CAUVERY COLLEGE FOR WOMEN (AUTONOMOUS)

Nationally Accredited (III cycle) with 'A' Grade by NAAC ISO 9001:2015 Certified

TIRUCHIRAPPALLI

DEPARTMENT OF BUSINESS ADMINISTRATION



BBA

SYLLABUS

2022 - 2023 and Onwards

CAUVERY COLLEGE FOR WOMEN (AUTONOMOUS), TRICHY DEPARTMENT OF BUSINESS ADMINISTRATION

VISION

Our vision is to provide academic excellence and developing self-reliant individuals to endow with skilled man power.

MISSION

- ➤ To promote academic excellence by adopting customized learner focused methodologies.
- > To develop self-reliant and competent women by tapping and nurturing their potential through curricular and extracurricular activities.
- ➤ To provide skilled Manpower by imparting in depth knowledge and keeping abreast with changing trends in Business.

PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)

PEOs	Statements					
PEO1	LEARNING ENVIRONMENT					
	To facilitate value-based holistic and comprehensive learning by integrating innovative learning practices to match the highest quality standards and train the students to be effective leaders in their chosen fields.					
PEO2	ACADEMIC EXCELLENCE					
	To provide a conducive environment to unleash their hidden talents and to nurture the spirit of critical thinking and encourage them to achieve their goal.					
PEO3	EMPLOYABILITY					
	To equip students with the required skills in order to adapt to the changing global scenario and gain access to versatile career opportunities in multidisciplinary domains.					
PEO4	PROFESSIONAL ETHICS AND SOCIAL RESPONSIBILITY					
	To develop a sense of social responsibility by formulating ethics and equity to transform students into committed professionals with a strong attitude towards the development of the nation.					
PEO5	GREEN SUSTAINABILITY					
	To understand the impact of professional solutions in societal and environmental contexts and demonstrate the knowledge for an overall sustainable development.					

PROGRAMME OUTCOMES FOR B.COM., B.COM. CA, B.B.A. PROGRAMMES

PO NO.	Programme Outcome On completion of B.Com. /B.Com. CA / B.B.A. Programme, The students will be able to
PO 1	PROGRAMME KNOWLEDGE AND ENVIORNMENT SUSTAINABILITY Acquire a strong foundation in the areas of Commerce, Management and Information Technology that needs to respond to the constantly changing Business and Legal environment.
PO 2	CRITICAL THINKING AND DECISION-MAKING SKILLS Analyse and develop solutions through various computational techniques for real time problems in all areas of Business Management specially Finance, Marketing, Human Resources and Operations.
PO 3	ENTREPRENEURSHIP SKILLS AND COMPETENCY DEVELOPMENT Apply the competencies and creativity required to undertake entrepreneurship as a desirable and feasible career option or be employed in various positions in industry, academia and Government.
PO 4	TEAM WORK AND PROFICIENCY DEVELOPMENT Imbibe professionalism to embrace new opportunities of emerging technologies, leadership and team work in a dynamic ethical business scenario.
PO 5	PROFESSIONAL SKILLS AND EMPLOYABILITY Internalize the learned concept of Business and Commerce that will enable them to become skilled professionals and to enhance the career prospects.

$\frac{\textbf{PROGRAMME SPECIFIC OUTCOMES FOR BUSINESS ADMINISTRATION}}{\textbf{BBA}}$

PSO	Programme Specific Outcomes	POs
NO	Students of Business Administration will be able to	Addressed
PSO1	Apply frameworks and tools to arrive at informed decisions in profession and practice, remarkable balance between business and social dimensions.	PO1, PO3
PSO2	Solid foundation to pursue professional careers and take up higher learning courses.	PO2, PO5
PSO3	Function effectively as a member, leader, individual or group in diverse environment.	PO4
PSO4	Fostering entrepreneurship by providing understanding of the fundamentals of creating and managing innovation, new business development and high-growth potential entities.	PO3
PSO5	Apply ethical principles and commitment towards professional ethics and responsibility.	PO4, PO5



CAUVERY COLLEGE FOR WOMEN (AUTONOMOUS), TRICHY – 18 BBA – PROGRAMME STRUCTURE

(For the candidates admitted from the academic year 2022-2023 onwards)

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Semester	Part	Course	Title	Subject Code	Hours	Credit	Exam Hours	Internal	External	Total
			Ikkala Elakkiyam	22ULT1						
			Hindi Literature &	22ULH1	6	3	3	25	75	100
	I	Language Course - I	Grammar-I							
		(LC)	History of Popular Tales,	22ULS1						
			Literature and Sanskrit Story							
			Basic French – I	22ULF1						
	II	English Language	Functional English for	22UE1	6	3	3	25	75	100
I		Course - I (ELC)	Effective Communication - I							
		Core Course - I (CC)	Management Concepts	22UBA1CC1	6	5	3	25	75	100
	III	Core Course - II (CC)	Core Course - II (CC) Financial Accounting 22UBA1C		6	5	3	25	75	100
		Allied Course - I (AC)	Managerial Economics	22UBA1AC1	4	3	3	25	75	100
		Ability Enhancement	UGC Jeevan Kaushal							
	IV	Compulsory Course- I	Universal Human Values	22UGVE	2	2	_	100		100
		(AECC)	Omversar Human varues							
		Total			30	21				600

CORE COURSE I – MANAGEMENT CONCEPTS

2022 - 2023 Batch Onwards

Semester I	Internal Marks 25	Exte		
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS
22UBA1CC1	Management Concepts	CORE	6	5

Course Objectives:

- > To acquaint the student with a conceptual framework for understanding the basic theories of management, planning, goal setting, decision making, organizational structure, and effective control mechanisms.
- > To utilize these concepts in various decisive functions of an organizations.

Pre-Requisites: Basic Knowledge in Business Studies

Course Outcomes:

Course Outcomes and Cognitive Level Mapping

CO	CO Statement	Cognitive
Number	On the successful completion of the course, students will be able to	Level
CO1	Define and acquire the concepts of functions of Management.	K1, K2
CO2	Apply the concepts of Planning and Budgeting process in Business.	К3
CO3	Discuss the principles and decision-making process in an organization.	К3
CO4	Analyse the knowledge of Business organization structure and its resources.	K4
CO5	Analyse the techniques of controlling and budgeting.	K4

MAPPING OF CO WITH PO AND PSO

COs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	2	3	3	3	3	2
CO2	3	3	3	3	3	3	3	3	2	3
CO3	3	3	3	3	3	3	2	3	3	3
CO4	3	3	3	3	2	3	3	3	3	2
CO5	3	3	1	3	1	3	3	3	1	3

[&]quot;1" – Slight (Low) Correlation – "2" – Moderate (Medium) Correlation –

SYLLABUS

UNIT I: (16 Hours)

Management - Meaning - Definition - Nature - Importance and Functions - Levels of Management - Administration Vs Management - Contribution of F.W. Taylor, Henry Fayol.

UNIT II: (14 Hours)

Planning - Meaning - Definition - Nature - Importance - Process - Types of plans - Objectives, Policies, Procedures, Rules, Strategies, Programmes and Budgets - @ *Types of planning*.

UNIT III: (15 Hours)

Organisation - Meaning - Definition - Nature - Importance - Principles - Formal and Informal Organisation - Types of Organisation - Centralization - Decentralization.

UNIT IV: (15 Hours)

Directing – Definition – Features – Importance – Principles – Techniques of Direction. Decision making – Importance – Characteristics – Steps in decision making process.

UNIT V: (15 Hours)

Controlling – Need and Importance - Control Process – Techniques – Tradition and Modern method – Effective control system – Budgetary control.

UNIT VI - SELF STUDY FOR ENRICHMENT: (Not to be included for External examination)

Management as an Art, Science and Profession – Types of planning – Distinction between Centralization and Decentralization – Characteristics of Directing – Importance of Controlling.

[&]quot;3" – Substantial (High) Correlation – "-" indicates there is no correlation.

Text Book:

- 1. Prasad, L.M. (2021), *Principles and Practices of Management*, 10th Edition, Sultan Chand and Sons.
- 2. Ramasamy, T. (2017), *Principles of Management*, 2nd Edition, Himalaya Publishing House.

Books for Reference:

- 1. Gupta, C.B. (2012), *Management principle*, 3rd Edition, Sultan Chand and Sons.
- 2. Dinkar and Pagare. (2018), Business Management, 6th Edition, Prentice Hall of India.
- 3. Tripathi and Reddy. (2021), Principles of Management, 7th Edition, Mc Graw Hill Education.
- 4. Koontz and odonnel weirich. (2018), *Principles of Management*, 4th Edition, Mc Graw Hill Education.

Web Resources:

- 1. https://vtechworks.lib.vt.edu/bitstream/handle/10919/70961/Fundamentals%20of%20Business%20%28complete%29.pdf
- 2. https://studyresearch.in/2018/03/11/case-studies-principles-of-management/
- 3. https://www.researchgate.net/publication/338967220_INTRODUCTION_TO_BUSINESS_MANAGEMENT
- 4. https://www.just.edu.jo/~mqais/CIS151.html

Pedagogy: Lectures, Quiz, Power Point Presentation, Assignments and Seminar.

Course Designer: Dr. A. SIVARANJANI, Assistant Professor.

CORE COURSE II - FINANCIAL ACCOUNTING

2022 – 2023 Batch Onwards

Semester I	Internal Marks 25	External Marks 75				
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS		
22UBA1CC2	Financial Accounting	CORE	6	5		

Course Objectives:

- ➤ The content of this course is designed to impart the basic knowledge of financial accounting theory, standards, principles and procedures to accounting problems and its application in business.
- > To enable the students to acquire accounting skills and facilitate them to prepare final accounts of business and non-trading organization.

Pre-Requisite: Basic knowledge required in accounting concepts.

Course Outcomes:

Course Outcomes and Cognitive Level Mapping

CO	CO Statement	Cognitive
Number	On the successful completion of the course, students will be able to	Level
CO1	Explain the basic conceptsand their application in business.	K1,K2
CO2	Discuss the Financial Accounting standards.	K2
CO3	Apply the methods for valuing financial resources.	К3
CO4	Analyse the financial reports for managerial decision making.	K4
CO5	Evaluate the methods for preparing financial reports.	K4

MAPPING OF CO WITH PO AND PSO

COs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	2	3	3	3	3	2
CO2	3	3	3	3	3	3	3	2	3	3
CO3	3	3	3	3	3	2	3	3	3	3
CO4	3	3	3	3	2	3	3	3	1	3
CO5	3	3	1	3	1	2	3	3	3	2

[&]quot;1" – Slight (Low) Correlation ¬ "2" – Moderate (Medium) Correlation ¬

SYLLABUS

UNIT I: (15 Hours)

Accounting - Definition - Objectives - Scope - Accounting Concepts - Principles and Conventions - Double Entry Vs Single Entry - Books of Accounts.

UNIT II: (16 Hours)

Financial Accounting Standards – Formation – Scope of Accounting standards. Trial Balance - Capital and Revenue – Classification of Expenditure – Capital and Revenue Profit - Capital and Revenue Loss.

UNIT III: (14 Hours)

Journal – Ledger – Subsidiary Books – Purchase Book – Purchase Return Book – Sales Book – Sales Return Book – Cash Book – Double Column Book – Triple Column Cash Book – Petty Cash Book.

UNIT IV: (15 Hours)

Depreciation - Meaning - Causes - Methods of Depreciation - Straight Line Method - Written Down Value Method - Annuity Method.

UNIT V: (15 Hours)

Preparation of Trading and Profit & Loss Account and Balance sheet of sole Proprietary Business with simple Adjustment.

UNIT VI - SELF STUDY FOR ENRICHMENT: (Not to be included for External examination)

Difference between single entry and double entry system – Objectives of Accounting standards – Difference between journal and Ledger accounting – Difference between straight line and written down value method – Difference between Trading and Profit & Loss Account.

[&]quot;3" – Substantial (High) Correlation – "-" indicates there is no correlation.

Text Book:

- 1. Gupta, R. L.& Gupta, V. K. (2016), Financial Accounting, 13th Edition, Sultan Chand and Sons.
- 2. Maheswari, S.N. (2017), Financial Accounting, 2nd Edition, Vikas Publishing House.

Books for Reference:

- 1. Jain, S.P. & Narang, K.L. (2014), Advanced Accountancy, 10th Edition, Kalyani Publishing & Co.
- 2. Gupta, R.L & Radhasamy, L. (2018), Advanced Accountancy, 13th Edition, Sultan Chand and Sons.
- 3. Reddy, T.S. & Murthy, A. (2021), Financial Accounting, 2nd Edition, Margham Publications.

Web Resources:

- 1. www.accountingcoach.com
- 2. www.accountingweb.com
- 3. www.depreciationguru.com
- 4. www.accountingplay.com
- 5. www.accounting.com

Pedagogy: Lectures, Quiz and Assignments

Course Designer: Dr. A. SIVARANJANI, Assistant Professor.

ALLIED COURSE I - MANAGERIAL ECONOMICS 2022 – 2023 Batch Onwards

Semester I	Internal Marks 25	External Marks 75			
COURSE CODE	E CODE COURSE TITLE		Hrs. / Week	CREDITS	
22UBA1AC1	Managerial Economics	ALLIED	4	3	

Course Objectives:

- > To enable the students to learn the various economic concepts and their application in business decisions.
- > To make students to understand the relevance of economics in business decisions.
- > To equip the students with economic tools for business analysis.

Pre-Requisite: Basic knowledge in Economics.

Course Outcomes:

Course Outcomes and Cognitive Level Mapping

CO	CO Statement	Cognitive
Number	On the successful completion of the course, students will be able to	Level
CO1	Explain the basic concepts of Managerial Economics.	K1, K2
CO2	Define the concept of utility analysis and demand analysis.	K2
CO3	Analyze the various Micro and Macro Economic Tools to be applied in different Business Situations.	К3
CO4	Examine the alternate solutions for better profitability and Productivity of Industry.	К3
CO5	Analyze the Simple Economic Models for Business Units.	K4

MAPPING OF CO WITH PO AND PSO

COs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	2	3	3	3	3	3
CO2	3	3	3	3	3	3	2	3	2	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	2	2	3	1	3	2
CO5	3	3	1	3	1	3	3	3	3	1

[&]quot;1" – Slight (Low) Correlation – "2" – Moderate (Medium) Correlation –

SYLLABUS

Unit-I: (10 Hours)

Managerial Economics- Meaning, Scope - Characteristics - Relationship with other disciplines - Objectives of the firm.

Unit-II: (9 Hours)

Concept of utility – Law of Diminishing marginal utility –Consumer surplus - Demand Analysis – Law of demand –Elasticity of demand – Types.

Unit-III: (9 Hours)

Production Analysis - Law of Variable Proportion – Law of returns to scale – Economies of Large-Scale production - Cost concepts – Classifications and determinants – Cost Output relationship.

Unit-IV: (9 Hours)

Pricing – determinants of pricing –Revenue and Revenue curves –Relationship between Average revenue, Marginal revenue and Total Revenue.

Unit-V: (8Hours)

Market Structure: Perfect competition – Monopoly and monopsony – Price discrimination – Monopolistic Competition – Oligopoly. National Income – Concepts, Measurement and difficulties in measurement.

Unit – VI- SELF STUDY FOR ENRICHMENT: (Not to be included for External examination)

Nature of Managerial Economics – Exceptions in Law of Demand – Classification of Economics of Large-scale production – Objectives of Pricing - `Difference between perfect competition and Monopoly.

[&]quot;3" – Substantial (High) Correlation – "-" indicates there is no correlation.

Text Book:

- 1. Varshney, R.L. & Maheswari, K.L. (2018), Managerial Economics, 19th Edition, Sultan Chand and Sons.
- 2. Cauvery, R. SudhaNayak, M. Giriza, & Meenakshi, R. (2015), *Managerial Economics*, 3rd Edition, Sultan Chand and Sons.

Books for Reference:

- 1. Sankaran, S. (2013), Managerial Economics, 5th Edition, Margham Publication.
- 2. Mehta, P.L. (2016), *Managerial Economics Analysis*, *Problems and Cases*, 21st Edition, Sultan Chand and Sons.
- 3. Jhingam, M.L. & Stephen, J.K. (2014), *Managerial Economics*, 2nd Edition, Vrinda Publicaions Private Limited.

Web Resources:

- 1. https://www.managementstudyguide.com/managerial-economics.htm
- 2. https://www.researchgate.net/publication/327882739_Managerial_Economics_Concepts_and_Tools

Pedagogy: Lecture, Power Point Presentation, Assignment, Seminar.

Course Designer: Dr.M.NEELA, Associate Professor.

Semester I	Semester I Internal Marks: 25		ExternalMarks: 75			
COURSECODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS		
22UGVE	UNIVERSAL HUMAN VALUES	Part -IV	2	2		

Course Objectives

- To enable the learners to learn the values of love and compassion.
- To foster the values of righteousness and service among the learners.
- To enhance the morale of the learners by inculcating the values renunciation and peace.
- To inspire the learners to practice the basic human values so as to make them become responsible citizens of the Nation.

CourseOutcomes

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Define the values of Love and Compassion	K1
CO2	Understand the value of Truth and Non - Violence	K2
CO3	Explain the value of Righteousness and Service	K3
CO4	Practice the values of Renunciation (sacrifice) & Peace	K4
CO5	Prioritize Human Values in their day today life	K5

Syllabus

UNIT -I (6Hours)

Love and Compassion

- **Introduction:** what is love? Forms of love for self, parents family friend, spouse community, nation, humanity and other beings both for living and non-living.
- Love and Compassion and Inter-relatedness
- Love, compassion, empathy, sympathy and nonviolence
- Individuals who are remembered in history for practicing compassion and love.
- Narratives and anecdotes from history, literature including local folklore.

UNIT -II (6Hours)

Truth and Non - Violence

- **Introduction**: what is truth? Universal truth, truth as value, truth as fact (veracity. sincerity, honesty among others)
- Individuals who are remembered in history for practicing this value
- Narratives and anecdotes from history, literature including local folklore
- **Introduction**: what is non-violence? Its need. Love, compassion, empathy sympathy for others as pre-requisites for non-violence
- Ahimsa as non -violence and non- killing.
- Individuals and organisations that are known for their commitment to non violence
- Narratives and anecdotes about non violence from history and literature including local folklore

UNIT -III (6Hours)

Righteousness and Service

- Introduction: What are Righteousness and service?
- Righteousness and dharma, Righteousness and Propriety
- Forms of service for self, parents, family, friend, spouse, community, nation, humanity and other beings-living and non-living persons in distress for disaster.
- Individuals who are remembered in history for practicing Righteousness and Service
- Narratives and anecdotes dealing with instances of Righteousness and Service from history, literature, including local folklore.

UNIT -IV (6Hours)

Renunciation (sacrifice) & Peace

- Introduction: what is renunciation? Renunciation and sacrifice. Self-restraint and ways of overcoming greed. Renunciation with action as true renunciation. What is peace? It's need, relation with harmony and balance.
- Individuals who are recommended in history for practicing Renunciation and sacrifice. Individuals and organisations that are known for their commitment to peace.
- Narratives and anecdotes from history and literature including local folklore about individuals
 who are remembered for their renunciation and sacrifice. Narratives and anecdotes about peace
 from history and literature including local folklore practicing peace

UNIT - V (6Hours)

Practicing human values

- What will learners learn/gain if they practice human values? What will learners lose if they Don't Practice human values?
- Sharing learner's individual and/ or group experience(s)
- Simulated situations
- Case studies

Pedagogy

Chalk & Talk, Seminar, PPT Presentation, Group Discussion, Blended Method, and Case Study.

CourseDesigner

Dr.G.Mettilda Buvaneswari.