exam (Hrs.)	CA	SE	Total	Credits
1	21UBNV21	Part – I : அலுவலக மேலாண்மை	6	3	25	75	100	3
2	21UACE21	Part – II: English – II (English Dept)	6	3	25	75	100	3
3	21UBNC21	Part – III : Core-3: Cost Accounting	6	3	25	75	100	4
4	21UBNC22	Part – III: Core-4: Banking Technology (Eco. Dept)	5	3	25	75	100	4
5	21UBNA21	Part – III: Allied-2 : New Economic System of India (Eco. Dept)	5	3	25	75	100	4
6	21UACES1	Part – IV : Environmental Studies	2	3	25	75	100	2
7.	21UBNSS1	<i>Self Study (Optional): Secretarial Practice</i>	0	3	-	100	100	4
Total			30					20



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Course code	Course Title	Category	L	T	P	Credit
21UBNV21	அலுவலக மேலாண்மை	Part-1	6	-	-	3

L – Lecture

T – Tutorial

P – Practical

Year	Semester	Internal	External	Total
I	II	25	75	100

COURSE DESCRIPTION:

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

COURSE OBJECTIVES:

1. To make the students understand the basics of an office and its management.
2. To provide exposure on office functions and
3. 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 Outcome	Knowledge Level (According to Bloom's Taxonomy)
CO 1	be familiarized with Modern Office Management and its uses.	K1
CO 2	understand on the Functioning of Organization and Various activities like Centralised Post Handling.	K2
CO 3	know about Filing, Order of Filing and Types.	K2
CO 4	impart students with knowledge on various machines used in office and their functions	K2,K3
CO 5	befamiliarized on Office Reports, Types and Structure.	K3

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



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அலுவலக மேலாண்மை

பகுதி - I

அலுவலக மேலாண்மை - இலக்கணம் - நவீன அலுவலகத்தின் அமைப்புமுறைகளை: 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 கோப்பீட்டுமுறையின் முக்கிய அம்சங்கள் - கோப்பீட்டுமுறைகள் - மையக் கோப்பீட்டுமுறை மற்றும் பரவலாக்கப்பட்ட கோப்பீட்டுமுறை - கட்டகராதியின் பல்வேறு வகைகள்.

பகுதி - IV

அலுவலக இயந்திரங்களும் சாதனங்களும் : பல்வேறு சாதனங்களின் தேவைகள் - அலுவலக இயந்திரங்களைத் தேர்ந்தெடுப்பதற்கான அடிப்படைக் கோட்பாடுகள் - கணிப்பொறி மற்றும் புள்ளிவிவரங்களைத் தொகுத்தளிக்கும் இயந்திரம்.

பகுதி - V

அலுவலக அறிக்கைகள் : அறிக்கைகளின் வகைகள் - அமைப்பு மற்றும் அறிக்கைகளின் செயலாக்கம்.

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

TEXT BOOK:

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

REFERENCE BOOK:

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

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

WEBSITES:

- <http://www.himpub.com/documents/Chapter871.pdf>
<https://www.youtube.com/watch?v=Q5n3IABrN2s>
<https://www.youtube.com/watch?v=FrrN6VY6K6w>
<https://www.youtube.com/channel/UCJMaTIs47vKdWxPk3nNcC3w>
<http://bieap.gov.in/Pdf/OAPaperIIIR2.pdf>

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	S					
CO2		M				
CO3		M				
CO4		M			L	
CO5	M	M			M	

S – STRONG

M – MEDIUM

L - LOW

COURSE DESIGNER: Prof.K. G. Raja Sabarish Babu

Passed in the BOS Meeting held on 18-03-2020



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Course code	Course Title	Category	L	T	P	Credit
21UBNC21	COST ACCOUNTING	Core - 3	6	-	-	4

L – Lecture

T – Tutorial

P – Practical

Year	Semester	Internal	External	Total
I	II	25	75	100

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	K1
CO 2	apply the basic concepts in various areas of production	K2,K3
CO 3	design the format for cost control	K2
CO 4	analyze the information and apply techniques	K3
CO 5	use the knowledge obtained and make business decisions	K2,K3

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



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COST ACCOUNTING

UNIT-I

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

UNIT-II

Material control-EOQ- Bin card-Stores ledger –material issues – FIFO, LIFO, simple average and weighted average methods.

UNIT-III

Methods of wage payments- Elementary problems

UNIT-IV

Overhead –Meaning- allocation and 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:

1. 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	Cost Accounting- R.S.N. Pillai and V. Bagavathi	1,2
II	Cost Accounting- R.S.N. Pillai and V. Bagavathi	3,5
III	Cost Accounting- R.S.N. Pillai and V. Bagavathi	8
IV	Cost Accounting- R.S.N. Pillai and V. Bagavathi	10
V	Cost Accounting- R.S.N. Pillai and V. Bagavathi	17

WEBSITES:

www.wiziq.com/tutorials/cost-accounting

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

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	S					
CO2		M	M			M
CO3	M		L			
CO4	M	M	M	M		L
CO5	M	M	M	S	M	M

S – STRONG

M – MEDIUM

L - LOW

COURSE DESIGNER: Prof.T.R. JEEVA PRIYA

Passed in the BOS Meeting held on 18-03-2020



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Course code	Course Title	Category	L	T	P	Credit
21UBNSS1	SECRETARIAL PRACTICE	Self-Study (Optional)	-	-	-	4

L – Lecture

T – Tutorial

P – Practical

Year	Semester	Internal	External	Total
I	II	-	100	100

COURSE DESCRIPTION:

This course helps to provide the fundamental knowledge of secretarial practice in corporate.

COURSE OBJECTIVES:

- To introduce secretarial practice in corporate
- To make them know the procedure in companies with regard to meetings and management.

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	understand the basic concepts of the Company and its kinds.	K1
CO 2	develop knowledge on formation of company	K2,
CO 3	understand the role of a company secretary	K2, K3
CO 4	understand the procedure for conducting meetings of a company	K2
CO 5	get awareness on overall management of companies as per the Act.	K2,

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



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(with effect from 2021-22)

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SECRETARIAL PRACTICE

UNIT – I: Company and its Types:

Company – Definition – Characteristics – Difference between a Company and Sole Proprietorship- Difference between a Company and Partnership - Kinds of Companies- Public Company - Private Company- Difference between Public and Private Companies.

UNIT - II: Company Secretary:

Definition - Qualification of a Company Secretary - Procedure for Appointment & Dismissal of a Company Secretary - Duties and Responsibilities - Rights and Powers - Liabilities of a Company Secretary.

UNIT - III: Formation of a Company:

Promotion of a Company- Step in Company Promotion - Steps for Incorporation of a Company- Memorandum of Association- Content- Clauses- Articles of Association- Distinction between Memorandum and Articles of Association- Prospectus.

UNIT - IV: Company Meetings - Law and Practice:

Company Meetings – Meaning- Kinds of Company Meetings- Law and Practice of Meetings- Notice of Meetings- Quorum- Agenda- Proxies- Chairman of Meetings – Appointment- Qualifications- Powers and Duties- Proxy- Methods of Voting- Resolution and Minutes - Types.

UNIT - V: Members Meetings and Board Meetings: .

Statutory Meeting – Procedure- Secretarial Duties Before-During and After the Statutory Meeting- Annual General and Extraordinary General Meeting – Notice- Procedure for holding the Meeting- Secretarial work- Board Meeting Procedure- General Powers of the Board- Secretarial Duties during the Board meeting.

TEXT BOOK:

P.K.Ghosh & V.Balachandran, “Company Secretarial Practice”- Sultan Chand & Sons. New Delhi – 110002.

REFERENCE BOOKS:

1. Appannaiah, Reddy, Prabhudev, **Company Law and Secretarial Practice**, Himalaya Publishing House, Mumbai - 400 004.
2. P.K.Ghosh, **Secretarial Practice** Sultan Chand & Sons, 23, Daryaganj, New Delhi – 110002
3. M.C.Shuka, **Secretarial Practice**, S.Chand & Co, Ram Nagar, New Delhi – 110002

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	S					
CO2		S	L			M
CO3	M					
CO4	M		M	S		L
CO5	M	M	S		M	L

S – STRONG M – MEDIUM L – LOW

COURSE DESIGNER: Dr. B. Anbazhagan

Passed in the BOS Meeting held on 18-03-2020