

DEPARTMENT OF B.B.A

DETAILS OF SUBJECTS ALONG WITH CREDITS FROM 2016-17 ONWARDS

SEM	SUBJECT	SUB. CODE	TITLE OF THE PAPER	INT	EXT	TOTAL	CRS	HOURS
I	LANGUAGE		TAMIL / HINDI / SANSKRIT	25	75	100	3	45
	ENGLISH		ENGLISH	25	75	100	3	45
	CORE MAJOR-I		MANAGEMENT PRINCIPLES	25	75	100	4	60
	CORE MAJOR-II		MANAGERIAL ECONOMICS	25	75	100	4	60
	CORE ALLIED –I		BUSINESS COMMUNICATION	25	75	100	5	75
	NON-MAJOR ELECTIVE		STRESS MANAGEMENT I	40	60	100	2	30
	COM.SKILL		ESSENTIALS OF LANGUAGES & COMMUNICATION SKILL	40	60	100	3	45
II	LANGUAGE		TAMIL / HINDI / SANSKRIT	25	75	100	3	45
	ENGLISH		ENGLISH	25	75	100	3	45
	CORE MAJOR –III		MARKETING MANAGEMENT	25	75	100	4	60
	CORE MAJOR IV		MANAGEMENT INFORMATION SYSTEM	25	75	100	4	60
	CORE ALLIED-II		BUSINESS ENVIRONMENT	25	75	100	5	75
	NON MAJOR ELECTIVE		STRESS MANAGEMENT II	40	60	100	2	30
	SPL.SKILL		ESSENTIAL OF SPOKEN & PRESENTATION SKILL	40	60	100	3	45

SEM	SUBJECT	SUB. CODE	TITLE OF THE PAPER	INT	EXT	TOTAL	CRS	HOURS
III	CORE MAJOR V	UBA/CT/3005	HUMAN RESOURCE MANAGEMENT	25	75	100	4	60
	CORE MAJOR VI	UBA/CT/3006	ACCOUNTING FOR MANAGERS-I	25	75	100	4	60
	CORE MAJOR VII	UBA/CT/3007	PRODUCTION MANAGEMENT	25	75	100	4	60
	CORE MAJOR PRACTICAL I	UBA/CP/3001	COMPUTER APPLICATION IN BUSINESS (LAB BASED)	40	60	100	3	45
	CORE ALLIED –III	UBA/AT/3BS3	BUSINESS STATISTICS I	25	75	100	5	75
	EVS	VCES	ENVIRONMENTAL STUDIES	25	75	100	2	30
IV	CORE MAJOR VIII	UBA/CT/4008	ACCOUNTING FOR MANAGERS II	25	75	100	4	60
	CORE MAJOR IX	UBA/CT/4009	MARKETING MANAGEMENT	25	75	100	4	60
	CORE MAJOR X	UBA/CT/4010	MATERIALS MANAGEMENT	25	75	100	4	60
	CORE MAJOR XI	UBA/CT/4011	ENTREPRENEURIAL DEVELOPMENT	25	75	100	3	45
	CORE ALLIED-IV	UBA/AT/4BS4	BUSINESS STATISTICS II	25	75	100	5	75
	SKILL BASED ELECTIVE		INSURANCE				3	45

SEM	SUBJECT	SUB. CODE	TITLE OF THE PAPER	INT	EXT	TOTAL	CRS	HOURS
V	CORE MAJOR XIII	UBA/CT/5012	FINANCIAL MANAGEMENT	25	75	100	4	60
	CORE MAJOR XIV	UBA/CT/5013	BUSINESS LAW	25	75	100	4	60
	CORE MAJOR XV	UBA/CT/5014	OPERATIONS RESEARCH	25	75	100	4	60
	CORE MAJOR XVI	UBA/CT/5015	FINANCIAL SERVICES	25	75	100	3	45
	ELECTIVE I		ANY ONE FROM THE LIST OF ELECTIVE.	25	75	100	5	75
	SOFT SKILLS	SSC4	COMPUTING SKILLS	40	60	100	3	45
VI	CORE MAJOR XVII	UBA/CT/6016	ORGANISATIONAL PSYCHOLOGY	25	75	100	4	60
	CORE MAJOR XVIII	UBA/CT/6017	TOTAL QUALITY MANAGEMENT	25	75	100	4	60
	CORE MAJOR XIX	UBA/CT/6018	BUSINESS ETHICS AND VALUES	25	75	100	3	60
	ELECTIVE II		ANY ONE FROM THE LIST OF ELECTIVE.	25	75	100	5	75
	ELECTIVE III		ANY ONE FROM THE LIST OF ELECTIVE.	20	80	100	5	75
	VALUE EDUCATION	YVBE	VALUE EDUCATION (YOGA)	40	60	100	2	30
	INTERNSHIP	UBA/IP/6001	INTERNSHIP	-	-	-	2	-

LIST OF ELECTIVES

- Elective paper I – Research methodology.
- Elective paper II – Banking.
- Elective paper III – Project.
- Elective paper IV – Customer Relationship Management.
- Elective paper V – Business taxation.

SEMESTER –I
MAJOR I – MANAGEMENT PRINCIPLES
(COMMON TO BBA & B.Com (ISM))

SUB.CODE-

CREDITS-4

UNIT I

(10 HOURS)

Introduction: Concept, nature, process and significance of management; Managerial roles and Skills – Development of Management Thought: Classical and Neo-Classical – Contingencies approach - Taylor, Henry Fayol

UNIT II

(10 HOURS)

Planning - Nature – Importance – Forms – Types – Steps in planning – Objectives – Policies – Procedures and Methods – Nature and Types of policies – Decision Making – Process of decision making- Types of decisions – Problems involved in decision-making

UNIT III

(15 HOURS)

Organizing – Types of Organization (Line and Staff, Committees, Projects, Matrix), Informal Organisation - Organizational structure - Departmentation – Span of Control

Delegation – Authority – uses of authority – Differences between Authority and Power, Responsibility – Decentralisation – Distinction between Centralisation and Decentralisation.

UNIT IV

(10 HOURS)

Staffing – Meaning and Nature-Functions-importance-Sources of Recruitment- Selection procedure -Directing - Nature, purpose and scope-Leadership –Traits and Types..

UNIT V

(15 HOURS)

Co-ordination - Need for Co-ordination – Types – Techniques – Distinction between co-ordination and co-operation – Requisites for excellent Co-ordination.

Controlling – Meaning, importance and Types of controls – Control Process.

REFERENCE BOOKS:

1. **Management Theory & Practice -C.B.Gupta-Sultan Chand & Sons, New Delhi.**
2. Principles & Practice of Management- L.M.Prasad - Sultan Chand & Sons, New Delhi.
3. Principles of Management- R.K.Sharma&ShashiK.Gupta- KalyaniPublihers.

SEMESTER –I
MAJOR II – MANAGERIAL ECONOMICS

SUB.CODE-

CREDITS-4

UNIT I

(10 HOURS)

Nature and scope of managerial economics – definition of economics – important concepts of economics – relationship between micro, macro and managerial economics – nature and scope – objectives of the firm

UNIT II

(15 HOURS)

Demand analysis – Theory of consumer behavior – Marginal utility analysis – indifference curve analysis -Meaning of demand –Law of demand – Types of demand – Determinants of demand – elasticity of demand – Demand forecasting – Meaning of Consumer surplus – Inflation – Stagflation.

UNIT III

(15 HOURS)

Production and cost analysis – Production – Factors of production – Production function – Concept – Law of variable proportion – Law of return to scale and economies of scale – cost analysis – Different cost concepts – Cost output relationships – Short run and long run – Revenue curves of firms – Supply analysis.

UNIT IV

(10 HOURS)

Pricing - methods and strategies – Objectives- Factors – General consideration of pricing – methods of pricing - Dual pricing – Price discrimination.

UNIT V

(10 HOURS)

Market classification – Perfect competition – Monopoly – Monopolistic competition – Duopoly – Oligopoly.

REFERENCE BOOKS:

1. **Managerial Economics, Dr S Shankaran, Margham Publication, Chennai.**
2. Managerial Economics,RLVarshney and K L Maheshwari,Sultan Chand Publications,New Delhi
3. Managerial Economics, P.L Mehta, Sultan Chand Publications, New Delhi
4. Managerial economics, Joel Dean, Prentice Hall of India Pvt Ltd., New Delhi

SEMESTER –I
ALLIED I – BUSINESS COMMUNICATION
(COMMON TO BBA & B.Com. (ISM))

SUB.CODE **CREDITS-5**

UNIT I **(10 HOURS)**

Definition – Methods _Types – Principles of effective Communication – Barriers to Communication – Business Letter - Layout.

UNIT II **(10 HOURS)**

Kinds of Business Letters: Interview – Appointment – Promotion – Enquiries – Replies – Orders – Sales – Complaints.

UNIT III **(20 HOURS)**

Bank Correspondence – Correspondence with customers - Insurance Correspondence – Agency Correspondence – Correspondence with Shareholders, Directors

UNIT IV **(20 HOURS)**

Reports Writing – meaning – types of business reports – characteristics to good report – preparing a report -organization of report – reports by individuals – Agenda, Minutes of Meeting - Memorandum - office order – Circular – Notes

UNIT V **(15 HOURS)**

Modern Forms of Communication: Fax – Email – Video Conferencing – Internet – Websites and their use in Business.

REFERENCE BOOKS:

1. **Essentials of Business Communication, Rajendra Pal & J.S. Korlahalli,Sultan Chand & Sons**
2. **Communication for Business, Shirley Taylor, Pearson Publications,New Delhi.**
3. **Business Communication Today, Bovee, Thill, Schatzman, Peason Education Private Ltd. New Delhi.**

NON MAJOR ELECTIVE
SEMESTER I – STRESS MANAGEMENT
(OFFERED TO THE STUDENTS OF OTHER DEPARTMENTS)

SUB.CODE: **CREDITS:2**

UNIT-I **(5 HOURS)**

Meaning-Definition of Stress-Nature of Stress-Levels of stress

UNIT-II **(5 HOURS)**

Factors causing stress-Individual stressors-Organisational stressors-Extra
Organisational Stressors- Group Stressors.

UNIT-III **(5 HOURS)**

Consequences of Stress- for the individual – Family - Organisation

UNIT-IV **(10 HOURS)**

Managing stress-Coping strategies for stress-Individual coping approaches-
organisational coping approaches.

UNIT-V **(5 HOURS)**

Personality and Stress- Performance relationship – ABC Strategy

REFERENCE BOOK:

- 1.OrganisationalBehaviour-LM Prasad-Sultan chand& Sons .
- 2.OrganisationalBehaviour- ShashiK.Gupta Rosy Joshi – Kalyani Publishers .
- 3.OrganisationalBehaviour – SS Khanka – S.Chand&Co.Ltd .
- 4.OrganisationalBehaviour – J Jayasankar – Margham Publication
- 5.Stress Management – KiranSumbaliBhan - Sterling Publishers Pvt.Ltd.

SEMESTER –II
MAJOR III – MARKETING MANAGEMENT

SUB.CODE

CREDITS-4

UNIT I

(15 HOURS)

Fundamentals Of Marketing – Role And Importance Of Marketing — Marketing Environment - Functions Of Marketing- Concept Of Marketing Mix.

Buyer behavior – factors influencing buyer behavior– buying motives.

Market segmentation – need and basis of segmentation – targeting – positioning.

UNIT II

(10 HOURS)

The Product – Characteristics – Benefits – Classifications – Consumer Goods – Industrial Goods – Capital Goods - New Product Development Process – Product Life Cycle- Branding –Labeling - Packaging

UNIT III

(10 HOURS)

Pricing – Factors Influencing Pricing Decisions – Pricing Objectives – Pricing Policies and Procedures – Different Methods of Pricing.

UNIT IV

(15 HOURS)

Promotional Mix – Forms of Promotion – Sales Promotion - Advantages and Limitations -- Sales Promotion at different Levels - Personal Selling - Features – Functions - Kinds of Salesmanship – Kinds of Salesman - Publicity – Advertising – Kinds - Effectiveness Of Advertising – Public Relations

UNIT V

(10 HOURS)

Distribution Mix –Channel Objectives- Channel Functions – Factors to be considered in selecting a Channel – Importance of Channels -Various Kinds of Marketing Channels – Distribution Problems.

REFERENCE BOOKS:

1. **Marketing Management – S.Jayasankar, Margham Publication.**
2. Marketing Management – Dr. C.B. Gupta & Dr. N. Rajan Nair, Sultan Chand & Sons Publication.
3. Marketing Management – Philip Kotler, Sultan Chand & Sons Publication.
4. Marketing Management – DR. R.L. VARSHNEY & DR. S.L. GUPTA, SULTAN CHAND & SONS PUBLICATION.

SEMESTER –II
MAJOR IV – MANAGEMENT INFORMATION SYSTEM

SUB.CODE **CREDITS-4**

UNIT I **(10 HOURS)**

Definition of Management Information System- MIS support for planning, organizing and controlling - Structure of MIS-Information for decision – making.

UNIT II **(15 HOURS)**

Concept of System-Characteristics of System-Systems classification –Categories of Information Systems - Strategic information system & competitive advantage

UNIT III **(10 HOURS)**

Computer – Definition – Generation of Computers – Parts of a computer – Input Devices - Output Devices – Secondary Storage - Software – Hardware.

Database Management System: Definition – Types – Benefits – Limitations – Database Structures.

UNIT IV **(15 HOURS)**

System Analysis and design.

SDLC: Steps – Approaches – Traditional, Prototype, Top down, Bottom up.

Functional Information system – Financial, Accounting, Marketing, Manufacturing.

UNIT V **(10 HOURS)**

Decision Support Systems: Definition – Characteristics – Components - Tools.

Group Decision Support Systems - Business Process Outsourcing – Definition and function.

REFERENCE BOOKS:

1. **Management Information Systems , Dr. S.P. Rajagopalan , Margham Publications, Chennai.**
2. Management Information System-Mr.Sarojkumar-Thakur Publications
3. Management Information Systems, Mr.CSV Murthy ,Himalaya publications, India
4. Management Information Systems, Mr.Sadagopan, Prentice – Hall of India

SEMESTER –II
ALLIED II – BUSINESS ENVIRONMENT
(COMMON TO BBA & B.Com. (ISM))

SUB.CODE

CREDITS-5

UNIT I

(10 HOURS)

The concept of Business Environment – Its nature and significance – Brief overview of political – Cultural – Legal – Economic and social environments and their impact on business and strategic decisions.

UNIT II

(15 HOURS)

Political Environment - Economic Systems – functions – an overview types of Economic System-Government and Business relationship in India – Provisions of Indian constitution pertaining to business .

UNIT III

(20 HOURS)

Social environment – Cultural heritage – Social attitudes – Impact of foreign culture – Castes and communities – Joint family systems – Linguistic and religious groups – Types of social organization – Social responsibilities of business.

UNIT IV

(15 HOURS)

Economic Environment – Economic systems and their impact of business – Macroeconomic parameters like GDP – Population Growth rate –Urbanization –Fiscal deficit – Investment Plan - Per capita income and their impact on business decisions –Five Year Planning.

UNIT V

(15 HOURS)

Financial Environment – Financial system – Commercial banks – Financial Institutions – IFCI,ICICI,IDBI,SIDBI- RBI – Stock Exchange-SEBI.

REFERENCE BOOKS:

1. **Business Environment –C.B.Gupta – Sultan Chand & Sons.**
2. Business environment – S. Shankaran, margam publications.
3. Business environment, Francis Cherunilam, Himalaya Publishing House.

SEMESTER –III
MAJOR V– HUMAN RESOURCE MANAGEMENT
(COMMON TO BBA & B.com. (ISM))

SUB.CODE-UBA/CT/3005

CREDITS-4

UNIT I

(15 HOURS)

Nature And Scope Of Human Resource Management – Differences Between Personnel Management And HRM – Environment Of HRM – Human Resource Planning – Recruitment – Selection – Methods Of Selection – Uses Of Various Tests – Interview Techniques In Selection.

UNIT II

(10 HOURS)

Placement - Induction – Training – Methods, Techniques and Identification of the Training Needs - Training and Development.

UNIT III

(5 HOURS)

Performance Appraisal – Transfer – Promotion - Career Development

UNIT IV

(15 HOURS)

Remuneration – Components of Remuneration (Wages and Salaries) – Incentives – Motivation – Retirement Benefits – Gratuity – Pension – Provident fund – Welfare and Social Security Measures

UNIT V

(15 HOURS)

Trade Union- Meaning – Definition – Need – Functions – Problems of Trade Union – Measures to strengthen Trade union . Collective Bargaining – Meaning – Definition – Characteristics -Importance– Guidelines for successful collective Bargaining - Human Resource Audit – Nature – Benefits – Scope – Approaches

REFERENCE BOOKS:

1. **Human Resource Management – J. Jayasankar, Margam Publications.**
2. Human Resource Management – C B Gupta, Sultan Chand & Sons.
3. Human Resource Management – Ashwathappa, Mcgregor Publications.
4. Human Resource Management – P.C.Tripathi, Sultan Chand & Sons.

SEMESTER –III
MAJOR VI – ACCOUNTING FOR MANAGERS I
(COMMON TO BBA & B.com. (ISM))

SUB.CODE- UBA/CT/3006

CREDITS-4

UNIT I

(5 HOURS)

Financial Accounting: Meaning-Definition-scope – Objectives- Advantages and Limitations-Basic Accounting Concepts and Conventions

UNIT II

(10 HOURS)

Journal, Ledger, Trial Balance- Preparation of Trading, Profit and Loss Account and Balance Sheet.

UNIT III

(15 HOURS)

Management Accounting : Meaning and Scope – Objectives – Advantages – Limitations – Financial Accounting Vs. Management Accounting

Meaning and Nature of Financial statements – Importance – Limitations – Tools of Analysis – Comparative, Common Size statements – Trend Analysis

UNIT IV

(15 HOURS)

Schedule of Changes in working capital – Funds From Operations –Fund Flow Statement- Cash From Operations – Preparation of Cash Flow Statement – Cash flows from operating, Investing and Financing Activities – Importance of Cash Flow Statements.

UNIT V

(15 HOURS)

Accounting Ratios – Definition –Utility and Limitations – Calculation of Ratios – Financial, Turnover and Profitability ratios

Proportionate ratio for theory & problems - 30: 70(Only simple problem)

REFERENCE BOOKS:

- 1. Financial & Management Accounting, T.S. Reddy & Y. Hari Prasad Reddy, Margham Publications.**
2. Advanced Accounting, R.L.Gupta & V.K.Gupta, Sultan Chand & Sons, New Delhi.
3. Principles of Management Accounting, Dr.S.N.Maheshwari ,Sultan Chand & Sons, New Delhi,

SEMESTER –III

MAJOR VII– PRODUCTION MANAGEMENT

SUB.CODE- UBA/CT/3007

CREDITS-4

UNIT I

(10 HOURS)

Production – Meaning, Scope and Objectives of Production Management – Functions and Responsibilities of Production Managers – Production Procedure – Recent Trends in Production Management – Production System : Types, Advantages and Disadvantages.

UNIT II

(15 HOURS)

Production Planning and Control: Objectives – Functions – Stages – Routing and Scheduling – Dispatching and Follow up. Maintenance Management: Objectives – Advantages – Loss due to Breakdown – Breakdown Maintenance : Objectives – Disadvantages – Suitability – Preventive Maintenance : Objectives – Forms –Advantages – Limitations .

UNIT III

(15 HOURS)

Plant Location: Objectives – Major Components – Importance – Factors influencing Plant Location – Advantages and Disadvantages of Urban, Sub-Urban and Rural Locations,

Plant Layout: Objectives- Principles – Factors influencing Plant Layout - Types of Plant Layout.

UNIT IV

(10 HOURS)

Work Study : Objectives – Major components – Importance – Procedure – Benefits – Method study: Objectives – Procedure involved in Method study – Work Measurement: Objectives - Techniques – Procedures – Steps for conducting time study.

UNIT V

(10 HOURS)

Inspection : Objectives – Functions – Centralized and Decentralized Inspection – Quality Control: Objectives – Advantages - SQC (Statistical Quality Control) :Techniques – Benefits – Control Charts – Advantages – X Chart – R Chart – C Chart – P Chart – Quality Circle – Characteristics – Advantages - TQM – Meaning and Importance.

REFERENCE BOOKS:

1. **Production and Materials Management , P.Saravanvel and S.Sumathi, Margham Publications.**
2. Production and Materials Management , K.Shridhara Bhat, Himalaya Publishing House, Mumbai,
3. Production & Operation Management , Martin K.Starr, Bizantra, New Delhi .

SEMESTER –III
MAJOR PRACTICALS I – COMPUTER APPLICATION IN BUSINESS
(LAB BASED)

Sub Code: UBA/CP/3001

Credits: 3

OBJECTIVES:

To enable the students to understand the Financial Accounting Software and apply the SPSS package for project purpose.

Computerized Accounting – Tally.ERP 9

- Introduction to Tally.ERP 9, Posting of Ledgers and Voucher entries.
- Preparation of Trial Balance
- Preparation of final accounts with adjustments
- Inventory accounting
- Introduction to TDS,VAT,CST, EXCISE

SPSS - Statistical Package for Social Science.

- ❖ Construction of frequency tables, Graphical representation of data
- ❖ Measures of central tendency, Measures of dispersion
- ❖ Correlation co-efficient

III SEMESTER

MAJOR PRACTICAL – I

COMPUTER APPLICATIONS IN BUSINESS

(LAB BASED)

INTERNAL PRACTICALS:

40 MARKS

- PRACTICAL TEST (2/3): 30 MARKS
- ATTENDANCE: 5 MARKS
- RECORD: 5 MARKS

EXTERNAL PRACTICALS:

60 MARKS

- RECORD: 15 MARKS
- PRACTICAL TEST: 45 MARKS

SEMESTER –III
ALLIED III – BUSINESS STATISTICS -I
(COMMON TO BBA & B.com. (ISM))

SUB.CODE- UBA/AT/3BS3

CREDITS-5

UNIT I

(15 HOURS)

Introduction: Origin And Development Of Statistics – Definition Of Statistics – Importance And Scope Of Statistics – Limitations Of Statistics

UNIT II

(15 HOURS)

Collection Of Data – Classification And Tabulation Of Data – Types And Importance
Frequency Distribution – Frequency Table – Discrete and Continuous Series.

UNIT III

(15 HOURS)

Measures Of Central Tendency – Types Of Averages: Arithmetic Mean, Geometric Mean, and Harmonic Mean –Median – Mode

UNIT IV

(15 HOURS)

Measures of Dispersion- Range, Quartile Deviation, Mean Deviation, and Standard Deviation - Combined Mean & Standard Deviation.

Skewness – Meaning, Definition And Types – Karl Pearson’s Co-Efficient Of Skewness And Bowley’s Co-Efficient Of Skewness.

UNIT V

(15 HOURS)

Correlation Analysis: Meaning, Significance and Types of Correlation- Scatter Diagram, Karl Pearson’s Co-Efficient of Correlation and Spearman’s Rank Correlation.

Regression Analysis: Meaning and Importance – Regression Equations.

Proportionate ratio for theory & problems - 20: 80

REFERENCE BOOKS:

1. **Elements Of Business Statistics – S.P.Gupta, Sultan Chand Publications**
2. Statistical Methods – S.P.Gupta, Sultan Chand Publications
3. Business Statistics – R.S.N.Pillai And Bhagavathy, S.Chand & Co., New Delhi
4. Business Statistics – Dr.P.R.Vittal, Margam Publications.

SEMESTER –IV
MAJOR VIII – ACCOUNTING FOR MANAGERS II
(COMMON TO BBA & B.com. (ISM))

SUB.CODE-UBA/CT/4008

CREDITS-4

UNIT I

(15 HOURS)

Budgetary Control : Definition – Objectives – Advantages - Limitations –
Classification of Budgets – Preparation of Different types of Budget : Sales Budget ,
Production Budget, Purchase Budget, Cash Budget, Flexible Budget.

UNIT II

(10 HOURS)

Cost Accounting : Meaning – Definition – Objectives - Advantages – Limitations –
Cost Accounting Vs. Financial Accounting – Cost Accounting Vs. Management Accounting
– Elements of Cost – Preparation of Cost Sheet (Simple Problems).

UNIT III

(15 HOURS)

Absorption Costing – Marginal Costing – Absorption Costing Vs. Marginal Costing –
Differential Costing – Segregation of Semi Variable Cost – Cost Volume Profit Analysis –
Break -Even Analysis - Contribution – Profit Volume ratio – Break-even Point – Break even
Chart- Margin of Safety.

UNIT IV

(10 HOURS)

Composite P/V ratio – Composite Break Even Point – Break Even Point of Merged
Plant – Key Factor – Utility of CVP analysis – Fixation of Selling Price – Maintaining a
desired level of Profit – Decisions involving alternative choices.

UNIT V

(10 HOURS)

Standard Costing: Objective – Advantages and Limitations – Variance Analysis –
Computation of Variances – Materials Variance – Labour Variance – Sales Variance (Mix
and Yield Variances excluded)

Proportionate ratio for theory & problems - 30: 70(Only simple problem)

REFERENCE BOOKS:

1. **Cost and Management, T.S.Reddy and Murthy, Margham Publication**
2. Principles of Management Accounting , S.N.Maheshwari , Sultan Chand and Sons, .
3. Cost Accounting, Jain and Narang, Kalyani Publishers.
4. Financial and Management Accounting, T.S.Reddy and Y.Hari Prasad Reddy, Margham Publication.
5. Management Accounting, R.S.N.Pillai & Bagavathi, S.Chand, New Delhi.

SEMESTER –IV
MAJOR IX – MARKETING MANAGEMENT
(COMMON TO BBA & B.Com. (ISM))

SUB.CODE-UBA/CT/4009

CREDITS-4

UNIT I

(15 HOURS)

Fundamentals Of Marketing – Role And Importance Of Marketing — Marketing Environment - Functions Of Marketing- Concept Of Marketing Mix

Buyer behavior – factors influencing buyer behavior– buying motives.

Market segmentation – need and basis of segmentation – targeting – positioning.

UNIT II

(10 HOURS)

The Product – Characteristics – Benefits – Classifications – Consumer Goods – Industrial Goods – Capital Goods - New Product Development Process – Product Life Cycle- Branding –Labeling - Packaging

UNIT III

(10 HOURS)

Pricing – Factors Influencing Pricing Decisions – Pricing Objectives – Pricing Policies and Procedures – Different Methods of Pricing.

UNIT IV

(15 HOURS)

Promotional Mix – Forms of Promotion – Sales Promotion - Advantages and Limitations -- Sales Promotion at different Levels - Personal Selling - Features – Functions - Kinds of Salesmanship – Kinds of Salesman - Publicity – Advertising – Kinds - Effectiveness Of Advertising – Public Relations

UNIT V

(10 HOURS)

Distribution Mix –Channel Objectives- Channel Functions – Factors to be considered in selecting a Channel – Importance of Channels -Various Kinds of Marketing Channels – Distribution Problems.

REFERENCE BOOKS:

1. **Marketing Management – S.Jayasankar, Margham Publication.**
2. Marketing Management – Dr. C.B. Gupta & Dr. N. Rajan Nair, Sultan Chand & Sons Publication.
3. Marketing Management – Philip Kotler, Sultan Chand & Sons Publication.
4. Marketing Management – DR. R.L. VARSHNEY & DR. S.L. GUPTA, SULTAN CHAND & SONS PUBLICATION.

SEMESTER –IV

MAJOR X– MATERIALS MANAGEMENT

SUB.CODE- UBA/CT/4010

CREDITS-4

UNIT I:- (10 HOURS)

Materials Management: Objectives-Importance-Functional areas of Materials Management- Integrated Approach to Materials Management- Advantages of combined materials and purchase department.

UNIT II:- (15 HOURS)

Inventory Control: Inventory Models –EOQ- Determination of Stock Levels- Replenishment System (P system)-EBQ –Tools of Inventory Control: ABC-VED- FSN Analysis-Just in Time-Meaning and Benefits.

UNIT III:- (15 HOURS)

Purchase Management-Objectives-Duties of Purchase Department –Purchase Parameters-Purchase Procedure- Centralized and Decentralized Purchasing –Import Sourcing-Methods of Foreign Buying-Import Substitution-Import Purchase Procedure.

UNIT IV:- (10 HOURS)

Store Keeping-Objectives-Types of Stores-Functions & Responsibilities of Store Keeper-Store Location –Centralized and Decentralized Stores- Store Layout- Principles of Good Store Location and Layout – Factors Influencing Stores Layout-Safety and Security of Stores –Stores Material Accounting-Bin Card and Stores Ledger-Spare Parts-Features-Classification-Factors involved in Spares Stocking.

UNIT V:- (10 HOURS)

Vendor Development-Meaning and Scope-Stages in Source Selection and evaluation- Vendor rating-Methods of Evaluation of Suppliers-Buyer- Seller relationship. Materials handling-Meaning and Importance- Principles.

REFERENCE BOOKS:

1. **Production and Materials Management, P.Saravanel and S.Sumathi, Margham publication**
2. Production and Materials Management, K.Shridhara Bhat, Himalaya Publication House.
3. Effective Purchasing and Materials Management, Y.P Singh, Anmol Publication.
4. Materials management, M.M Varma ,Sultan Chand & Sons.

SEMESTER –IV
MAJOR XI – ENTREPRENEURIAL DEVELOPMENT

SUB.CODE- UBA/CT/4011

CREDITS-3

UNIT I

(5 HOURS)

Entrepreneur – Meaning – Characteristics – Classification – Difference between Entrepreneur and Intrapreneur – Factors influencing Entrepreneurship.

UNIT II

(10 HOURS)

Entrepreneurial growth – Role of Government & Non – Government agencies – EDP's, TIIC, PIPDIC.

Problems and prospects of Women Entrepreneurs – Rural Entrepreneurs – Small Scale Entrepreneurs & Export Entrepreneurs. A brief introduction to MSME Act 2006 (Micro, Small and Medium Enterprise Act.) A Study on top ten Indian Women Entrepreneurs.

UNIT III

(10 HOURS)

Business Idea Generation Techniques – Identification of Business Opportunities – Feasibility Study – Marketing, Financial, Technical & Legal.

UNIT IV

(10 HOURS)

Sources of Finance – Project finance – Institutional Finance – Micro Finance.

UNIT V

(10 HOURS)

Project Appraisal – Methods – Techniques – Preparation of Business Plan – Content of a Business Plan – Project Report.

REFERENCE BOOKS:

- 1. Entrepreneurial Development – Jayshree Suresh, Margham Publications.**
2. Entrepreneurial Development – C.B. Gupta, Sultan Chand & Sons
3. Entrepreneurial Development – N.P. Srinivasan, Sultan Chand & Sons
4. Entrepreneurship & Small Business Management – Dr. C.B. Gupta & Dr. S.S. Khanka, Sultan Chand & Sons.

SEMESTER –IV
ALLIED IV – BUSINESS STATISTICS II
(COMMON TO BBA & B.Com. (ISM))

SUB.CODE- UBA/AT/4BS4

CREDITS-5

UNIT I (15 HOURS)

Time Series Analysis – Meaning, Need & Components Of Time Series –Different Methods: Simple Average Method, Freehand, Semi-Average, Moving Average & Least Square Method – Seasonal Indices

UNIT II (20 HOURS)

Index Numbers – Definition, Uses, Methods Of Construction Of Index Number – Types – Unweighted And Weighted Index Numbers, Simple Aggregate, Price Relative Method – Laspeyre’s Method, Paasche’s Method, Bowley’s Method & Fisher’s Index Numbers – Time & Factor Reversal Tests – Cost Of Living Index.

UNIT III (Theory only) (15 HOURS)

Sampling Techniques: Types of Sampling – Random and Non- Random Sampling – Sampling Procedures – Sampling Errors.

Test of Hypothesis – Procedure of Testing Hypothesis – Errors in Testing Hypothesis.

UNIT IV (Simple problems) (15 HOURS)

Chi- square test – Conditions for application of Chi –square – Uses of chi-square test & Cautions while applying chi-square test

UNIT V(Simple problems) (10 HOURS)

Analysis of variance – Assumption on analysis of variance – One-way classification – Two-way classification

Proportionate ratio for theory & problems - 20: 80

REFERENCE BOOKS:

- 1. Elements Of Business Statistics – S.P.Gupta, Sultan Chand Publications**
2. Statistical Methods – S.P.Gupta, Sultan Chand Publications
3. Business Statistics – R.S.N.Pillai And Bhagavathy, S.Chand & Co., New Delhi
4. Business Statistics – Dr.P.R.Vittal, Margam Publications.

SEMESTER –V
MAJOR XII – FINANCIAL MANAGEMENT
(COMMON TO BBA & B.Com. (ISM))

SUB.CODE- UBA/CT/5012

CREDITS-4

UNIT I (Theory & Problems)

(10 HOURS)

Financial Management: Definition, Meaning, Objective and Scope – Functions

Capital Structure: Meaning and Importance - Factors Influencing Capital Structure – Components – EBIT – EPS Analysis.

UNIT II (Theory only)

(10 HOURS)

Cost Of Capital – Basic Concepts, importance – Cost Of Equity Capital – Cost Of Debt – Cost Of Preference Capital – Cost Of Retained Earnings – Weighted Average Cost Of Capital.

UNIT III (Theory & Problems)

(15 HOURS)

Capital Budgeting Decisions: Meaning and importance. Nature of Investment Decisions – Investment Evaluation Criteria – Payback Period – Accounting Rate Of Return – Discounted Payback Period – Net Present Value – Internal Rate Of Return (Simple Problems – Risk Analysis excluded) – Capital Rationing.

UNIT IV (Theory only)

(10 HOURS)

Dividend – Meaning and Importance of Dividend Decisions – Types of dividends – Determinants of Dividend Policy.

UNIT V (Theory & Problems)

(15 HOURS)

Working Capital – Definition – Operating cycles – Need for Working Capital – Kinds – Determinants - Sources of working capital finance. (Simple Problems)

Proportionate ratio for theory & Problems 60 : 40

REFERENCE BOOKS:

- 1. Financial Management– Dr. S.N. Maheshwari- Sultan Chand & Sons.**
2. Essentials Of Financial Management – G.Sudharsana Reddy, Himalaya Publishing House.
3. Financial Management - K. Ramachandra, B. Chandrasekar & D.S. Prathima, Himalaya Publishing House.

SEMESTER –V
MAJOR XIII – BUSINESS LAW

SUB.CODE-UBA/CT/5013

CREDITS-4

UNIT I

(10 HOURS)

Introduction and Meaning- law of Contract (General Contract only) -Essentials of Contracts-Offer and Acceptance –Consideration.

UNIT II

(10 HOURS)

Capacity to contract- Free consent- Legality of object-Wagering Agreements- Contingent contracts.

UNIT III

(15 HOURS)

Performance of Contract- Discharge of Contracts- Breach of Contracts-Remedies for breach of Contract-Quasi Contract.

UNIT IV

(15 HOURS)

Company as a legal entity-definition and kinds of Companies-features. Incorporation of companies-Memorandum and Articles of Association-Certificate of Incorporation- Prospectus.

Issue of Shares and Debentures-kinds of Shares-transfer and transmission of shares- Demat- Procedure.

UNIT V

(10 HOURS)

Membership of Companies-borrowing powers-creation of charges-meeting and proceedings –Management and Managerial Remuneration-Directors-Secretary and other Managerial Personnel.

REFERENCE BOOKS:-

1. **Business Law, Kapoor N.D,Sultan Chand,New Delhi.**
2. Mercantile law, N.D.Kapoor ,Sultan Chand & Sons, New Delhi.
3. Mercantile Law, Shukla M.C ,S.Chand & co.Ltd,New Delhi.
4. Business & Corporate laws, G.K Kapoor, Sultan Chand & Sons, New Delhi.

SEMESTER –V
MAJOR XIV – OPERATIONS RESEARCH
(COMMON TO BBA & B.Com. (ISM))

SUB.CODE-UBA/CT/5014

CREDITS-4

UNIT I

(5 HOURS)

Introduction To Operations Research- Meaning And Scope – Characteristics – Different Types Of Models Used In Operations Research – Its Advantages And Disadvantages – Importance Of Operations Research In Decision Making Process – Limitations.

UNIT II

(15 HOURS)

Linear Programming – Components Of LPP- Use Of LPP in Management Decision Making – Characteristics Of LPP – Meaning of Slack Variable – Basic Feasible Solution, Optimal And Unbounded Solution. LPP Formulation- Graphical Method – Simplex Method – Maximization and Minimization (Simple Problems-only \leq type)

UNIT III

(15 HOURS)

Transportation Model – Basic Feasible Solution-NWCR, LCM & VAM- Solving For Optimal Solution – MODI
Assignment Models – Formulation – Solution. (Simple Problems)

UNIT IV

(15 HOURS)

Network Analysis – Work Break Down Analysis – Construction – Numbering Of Events – Time Calculation –CPM& PERT Analysis.
Calculation Of Float- Total, Free And Independent Float.

UNIT V

(10 HOURS)

Decision Theory – Criteria For Decision Making Under Uncertainty - EMV And EOL Criterion – Decision Trees.
Game Theory – Meaning and Characteristics – Saddle Point – Dominance Property. Different Methods of Solving Game Theory Problems (No Lpp)

Proportionate ratio for theory & problems – 30:70 (Only simple problem)

REFERENCE BOOKS:

- 1. Resource Management Techniques – Prof. B. Sunderasan, K. Ganesan & K.S. Ganapathy Subramaniam, Ar Publications.**
2. Introduction To Operations Research ,V.K. Kapoor, Sultan Chand & Sons.
3. Problems In Operations Research, P.K.Gupta & Man Mohan, Sultan Chand & Sons.
4. Operations Research – S.D. Sharma, Kedar Nath Ram Nath & Co.,

SEMESTER –V

MAJOR XV – FINANCIAL SERVICES

SUB.CODE-UBA/CT/5015

CREDITS-3

UNIT I

(5 HOURS)

Meaning & Importance of financial services – Types – Players in the financial service sector – Financial services & its impact on Economy.

UNIT II

(10 HOURS)

Underwriting: Meaning –Underwriters And Their Role – Types Of Underwriters – Benefits Of Underwriting.

Merchant Banking: Meaning - Classification – Responsibilities And Functions Of Merchant Bankers.

UNIT III

(10 HOURS)

Hire Purchase: Meaning – Features – Hire Purchase Agreement.

Factoring: Meaning - Types – Advantages - Functions Of Factor – Factoring In India.

Leasing: Meaning - Kinds – Merits.

UNIT IV

(10 HOURS)

Mutual Funds: Meaning - Need – Classification – Advantages.

Venture Capital: Meaning –Features- scope- Importance – methods of venture financing.

UNIT V

(10 HOURS)

Credit Rating: Meaning - Types of Credit Rating - Basis For Credit Rating - Credit Rating Of Individuals, Companies And Countries – Benefits Of Credit Rating – Introduction to Credit Rating Agencies in India(CRISIL, CARE, ICRA).

REFERENCE BOOKS:

1. **Financial Services, B.Santhanam, Margham Publication .**
2. Financial Services, K. Nirmala Prasad & J. Chandradass, Himalaya Publishing House.
3. Financial Services – Dr. D. Joseph Anbarasu, Prof. V.K. Boominathan, Dr. P. Manoharan, Dr. G. Gnanaraj, Sultan Chand & Sons.

SEMESTER –V
ELECTIVE I – RESEARCH METHODOLOGY
(COMMON TO BBA & B.Com. (ISM))

SUB.CODE-UBA/CE/5001

CREDITS-5

UNIT I (15 HOURS)

Research –Meaning-Objectives-Importance of Research in management decisions-Features of good research-Types of research studies-research process-formulation of research problem-framing hypothesis-developing research plan.

UNIT II (10 HOURS)

Research Design-types of research design-Exploratory descriptive-experimental research design.

UNIT III (20 HOURS)

Data Collection-types of data-data collection methods for primary data-observation-experimentation –questionnaire-interviewing –case study method-major steps in conducting a survey –construction of questionnaire –schedule method –method of collecting secondary data.

UNIT IV (15 HOURS)

Scaling Techniques –types of scales-nominal scale-ordinal scale-interval scale-ratio scale-Likert’s summated scale-thurstone’s equal appearing interval scale-Guttaman’s cumulative scale.

UNIT V (15 HOURS)

Report writing-types of research reports-guidelines for writing reports –report format-practical report writing.

REFERENCE BOOKS:-

1. **Research Methodology, C.R.Kothari , New age publishers, New Delhi.**
2. **Statistical Methods, S.P. Gupta, Sultan Chand, New Delhi.**

SEMESTER –VI
MAJOR XVI – ORGANISATIONAL PSYCHOLOGY

SUB.CODE-UBA/CT/6016

CREDITS-3

UNIT I

(10 HOURS)

Organizational Behaviour – Meaning & Definition – Nature – Objectives – Significance – Organizational Behaviour Models – Factors Influencing Individual Behaviour.

UNIT II

(15 HOURS)

Personality – Definition – Determinants – Influence Of Personality On Behaviour.
Perception – Definition – Perceptual Process – Factors Influencing Perception.
Attitude – Definition – Formation Of Attitudes – Work Related Attitudes – Function Of Attitude – Change Of Attitude – Values – Formation Of Values – Attitudes Vs Values.

UNIT III

(15 HOURS)

Group In Organization – Definition – Characteristics – Types Of Groups – Stages Of Group Development – Group Norms – Characteristics – Group Cohesiveness.
Leadership – Definition – Meaning – Importance – Theories.

UNIT IV

(10 HOURS)

Organizational Conflict – Meaning – Causes – Consequences – Stages Of Conflict – Levels Of Conflict – Conflict Outcomes – Resolution Of Conflicts.

UNIT V

(10 HOURS)

Quality of Work life – Meaning – Definition – Importance – Criteria for Measuring Quality of Work life – Measures to Improve Quality of Work life – Benefits.

REFERENCE BOOKS

1. **Organisational Behaviour , J. Jayashanker ,Margam Publications**
2. Organisational Behaviour ,K. Ashwathappa, Himalaya Publishing House
3. Organisational Behaviour ,Suja R. Nair, Himalaya Publishing House

SEMESTER –VI
MAJOR XVII – TOTAL QUALITY MANAGEMENT

SUB.CODE-UBA/CT/6017

CREDITS-3

UNIT-I

(10 HOURS)

Quality- Meaning, Definition, Dimensions of Quality, Quality Planning. Quality costs – Meaning Hidden Costs of poor quality Analysis techniques for quality cost-Trend analysis, Pareto analysis.

UNIT II

(10 HOURS)

Basic concepts of Total Quality Management : Benefits, Leadership – Concepts, Role of Senior Management, Quality Council, Quality Statements, Strategic Planning, Deming Philosophy, Barriers to TQM Implementation.

UNIT III

(15 HOURS)

Customer Focus: Customer satisfaction – Customer Perception of Quality, Customer Complaints, Service Quality, Customer Retention, Feedback. Performance measures: Meaning, Concepts, Strategy

UNIT IV

(15 HOURS)

An Overview of seven tools of Quality: Flowchart, Check sheet, Pareto diagram, Graph, Histogram, Scatter Diagram, Control charts(six sigma).

Benchmarking – Reasons to Benchmark, Benchmarking Process, Quality Function

Deployment (QFD) – Introduction , Meaning, Benefits, Taguchi Quality Loss Function

UNIT V

(10 HOURS)

Quality Systems-Need , Benefits, Requirement, Implementation for Quality Systems (ISO 9000, AS 9100, ISO-14000)

REFERENCE BOOKS

1. **Total Quality Management -B.Senthil Arasu, J.Praveen Paul- Scitech Publications(India)Pvt Limited.**
2. Total Quality Management -S.Bhaskar, Anuradha Publications.
3. Total Quality Management -R.Ramakrishnan, Eswar Press.

SEMESTER –VI
MAJOR XVIII – BUSINESS ETHICS & VALUES

SUB.CODE-UBA/CT/6018

CREDITS-3

UNIT I

(10 HOURS)

Introduction – Ethics, Morality and Value System. Business Ethics – Definition – Importance Of Ethics In Business – Arguments For And Against Business Ethics – Role Of CEO – Impact On Business Culture.

UNIT II

(10 HOURS)

Types of Ethical Issues – Bribery and Corruption – Theft And Piracy – Coercion & Compulsion – Deception & Duplicity – Unfair Discrimination.

UNIT III

(10 HOURS)

Internal Ethics of Business: - Hiring Employees – Screening Practices – Promotion – Wages – Exploitation Of Employees – Discipline – Whistle Blowing.

UNIT IV

(10 HOURS)

External Ethics: - Ethics of Competition and Fair Prices – Consumer Rights – Ethics In Advertisements & False Claims.

Ethics of Environment Protection & Pollution Control.

UNIT V

(5 HOURS)

Social Responsibility of Business towards Shareholders, Employees, Customers, Dealers, Community & Government – Social Audit.

REFERENCE BOOKS

1. **Business Ethics And Values - S.Sankaran, Margham Publications**
2. Business Ethics And Values - D.Senthil Kumar & A. Senthil Rajan, Himalaya Publishing House

SEMESTER –VI
ELECTIVE II – BANKING
(COMMON TO BBA & B.Com. (ISM))

SUB.CODE-UBA/CE/6002

CREDITS-5

UNIT I

(15 HOURS)

Bank – Meaning and Definition – Banking – Features of Banking – Classification of Banks – Functions of Commercial Bank – Central Banking – RBI-Role of RBI and Their Functions-Variou credit control measures.

UNIT II

(20 HOURS)

Deposit Mobilization By Banks – Types Of Deposit Account – Fixed Deposit, Savings Account, Recurring Deposit, Current Account – Opening Of Current And Savings Account – Operating Bank Account – Pay-In-Slip Book, Cheque Book And Pass Book – Closing Of Account – Attractive Savings Scheme – Relationship between Banker & Customer- Letter of Credit.

UNIT III

(15 HOURS)

Negotiable Instruments – Definition and Features Of Cheque – Bill Of Exchange & Promissory Note – Endorsement – Material Alteration – Role Of Paying Banker, Collecting Banker – Dishonour Of Cheque.

UNIT IV

(10 HOURS)

Lending Operations of Banks – Principles of Sound Lending – Styles of Credit – Cash Credit, Overdraft, Loan System, Purchasing and Discounting Of Bills.

UNIT V

(15 HOURS)

Banking Computerization – Core Banking - Home Banking – E-Banking-Internet Banking — Tele Banking-ATM cum Debit Card – Smart Card – Credit Card –Petro Card- Electronic Fund Transfer – Electronic Clearing System – Debit and Credit Clearing.

REFERENCE BOOKS

1. **Banking Theory, Law & Practice – B Santhanam, Margham Publications.**
2. Banking Theory Law & Practice – K.P.M. Sundharam & P.N. Varshney, Sultan Chand & Sons.
3. Banking Theory, Law & Practice – K. Nirmala Prasad & J. Chandradass, Himalaya Publishing House.

SEMESTER –VI
ELECTIVE III - PROJECT
(COMMON TO BBA & BCOM ISM)

SUB.CODE-UBA/ER/6001

CREDITS-5

PROJECT:

A project report not less than 50 pages will be submitted by each student.

Each student will be assigned a topic in the beginning of the final year.

The areas covered are:

- ❖ Finance
 - Banking
 - Financial Services.
- ❖ Marketing
- ❖ Human Resource Management
- ❖ Production & Materials Management
- ❖ Entrepreneurial Development.

EVALUATION

PROJECT REPORT - (INTERNAL) - 25 MARKS

VIVA - (EXTERNAL) - 75 MARKS

ELECTIVE IV : CUSTOMER RELATIONSHIP MANAGEMENT

UNIT I

Customer Relationship Management - Measurement - Qualitative Measurement Methods - Quantitative Measurement Methods - Calculating Relationship Indices.

UNIT II

Customer Relationship Survey Design - Statistical Analysis of Customer Surveys - Using Customer Relationship Survey Results.

UNIT III

Relationships in Marketing - Relationship Concepts - Relationship Drivers - Lasting Relationships

UNIT IV

Customer Partnerships – Internal Partnerships – Supplier Partnerships – External Partnership.

UNIT V

The Technological Revolution – Relationship Management – Changing Corporate Cultures

Recommended Text:

- 1. Dr. Sheela Rani, Customer Relationship Management, Margham Publications**

Reference Books:

1. John Egan, “Relationship Marketing, Exploring Relational Strategies In Marketing”, Prentice Hall.
2. John Anton, “Customer Relationship Management”, Prentice Hall.
3. Jagdish N Sheth and Atul Parvatiyar, “Handbook of Relationship Marketing”, Response Books 2002.
4. Anderson, “Customer Relationship management”, Tata McGraw Hill, 2002
5. David Strutton; Lou E. Pelton; James R. Lumpkin, “Marketing Channels: A Relationship Management Approach- A Tata McGraw Hill Higher Education.

ELECTIVE V BUSINESS TAXATION -

UNIT – I

Objectives of Taxation- Canons of Taxation – Tax system in India- Direct and Indirect Taxes – Meaning and Types.

UNIT – II

Central Excise Duty – Classification – Levy and Collection of Excise duty – Clearance of excisable goods – Exemption from excise duty – Excise and Small Scale Industries – Excise and Exports – Demand, Refund, Rebate of Central Excise duty Offences and Penalties – Settlement – Appellate provisions.

UNIT – III

The customs duty – Levy and Collection of customs duty – organization of the customs department – Officers of the customs – Powers – Appellate machinery – Infringement of the law – Offences and penalties – Exemption from duty – customs duty drawback – duties free zones.

UNIT – IV

Central Sales Tax Act – Levy and Collection of CST –Important Definition of Sales Purchase in the course of export or import – Liability of Tax – Registration of dealers- Goods of Special Importance – Offences and penalties.

UNIT- V

Value added tax – objectives – Levy of VAT – Arguments in favour of VAT – Difficulties in administering VAT – Set off / Input Tax credit – Carrying over of credit – Registration – TIN – Returns – Assessment of VAT Liability – Declaration – Service Tax – Tax on different services – Rate of Service Tax.

REFERENCE BOOKS :

1. Central Excise Act.
2. Customs Act
3. Central Sales Act
4. Practical Approach to Income Tax – Ahuja Girish and Gupta Ravi, Bharat Law House Pvt. Ltd.
5. Students Guide to Income Tax by Dr. Vinod K. Singhania and Monica Singhania, Taxmann
6. Indirect Taxes - Datt
7. Business Taxation – T.S. Reddy & Dr. Y. Hariprasad Reddy, Margham publications.

INTERNSHIP

- As a Part of the Academic Curriculum students undergo internship programme for a period of 30 days at the end of V semester.
- They would submit their Internship report with the details relating to the place of their internship and the nature of work they have done.
- The students can choose Manufacturing company, Banks, Insurance Companies and Financial Institutions.
- Students will be given 2 credits for Internship