



Course Name : Bachelor of Business Administration
(For those who joined in June 2024 and after)

Course Objectives:

The objective of the BBA degree program is to prepare the higher secondary students of above average attainments for a course that will equip them with specific knowledge and skills for junior and middle positions of responsibilities in industrial and commercial organizations, after an initial spell of practical experience in their career. It is therefore, advisable to organize the instruction on the lines of professional courses. Participative methods of instruction should be adopted. Class work may be supplemented with field study report for enhancing their research interests.

2) Eligibility for admission:

Candidates seeking admission to the BBA degree course must have passed the Higher Secondary Examination of the Government of Tamilnadu or any other examination recognized Syndicate of the Madurai Kamaraj University as its equivalent.

3) Duration of the course:

The duration of the course shall be three academic years comprising six semesters with two semesters in each academic year.

Programme Specific Outcome:

On the successful completion of B.B.A programme, students will

PSO1: Develop conceptual understanding of the basic principles of Management.

PSO2: Understand the importance of economic theories in managerial decision making of the business.

PSO3: Analyze the basic theoretical framework of the functional domains of the management.

PSO4: Familiarize with the nature and dimensions of evolving business environment in India.



VIRUDHUNAGAR HINDU NADARS' SENTHIKUMARA NADAR COLLEGE
 (An Autonomous Institution Affiliated to Madurai Kamaraj University)
 Virudhunagar – 626 001.

Course Scheme:

Semester	Part	Subject	Hours	Credit	Int + Ext = Total	Local	Regional	National	Global	Professional Ethics	Gender	Human Values	Environment & Sustainability	Employability	Entrepreneurship	Skill Development	Subject Code	Revised / New / No Change / Interchanged & Percentage of Revision	
I	PART I	TAMIL	6	3	25+75=100												U24PT11	New	
	PART II	ENGLISH	6	3	25+75=100												U23PE11	No Change	
	CORE 1	PRINCIPLES OF MANAGEMENT	5	4	25+75=100				✓	✓							✓	U24BAC11	New
	CORE 2	FINANCIAL ACCOUNTING	5	4	25+75=100				✓								✓	U24BAC12	New
	CORE 3	ORGANIZATIONAL BEHAVIOUR	4	4	25+75=100				✓	✓				✓				U24BAC13	Interchanged and Revised 20%
	ALLIED 1	MANAGERIAL ECONOMICS	4	3	25+75=100									✓	✓	✓		U24ECAX11	Revised 5%
	Total			30	21														
II	PART I	TAMIL	6	3	25+75=100												U24PT21	New	
	PART II	ENGLISH	6	3	25+75=100												U23PE21	No Change	
	CORE 4	BUSINESS ENVIRONMENT	6	4	25+75=100		✓		✓			✓		✓			U24BAC21	New	
	CORE 5	COST ACCOUNTING	6	5	25+75=100			✓					✓		✓		U24BAC22	Unit & Book Change	
	ALLIED 2	MONETARY ECONOMICS	4	3	25+75=100												U23ECAX21	No Change	
	SBE 1	SOFT SKILLS	2	1	25+75=100			✓	✓		✓				✓		U24BAS21	New	
	Total			30	19														



SELF LEARNING COURSES

Semester	Subject	Credit	Ext = Total	Course Code	Courses having focus on employability/ entrepreneurship/ Skill development	Revised / New /No Change / Interchanged/ Percentage of revision
I	Company Organization	5	100 = 100	U22BASL31/ U24BASL11	Employability/ Entrepreneurship/ Skill development	No Change
II	Export Procedures and Documentation	5	100 = 100	U22BASL41/ U24BASL21	Employability/ Entrepreneurship/ Skill development	No Change

TENTATIVE SYLLABUS STRUCTURE TABLE

Semester	Part	Subject	Hours	Credits	Int+Ext = Total	Subject Code	Changed / Un changed
III	PART I	TAMIL-III	6	3	25+75=100		
	PART II	ENGLISH III	6	3	25+75=100		
	ALLIED 3	BUSINESS STATISTICS	4	3	25+75=100		
	CORE 6	MANAGEMENT ACCOUNTING	5	4	25+75=100		
	CORE 7	OPERATIONS MANAGEMENT	4	4	25+75=100		
	CORE 8	MARKETING MANAGEMENT	5	4	25+75=100		
	SL	VALUE EDUCATION	-	3			

Semester	Part	Subject	Hours	Credits	Int+Ext = Total	Subject Code	Changed / Un changed
IV	PART I	TAMIL-IV	6	3	25+75=100		
	PART II	ENGLISH IV	6	3	25+75=100		
	ALLIED 4	BUSINESS MATHEMATICS	4	3	25+75=100		
	CORE 9	FINANCIAL MANAGEMENT	5	4	25+75=100		
	CORE 10	RESEARCH METHODOLOGY	5	4	25+75=100		
	SBE 2	BUSINESS COMMUNICATION	2	2	25+75=100		
	SBE 3	PERSONALITY DEVELOPMENT	2	1	25+75=100		
	SL	ENVIRONMENTAL STUDIES	-	2			



VIRUDHUNAGAR HINDU NADARS' SENTHIKUMARA NADAR COLLEGE
(An Autonomous Institution Affiliated to Madurai Kamaraj University)
Virudhunagar – 626 001.

Semester	Part	Subject	Hours	Credits	Int+Ext = Total	Subject Code	Changed / Un changed
V	CORE 11	BUSINESS LAW	5	4	25+75=100		
	CORE 12	HUMAN RESOURCE MANAGEMENT	5	4	25+75=100		
	CORE 13	OFFICE DOCUMENTATION PACKAGES	4	4	25+75=100		
	CORE 14	BUSINESS ANALYTICS	5	4	25+75=100		
	ELECTIVE 1	RETAIL MANAGEMENT	4	3	25+75=100		
	ELECTIVE 2	FINANCIAL SERVICES	4	3	25+75=100		
	SBE 4	EMPLOYABILITY SKILLS	1	1	25+75=100		
	SBE 5	INTERNSHIP	-	2	40+60=100		
	NME 1	PRINCIPLES OF MANAGEMENT-NME	2	2	25+75=100		
	SLC	Goods and Services Tax	-	2	0+100=100		

Semester	Part	Subject	Hours	Credits	Int+Ext = Total	Subject Code	Changed / Un changed
VI	CORE 15	ENTREPRENEURSHIP	5	4	25+75=100		
	CORE 16	LOGISTICS AND SUPPLY MANAGEMENT	5	4	25+75=100		
	CORE 17	BANKING LAW & PRACTICE	5	4	25+75=100		
	ELECTIVE 3	SALES MANAGEMENT	4	3	25+75=100		
	ELECTIVE 4	INDIAN CAPITAL MARKET	4	3	25+75=100		
	SBE 6	PROJECT	5	4	40+60=100		
	NME 2	ENTREPRENEURSHIP -NME	2	2	25+75=100		



Course Title : PRINCIPLES OF MANAGEMENT	Total Hours : 75 Hours
Course Code : U24BAC11	Total Credits : 4

Course Outcomes:

COs	CO Statement
CO1	To provide fundamental knowledge and expose to the concepts of management.
CO2	To describe the contributions of various management authors.
CO3	To understand the basic theories of motivation.
CO4	To familiarize the various types of organization and leadership with basic qualities of a good leader.
CO5	To understand the process and importance of supervision and control in an organization.

Unit I

15 Hours

Management: Meaning, nature and its importance - Functions of management - Management is Art, Science and Profession - Administration Vs Management - Levels of management – Top, Middle, Lower and its functions - Functional areas of management – Production, Personnel, Marketing and Financial management - Role of a manager and skills expected of a manager.

Unit II

15 Hours

Contributions of Experts to Management theory - F.W.Taylor's Scientific management: Meaning and its techniques, Work study and Motion study, Taylor's differential piece rate system, Functional foremanship; Henri Fayol's General principles of management; George Elton Mayo's Hawthorne experiments, Stages in Hawthorne experiments and its Findings; Peter.F.Drucker's Management By Objectives.

Unit III

15 Hours

Planning: Meaning, Nature and Characteristics of planning, Importance, Limitations and Steps in process of planning. Organization: Meaning, Types of organization structure - Line, Line and Staff, Functional, Committee, Project, Matrix; Delegation of Authority – Elements and Obstacles; Departmentation: Need and importance - Concepts of Centralization and Decentralization.

Unit IV

15 Hours

Staffing: Definition, Factors affecting staffing. Directing: Characteristics and importance of directing; Motivation: Meaning, Financial and non-financial incentives - Theories of motivation: Maslow's need hierarchy theory, McGregor's 'X' and 'Y' theory. Leadership: Meaning - qualities of a good leader - Kinds of leadership styles - Autocratic, Democratic, Laissez Faire, Functional, Institutional and Paternalistic style of leadership.



Unit V

15 Hours

Supervision: Qualities and functions of a supervisor. Control: Nature – Advantages – Limitations - Steps in control process - Management by Exception. Co-ordination: concept and its importance.

Text Books:

1. J.Jayasankar, “Principles of Management (Business Management)”, Margham Publications, 2015.

Unit I	1.1 - 1.23
Unit II	2.1 - 2.12 2.14-2.16
Unit III	3.1-3.7; 5.1-5.2, 5.13-5.25; 6.4-6.5, 6.8-6.12; 7.1- 7.3
Unit IV	11.2, 11.9-11.12 [Ref Book 4]; 13.1-13.3; 16.1-16.3,16.5-16.10; 17.1-17.4, 17.6-17.10;
Unit V	14.1-14.9; 18.1-18.7; 19.1-19.4;

Reference Books:

1. T.Ramasamy, “Principles of Management”, Himalaya Publishing House, 2013.
2. P.C. Tripathi and P.N. Reddy, “Principles of Management”, The Mc-graw Hill Companies, Third Edition.
3. R.N. Gupta, “Principles of Management”, S.Chand& Company Ltd., 2007.
4. Harold Koontz, Heinz Weihrich, A Ramachandra Aryasri, “Principles of Management”, Tata McGraw Hill publishing company limited, New Delhi, 2004

e- Resources:

1. <https://www.geektonight.com/principles-of-management-pdf/>
2. [https://kkhsou.ac.in/eslm/E-SLM_Main/1st%20Sem/Bachelor%20Degree/BBA/GBA%20S1%2001%20\(Block%201\)/Main%20PDF.pdf](https://kkhsou.ac.in/eslm/E-SLM_Main/1st%20Sem/Bachelor%20Degree/BBA/GBA%20S1%2001%20(Block%201)/Main%20PDF.pdf)
3. <https://www.youtube.com/watch?v=Mufhd2iQLDo>
4. <https://www.youtube.com/watch?v=kIfjPIfYvn4>
5. https://onlinecourses.nptel.ac.in/noc20_mg58/preview
6. <https://nptel.ac.in/courses/110/107/110107150/>
7. <https://www.youtube.com/watch?v=hK8snt-Q6Q>
8. <https://www.youtube.com/watch?v=luxlA1wmjgk>
9. <https://www.youtube.com/watch?v=DhtNba4mO0U>
10. <https://www.youtube.com/watch?v=Dx93LSOwtiU>
11. <https://www.youtube.com/watch?v=Dx93LSOwtiU>



Course Title : FINANCIAL ACCOUNTING	Total Hours : 75 Hours
Course Code : U24BAC12	Total Credits : 4

Course Outcomes:

Cos	CO Statement
CO1	To develop conceptual understanding of the basic accounting systems through Book – keeping mechanism.
CO2	To describe the meaning of Journal, Ledger, Subsidiary books, Cash book and Trial Balance.
CO3	To understand to prepare the final accounts by distinguishing capital expenditure and Revenue expenditure.
CO4	To know the various methods of calculating depreciation.
CO5	To analyze the accounts of Non – trading concerns.

UNIT-1

15 Hours

Book –Keeping: Meaning – Systems. Accountancy: Meaning – Objectives – Importance - Advantages – Limitations. Accounting concepts and conventions - kinds of accounts.

UNIT-2

15 Hours

Journal: Meaning - Subsidiary Journal –Purchase book, Sales book, Return book, Cash book and Petty cash book - Ledger –Trial Balance – Bank Reconciliation Statement.

UNIT-3

15 Hours

Final accounts (Accounts of trading concerns) – Elementary problems with simple adjustments. Capital expenditure, Revenue expenditure and Deferred Revenue Expenditure: Meaning and distinction.

UNIT-4

15 Hours

Depreciation: Meaning - Causes and need, Methods of depreciation - Straight Line Method – Written down Value Method (Simple problems only) – Depreciation fund method, Annuity method (Theory only).

UNIT-5

15 Hours

Accounts of Non–trading concerns - Receipts and Payments Account - Income and Expenditure Account and Balance sheet (Simple problems only).

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

TEXT BOOKS

1. S.P.Jain&K.L.Narang, “Financial Accounting” Kalyani Publishers, Revised edition, 2013.



VIRUDHUNAGAR HINDU NADARS' SENTHIKUMARA NADAR COLLEGE

(An Autonomous Institution Affiliated to Madurai Kamaraj University)

Virudhunagar – 626 001.

Unit I	1-41
Unit II	42-118
Unit III	157-250
Unit IV	253-279
Unit V	283 – 312

Reference Book:

1. T.S.Reddy&A.Murthy, “Financial Accounting” Margham Publications, 2016
2. M.C.Shukla, T.S.Grewal, and S.C. Gupta “Advanced Accounts, Volume 1”, S Chand and Company, 2013.

e- Resources:

1. <https://www.ddegjust.ac.in/studymaterial/mba/cp-104.pdf>
2. <https://ncert.nic.in/textbook/pdf/keac101.pdf>
3. <https://nptel.ac.in/courses/110/101/110101131/>
4. https://www.youtube.com/watch?v=rloow_-f0dQ
5. <https://www.investopedia.com/terms/f/financial-statements.asp>

Course Title : ORGANISATIONAL BEHAVIOUR	Total Hours :60 Hours
Course Code : U24BAC13	Total Credits : 4

Course Outcomes:

COs	CO Statement
CO1	To provide fundamental knowledge and expose to the concepts of Organizational behaviour.
CO2	To understand the concept of Group and Team in an organization.
CO3	To enable the learners to understand the Employee Morale and Conflict management techniques.
CO4	To familiarize the learners about stress and strategies to manage stress
CO5	To make the learners understand the concept of Organisational Change and Organizational development.

Unit I

12 Hours

Organizational behavior: Definition – features of Organizational behaviour – process of Behaviour - Models of Organizational behavior. Individual behaviour – Factors affecting individual behaviour – personal –biographical- environmental - socio-cultural – political - organisational factors.

Unit II

12 Hours

Group dynamics - Definition of group – types of groups – theories of group formation – problems of informal groups. Group norms – Types. Team – Types, Team Building process, Causes of Team failure – Ways to make teams successful – Social loafing.



Unit III

12 Hours

Morale: Definition - Factors affecting morale – cause of low morale – factors improving morale. Conflict: Meaning, definition and features - types of conflict situations – causes of conflict – conflict management – preventive and curative measures.

Unit IV

12 Hours

Stress management: Meaning and definition – nature of Stress – Sources – organisational, extra organizational, group stressors and individual stressors – consequences of stress – coping strategies for stress – Individual approaches and organization approaches.

Unit V

12 Hours

Organizational Change: Meaning – forces for change – types of change –managing planned change – planning, assessing and implementing the change – causes of resistance to change – overcoming resistance to change. Organizational Development: Meaning and definition – characteristics – need – benefits – limitations - steps in OD.

Text Books:

1. Organisational Behaviour – Shashi K.Gupta and Rosy Joshi, Kalyani Publishers, Second revised edition, 2006.
2. Organisational Behaviour (Text and Cases) – Dr.S.S.Khanka, Sultan Chand and Sons - 2019

Unit I	Pg no - 1.1 – 1.22, 2.1 – 2.12
Unit II	Pg no - 3.1 – 3.23; 4.1 – 4.10;Pg no – 274 – 288 (Text book 2)
Unit III	Pg no - 15.1 – 15.7; 7.1 – 7.24
Unit IV	Pg no - 8.1 – 8.18
Unit V	Pg no - 17.1 – 17.21; 18.1 – 18.16

Reference Books:

1. Organisational Behaviour – Fred Luthans, McGraw Hill Publication (9th Edition).
2. Organisational Behaviour – K.Asathappa, Himalaya Publication (9th Edition).

e- Resources:

1. <https://www.geeksforgeeks.org/organisational-behaviour-concept-nature-and-role/>
2. <https://www.shiksha.com/online-courses/articles/about-organisational-behaviour/>
3. <https://www.toppr.com/guides/fundamentals-of-economics-and-management/group-dynamics/meaning-and-definitions-of-group-dynamics/>
4. <https://www.vedantu.com/commerce/meaning-and-definitions-of-group-dynamics>
5. <https://www.questionpro.com/blog/employee-morale/>
6. <https://www.geeksforgeeks.org/morale-concept-morale-and-productivity-and-ways-to-build-high-morale/>
7. <https://businessjargons.com/stress.html>
8. <https://courses.lumenlearning.com/suny-orgbehavior/chapter/7-2-what-is-stress/>



9. <https://www.globalswasthyam.com/blog/what-is-stress-management-in-organizational-behaviour/>
10. <https://www.geeksforgeeks.org/team-building-process-advantages-and-limitations/>
11. <https://managementstudyguide.com/team-building.htm>
12. <https://www.keka.com/glossary/organizational-change>
13. <https://online.hbs.edu/blog/post/organizational-change-management>
14. <https://economictimes.indiatimes.com/jobs/c-suite/the-future-of-leadership-in-shaping-organizational-behaviour/articleshow/104656543.cms?from=mdr>
15. <https://www.moneycontrol.com/news/business/ais-disruptive-surge-industry-titans-rewire-organisational-behaviour-for-tech-driven-success-11852031.html>
16. <https://www.researchgate.net/publication/345761782> The Relationship between Big Five Personality and Organizational Citizenship Behavior

MANAGERIAL ECONOMICS
Ancillary Paper 1 (For I year BBA)

Course Title: MANAGERIAL ECONOMICS	Total Hours: 4
Course Code: U24ECAX11	Total Credits: 3

Course Outcomes:

Upon successful completion of this course, students will be able to:

CO1	To describe the basic concepts in managerial economics and to explain the role and responsibilities of Managerial Economist
CO2	To understand the essence of demand analysis
CO3	To analyze the demand forecasting using different methods of forecasting
CO4	To familiarizes different market structure and price determination
CO5	To provide information about pricing policy and methods and profit planning with the help of Break Even analysis.

Unit I: Introduction

Managerial Economics: Definition-Nature and scope –Difference between economics and managerial economics-Role and responsibilities of a Managerial Economist–Objectives of Modern Business Firm.

Unit II: Demand Analysis

Meaning of Demand - Law of Demand – Changes in demand - Exception to Law of demand - Demand Determinants. Elasticity of Demand: Types of Elasticity of Demand: Price, Income and Cross–Measurement of Price Elasticity of Demand.

Unit III: Demand Forecasting

Demand Forecasting: Meaning –Factors involved in Demand Forecasting–Methods of Forecasting for Established Products and a New Product–Features of an Ideal Forecasting Method.



Unit IV: Market Structure

Market structure – Meaning, Features and Price Determination under Perfect Competition, Monopoly, Monopolistic Competition.

Unit V: Pricing and Profit Analysis

Pricing: Meaning-Objectives of pricing policy - Methods of Pricing –Profit:Profit Planning–BreakEvenAnalysis:Concepts,UsesandLimitations.

Text Book:

- 1.JoyotsnaHaran , “ Managerial Economics” Garima Publications, Jaipur-2018.

Reference Books:

- 1.Varshney,R.L., and Maheswari,K.L. Managerial Economics, Sultan Chand&Sons, NewDelhi.2014.
- 2. Deepashree,” Managerial Economics”Ane Books (P) Limited , New Delhi-2015
- 3.Cauvery,R,Sudhanayak.U.K.,Girija, and R.Meenakshi, Managerial Economics,S. Chand &Company Ltd., New Delhi.2017.

SEMESTER – II

Course Title : BUSINESS ENVIRONMENT	Total Hours : 90 Hours
Course Code : U24BAC21	Total Credits : 4

Course Outcomes:

Cos	CO Statement
CO1	To provide basic knowledge on classification of business environment
CO2	To develop the knowledge of economic environment
CO3	To inculcate the knowledge on fiscal, monetary and economic policies
CO4	To understand the impact of political and technological environment on business
CO5	To understand the role of CSR and ethics in business

UNIT I

18 Hours

Business Environment: Definition –Nature -Classification- Internal and External, Micro and Macro environment. Company: Definition – Types – Documents required for formation: Memorandum and Articles of Association.

UNIT II

18 Hours

Economic policy: Impact on business - Economic reforms and its impacts in Indian Business. Fiscal Policy: Definition - Objectives –Types – Functions.

UNIT III

18 Hours

Economic environment: Definition – Impact on business - Economic system - Capitalism, Socialism, Mixed economy - National income: GDP, GNP, Per Capita Income, Disposable Personal Income.

UNIT IV

18 Hours

Political Environment: Definition – Nature – Impact on Business. Technological environment: Definition – Nature - Transfer of Technology - Impact on business, society and economy.



UNIT V

18 Hours

Social Environment: Meaning. Social responsibility of business – Definition – Importance - Social responsibility of business towards various stakeholders. Social audit. Business Ethics – Definition – Features – Factors influencing Business ethics – Importance – Unethical Practices

TEXT BOOK:

1. Dr.C.D.Balaji, “Business Environment”, Margham publications,2017.
2. Dr. V.M. Selvaraj “Company Organisation ”, Bavani Publication

Unit I	2.1-2.16 Text Book 2: 8-18, 48-64
Unit II	27.1-27.13, 25.1-25.4
Unit III	6.1-6.15, 7.1-7.4
Unit IV	23.1 – 23.5, 29.1-29.4, 29.6-29.8, 29.10
Unit V	4.1-4.8, 4.12-4.14, 4.16 – 4.20

REFERENCE BOOKS:

1. Business Environment -- Dr. C.B Gupta, Sultan chand & co
2. Business Environment – Saroj upadhyay,Asian books ovt.ltd (1 January 2005)
3. Business Environment -- Veena keshav paliwar,Prentice hall India learning private.
4. Business Environment -- Dr. Amit Kumar,Sahitya bhawan publications.
5. Business Environment -- Veera Thakur ,Thakur publications rohtak.

e- RESOURCES:

1. https://youtu.be/Lty0KWbpnUI?si=h3wbXfIR7O_ObUA
2. <https://youtu.be/PCBcdk9hAFo?si=uBIJ2k7KZH3Uijr>
3. <https://youtu.be/EK53DG6BRJ8?si=0Ux1q5HtWinli2vFz>
4. <https://youtu.be/8F2E3D0g6no?si=irA2gfttcAtLK0C1>
5. <https://youtu.be/XNCNDLWbzzg?si=0U-Ba0YiuUIZ3bM9>
6. <https://ug.its.edu.in/sites/default/files/Business%20Environment.pdf>
7. <https://www.ncert.nic.in/ncerts/l/lebs103.pdf>
8. https://iimm.org/wp-content/uploads/2019/04/IIMM_BE_Book.pdf

Course Title : COST ACCOUNTING	Total Hours :90 Hours
Course Code : U24BAC22	Total Credits : 5

Course Outcomes:

COs	CO Statement
CO1	To provide understanding about cost accounting system, concepts and classification
CO2	To provide understanding about the significant methods of costing for real-time application
CO3	To provide deeper insight about material purchase, inventory and issue with practice.
CO4	To provide clear knowledge and understanding about the fixation, control and management labour cost.



CO5	To provide awareness about the concepts of allocation, absorption and apportionment of overheads and its control.
------------	---

Unit I

18 Hours

Cost Accounting: Meaning – Objectives – Function – Advantages – Limitations - Difference between Financial Accounting Vs Cost Accounting – Essentials of good costing system; Cost unit - Cost centre - Profit centre - Cost Control - Cost control vs Cost reduction - Cost Audit - Cost manual.

Unit II

18 Hours

Unit or Output costing: Features - Elements of cost - Cost sheet - Tenders or quotations (Problems) - Methods of cost - Job costing, Batch costing, contract costing and Process costing (Theory).

Unit III

18 Hours

Material Purchase Control: Objectives - Material Inventory control – Store-keeping: Meaning, Functions of store keeper – Preparation of Stores Ledger and Bin card, Economic order quantity - Minimum stock level, Maximum stock level, Reorder level, Danger level (Problems) - Material Issue Control – Material requisition note – Return of surplus – Transfer of surplus: Meaning and Format - Pricing of materials – FIFO, LIFO, Base stock, HIFO, Simple average and Weighted average (Problems).

Unit IV

18 Hours

Labour – Methods of remuneration – Time rate system, Piece rate system, Premium Bonus schemes (Theory). Methods of wage payment – Time rate system, Piece wage system, Taylor's differential piece rate system, Premium bonus scheme - Halsey plan and Rowan plan. (Problems)

Unit V

18 Hours

Overheads: Meaning - Classification of Overheads - Allocation and apportionment of overheads - Absorption of overheads - Methods - Production unit, Percentage on Direct material cost, Percentage on Direct labour cost, Percentage on prime cost, Direct labour hour rate and Machine hour rate methods.

Text Book:

1. R.S.N.Pillai and Bagavathi, “Cost Accounting”, S.Chand and Company Ltd, 2011

Unit I	4-17;
Unit II	388-400; 20 - 53
Unit III	67-142
Unit IV	163-180;
Unit V	211-220; 251-266



Reference Books

1. S.P.Jain and K.L.Narang, “Advanced Cost accounting”, Kalyani Publishers, Reprint 2011.
2. Dr.T.Ramasamy “Cost accounting”, Gold Books Publishing House, 2009.
3. T.S. Reddy, Dr.Y. Hariprasad Reddy, “Cost accounting”, Margham Publications, Reprint 2014.

e- Resources:

1. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-Feb-2022.pdf>
2. https://www.icsi.edu/media/webmodules/publications/FULL_BOOK_PP-CMA-2017-JULY_4.pdf
3. <https://www.wallstreetmojo.com/cost-accounting/>
4. <https://youtube.com/watch?v=AwrwUf8vYEEY>
5. <https://www.toppr.com/guides/fundamentals-of-accounting/fundamentals-of-cost-accounting/meaning-of-cost-costing-and-cost-accounting/>
6. <https://www.financestrategists.com/accounting/cost-accounting/material-costing/>
7. <https://www.investopedia.com/terms/c/cost-of-labor.asp>
8. <https://www.investopedia.com/terms/o/overhead.asp>
9. <https://www.investopedia.com/terms/o/overhead-rate.asp>
10. <https://www.yourarticlelibrary.com/cost-accounting/output-costing/output-costing-calculation-illustrations-and-solutions/55919>

MONETARY ECONOMICS

Ancillary Paper 2 (For I year B.Com. and I BBA)

Course Title: MONETARY ECONOMICS	Total Hours: 6/4
Course Code: U23ECAX21	Total Credits: 3

Course Outcomes:

Upon successful completion of this course, students will be able

CO1	To describe the basic concepts in monetary economics and to understand the function and role of money in Indian Economic development
CO2	To understand the monetary standard and principles of note issues
CO3	To get basic idea over inflation, deflation and Trade cycle
CO4	To have knowledge over basics of monetary policy and Demonetisation in India
CO5	To describe the role of RBI and commercial bank in economic development

UNIT I: INTRODUCTION TO MONEY

Barter System: Meaning And Its Defects – Definition of Money – Evolution of Money – Classification of Money – Functions of Money – Role of Money in Developing Economy, Capitalist, Socialist Economy – Evils of Money.

UNIT II: MONETARY STANDARD

Meaning – Qualities of A Good Monetary Standard – Types of The Monetary Standard:



VIRUDHUNAGAR HINDU NADARS' SENTHIKUMARA NADAR COLLEGE
(An Autonomous Institution Affiliated to Madurai Kamaraj University)
Virudhunagar – 626 001.

Merits and Demerits of Bimetallism, Mono Metalism, And Paper Currency Standard – Principles of Note Issue – Systems of Note Issue.

UNIT III: INFLATION, DEFLATION AND TRADE CYCLE

Inflation: Meaning- Causes and Effects – Measures to Control Inflation – Deflation: Meaning – Causes And Effects – Measures to Control - Trade Cycle: Meaning – Features – Phases - Measures to Control.

UNIT IV: MONETARY POLICY

Meaning – Definition – Objectives – Instruments of Monetary Policy – Limitations of Monetary Policy – Role of Monetary Policy in a Developing Economy. Demonization 2016 in India: Positive and Negative Effect.

UNIT V: CENTRAL AND COMMERCIAL BANKING

Central Banking: Meaning – Functions — Methods of Credit Control – Commercial Banking: Meaning – Functions – Credit Creation Process - Role of Banking in Economic Development.

Text Book:

1. Vaish.M.C, “Monetary Theory”,Vikas Publishing House (P) Ltd, Noida,2016.

Reference Books:

1. Paul R.R. “ Monetary Economics” Kalyani Publishers,Ludhiana 2011
2. Seth.M.L, “Monetary Economics”Lakshmi Narain Agarwal, Agra, 2014.
3. Sundaram.K.P.M, “Money,banking and International Trade” Sultan Chand & Sons, New Delhi 2015.
4. PrabathiPatnaik, Jeyathi Gosh, Demonetisation 2016, Oxford University Publication,
5. பண மதிப்பு நீக்கம்: ஏன், ஏப்படி, எதற்காக?, தொகுப்பு: நா. மணி மற்றும் செள. புஷ்பராஜ், பாரதி புத்தகாலயம்,

Course Title : SOFT SKILLS	Total Hours : 30 Hours
Course Code : U24BAS21	Total Credits : 1

Course Outcomes:

Cos	CO Statement
CO1	To understand the basics of listening skills
CO2	To provide basic knowledge on oral and written presentation skills
CO3	To develop the knowledge of group discussion
CO4	To inculcate the knowledge on preparation of Resume
CO5	To understand the skills required to face the Interview

UNIT – I

[6 Hours]

Soft skills: Meaning and definition – kinds of soft skills – steps to develop soft skills.
Listening: meaning – importance – kinds of listening – advantages of active listening.



UNIT – II

[6 Hours]

Presentation Skills: Stages in successful presentation – Tips for powerful presentation.
Public speaking: benefits – public speaking tips. Art of writing – meaning and writing tips.

UNIT – III

[6 Hours]

Group discussion: meaning – skills required for GD – Essential elements of GD – Tips to improve GD skills – traits tested in GD – Dos and Don'ts of GD – Gestures to be avoided in GD.

UNIT – IV

[6 Hours]

Resume preparation: meaning – qualities of a good resume – types of resumes – Resume writing tips – sequence of resume information – Dos and Don'ts in resume preparation.

UNIT – V

[6 Hours]

Interview skills: meaning – preparing for interview: Dress code, need for punctuality, avoiding tensions and nervousness – qualities observed during the interview – commonly asked questions in interview – tips to present well in interview.

Text Book:

1. SOFT SKILLS by Dr. K. Alex, S. Chand & Company Ltd., 2011 edition
2. ESSENTIALS OF BUSINESS COMMUNICATION, Rajendra Pal, J.S. Korlahalli, Sultan Chand & Son, Edition 2011.

Unit I	Pg no 1-12
Unit II	Text book: 2 Pg no OC58-OC67
Unit III	Pg no 147-161
Unit IV	Pg no 183-202
Unit V	Pg no 203 - 219

Reference Books:

1. Essentials of Business communication – Rajendra Pal.
-