

**DEPARTMENT OF COMMERCE**

**BBA  
(SHIFT - II)**

# **UG SYLLABUS**

**Effective from the Academic Year 2008-09**

**C B C S**



**LOYOLA COLLEGE**

Autonomous

College Conferred with Potential for Excellence by UGC

Re-accredited at A+ Level by NAAC

**Chennai - 600 034**

Sem	Cate	Code	Title	Hrs	Crs
I	MC	BU1500	BUSINESS MANAGEMENT	6	6
I	MC	BU1501	BUSINESS ENVIRONMENT	3	3
II	MC	BU2501	FINANCIAL ACCOUNTING	6	6
II	AR	CO2105	BUSINESS COMMUNICATION	6	4
III	SU	BU3020	COMPUTER APPLICATIONS IN BUSINESS	3	3
III	AO		ALLIED OPTIONAL	6	4
III	MC	BU3500	MERCANTILE LAW	6	6
III	MC	BU3501	COMPANY LAW & SECRETARIAL PRACTICE	6	6
III	AR	ST3105	INTRODUCTION TO STATISTICS	6	4
IV	AO		ALLIED OPTIONAL	6	4
IV	MC	BU4502	COMPANY ACCOUNTS	6	6
IV	MC	BU4501	MARKETING MANAGEMENT	6	6
V	MC	BU5500	BUSINESS AND SOCEITY	6	6
V	MC	BU5503	BUSINESS POLICY AND STRATEGY	6	6
V	MC	BU5504	COST ACCOUNTING	6	6
V	MC	BU5505	HUMAN RESOURCE MANAGEMENT	6	6
V	ES	BU5400	BANKING	3	2
V	ES	BU5401	AUDITING	3	2
V	MS	BU6601	PRODUCTION MANAGEMENT	6	6
VI	MS	BU6602	PROJECT MANGEMENT	3	3
VI	MS	BU6603	MANAGEMENT ACCOUNTING	6	6
VI	SK	BU6650	APPLIED MARKETING	15	15
			<b>TOTAL</b>	<b>126</b>	<b>116</b>

# BU 1500 BUSINESS MANAGEMENT

SEMESTER : I CREDIT : 6  
CATEGORY : MC NO. OF HOURS / WEEK : 6

## **Objective**

1. *To enable the students to appreciate the contribution made by management thinkers towards the basic principles and functions of management.*
2. *To familiarize students with the principles, functions and techniques used to effectively manage business enterprises.*
3. *To provide opportunities to apply the general functions of management in day-to-day managerial practice.*

## **Unit 1: MANAGEMENT**

Definition & Meaning of management – Functions of Management – Managerial skills – Levels of management – Roles of manager, Management as a Science or Art – Approaches to management – Contribution to management thinking by F.W.Taylor, Henry Fayol, Peter Drucker and Hawthorne experiment.

## **Unit 2: PLANNING**

Planning – Nature – Importance – Process of planning – Types of planning – Planning methods (Objectives- policies- Procedures – Strategies & Programmes) – Obstacles to effective planning- Decision making - Steps – Types – Decision Tree.

## **Unit 3: ORGANISING**

Organising -Nature & Importance – Principles of Organizing Delegation & Decentralization – Departmentation – Span of Management. Organizational structure – Line & staff and functional – Organizational charts and manual – making organizing effective – Staffing – Recruitment – Selection – Training promotion and appraisal- The need for methods for management development

## **Unit 4: DIRECTING**

Function of directing - Motivation – Theories of motivation (Need hierarchy theory- hygienic approach – Expectancy theory-

Motivation techniques Communication – Function – Process –  
Barriers to effective communication Leadership – Definition –  
Theories and approach to leadership- Styles of leadership – Types.

### **Unit 5: CONTROLLING**

Nature – Problems – Effective coordination- Control – Nature – Basic  
control process – Importance – Control techniques-traditional and  
non- traditional Control devices – Use of Computers in managing  
information.

### **COURSE TEXTS**

1. Dinkar Pagare, *Principles of Management*, Sultan Chand & Sons, New Delhi, 2003.
2. C.B.Gupta, *Business Management*, Sultan Chand & Sons, New Delhi, 2000.

### **COURSE REFERENCES**

1. Koontz, O'Donell, Weirich, *Essentials of Management*, Tata McGrawHill Publishing Company, New Delhi 5th Edition (1998)
2. Sherlekar & Sherlekar, *Principles of Business Management*, Himalaya Publishing House, New Delhi, 2000.

## **BU 1501 BUSINESS ENVIRONMENT**

<b>SEMESTER : I</b>	<b>CREDIT</b>	<b>: 3</b>
<b>CATEGORY : MC</b>	<b>NO. OF HOURS / WEEK</b>	<b>: 3</b>

### **Objective**

1. To enable the students to have an overview of Various Environmental factors of business viz., Political, social and Global.
2. To enable the students to appreciate the importance of environment and its impact on business and society.

### **Unit 1: AN OVERVIEW OF BUSINESS**

Definition and meaning of business – Scope of Business –  
Characteristics of Business – Business goals – Business during  
the 21st century - Knowing the environment – Factors influencing  
the Indian Business Environment – Environmental Analysis.

## **Unit 2: ECONOMIC ENVIRONMENT**

Economic Environment – Nature of the Economy – Structure of the Economy – Economic policies & planning the economic conditions.

## **Unit 3: POLITICAL ENVIRONMENT**

Political & Government Environment – Functions of the state – Economic Roles of the government – Government and Legal Environment – The constitutional Environment

## **Unit 4: SOCIAL ENVIRONMENT**

Social Environment – Business and Society Ecology and Consumerism), Consumer rights – Business Ethics – Social Responsibility of Business towards stakeholders – Natural Environment and Ecology

## **Unit 5: GLOBAL ENVIRONMENT**

Global Environment – Globalisation – Meaning and Rationale for globalisation – the role of WTO – GATT – Trading blocks in globalisation – Impact of globalisation on India

### **COURSE TEXTS**

1. S.Sankaran, *Business Environment*, Margham Publications, Chennai, 2002
2. Dr. Francis Cherunilam, *Business Environment*, Himalaya Publishing House, New Delhi, 2003.

### **COURSE REFERENCES**

1. K.Aswathappa, *Essentials of Business Environment*, Himalaya Publishing House, New Delhi, 2001.
2. Raj Agarwal, *Business Environment*, Excel Books, New Delhi, 2002

## **BU 2501 FINANCIAL ACCOUNTING**

<b>SEMESTER : II</b>	<b>CREDIT</b>	<b>: 6</b>
<b>CATEGORY : MC</b>	<b>NO. OF HOURS / WEEK</b>	<b>: 6</b>

### **Objective**

1. *To enable the students to understand the need for making adjustments while preparing final accounts of a sole trader*
2. *To facilitate students to convert incomplete records into systematic accounting*

3. To understand the accounting procedure for different kinds of businesses Viz., Branch, Hire Purchase, Departments etc.

### **Unit 1: FINAL ACCOUNTS - DEPRECIATION**

Advanced problems in final accounts of a sole trader - Depreciation Accounting Straight Line and Diminishing Balance methods including change in the method of depreciation.

### **Unit 2: SINGLE ENTRY AND SELF-BALANCING LEDGERS**

Single entry meaning and salient features - Conversion method – Self-balancing ledgers.

### **Unit 3: BRANCH ACCOUNTS**

Branch Accounts - Dependent Branches - Stock and Debtors System - Departmental accounts with inter-department transfers at profit.

### **Unit 4: HIRE PURCHASE**

Hire Purchase Accounting – Treatment of Default and Repossession – H.P Trading Account – Installment Accounting.

### **Unit 5: INSURANCE CLAIMS & ROYALTY**

Insurance Claims – Loss of Stock & Loss of Profit- Royalty accounting (excluding Sub-lease).

### **COURSE TEXTS**

1. Reddy & Murthy, *Financial Accounting*, Margham Publications, Chennai, 2004.

### **COURSE REFERENCES**

1. R.L.Gupta & V.K.Gupta, *Financial Accounting*, Sultan Chand Publications, New Delhi, 2004.
2. Jain & Narang, *Financial Accounting*, Kalyani Publishers, Patiala, 2003
3. Tulsian, *Financial Accounting*, Tata McGraw-Hill Publication, New Delhi, 2000

## **BU 3020 COMPUTER APPLICATIONS IN ACCOUNTING**

**SEMESTER : III** **CREDIT** : 3  
**CATEGORY : SU** **NO. OF HOURS / WEEK** : 3

### **Objective:**

1. To introduce the students to the use of computers in business

2. To acquire hands-on experience in the use of accounting package – Tally.

### **Unit 1: FUNDAMENTALS OF COMPUTERS**

Fundamentals of computers – Data and Information – System – Hardware and Software – CPU – Input, Output and Storage devices – Types of Memory and OS - Windows 2000.

### **Unit 2: COMPUTER AND ITS NETWORK**

Data Communications and Networks – Analog and Digital Data Transmission – Network topology – Internet – Protocol – Hypermedia.

### **Unit 3: TALLY 7.2 - AN OVERVIEW**

Tally 7.2 – introduction – General Configuration – Special Features – Shortcut Keys – Creation of Company – Ledger – Voucher – Types, Groups and Entry – Multi currencies – Budget & Control – Billwise details – Cost Centers – Reverse Journals – Debit/Credit notes – Interest Calculations – Backup and Restore – Credit Limits – BRS – Security Control.

### **Unit 4: INVENTORY MANAGEMENT IN TALLY**

Inventory Options in Tally – Integrate Accounts and Inventory – Invoicing – Stock Categories – Billwise details – Unit of Measures – Multi Godowns – Sales and Purchase orders processing – Discount – Inventory Journals – Stock – Group, Category and Items – Delivery Notes – actual and Billed quantity – Track Additional Cost – Sales Tax, Surcharge and VAT.

### **Unit 5: NEW FEATURES IN TALLY**

New Features in Tally – Tally Vault, Split Financial Year, Income and Expenses statement – Import and Export of Data – Memo, Optional, Post-dated and Reversing Journals, Scenario Management – E-Commerce with Tally – E-mail, Upload, Web-browser and print options – Reorder levels and Minimum quantity – Reports.

### **COURSE TEXT:**

1. Agarwal & Kumar, *Financial Accounting on Computers Using Tally*, Dreamtech Press, New Delhi, 2002

**COURSE REFERENCE:**

1. Nadhani *Accounting with Tally*, BPB Publishers, New Delhi, 2000

**BU 3500 MERCANTILE LAW**

**SEMESTER : III** **CREDIT** : 6  
**CATEGORY : MC** **NO. OF HOURS / WEEK** : 6

**Objective**

1. To make the students to learn the elements of general contract and special contracts.
2. To enable the students to understand and deal with various contracts in his day-to-day life, be it for his business or profession.
3. To expose the students to legislation relating to sales

**Unit 1: CONTRACT ACT – AN OVERVIEW**

Nature of contract - Offer and acceptance - Consideration - Capacity to contract

**Unit 2: LEGAL ASPECTS OF CONTRACT**

Free consent - Legality of object - Contingent contract - Performance of contract - Discharge of contract

**Unit 3: LAW OF INSURANCE**

Law of insurance - Life insurance - Fire insurance - Marine insurance - Carriage of goods act - Private carrier and common carrier - Rights of common carrier - Duties of common carrier - Liabilities of a common carrier

**Unit 4: AGENCY & SALE OF GOODS ACT**

Agency - Definition - Kinds of agents - Duties of an agent - Liabilities of an agent - Formation - Determination

Sales of goods act - Condition and warranties - Transfer of property - Performance of contract - Rights of unpaid seller

**Unit 5: CST**

Central Sales Tax Act (Only upto section # 7)

## **COURSE TEXTS**

1. N.D.Kapoor, *Element of Mercantile Law*, Sultan Chand & Sons, New Delhi, 2003

## **COURSE REFERENCES**

1. M.C.Sukla, *Mercantile Law*, S.Chand & Co., New Delhi, 2003
2. R.S.N.Pillai & Baghavathi, *Business law*, S.Chand & Co., 2004

# **BU 3501 COMPANY LAW AND SECRETARIAL PRACTICE**

**SEMESTER : III** **CREDIT** : 6  
**CATEGORY : MC** **NO. OF HOURS / WEEK** : 6

### **Objective:**

1. *To make the students understand the significant provisions of the Companies Act, by far, the most significant and all pervasive amongst the various corporate legislation.*
2. *To train them in secretarial aspects relating to drafting and other procedures of the Company law.*
3. *To familiarize students with secretarial duties relating to maintenance of books, payment of dividend etc.,*

### **Unit 1: COMPANY – AN OVERVIEW**

Company - Definition – Characteristics – Kinds of companies – Private and public – Privileges enjoyed by a private company – Holding and subsidiary company – Government company – Foreign company - NCLT.

### **Unit 2: FORMATION**

Formation of company – Preliminary contracts – Promotion – Memorandum of Association – Contents – Alteration of memorandum – Doctrine of ultra vires.

Articles of Association – Content of articles – Alteration of articles – Doctrine of constructive notice and indoor management

### **Unit 3: BOOKS OF ACCOUNTS**

Statutory and other books - Period of preservation of records -

Returns to be filed with the registrar - Secretarial duties regarding maintenance of statutory and other books

#### **Unit 4: DIVIDEND**

Dividend - Statutory provisions - Dividend vs Interest - Payment of interest out of capital - Secretarial duties relating to payment of dividend.

#### **Unit 5: DRAFTING**

Practical aspects of drafting – general principles – Drafting of notice and resolutions – Drafting of minutes and Chairman speech

#### **COURSE TEXTS**

1. N.D.Kapoor, *Company Law and Secretarial Practice*, Sultan Chand & Sons, New Delhi, 2008
2. Srinivasan, *Company Law & Secretarial Practice*, Margham Publishers, Chennai, 2005

#### **COURSE REFERENCES**

1. Ramiah, *Company Law*, Wadha & Co., New Delhi 13th Edition, 2000
2. Atwar Singh, *Company Law*, Bookwell Publishers, New Delhi, 1989

## **BU 4502 COMPANY ACCOUNTS**

<b>SEMESTER : IV</b>	<b>CREDIT</b>	<b>: 6</b>
<b>CATEGORY : MC</b>	<b>NO. OF HOURS / WEEK</b>	<b>: 6</b>

#### **Objective:**

1. *To familiarize students with the accounting treatment adopted for raising funds and redeeming them.*
2. *To enable students to prepare final accounts of Joint Stock Companies*
3. *To understand the procedure for valuing goodwill and shares of a company.*

#### **Unit 1: SHARES**

Issue of Shares – Forfeiture & Reissue – redemption of Preference Shares – Accounting for Bonus Shares – Underwriting of Shares & Debentures – Pure & Firm Underwriting – Complete & Partial Underwriting.

## **Unit 2: DEBENTURES**

Issue of Debentures – Redemption of Debentures- Cum-interest & ex-interest – Purchase of own debentures as investment and their cancellation – Redemption of Debentures through Sinking Fund & by conversion

## **Unit 3: FINANCIAL STATEMENTS**

Calculation of Managerial remuneration – Final Accounts of Joint Stock Companies – Preparation of Cash Flow Statement (AS-3)

## **Unit 4: ALTERATION OF SHARE CAPITAL**

Acquisition of business (new set of books only) – Vendor Suspense Account – Profit Prior to incorporation – Alteration of Share Capital of Company – Internal Reconstruction

## **Unit 5: LIQUIDATION AND GOODWILL**

Liquidation of Companies – Liquidators Final Statement of Account – Valuation of Shares & Goodwill

## **COURSE TEXTS**

1. Reddy & Murthy, *Corporate Accounting*, Margham Publications, Chennai, 2005

## **COURSE REFERENCES**

1. R.L.Gupta & Radhasamy, *Company Accounts*, Sultan Chand Publications, New Delhi, 2004
2. M.C.Sukla & T.S. Grewal, *Corporate Accounting*, Sultan & Chand & Co., New Delhi, 2001

# **BU 4501 MARKETING MANAGEMENT**

<b>SEMESTER : IV</b>	<b>CREDIT</b>	<b>: 6</b>
<b>CATEGORY : MC</b>	<b>NO. OF HOURS / WEEK</b>	<b>: 6</b>

### **Objective:**

1. To enable the students to understand the elements of the complex world of marketing
2. To make students to appreciate the need for marketing science in the modern business world

3. To make the students to understand the need for customer relationship

### **Unit 1: MARKETING MANAGEMENT**

Definition of markets, Marketing and Marketing Management - Marketing and consumer environment - Marketing Mix - understanding the consumer, consumer markets and business markets.

### **Unit 2: PRODUCT**

Product - New product development - Product mix and product life cycle strategy - product levels and product lines - Branding, Packaging and Labeling

Marketing Segmentation, Targeting and Positioning.

### **Unit 3: PRICING**

Pricing - factors to consider for pricing - internal and external, including pricing objectives - methods of pricing - adopting the price - Marketing channels and its nature - their functions and types - Channel design management - Channel behavior, organisation and conflict.

### **Unit 4: PROMOTION**

Promotion - a view of the communication process - Setting the communication objectives - Steps in developing effective communication - Setting the total promotion budget - Setting the promotion mix

### **Unit 5: CUSTOMER RELATIONSHIP MANAGEMENT**

Introduction to Customer Relationship - Importance

### **COURSE TEXT**

1. Philip Kotler & Gary Armstrong, *Principles of Marketing*, PHI Publications : 10th Edition, 2004
2. Dr. R L Varshney & Dr. S L Gupta, *Marketing Management - An Indian Perspective*, 2002

### **COURSE REFERENCES**

1. William J Stanton, Michael J Etzel, Bruce J Walker, *Fundamentals of Marketing*, Mc GrawHill, 1994



1. Sekar, *Banking Theory & Practice*, Vikas Publishing House, 1999
2. Vasant Desai, *Indian banking*, Bookwell Publishers, New Delhi, 1997
3. Mathur, *Indian Banking, Performance, Problems and Challenges*, Bookwell Publishers, New Delhi, 2000

## **BU 5401 AUDITING**

<b>SEMESTER : V</b>	<b>CREDIT</b>	<b>: 2</b>
<b>CATEGORY : ES</b>	<b>NO. OF HOURS / WEEK</b>	<b>: 3</b>

### **Objective**

1. *To appreciate the role of auditing in business.*
2. *To familiarize with provisions of the companies act relating to the appointment, conduct and liabilities of an auditor*

### **Unit 1: AUDITING**

Auditing – meaning – Objective – Kinds

### **Unit 2: INTERNAL CONTROL**

Internal Control – Internal check – Internal audit – Audit note book  
– Audit working paper – Audit programme

### **Unit 3: VOUCHING**

Vouching – Meaning – Importance – Vouching of receipts and payments

### **Unit 4: VERIFICATION AND VALUATION**

Auditors duties regarding verification and valuation - Procedures for verification and valuation of Assets and Liabilities

### **Unit 5: COMPANY AUDITOR**

Company Auditor – Appointment – Qualification – Disqualification  
– Removal of auditor – Audit report – Duties, powers and liabilities of auditors

### **COURSE TEXTS**

1. Dinkar Pagare, *Principles & Practice of Auditing*, Sultan Chand & Sons, New Delhi, 2004

## **COURSE REFERENCES**

1. Spicer & pegler, *Auditing*, Mc Millan Publication, New Delhi, 2000
2. B.N.Tandon, *Practical Auditing*, S.Chand Publishers, New Delhi, 2005

## **BU 5500 BUSINESS & SOCEITY**

**SEMESTER : V** **CREDIT** : 6  
**CATEGORY : MC** **NO. OF HOURS / WEEK** : 6

### **Objective**

1. *To educate students about the legal framework of business and its social responsibility*
2. *To make the students to appreciate the need for business ethics.*
3. *To enable the students to understand the operations of capital market*

### **Unit 1: BUSINESS – AN OVERVIEW**

Characteristics of business - Goals of business - Business as a Social and Economic system - Objectives and Principles of business - Classification of organizational objectives

### **Unit 2: BUSINESS ETHICS**

Business ethics - Social responsibility of business - Social audit - Indian businessman and his changing image - Professionalisation

### **Unit 3: CONSUMER PROTECTION**

Business - Consumer relationship - Consumer movement - Major consumer issue - Positive business response to consumerism - Consumer Protection Act, 1986

### **Unit 4 MONEY MARKET & CAPITAL MARKET**

Money market - Constituents - Functions - Capital market - Importance - Nature of Indian capital market - Stock exchange - Regulation - Functions - National Stock Exchange

### **Unit 5: LABOUR LEGISLATIONS**

Labour legislation - Principles - Safety and health provisions - Workers' compensation, Lay-offs and retirement - Employees'

State insurance - Employees' Provident Funds

**COURSE TEXT:**

1. S. Sankaran, *Business and Society*, Margham Publications, Chennai, 2004.

**COURSE REFERENCES**

1. Dr. Francis Cherunilam, *Business Environment*, Himalaya Publishing House, New Delhi, 2003.
2. N.D. Kapoor, *A handbook on Industrial Laws*, Sultan Chand & Sons, New Delhi, 2005

## **BU 5503 BUSINESS POLICY & STRATEGY**

**SEMESTER : V**

**CREDIT : 6**

**CATEGORY : MC**

**NO. OF HOURS / WEEK : 6**

**Objective**

1. *To enable the students to understand the major policies followed by the business firms*
2. *To familiarize the students with various strategies adapted by the business firm in dealing with various situations.*
3. *To help the students to analyse the business in terms of case analysis, GD ,industrial analysis.*

**Unit 1: BUSINESS POLICY – AN OVERVIEW**

Business policy - Development and classification business policies

**Unit 2: TYPES OF BUSINESS POLICIES**

Major business policies - Personnel, Product, Pricing, Distribution, Promotional, Financial, Production and Purchase policies

**Unit 3: BUSINESS STRATEGIES**

Understanding strategy - Levels at which strategy operates -  
Types of planning systems - Nature of strategic decision making  
- Process of strategic management - Strategists and their role -  
Mission and purpose - Business definition and objectives -  
Environmental appraisal - Organisational appraisal strategic  
alternatives and choice

## **Unit 4: IMPLEMENTATION OF STRATEGIES**

Activating strategies - Structural, Functional and behavioral implementations - Strategic control - Operational control - Techniques of strategic evaluation and control - Role of organizational systems in evaluation

## **Unit 5: CASE STUDY**

Applying strategic management through the case method - Approaches to case analysis, Preparing for case discussion, Group discussion, Industry analysis and Concluding comments

### **COURSE TEXT:**

1. Azar Kazmi, Business Policy and strategic Management. Tata McGraw-Hill publication, 2008

### **REFERENCE BOOK :**

1. P.K.Gosh, Strategic Planning & Management, Sultan Chand & Sons, New Delhi, 2003
2. C.B.Gupta, *Corporate Planning and Policy*, Sultan Chand & Sons, New Delhi, 2003
3. Wheelan and Rangarajan, *Concepts in Strategic Management and Business Policy*, Pearson Education, New Delhi, 2004.
4. L.M.Prasad, *Business Policy and Strategic Management*, Sultan Chand & Sons, 2004

## **BU 5504 COST ACCOUNTING**

**SEMESTER : V**  
**CATEGORY : MC**

**CREDIT : 6**  
**NO. OF HOURS / WEEK : 6**

### **Objective:**

1. *To enlighten the students on the importance of cost ascertainment reduction and control.*
2. *To teach the students to calculate the element-wise and the total cost of product and services*
3. *To understand the methods of costing adopted by different types of industries.*

## **Unit 1: INTRODUCTION TO COSTING**

Cost accounting & its objectives - Financial Accounting Vs Cost Accounting – Steps in installing a Cost Accounting system – Classification of Costs – Cost Unit – Cost Centre – Elements of Cost – Preparation of Cost Sheet & Quotation for tender – Reconciliation of Cost & Financial Accounts

## **Unit 2: MATERIAL**

Material Control – Purchasing – Centralised Vs Decentralised - Store Keeping – Levels of Stock – EOQ & ABC Analysis – Issue Pricing Methods – FIFO, LIFO & Weighted Average – Treatment of Scrap, Spoilage, Wastage & Defectives.

## **Unit 3: LABOUR**

Labour Costing & Control – Labour Turn Over – Payroll Accounting – Treatment of Idle time & Over time – Methods of Wage payments (Time Rate, Piece Rate, Taylor's Differential piece rate, Merrick's Multiple piece rate) – Incentive Methods (Halsey & Rowan Plan) – Group Incentive Scheme

## **Unit 4: OVERHEADS**

Treatment of Overheads – Steps in Overhead Accounting (Allocation, Apportionment & Absorptions) – Calculation of Machine hour rate – Activity based Costing

## **Unit 5: PROCESS COSTING**

Job batch and Contract costing (including estimated Profit Method) – Operating Costing (Transport only) – Process Costing – Treatment of Normal & Abnormal losses – Valuation of Work-in-progress – Accounting for Joint & By-products

## **COURSE TEXTS**

1. T.S.Reddy & Y.Hari Prasad Reddy, *Cost Accounting*, Margham Publications, Chennai, 2004

## **COURSE REFERENCES**

1. S.N.Maheswari, *Cost Accounting*, Sultan Chand Publications, New Delhi, 2002
2. Jain & Narang, *Cost Accounting*, Kalyani Publications, New Delhi, 2002

# BU 5505 HUMAN RESOURCES MANAGEMENT

SEMESTER : V  
CATEGORY : MC

CREDIT : 6  
NO. OF HOURS / WEEK : 6

## **Objective:**

1. *To understand the nature of human resources and its significance to the organization*
2. *To familiarise students with the various techniques in HRM that contribute to the overall effectiveness of an Organization.*
3. *To bring to the attention of the students the latest trends in managing human resources in an organization.*

## **Unit I: HUMAN RESOURCE MANAGEMENT**

Definition – Objectives – Functions - Evolution and growth of HRM– Qualities of a good HR manager – Changing roles of a HR Manager– Problems and challenges of a HR manager.

## **Unit II: PLANNING HUMAN RESOURCE**

Definition – Objectives – Steps in human resources planning – dealing with surplus and deficient man power - Job analysis – Job description – Job specification.

## **Unit III: RECRUITMENT & SELECTION**

Recruitment and selection – Objectives of recruitment – Sources – Internal and external recruitment – Application blank – Testing – Interviews.

## **Unit IV: TRAINING & DEVELOPMENT**

Training and development – Principles of training – Assessment of training needs – On the job training methods - Off the job training methods – Evaluation of effectiveness of training programmes.

## **Unit V : PERFORMANCE APPRAISAL**

Performance appraisal– Process – Methods of performance appraisal – Appraisal counseling – Motivation process – Theories of motivation – Managing grievances and discipline.

## **COURSE TEXT**

1. Tripathi - *Personnel Management*, Sultan Chand & Sons, New Delhi, 2000
2. L M Prasad, *Human Resource Management*, Sultan Chand & Sons, New Delhi, 2005

## **COURSE REFERENCES:**

1. Aswathappa, *Human Resource Management*, Tata Mc Graw Hill Publishing Company, New Delhi, 1999
2. Davis and Werther, *Human Resource Management*, Tata Mc Graw Hill Publishing Company, New Delhi, 2000

# **BU 6601 PRODUCTION MANAGEMENT**

**SEMESTER : V** **CREDIT** : 6  
**CATEGORY : MS** **NO. OF HOURS / WEEK** : 6

## ***Course Objective***

1. *To make the students understand the various process of production*
2. *To enable the students to be aware of techniques of Operations Management*
3. *To familiarize students with quality control techniques used to effectively carry out production.*

## **Unit 1: INTRODUCTION TO PRODUCTION MANAGEMENT**

Production management - Scope and functions - Historical development of production management - Functions and responsibilities of a production manager - Decisions involved in production management - Relationship of production with other functions & problems - Productivity, Competitiveness and Strategy

## **Unit 2: PRODUCTION SYSTEM**

Production systems and methods - Product and service design - Reliability - Process selection and capacity planning product planning and development - Make or buy decision

## **Unit 3: PLANT LOCATION & LAYOUT**

Plant location - Site selection process - Equipment selection - Plan layout - Learning curve and analysis - Production planning and control - production records and documentation

#### **Unit 4: QUALITY CONTROL & WORK STUDY**

Maintenance management - Quality control - Acceptance sampling - TQM - Human factors in job design - Work environment and safety measures - Work study - Method study - Work measurement

#### **Unit 5: MATERIALS MANAGEMENT**

Materials management - Materials demand forecasting - Aggregate planning - Inventory management - MRP - JIT system - Supply chain management - Purchase management - International purchase - Vendor development and rating - Spare parts management - Store keeping and Warehousing - Materials handling - Stores materials accounting - Value analysis - Production information systems

#### **COURSE TEXT:**

1. Buffa, *Modern Production & Operations Management*, Wiley Eastren Ltd., New Delhi, 2003.
2. Joseph R. Monks, *Operation Management*, Tata McGraw-hill publishing Co. Ltd, New Delhi, 2004.

#### **COURSE REFERENCE:**

1. A.K.Datta, *Materials Management*, Prentice-Hall of India (P) Ltd., New Delhi, 2003
2. Ahuja, *Industrial Management*, Khanna Publishers, New Delhi, 1983,

## **BU 6602 PROJECT MANAGEMENT**

**SEMESTER : VI** **CREDIT** : 3  
**CATEGORY : MS** **NO. OF HOURS / WEEK** : 3

#### **Objective:**

1. *To familiarise students with the steps involved in managing a project*
2. *To help students to identify feasible projects, the methods of financing such projects and controlling its cost.*

#### **Unit 1: INTRODUCTION TO PROJECT MANAGEMENT**

Nature and content of project management : Project characteristics  
- Attributes of a good project manager - Taxonomy of projects -

Project environment - History of project management - Project as a conversion process - Project life cycle - Project roles - A system approach to project management

## **Unit 2: PROJECT IDENTIFICATION & APPRAISAL**

Project identification, Formulation & Appraisal : Introduction - Government, the regulator - Project identification - Project preparation - Tax incentives and Project investment decisions - Tax planning for project investment decisions - Zero based project formulation - Technical, Commercial, Economic, Financial and Management appraisal - Social cost benefit analysis and project risk analysis

## **Unit 3: PROJECT FINANCING**

Project cost estimation - Project financing - Financial evaluation of projects - Financial projections - Project planning and scheduling - Estimation, Resource analysis, Justification and Evaluation - Teams and organization - Project cost control

## **Unit 4: PROJECT REVIEW**

Role of management and leadership in project environments - Problem - solving and decision making - Project review Rehabilitation of sick units - Project organization - Project contracts

## **Unit 5: PROJECT EVALUATION**

Post project evaluation - Project review and administrative aspects - Computer aided project management - Options in projects - Risk analysis - Topics of interest on project management

### **COURSE TEXT:**

1. Prasanna Chandra, *Projects – Planning, Analysis, Selection, Implementation and Review*, Tata Mc Graw Hill, New Delhi, 2004.

### **COURSE REFERENCES**

1. Harvey Maylor, *Project management*, Pearson Education, New Delhi, 2004.
2. P.C.K.Rao, *Project Management & Control*, Sultan Chand & Sons, New Delhi, 2004

# BU 6603 MANAGEMENT ACCOUNTING

SEMESTER : VI  
CATEGORY : MS

CREDIT : 6  
NO. OF HOURS / WEEK : 6

## **Objective**

1. *To understand and analyse financial statement to help in managerial decision making*
2. *To prepare statements like Cash Flow, Fund Flow, Budgets etc., so as to assist the management to take meaningful and correct decisions.*
3. *To learn the various tools and techniques in cost control like variance analysis and budgetary control.*

## **Unit 1 : MANAGEMENT ACCOUNTING**

Management Accounting – definition, function, scope, Management Accounting Vs. Financial Accounting

## **Unit 2 : BUDGETARY CONTROL**

Budgetary Control- Production Budget – Purchase Budget – Cash Budget – Fixed & Flexible Budget - Zero Based Budget – Master Budget

## **Unit 3 : RATIO ANALYSIS**

Accounting Ratios - Advantages, limitations – Computation of Profitability ratios , turnover ratios, and Solvency ratios

## **Unit 4 : FUND FLOW ANALYSIS**

Funds – Preparation of Funds flow statement -Merits-Limitations

## **Unit 5 : MARGINAL COSTING AND VARIANCE ANALYSIS**

Application of Marginal Costing techniques in managerial decision making-

Variance Analysis – Material, Labour, Overhead variance

## **COURSE TEXTS**

1. T.S. Reddy & Y.Hari Prasad Reddy, *Management Accounting*, Margham Publications, Chennai, 2005

## **COURSE REFERENCES**

2. Dr.S.N.Maheswari, *Management Accounting*, Sultan Chand & Sons, 2004
3. Dalston L.Cecil & Tenitra, *Management Accounting*, Leartech press, Trichy, 2008

## **BU 6650 APPLIED MARKETING**

<b>SEMESTER : VI</b>	<b>CREDIT</b>	<b>: 15</b>
<b>CATEGORY : SK</b>	<b>NO. OF HOURS / WEEK</b>	<b>: 15</b>

### **Objective**

1. *To familiarise the students with the role of advertising and salesmanship in marketing.*
2. *To enable the students to plan and develop advertisements, marketing strategies and research design*
3. *To enlighten the students about the techniques of marketing research*

### **Unit 1: ADVERTISING**

The foundation of advertising - Advertiser - Agency partnership - Advertising environment - Perspectives on consumer behaviour - Advertising decisions : Setting the advertising objectives - Deciding on the advertising budget - Choosing the advertising budget - message - Deciding on media and measurement effectiveness - Sales promotion - Public relations, Publicity and Corporate advertising - Electronic media - Print media - Direct marketing and out-of-home advertising - Local advertising - Advertising of services - Advertising of small business - Future of advertising

### **Unit 2: SALES MANAGEMENT**

Sales management & Personal selling decisions : Designing the sales force - Sales force objectives - Sales force strategy - Sales force structure - Sales force size - Sales force compensation - Sales forecasting / Consumer behaviour in services- Customer expectations of service - Customer perceptions of service - Listening to customer requirements - Aligning and performing services - Managing service promises - The integrated gaps model of service quality -Service quality - Relationship

marketing - The internationalisation of services - The importance of after sale services.

### **Unit 3: SERVICE MARKETING**

Evolution of service marketing - Growth of the service sector - Defining and classifying service - Scope and range of services marketing - Role of marketing in the service organisation - Marketing mix in services marketing : Packaging the service product, Pricing the services, Promotion and communications in service marketing, Services distribution planning, People, Process and physical evidence.

### **Unit 4: MARKETING RESEARCH – AN OVERVIEW**

Introduction to marketing research : Definition - Benefits - Growing importance of Marketing Research - Main division of marketing research - Uses of marketing research - Marketing research options - Limitation and threats to marketing research - Marketing research process : Problem definition - Research purpose - Research objectives - Research design - Value analysis- Ethical issues in marketing research.

### **Unit 5: MARKET DATA COLLECTION & ANALYSIS**

Data collection modes : Secondary and primary methods of data collection - Scaling techniques - Designing data collection forms - Fielding data collection forms - Basics of sampling : Sampling process - Types of sample designs - Sample size decisions - Data processing and presentation - Data analysis and interpretation - Report writing.

### **COURSE TEXT:**

1. Boree, Thill, Dovel Wood , *Advertising Excellence*, Standard Book House, 1995.
2. Philip Kotler, *Marketing Management*, Prentice-Hall of India Pvt. Ltd, New Delhi, 2003.
3. B. Balaji, *Services Marketing and Management*, S. Chand & Co. Ltd., New Delhi, 2002.
4. Valarie A. Zeithaml, Mary Jo Bitner, *Services Marketing*, McGraw-Hill International Edition, New York, 2003
5. G. C. Berry, *Marketing Research*, Tata McGraw-Hill publications, New Delhi, 2003

**REFERENCE BOOK :**

1. Boyd & Westfall, *Marketing Research*, A.I.T.B.S. publishing & Distributors, Delhi, 2003
2. Czinkota, Kotabe, *Marketing Management*, Vikas publishing house, New Delhi, 2002.