

CAUVERY COLLEGE FOR WOMEN (AUTONOMOUS)
Nationally Accredited (IV Cycle) with A+ Grade by NAAC
Annamalai Nagar, Tiruchirappalli

DEPARTMENT OF BUSINESS ADMINISTRATION



BBA SYLLABUS

2026 – 2027 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

PONO.	Programme Outcome On completion of B.Com./B.Com.CA/B.B.A. Programme, The students will be able to
PO1	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.
PO2	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.
PO3	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.
PO4	TEAMWORK AND PROFICIENCY DEVELOPMENT Imbibe professionalism to embrace new opportunities of emerging technologies, leadership and team work in a dynamic ethical business scenario.
PO5	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.

PROGRAMME SPECIFIC OUTCOMES FOR BUSINESS ADMINISTRATION BBA

PSO NO	Programme Specific Outcomes Students of Business Administration will be able to	POs 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
DEPARTMENT OF BUSINESS ADMINISTRATION**

BBA

**CHOICE-BASED CREDIT SYSTEM-LEARNING OUTCOME BASED
CURRICULUM FRAMEWORK (CBCS - LOCF)**

(For the candidates admitted from the academic year 2026-2027 and onwards)

Semester	Part	Course	Course Title	Course Code	Inst. Hrs. / week	Credits	Exam			Total
							Hrs.	Marks		
								Int	Ext	
I	I	Ability Enhancement Course – I (AEC - I)	Pothutamil-I	26ULT1	6	3	3	30	70	100
			Hindi Language and Literature -I	26ULH1						
			Sanskrit Prose and Vocabulary	26ULS1						
			Basic French-I	26ULF1						
	II	Ability Enhancement Course – II (AEC - II)	General English-I	26UE1	6	3	3	30	70	100
	III	Core Course – I (CC-I)	Principles and Practices of Management	26UBA1CC1	4	4	3	30	70	100
		Core Course- II (CC-II)	Financial Accounting	26UBA1CC2	4	4	3	30	70	100
		Allied Course- I (AC-I)	Business Economics	26UBA1AC1	3	3	3	30	70	100
		Allied Course- II(AC-II)	Business Communication -I	26UBA1AC2	3	3	3	30	70	100
	IV	Ability Enhancement Compulsory Course-I (AECC-I)	Value Education	26UGVE	2	2	-	100	-	100
		Ability Enhancement Compulsory Course-II (AECC-II)	Indian Knowledge System	26UGIKS	2	2	-	100	-	100
	Total					30	24			
II	I	Ability Enhancement Course – III (AEC - III)	Pothutamil-II	26ULT2	6	3	3	30	70	100
			Hindi Language and Literature -II	26ULH2						
			Sanskrit Poetry and Grammar - I	26ULS2						
			Basic French-II	26ULF2						
	II	Ability Enhancement Course – IV (AEC - IV)	General English-II	26UE2	6	3	3	30	70	100
	III	Core Course – III (CC-III)	Marketing Management	26UBA2CC3	4	4	3	30	70	100
		Core Course- IV (CC-IV)	Business Statistics	26UBA2CC4	4	4	3	30	70	100
		Allied Course – III (AC -III)	Business Environment	26UBA2AC3	3	3	3	30	70	100
		Allied Course – IV (AC -IV)	Business Communication -II	26UBA2AC4	3	3	3	30	70	100
	IV	Ability Enhancement Compulsory Course-III (AECC-III)	Environmental Science	26UGES	2	2	-	100	-	100
		Ability Enhancement Compulsory Course-IV (AECC-IV)	Innovation and Entrepreneurship	26UGIE	2	2	-	100	-	100
	Extra Credit Course #			SWAYAM	As per the UGC Recommendation					
Total					30	24				800
I	Ability Enhancement Course – V	Pothutamil-III	26ULT3	6	3	3	30	70	100	

III		(AEC - V)	Hindi Language and Literature -III	26ULH3							
			Sanskrit Didactics, Alankara and Grammar -II	26ULS3							
			Intermediate French-I	26ULF3							
	II	Ability Enhancement Course – VI (AEC - VI)	Learning Grammar Through Literature-I	26UE3	6	3	3	30	70	100	
	III		Core Course– V(CC-V)	Human Behavior and Organization	26UBA3CC5	4	4	3	30	70	100
			Core Course – VI (CC-VI)	Computer Applications Package for Managers - MS- Office (P)	26UBA3CP1	4	4	3	40	60	100
			Allied Course-V (AC-V)	Legal and Ethical Issues in Business	26UBA3AC5	3	3	3	30	70	100
			Allied Course-VI (AC-VI)	E - Business	26UBA3AC6	3	3	3	30	70	100
	IV		Interdisciplinary Course- I (IDC-I)	Introduction to NCC@	26UNC3ID1	2	2	2	-	100	100
				Stock Exchange Practices	26UBA3ID1			3	30	70	
Basic Tamil – I				26ULC3BT1							
Special Tamil – I				26ULC3ST1							
		Ability Enhancement Compulsory Course-V (AECC-V)	Health and Wellness*	26UGHW	2	1	-	100	-	100	
Extra Credit Course #		SWAYAM		As per UGC Recommendation							
Total					30	23				800	
IV	I	Ability Enhancement Course – VII (AEC - VII)	Pothutamil-IV	26ULT4	6	3	3	30	70	100	
			Hindi Language and Literature -IV	26ULH4							
			Sanskrit Drama and Grammar - III	23ULS4							
			Intermediate French-II	26ULF4							
	II	Ability Enhancement Course – VIII (AEC - VIII)	Learning Grammar Through Literature-II	26UE4	6	3	3	30	70	100	
	III		Core Course – VII(CC-VII)	Cost Accounting	26UBA4CC6	4	4	3	30	70	100
			Core Course – VIII(CC-VIII)	Computer Applications Package for Managers -Tally (P)	26UBA4CP2	4	4	3	40	60	100
			Allied Course-VII (AC-VII)	Company Law	26UBA4AC7	3	3	3	30	70	100
			Allied Course-VIII (AC-VIII)	Total Quality Management	26UBA4AC8	3	3	3	30	70	100
	IV		Interdisciplinary Course- II (IDC-II)	Specialization in Army@	26UNC4ID2	2	2	2	-	100	100
				Export Management	26UBA4ID2			3	30	70	
				Basic Tamil - II	26ULC4BT2						
				Special Tamil -II	26ULC4ST2						
		Skill Enhancement Course – I (SEC-I)	Professional Skills/ Soft Skills	26UBA4SE1	2	2	3	30	70	100	
Extra Credit Course #		SWAYAM		As per UGC Recommendation							
Total					30	24				800	
30 Days INTERNSHIP during Semester Holidays											
V	III	Core Course – IX(CC-IX)	Entrepreneurial Development	26UBA5CC7	5	4	3	30	70	100	
		Core Course – X(CC-X)	Business Research Methodology	26UBA5CC8	5	4	3	30	70	100	
		Core Course - XI(CC-XI)	Management Accounting	26UBA5CC9	5	4	3	30	70	100	
		Core Course - XII(CC-XII)	Digital Marketing	26UBA5CC10	5	4	3	30	70	100	
		Course – I (DCEC-I)	Basics of Income Tax	26UBA5DCE1A	4	4	3	30	70	100	
			Management Information System	26UBA5DCE1B							
			Retail Management	26UBA5DCE1C							
		Course – II (DCEC-II)	Banking and Insurance	26UBA5DCE2A	4	4	3	30	70	100	
			Supply Chain Management	26UBA5DCE2B							
Consumer Behavior	26UBA5DCE2C										

	Internship *	Internship	26UBA5INT	-	2	-	20	80	100	
IV	Ability Enhancement Compulsory Course-VI (AECC-VI)	Introduction to Disaster Management	26UGDM	2	2	-	100	-	100	
	Extra Credit Course #	SWAYAM	As per UGC Recommendation							
	Total			30	28				800	
VI	III	Core Course – XIII(CC-XIII)	Human Resource Management	26UBA6CC11	5	4	3	30	70	100
		Core Course – XIV(CC-XIV)	Financial Management	26UBA6CC12	5	4	3	30	70	100
		Core Course – XV(CCXV)	Production Management	26UBA6CC13	5	4	3	30	70	100
		Core Course – XVI(CCXVI)	Marketing of Services	26UBA6CC14	4	4	3	30	70	100
		Discipline Centric Elective Course – III (DCEC-III)	Business Analytics	26UBA6DCE3A	4	4	3	30	70	100
			Global Business Management	26UBA6DCE3B						
	Business Ethics	26UBA6DCE3C								
	Project	Project Work	26UBA6PW	4	3	-	20	80	100	
	IV	Skill Enhancement Course – II (SEC)	Professional Competency-General Studies for Competitive Examinations	26UBA6SE2	2	2	2	-	100	100
		Ability Enhancement Compulsory Course-VII (AECC-VII)	Gender Studies	26UGGS	1	1	-	100	-	100
V		Extension Activity *	26UGEA	-	1	-	-	-	-	
	Total			30	27				800	
	Grand Total			180	150				4800	
	<ul style="list-style-type: none"> • @ NCC is one of the choices in GEC. Only the NCC cadets are eligible to choose this course. However, the NCC Course is a Compulsory Course for the NCC Cadets. If the Cadet has not studied Tamil in the school level, she has to take Basic Tamil Course. • * Shall be outside instruction hours • # Should complete a minimum of one Extra Credit Course from Semester II onwards 									

BBA
CHOICE BASED CREDIT SYSTEM-LEARNING OUTCOME BASED
CURRICULUM FRAMEWORK (CBCS - LOCF)
(For the candidates admitted from the academic year 2026-2027 and onwards)

Curriculum Structure

Courses & Credits for UG Programmes (Arts)

Part	Course	No of Courses	Hours	Credits	Total
I	Ability Enhancement Course	4	6	4*3=12	12
II	Ability Enhancement Course	4	6	4*3=12	12
III	Core (Theory & Practical)	16	4/5	16*4=64	105
	Project Work	1	4	3	
	Internship	1	-	2	
	Allied Course	8	3	8*3=24	
	DCEC	3	4	3*4=12	
IV	IDC	2	2	2*2=4	20
	SEC	2	2	2*2=4	
	AECC-I- Value Education	1	2	2	
	AECC-II- Indian Knowledge System	1	2	2	
	AECC-III-Environmental Science	1	2	2	
	AECC-IV-Innovation and Entrepreneurship	1	2	2	
	AECC-V-Health and Wellness	1	-	1	
	AECC-VI- Introduction to Disaster Management	1	2	2	
AECC-VII Gender Studies	1	1	1		
V	Extension Activity		-	1	1
		48		150	150

CORE COURSE I – PRINCIPLES AND PRACTICES OF MANAGEMENT

2026 – 2027 Batch Onwards

Semester I	Internal Marks 30	External Marks 70		
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS
26UBA1CC1	Principles and Practices of Management	CORE	4	4

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.

S.NO.	Course Features	Relevance Status
1	Course emphasis on Employability/ Entrepreneurship / Skill Development	Employability/ Entrepreneurship, Skill Development
2	Course integrates cross cutting issues relevant to Professional Ethics/Gender sensitization/Environment and Sustainability/ Human Values/ Indian Knowledge Systems	Professional Ethics and Human Values
3	Course relevant to Local/Regional/National/Global needs	Global need
4	Course focus on Sustainable Development Goals	SDG 8,9,12

Pre-Requisites: Basic Knowledge in Business Studies

Course Outcomes: Course Outcomes and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Define and acquire the concepts of functions of Management.	K1, K2
CO2	Apply the concepts of Planning and decision-making process in an organization.	K3
CO3	Analyse the knowledge of Business organization structure and its resources.	K3
CO4	Elucidate the process of effective controlling in organization	K2
CO5	Discuss the significance of ethics in business and its implications.	K2

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	2	3	2	3	3	3	2	3

“1” – Slight (Low) Correlation – “2” – Moderate (Medium) Correlation –

“3” – Substantial (High) Correlation – “-” indicates there is no correlation.

SYLLABUS

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVELS
I	Introduction to Business - Management – Meaning – Definition – Nature – Importance – Scope and Functions – Role and Functions of a Manager– Levels of Management –Contribution of F.W. Taylor, Henry Fayol– Features of Modern Management.	12	CO1 CO2 CO3 CO4 CO5	K1 K2 K3
II	Planning – Meaning – Definition – Nature – Importance – Process – Types of plans – Steps in Planning– Objectives– Policies– Procedures and Methods–Types of Policies– Decision making – Meaning–Process of Decision making– Types of decision making.	12	CO1 CO2 CO3 CO4 CO5	K1 K2 K3
III	Organizing– Meaning – Definition– Types of Organizations – Organization Structure – Departmentalization – Meaning– Need and Importance–Authority – Difference between Authority and Power–Delegation – Meaning –Types and Process of delegation –Decentralization – Advantages and Disadvantages of Decentralization.	12	CO1 CO2 CO3 CO4 CO5	K1 K2 K3
IV	Direction – Meaning – Definition – Nature and Elements of Directing – Staffing - Meaning – Definition – Process of Staffing – Co- ordination – Meaning – Types and Techniques and requisites for excellent Co- ordination – Controlling – Meaning and Importance – Techniques of Controlling.	12	CO1 CO2 CO3 CO4 CO5	K1 K2 K3
V	Definition of Business Ethics – Need for Business Ethics – Types of Ethical issues – Factors Affecting Business Ethics– Role and importance of Business Ethics and Values in Business.	12	CO1 CO2 CO3 CO4 CO5	K1 K2 K3
VI	SELF STUDY FOR ENRICHMENT: (Not to be included for External examination) Management as an Art, Science and Profession – Administration Vs Management– Programmes and Budgets –Distinction between Centralization and Decentralization – Characteristics of Directing – Control Process.		CO1 CO2 CO3 CO4 CO5	K1 K2 K3

Text Books:

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.
3. Stephen A. Robbins & David A. Decenzo & Mary Coulter. (2011), *Fundamentals of Management*, 7th Edition, Pearson Education.
4. JAF Stoner, Freeman R.E and Daniel R Gilbert. (2014), *Management*, 6th Edition, Prentice Hall India, New Delhi.
5. Griffin, T.O. (2014), *Management*, 8th Edition, Houghton Mifflin Company, Boston, USA.

Books for Reference:

1. Gupta, C.B. (2012), *Principles of Management*, 3rd Edition, Sultan Chand & Sons.
2. Dinkar and Pagare. (2018), *Business Management*, 6th Edition, Prentice Hall of India.
3. Tripathi, P.C. & Reddy, P.N. (2021), *Principles of Management*, 7th Edition, Mc Graw Hill Education.
4. Harold Koontz, Hienz Weihrich, A Ramachandra Aryasri, (2015). *Principles of Management*, 2nd Edition, McGraw 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>
5. <https://blog.hubspot.com/marketing/management-principles>
6. <https://open.umn.edu/opentextbooks/textbooks/693>

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

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

CORE COURSE II - FINANCIAL ACCOUNTING

2026 – 2027 Batch Onwards

Semester I	Internal Marks 30	External Marks 70		
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS
26UBA1CC2	FINANCIAL ACCOUNTING	CORE	4	4

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.

S.NO.	Course Features	Relevance Status
1	Course emphasis on Employability/ Entrepreneurship / Skill Development	Employability/ Entrepreneurship, Skill Development
2	Course integrates cross cutting issues relevant to Professional Ethics/Gender sensitization/Environment and Sustainability/ Human Values/ Indian Knowledge Systems	Professional Ethics and Human Values
3	Course relevant to Local/Regional/National/Global needs	Global need
4	Course focus on Sustainable Development Goals	SDG 8,9,12

Pre-Requisite: Basic knowledge required in accounting concepts.

Course Outcomes:

Course Outcomes and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course, students will be able to	
CO1	Explain the basic concepts and their application in business.	K1,K2
CO2	Analyze and interpret financial reports of a company.	K4
CO3	Evaluate the methods for preparing financial reports.	K4
CO4	Elucidate the procedures of Accounting under Single entry system.	K2
CO5	Acquire basic knowledge on Depreciation Accounting.	K3

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	2	3
CO5	3	3	2	3	2	2	3	3	3	3

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 “3” – Substantial (High) Correlation – “-” indicates there is no correlation.

SYLLABUS

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVELS
I	Meaning and scope of Accounting, Basic Accounting Concepts and Conventions – Objectives of Accounting – Accounting Transactions – Double Entry Book Keeping – Advantages of Double Entry System – Journal, Ledger, Difference between Journal and Ledger– Preparation of Trial Balance.	12	CO1 CO2 CO3 CO4 CO5	K1 K2 K3 K4
II	Subsidiary book – Purchase Book– Sales Book – Purchase return Book – Sales return Book – Preparation of cash Book – Single Column Cash Book– Double Column Cash Book– Three Column Cash Book–Bank reconciliation statement.	12	CO1 CO2 CO3 CO4 CO5	K1 K2 K3 K4
III	Preparation of Final Accounts – Trading Account, Profit and loss Account and Balance Sheet– Adjustments – Closing stock, outstanding, prepaid and accrued, depreciation, bad and doubtful debts, provision and discount on debtors and creditors, interest on drawings and capital.	12	CO1 CO2 CO3 CO4 CO5	K1 K2 K3 K4
IV	Partnership Accounts– Meaning, features, Partnership Deed–Fixed v/s fluctuating Capital Accounts– Preparation of Profit and Loss Appropriation account and Valuation of Goodwill–Basic concepts of admission, retirement and death of a partner.	12	CO1 CO2 CO3 CO4 CO5	K1 K2 K3 K4
V	Depreciation – Meaning, Causes, Types – Straight Line Method – Written Down Value. Non-Profit Organisation- Meaning – Receipts and Payment Account – Income and Expenditure Account – Balance sheet-Simple Problems.	12	CO1 CO2 CO3 CO4 CO5	K1 K2 K3 K4
VI	SELF STUDY FOR ENRICHMENT: (Not to be included for External examination) Financial Accounting Standards – Formation – Scope of Accounting standards – Capital and Revenue – Classification of Expenditure – Annuity Method.		CO1 CO2 CO3 CO4 CO5	K1 K2 K3 K4

Text Books:

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.
3. Goel, D.K. and Shelly Goel. (2018), *Financial Accounting*, 2nd Edition Arya Publications,
4. Rakesh Shankar. R & Manikandan.S. (2017), *Financial Accounting*, 3rd Edition, SCITECH Publication.
5. Shukla & Grewal. (2002), *Advanced Accounting*, 15th Edition, Sultan Chand & Sons, New Delhi.

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.
4. Tulsian P.C. (2006), *Financial Accounting*, 2nd Edition, Pearson Education
5. T. Horngren Charles, L. Sundern Gary, A. Elliott John. (2017), *Introduction to Financial Accounting*, 11th Edition, Pearson Publications.

Web Resources:

1. www.accountingcoach.com
2. https://ebooks.lpude.in/management/mba/term_1/DMGT403ACCOUNTING_FOR MANAGERS.pdf
www.accountingplay.com
3. www.accounting.com
4. <https://www.profitbooks.net/what-is-depreciation>.
5. <https://www.accountingtools.com/articles/2017/5/15/basic-accounting-principles>.
6. https://en.wikipedia.org/wiki/Single-entry_bookkeeping_system

Pedagogy: Lectures, Quiz and Assignments

Course Designer: Dr. P. THANGAMANI, Assistant Professor.

ALLIED COURSE I - BUSINESS ECONOMICS

2026 – 2027 Batch Onwards

Semester I	Internal Marks 30	External Marks 70		
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS
26UBA1AC1	Business Economics	ALLIED COURSE	3	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.

S.NO.	Course Features	Relevance Status
1	Course emphasis on Employability/ Entrepreneurship / Skill Development	Employability/ Entrepreneurship, Skill Development
2	Course integrates cross cutting issues relevant to Professional Ethics/Gender sensitization/Environment and Sustainability/ Human Values/ Indian Knowledge Systems	Environment and Sustainability
3	Course relevant to Local/Regional/National/Global needs	Global need
4	Course focus on Sustainable Development Goals	SDG 8,9,11

Pre-Requisite: Basic knowledge in Economics.

Course Outcomes:

Course Outcomes and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course, students will be able to	
CO1	Analyze & apply the various economic concepts in individual & business decisions.	K1, K2
CO2	Explain demand concepts, underlying theories and identify demand forecasting techniques.	K2
CO3	Employ production, cost and supply analysis for business decision making	K3
CO4	Identify pricing strategies	K3
CO5	Classify market under competitive scenarios.	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	2	3	2
CO5	3	3	2	3	2	3	3	3	3	2

“1” – Slight (Low) Correlation – “2” – Moderate (Medium) Correlation –

“3” – Substantial (High) Correlation – “-” indicates there is no correlation.

SYLLABUS

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVELS
I	Meaning and Definition of Economics – important concepts of economics – Business Economics – Concept - Nature and Scope of Business economics – Objectives of firm – Indian Economic Development – Viksit Bharat Reforms 2047.	9	CO1 CO2 CO3 CO4 CO5	K1 K2 K3 K4
II	Marginal utility analysis – Indifference curve analysis – Meaning of demand – Demand analysis – Law of demand – Types of demand – Determinants of demand – Elasticity of demand.	9	CO1 CO2 CO3 CO4 CO5	K1 K2 K3 K4
III	Production and Cost analysis – Production – Factors of production – Production function – Concept – Law of variable proportion – Law of return to scale and economics of scale – Cost analysis – Different cost concepts – Cost output relationship short run and long run.	9	CO1 CO2 CO3 CO4 CO5	K1 K2 K3 K4
IV	Pricing – Factors – General consideration of pricing – methods of pricing – Dual pricing – Determinants of pricing – Price discrimination – Revenue and Revenue curves – Relationship between Average revenue, Marginal revenue and Total Revenue.	9	CO1 CO2 CO3 CO4 CO5	K1 K2 K3 K4
V	Market Structure: Perfect competition – Monopoly and monopsony – Monopolistic Competition – Duopoly – Oligopoly – National Income – Concepts – GDP - Measurement of National Income – Crypto Currency and Gig Economy – Inflation and Deflation.	9	CO1 CO2 CO3 CO4 CO5	K1 K2 K3 K4
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.		CO1 CO2 CO3 CO4 CO5	K1 K2 K3

Text Books:

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.
3. Mehta, P.L. (2016), *Managerial Economics Analysis, Problems and Cases*, 21st Edition, Sultan Chand and Sons.
4. Mithani D.M. (2016), *Managerial Economics*, 8th Edition, Himalaya Publishing House, Mumbai.
5. Dwivedi, D.N. (2015), *Managerial Economics*, 8th Edition, Vikas Publishing House.

Books for Reference:

1. Sankaran, S. (2019), *Managerial Economics*, 5th Edition, Margham Publication.
2. Jhingam, M.L. & Stephen, J.K. (2014), *Managerial Economics*, 2nd Edition, Vrinda Publications Private Limited.
3. Thomas and Maurice. (2017), *Managerial Economics: Foundations of Business Analysis and Strategy*, 10th Edition, McGraw Hill Education.
4. Ahuja, H L. (2017), *Managerial Economics*, 9th Edition, Sultan Chand and Sons.
5. Dominick Salvatore. (2016), *Managerial Economics: Principles and Worldwide Applications*, 8th Edition, Oxford University Press.

Web Resources:

1. <https://www.studocu.com/row/document/azerbaycan-dovlet-iqtisad-universiteti/business-and-management/lecture-notes-on-managerial-economics/6061597>
2. <http://www.simplynotes.in/e-notes/mbabba/managerial-economics/>
3. <https://businessjargons.com/determinants-of-elasticity-of-demand.html>
4. <http://www.economicdiscussion.net/laws-of-production/laws-of-production-laws-of-returns-to-scale-and-variable-proportions/5134>
5. <https://www.intelligenteconomist.com/profit-maximization-rule/>

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

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

ALLIED COURSE II – BUSINESS COMMUNICATION - I
2026 – 2027 Batch Onwards

Semester I	Internal Marks 30	External Marks 70		
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS
26UBA1AC2	Business Communication	ALLIED COURSE	3	3

Course Objectives:

- To make them know the significance and principles communication.
- To enable students to write reports and speeches on topics related to business.
- To develop the ability to research and write a documented paper and/or to give an oral presentation.
- Pre-Requisites: Basic Knowledge about Communication

S.NO.	Course Features	Relevance Status
1	Course emphasis on Employability/ Entrepreneurship / Skill Development	Employability/ Entrepreneurship, Skill Development
2	Course integrates cross cutting issues relevant to Professional Ethics/Gender sensitization/Environment and Sustainability/ Human Values/ Indian Knowledge Systems	Professional Ethics and Human Values
3	Course relevant to Local/Regional/National/Global needs	Global need
4	Course focus on Sustainable Development Goals	SDG 8,9,12

Pre-Requisites: Basic Knowledge in Business Studies

Course Outcomes:

Course Outcomes and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Identify and demonstrate the use of Business Communication.	K1, K2
CO2	Discuss the types of communication.	K2
CO3	To introduce the modern communication for managers.	K2
CO4	To understand the skills required for facing interview	K2
CO5	To facilitate the students to understand the concept of Communication.	K3

MAPPING OF CO WITH PO AND PSO

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

“1” – Slight (Low) Correlation – “2” – Moderate (Medium) Correlation –
 “3” – Substantial (High) Correlation – “-” indicates there is no correlation.

SYLLABUS

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVELS
I	Definition – Methods – Types – Media – Principles Of effective Communication–Barriers to Communication – Communication etiquette.	9	CO1 CO2 CO3 CO4 CO5	K1 K2 K3
II	Business Letter – Layout- Kinds of Business Letters: application, offer, acceptance/ acknowledgement and promotion letters. Business Development Letters – Enquiry, replies, Order, Sales, circulars, Grievances.	9	CO1 CO2 CO3 CO4 CO5	K1 K2 K3
III	Interviews- Direct, telephonic & Virtual interviews- Group discussion – Presentation skills – body language - Interview Techniques - Resume Writing.	9	CO1 CO2 CO3 CO4 CO5	K1 K2 K3
IV	Report Writing – Structure of Reports – Long and short reports – Formal and informal reports – Writing research reports – Technical reports - Communication through Reports – Agenda- Minutes of Meeting - Resume Writing.	9	CO1 CO2 CO3 CO4 CO5	K1 K2 K3
V	Modern Forms of Communication: podcasts, Email, virtual meetings – Conducting Meeting – Procedure - Conducting seminars and conferences - Websites and their use in Business – social media- Professional Networking sites.	9	CO1 CO2 CO3 CO4 CO5	K1 K2 K3
VI	SELF STUDY FOR ENRICHMENT: (Not to be included for External Examination) Business Layout and Parts – Claims and Adjustments - Selecting suitable types of reports.		CO1 CO2 CO3 CO4 CO5	K1 K2 K3

Text Books:

1. M.S.Ramesh, Pattanshetti&Madhumati M Kulkarnii (2003), Effective Business English and Correspondence, R.Chand & Co.
2. R.C.Sharma, Krishna Mohan (2007), Business Correspondence and Report Writing, 3 rd Edition Tata McGraw Hill Publishing Company Limited.
3. Mary Munter, Lynn Hamilton (2013), Guide to Managerial Communication: Effective Business Writing and Speaking, 10 th Edition, Pearson Publication.
4. Geraldine E. Hynes (2015), Managerial Communication: Strategies and Applications, Sixth Edition, Sage Publications.

Books for Reference:

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2. and Correspondence, R.Chand & Co.
3. R.C.Sharma, Krishna Mohan (2007), Business Correspondence and Report Writing, 3 rd
4. Edition Tata McGraw Hill Publishing Company Limited.
5. Mary Munter, Lynn Hamilton (2013), Guide to Managerial Communication: Effective
6. Business Writing and Speaking, 10 th Edition, Pearson Publication.
7. Geraldine E. Hynes (2015), Managerial Communication: Strategies and Applications, Sixth
8. Edition, Sage Publications.

Web Resources:

1. <https://vtechworks.lib.vt.edu/bitstream/handle/10919/70961/Fundamentals%20of%20Business%20%28compl%20ete%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>
5. <https://blog.hubspot.com/marketing/management-principles>
6. <https://open.umn.edu/opentextbooks/textbooks/693>

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

Course Designer: Dr. S Thamarai Selvi, Associate Professor and HoD