

**FATIMA COLLEGE (AUTONOMOUS)**



**Re-Accredited with “A++” Grade by NAAC (IV<sup>th</sup> Cycle)  
Maryland, Madurai- 625 018, Tamil Nadu, India.**

**NAME OF THE DEPARTMENT : BBA**

**NAME OF THE PROGRAMME : Bachelor in Business  
Administration**

**PROGRAMME CODE : USBA**


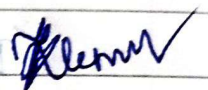
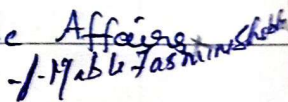


**ACADEMIC YEAR : 2022-23**

## Minutes of the Board of Studies - BBA

Venue : BBA Department, Fatima College, Madurai - 18.

Convened on : 18.03.2022 at 10.30 a.m

### Members Present :

1. Dr. S. L. Kumari Head of the Department S. L. Kumari
2. Dr. K. Chandrasekaran University Nominee 
3. Dr. S. Dhinesh Babu Subject Expert S. D. M
4. Dr. N. Uma Devi Subject Expert N. Uma Devi
5. Mrs. K. Uma Maheswari Industrialist 
6. Ms. R. Rekha Alumna R. Rekha
7. Ms. A. Mable Jasmine Shobha Dean of Academic Affairs 
8. Dr. M. Meenachi Staff Member M. Meenachi
9. Mrs. A. Rosary Infanta Staff Member A. Rosary
10. Mrs. R. Abinaya Staff Member 
11. Dr. R. Vinotha Staff Member 



## Minutes of the Board of Studies

### 1. ACTION TAKEN REPORT FOR 2021-2022:

#### 1.a Common Suggestions;

S.NO	COMMON SUGGESTIONS OFFERED IN THE PREVIOUS BOARD	ACTION TAKEN FOR THE ACADEMIC YEAR 2021-22
1.	Personality Development Programmes	Implemented
2.	Orientation to increase the commitment Towards Internship	Implemented

#### 1.b. CHANGE OF COURSE TITLE

S.NO	OLD COURSE CODE	NEW COURSE CODE	OLD COURSE TITLE	NEW COURSE TITLE	NEED FOR CHANGE
1.	19U1AC1	21ST1ACU1	Fundamentals of Statistics	Fundamentals of Statistics	Reviewed by the Department of Statistics Board of Studies.
2.	19U2CC4	21U2CC4	Managerial Economics	Managerial Economics	Reviewed by the Department of Research Centre of Economics Board
3.	19U2AC2	21M2ACU2	Mathematics for Management	Mathematics for Management	Reviewed by the Department of Mathematics Board



4.	19U4CC8	19U4CC8	Employee Management	Human Resource Management	Suggested by Board Members
5.	U5CC13	19U5CC11	Financial Management	Financial Management and Practice	To avoid Redundancy
6.	U5SB4	19U5SB4	Employability Skills - I	Employability Skills	To avoid Redundancy
7.	U6CC17	19U6CC15	Operations Research	Optimization Techniques in Management	Discipline Specific
8.	U6CC18	19U6CC16	Entrepreneurship	Entrepreneurial Development	To avoid Redundancy
9.	U6SB5	19U6SB5	Employability Skills - II	Competitive Examination Skills	To avoid Redundancy
10.	U6SB6	19U6SB6	Psychological Inputs for Self Development	Personality Development	Discipline Specific



# I.C. NEW COURSES INTRODUCED

S.NO	COURSE CODE	COURSE TITLE	RELEVANCE TO *				SCOPE FOR #			NEED FOR INTRODUCTION
			L	R	N	G	EMP	ENTRE	SD	
1.	21UICCI	Business Organisation and Correspondence					✓	✓		To update the curriculum
2.	21UINME & 21UAXME	Management Principles					✓		✓	To update the curriculum
3.	21UISLI	Soft Skills Development					✓		✓	To update the curriculum
4.	21U3ACK3	Business Organisation and Correspondence					✓	✓		To update the curriculum
5.	19U5ME2	Financial Services					✓		✓	To update the curriculum

NOTE :

\* L - Local R - Regional  
N - National G - Global

#

EMP - Employability  
ENTRE - Entrepreneurship  
SD - Skill Development

## 1.d. REVISED COURSES

S.NO	COURSE CODE	COURSE TITLE	NO. & TITLE OF UNITS REVISED WITH THE REVISED CONTENT SPECIFIED IF IT IS NOT THE WHOLE UNIT	% OF REVISION	NEED FOR REVISION	RELEVANCE TO	SCOPE FOR	L	R	N	G	EMER	RE
1.	21U4CC4	Managerial Economics	Unit 1: National Income and Business cycle are added Unit 2: Supply function is added Unit 3: Duopoly and normal price determination are added Unit 4: Concept of Cost and revenue is added Unit 5: Factors of Production and factor pricing - newly framed Unit 6: Dynamics - Changed	10% 1% 10% 5% 20%	To update the curriculum	✓	✓	✓					
2.	19U4CC9	Operations Management	Unit IV: The topics Government purchasing Practices and procedure and Import procedure are excluded	3%	To avoid duplication (Included in IBM)								



S.NO	COURSE CODE	COURSE TITLE	NO. & TITLE OF UNITS REVISED WITH THE REVISED CONTENT SPECIFIED IF IT IS NOT THE WHOLE UNIT	% OF REVISION	NEED FOR	RELEVANCE TO *	SCOPE FOR #
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3.	19U5CC12	Tax Laws	Unit V: GST is re-framed		For better clarity of the provisions of GST	✓	✓
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4.	19U6SB5	Competitive Examination Skills	Unit V: Quantitative Aptitude V - LCM, and HCF of Numbers, Problems based on ages, Time and Work are added	20%	Updated to avoid repetition	✓	✓
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2. Updation of Open Educational Resources in the list of references of each course;

S.NO	COURSE CODE	COURSE TITLE	DETAILS OF UPDATION
1.	21UKC1	Business organisation and correspondence	1. <a href="https://www.youtube.com/watch?v=H3324xTMAE">https://www.youtube.com/watch?v=H3324xTMAE</a> 2. <a href="https://www.youtube.com/watch?v=NAyWdR3HP-U">https://www.youtube.com/watch?v=NAyWdR3HP-U</a>
2.	19U1CC2	Fundamentals of Management	1. <a href="https://www.youtube.com/watch?v=yMfoaRG79Vc">https://www.youtube.com/watch?v=yMfoaRG79Vc</a> 2. <a href="https://www.youtube.com/watch?v=H2njo2B6t-UE">https://www.youtube.com/watch?v=H2njo2B6t-UE</a>

Like this for each course Digital open Educational resources are added.



### 3. REVISION OF COURSES

S.NO	COURSE CODE	COURSE TITLE	NO. & TITLE OF UNITS REVISED WITH THE REVISED CONTENT SPECIFIED IF IT IS NOT THE WHOLE UNIT	%. OF NEED FOR REVISION	RELEVANCE TO #	SCOPE FOR #			
						LR	NG	EMP	ENTER SD
1.	21U2NME & 21U2NME	Management Principles	Unit 2: Planning and Decision Making: The topics Meaning, Nature and process of Decision Making are added.	5%	To make it more relevant to the course			✓	✓
2.	19U3CC6	Marketing Management	Unit 6: Dynamics - Marketing Automation is added	-	-			✓	✓
3.	19U4CC8	Human Resource Management	Unit 5: Incentive Compensation - Wage, Incentives, Meaning, Concept of profit sharing, Profit sharing in India, Labour Co-partnership and fringe benefits are added. Unit 6: Dynamics - Contemporary HR Practices is added	10%	To make it more relevant to the course			✓	✓



S.No	COURSE CODE	COURSE TITLE	No. & TITLE OF UNITS REVISED WITH THE REVISED CONTENT SPECIFIED IF IT IS NOT THE WHOLE UNIT	% OF REVISION	NEED FOR REVISION	RELEVANCE TO *	SCOPE FOR #	E N T R E	SD
4.	19U4CC9	Operations Management	Unit 2: Production Planning and Control - Reasons for equipment replacement and factors to be considered for replacing equipments are added  Unit 6: Dynamics - Industry 4.0 and Industry 5.0 are added.	5%	To make it more relevant to the course	✓	✓		
5.	19U4CC10	Management Accounting - Theory and Practice	Unit 1: Introduction - Definition, characteristics of Management Accounting, Difference between cost Accounting and Management Accounting are added  In Financial Statement Analysis, Comparative analysis, common size analysis and trend analysis are included.	5%	To make it more detailed	✓	✓		

S.No	COURSE CODE	COURSE TITLE	NO. & TITLE OF UNITS REVISED WITH THE REVISED CONTENT SPECIFIED IF IT IS NOT THE WHOLE UNIT	-% OF REVISION	NEED FOR REVISION	RELEVANCE TO					SCOPE FOR				
						L	R	N	G		C	E	M	A	S
6.	1905CC12	Tax Laws	Unit 1: Introduction - The topics Tax, Definition, characteristics of Tax, Direct and Indirect Taxes, Merits and Demerits of Direct and Indirect Taxes are added.	5%	To make it more detailed						✓			✓	
7.	1905ME2	Financial Services	Unit 6: Dynamics - Crypto currency is added												
8.	1905SB3	Leadership Skills	Unit 3: Goal Setting - Difference between dream and goal and Goal Setting Process are added	5%	To make it more relevant to the course						✓				✓
9.	1906ME3	Retail Management	Unit 2: Store operations Management - Strategies for store planning is added	5%	To make it more detailed						✓				✓
10.	1906ME6	Training and Development	Unit 4: Training Designs - Training and Development of Expatriates for global assignment is added.	5%	To make it more relevant to the course						✓				✓



#### 4. NEW COURSES INTRODUCED : NIL

S.NO	COURSE CODE	COURSE TITLE	RELEVANCE TO *				SCOPE FOR #			NEED FOR INTRODUCTION
			L	R	N	G	EMP	ENTRE	SD	

5. Introduction of Purely Skill-Embedded Certificate / Diploma / Advanced Diploma / Value-Added Course other than the Value-Added Course that is already being offered.

S.NO	COURSE CODE	COURSE TITLE	MOU WITH INDUSTRY / ORGANISATION	SKILLS SHARPENED	COURSE OUTCOME
1.	22UGVAU2	Research Methodology	—	Helps to develop Research skills	Able to undertake Projects.

#### 6. Rubrics for Internship / Project - Already Passed and Implemented.

S.NO	COURSE	C1 20 MKS	C2 20 MKS	CIA TOTAL 40 MKS	EXTERNAL 60 MKS
1.	Internship	Practical learning in the company	Report	40 Marks	Presentation and Viva Voce
2.	Project	Project Work	Presentation and Internal Viva Voce	40 Marks	Evaluation of the project and Viva Voce

#### 7. Details of Active MoUs:

- Thirumalai Textiles, Kappalur, Madurai - 625 008
- Sreeja Paper Cops, Kappalur, Madurai - 625 008
- Heartfulness Educational Trust, Madurai - 625 104

#### 8. Proposed Collaboration:


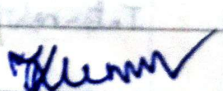
- Indian Bank, Koodal Nagar, Madurai - 18.



9.

OTHER SUGGESTIONS	COMMENDATIONS
1. In order to hone the Entrepreneurial Skills of students workshops/seminars/guest lectures be conducted.	1. The Board Members Commanded the syllabus as highly Satisfactory.

Name of

1. Head of the Department - Dr. S. L. Kumari S. L. Kumari
2. University Nominee - Dr. K. Chandrasekaran 
3. Subject Expert - Dr. S. Dhinesh Babu S. M M
4. Subject Expert - Dr. N. Uma Devi N. Uma Devi
5. Industrialist - Mrs. K. Uma Maheswari 
6. Alumna - Ms. R. Rekha R. Rekha
7. Dean of Academic Affairs - Ms. A. Mable Jasmine Shobha A. Mable Jasmine Shobha
8. Staff Members

Dr. M. Meenachi

M. Meenachi



18/3

Mrs. A. Rosary Infanta A. Polu

Mrs. R. Abinaya

~~Amr~~

Dr. R. Vinotha

Phil

Dr. G. Alini Sahaya Mary

18/3/2022

## **VISION OF BBA DEPARTMENT**

**To provide value based business management education for global excellence**

## **MISSION OF BBA DEPARTMENT**

**To enhance the students with excellence in leadership and service in a global society through academic and co-curricular programs.**

## **PROGRAMME EDUCATIONAL OBJECTIVES (PEO)**

<b>PEO 1</b>	Our graduates will be academic, digital and information literates, creative, inquisitive, innovative and desirous for the “more” in all aspects
<b>PEO 2</b>	They will be efficient individual and team performers, exhibiting progress, flexibility, transparency and accountability in their professional work
<b>PEO 3</b>	The graduates will be effective managers of all sorts of real – life and professional circumstances, making ethical decisions, pursuing excellence within the time framework and demonstrating apt leadership skills
<b>PEO 4</b>	They will engage locally and globally evincing social and environmental stewardship demonstrating civic responsibilities and employing right skills at the right moment.
<b>PEO5</b>	Our graduates will be entrepreneurs who provide qualitative goods and services at competitive prices to the society
<b>PEO6</b>	Our graduates as entrepreneurs will create employment opportunities and promote economic development of backward areas.
<b>PEO7</b>	Our graduates will promote Indian Entrepreneurship, promotion of productivity and employment generation
<b>PEO8</b>	Our graduates will link Indian economy to the global market so that we acquire the ability to pay for imports and to make us less dependent on aid



## GRADUATE ATTRIBUTES (GA)

Fatima College empowers her women graduates holistically. A Fatimite achieves all-round empowerment by acquiring Social, Professional and Ethical competencies. A graduate would sustain and nurture the following attributes:

<b>I. SOCIAL COMPETENCE</b>	
<b>GA 1</b>	Deep disciplinary expertise with a wide range of academic and digital literacy
<b>GA 2</b>	Hone creativity, passion for innovation and aspire excellence
<b>GA 3</b>	Enthusiasm towards emancipation and empowerment of humanity
<b>GA 4</b>	Potentials of being independent
<b>GA 5</b>	Intellectual competence and inquisitiveness with problem solving abilities befitting the field of research
<b>GA 6</b>	Effectiveness in different forms of communications to be employed in personal and professional environments through varied platforms
<b>GA 7</b>	Communicative competence with civic, professional and cyber dignity and decorum
<b>GA 8</b>	Integrity respecting the diversity and pluralism in societies, cultures and religions
<b>GA 9</b>	All – inclusive skill sets to interpret, analyse and solve social and environmental issues in diverse environments
<b>GA 10</b>	Self awareness that would enable them to recognise their uniqueness through continuous self-assessment in order to face and make changes building on their strengths and improving their weaknesses
<b>GA 11</b>	Finesse to co-operate exhibiting team-spirit while working in groups to achieve goals
<b>GA 12</b>	Dexterity in self-management to control their selves in attaining the kind of life that they dream for

<b>GA 13</b>	Resilience to rise up instantly from their intimidating setbacks
<b>GA 14</b>	Virtuosity to use their personal and intellectual autonomy in being life-long learners
<b>GA 15</b>	Digital learning and research attributes
<b>GA 16</b>	Cyber security competence reflecting compassion, care and concern towards the marginalised
<b>GA 17</b>	Rectitude to use digital technology reflecting civic and social responsibilities in local, national and global scenario
<b>II. PROFESSIONAL COMPETENCE</b>	
<b>GA 18</b>	Optimism, flexibility and diligence that would make them professionally competent
<b>GA 19</b>	Prowess to be successful entrepreneurs and become employees of trans-national societies
<b>GA 20</b>	Excellence in Local and Global Job Markets
<b>GA 21</b>	Effectiveness in Time Management
<b>GA 22</b>	Efficiency in taking up Initiatives
<b>GA 23</b>	Eagerness to deliver excellent service
<b>GA 24</b>	Managerial Skills to Identify, Commend and tap Potentials
<b>III. ETHICAL COMPETENCE</b>	
<b>GA 25</b>	Integrity and be disciplined in bringing stability leading a systematic life promoting good human behaviour to build better society
<b>GA 26</b>	Honesty in words and deeds
<b>GA 27</b>	Transparency revealing one's own character as well as self-esteem to lead a genuine and authentic life
<b>GA 28</b>	Social and Environmental Stewardship
<b>GA 29</b>	Readiness to make ethical decisions consistently from the galore of conflicting choices paying heed to their conscience
<b>GA 30</b>	Right life skills at the right moment



### PROGRAMME OUTCOMES (PO)

On completion (after three years) of B.B.A programme, the graduates would be able to

<b>PO 1</b>	acquire knowledge of fundamental concepts and subject specific academic competency.
<b>PO 2</b>	enhance the communicative skills and gain confidence to disseminate knowledge through oral and written communication effectively
<b>PO 3</b>	think critically, evaluate analytically and apply the expertise of their discipline in real life.
<b>PO4</b>	appreciate literary, economic, cultural, socio-psychological and environmental diversity.
<b>PO5</b>	pursue and attain meaningful goals, develop a positive attitude to gain self-awareness, self-esteem, self-discipline and self-motivation.
<b>PO6</b>	acquire employability and entrepreneurial skills
<b>PO7</b>	evolve as responsible citizens and leaders.

### PROGRAMME SPECIFIC OUTCOMES (PSO)

**On completion (after three years) of B.B.A programme, the graduates would be able to**

<b>PSO 1</b>	identify and describe current domestic and international business trends.
<b>PSO 2</b>	solve problems and hone their decision making skills (Managerial Skills).

<b>PSO 3</b>	define the basic rules related to Human Resource Management, Tax Laws and Organisational Behaviour
<b>PSO 4</b>	acquire effective communication, presentation and leadership skills which will develop their entrepreneurial skills.
<b>PSO 5</b>	evaluate and classify micro and macro environment of business with regard to functional areas.
<b>PSO6</b>	gain knowledge on Financial Accounting, Cost and Management Accounting, Fundamentals of Statistics, Mathematics for Management and Operations Research.
<b>PSO7</b>	apply the theoretical knowledge in the projects/internship to gain career-related experience.
<b>PSO8</b>	develop critical thinking abilities that allow them to work ethically and professionally with people of diverse cultural backgrounds.



**FATIMA COLLEGE (AUTONOMOUS), MADURAI-18**  
**DEPARTMENT OF BUSINESS ADMINISTRATION**  
*For those who joined in June 2019 onwards*  
**PROGRAMME CODE: USBA**

**PART – I – TAMIL / FRENCH / HINDI- 6 CREDITS**

**PART – I – TAMIL**

**Offered by the Research Centre of Tamil**

S. NO	SEM.	COURSE CODE	COURSE TITLE	HRS	CRE DIT	CIA Mks	ESE Mks	TOT. MKs
1.	I	19TL1S1	IdaikalaIlakkiyamumIkkal allakkiyamum	5	3	40	60	100
2.	II	19TL2S2	PandyaIlakkiyamumKaap iyallakkiyamum	5	3	40	60	100
			<b>Total</b>	<b>10</b>	<b>6</b>			

**PART – I – FRENCH**

**Offered by The Department of French**

S. NO	SEM.	COURSE CODE	COURSE TITLE	HRS	CRE DIT	CIA Mks	ESE Mks	TOT. MKs
1.	I	19RL1C 1	PART 1 LE NIVEAU INTRODUCTIF	5	3	40	60	100
2.	II	19RL2C 2	PART 1 LE NIVEAU DECOUVERTE	5	3	40	60	100
			<b>Total</b>	<b>10</b>	<b>6</b>			

**PART – I – HINDI**

**Offered by The Department of Hindi**

S. NO	SEM.	COURSE CODE	COURSE TITLE	HRS	CRE DIT	CIA Mks	ESE Mks	TOT. MKs
1.	I	1919DL1 9DL1C11 RL1C119	VyakaranAurKaryalayeen Hindi	5	3	40	60	100
2.	II	19DL2C 21R	Srijanatmak Hindi aurGadhya	5	3	40	60	100
			<b>Total</b>	<b>10</b>	<b>6</b>			

**PART – II -ENGLISH – 12 CREDITS**

**Offered by The Research Centre of English**

S. NO	SEM.	COURSE CODE	COURSE TITLE	HRS	CRE DIT	CIA Mks	ESE Mks	TO T. MK s
1.	I	19EL1WB	Basic Communicative English(Basic)	5	3	40	60	100
2.		19EL1WI	Intermediate Communicative English(Intermediate)	5	3	40	60	100
3.		19EL1WA	Advanced Communicative English(Advanced)	5	3	40	60	100
4.	II	19EL2WB	English for Effective Communication (Basic)	5	3	40	60	100
5.		19EL2WI	English For Empowerment (Intermediate)	5	3	40	60	100
6.		19EL2WA	English For Creative Writing (Advanced)	5	3	40	60	100
7.	III	19EL3WN	English for the Digital Era	5	3	40	60	100



<b>8.</b>	<b>IV</b>	19EL4WN	English for Integrated Development	5	3	40	60	100
			<b>Total</b>	<b>20</b>	<b>12</b>			

**PART – III -MAJOR, ALLIED & ELECTIVES – 101 CREDITS**

**CORE COURSES : 66 CREDITS**

<b>S. NO</b>	<b>SEM.</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>HRS</b>	<b>CRE DIT</b>	<b>CIA Mks</b>	<b>ESE Mks</b>	<b>TOT. MKs</b>
<b>1.</b>	<b>I</b>	21U1CC1	Business Organisation and Correspondence	6	4	40	60	100
<b>2.</b>		19U1CC2	Fundamentals of Management	6	4	40	60	100
<b>3.</b>	<b>II</b>	19U2CC3	Introduction to Financial Accounting	6	4	40	60	100
<b>4.</b>		21U2CC4	Managerial Economics	6	4	40	60	100
<b>5.</b>	<b>III</b>	19U3CC5	Organisational Behaviour	6	4	40	60	100
<b>6.</b>		19U3CC6	Marketing Management	5	3	40	60	100
<b>7.</b>		19U3CC7	Cost Accounting	6	4	40	60	100
<b>8.</b>	<b>IV</b>	19U4CC8	Human Resource Management	5	4	40	60	100
<b>9.</b>		19U4CC9	Operations Management	6	3	40	60	100
<b>10.</b>		19U4CC10	Management Accounting Theory and Practise	6	4	40	60	100
<b>11.</b>	<b>V</b>	19U5CC11	Financial Management and Practice	5	4	40	60	100
<b>12.</b>		19U5CC12	Tax Laws	6	4	40	60	100
<b>13.</b>		19U5CC13	Case Analysis	5	4	40	60	100

14.		19U5CC14	Business Law	5	4	40	60	100
15.	VI	19U6CC15	Optimisation Techniques in Management	6	4	40	60	100
16.		19U6CC16	Entrepreneurial Development	5	4	40	60	100
17.		19U6CC17	Environment of Business	5	4	40	60	100
			<b>TOTAL</b>		<b>66</b>			

#### ALLIED-20 CREDITS

S. NO	SEM.	COURSE CODE	COURSE TITLE	H RS	CRE DIT	CIA Mks	ES E Mk s	TOT. MKs
1.	I	21ST1ACU1	Fundamentals of Statistics	5	5	40	60	100
2.	II	21G2ACU2	Mathematics for Management	5	5	40	60	100
3.	III	21U3ACK3	Business Organisation and Correspondence (offered to B.ComCAdept)	5	5	40	60	100
4.	IV	19U4ACK4	Principles of Marketing (offered to B.ComCAdept)	5	5	40	60	100
			<b>TOTAL</b>		<b>20</b>			

#### ELECTIVES-15 CREDITS

S. No	SEM.	COURSE CODE	COURSE TITLE	H RS	CRE DIT	CIA Mks	ESE Mks	TOT. Mks
1.	V	19U5ME1	International Business Management	5	5	40	60	100
2.		19U5ME2	Financial Services			40	60	100



3.	VI	19U6ME3	Retail Management	5	5	40	60	100
4.		19U6ME4	Services Marketing			40	60	100
5.		19U6ME5	Industrial Relations	5	5	40	60	100
6.		19U6ME6	Training and Development			40	60	100
			<b>TOTAL</b>		<b>15</b>			

#### PART – IV – 20 CREDITS

- **VALUE EDUCATION**
- **ENVIRONMENTAL AWARENESS**
- **NON MAJOR ELECTIVE**
- **SKILL BASED COURSES**

S. No	SEM.	COURSE CODE	COURSE TITLE	H RS	CRE DIT	CIA Mks	ESE Mks	TOT. Mks
1.	I	21G1VE1	Personal Values	1	1	40	60	100
2.		21U1NME	Management Principles -NME (Offered to other major Students)	2	2	40	60	100
3.	II	21G2VE2	Values for Life	1	1	40	60	100
4.		21U2NME	Management Principles -NME (Offered to other major Students)	2	2	40	60	100
5.	III	19G3EE1	Environmental Education	1	1	40	60	100
6.		19U3SB1	Campus to Corporate (Skill Based)	2	2	40	60	100
7.	IV	19G4EE2	Environmental Education	1	1	40	60	100
8.		19U4SB2	Interpersonal skills and team building (Skill Based)	2	2	40	60	100
9.		19U5SB3	Leadership Skills (Skill Based)	2	2	40	60	100

10.		19U5SB 4	Employability Skills <b>(Skill Based)</b>	2	2	40	60	100
11.		19U6SB 5	Competitive Examination Skills <b>(Skill based)</b>	2	2	40	60	100
12.		19U6SB 6	Personality Development <b>(Skill based)</b>	2	2	40	60	100
13.			<b>TOTAL</b>	<b>20</b>	<b>20</b>			

**PART – V – 1 CREDITS**

**SHIFT II**

S.No .	SE M.	COURS E CODE	COURSE TITLE	HRS	CRED IT	TOT.MK S.
1.	<b>I -IV</b>	21S4PED	Physical Education	<b>30 per Semester</b>	<b>1</b>	<b>100</b>
2		21S4YRC	Youth Red Cross			
3		21S4NSS	<b>NSS</b>			
4		21S4RTC	<b>Rotaract</b>			
5		21S4WE C	Women Empowerment Cell			
6		21S4AC UF	<b>AICUF</b>			

**OFF-CLASS PROGRAMMES**

**ADD-ON COURSES**

COURSE CODE	Courses	Hrs.	Credits	Semester in which the course	CIA Mks	ES E Mks	Total Marks
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				is offered			
<b>21UAD2C A</b>	<b>COMPUTER APPLICATIONS (TALLY 9)</b>	40	2	II	40	60	100
<b>21UADFC A</b>	<b>ONLINE SELF LEARNING COURSE-</b> Basic Multidisciplinary Course - Arts	40	2	I	40	60	100
<b>21UADFC S</b>	<b>ONLINE SELF LEARNING COURSE-</b> Foundation Course for Science	40	2	II	40	60	100
<b>21UAD3E S</b>	<b>Professional Ethics</b>	1	1	III	40	60	100
<b>21UAD4E S</b>	<b>Personality Development</b>	1	1	IV	40	60	100
<b>21UAD5E S</b>	<b>Family Life Education</b>	1	1	V	40	60	100
<b>21UAD6E S</b>	<b>Life Skills</b>	1	1	VI	40	60	100
<b>19UAD5H R</b>	<b>HUMAN RIGHTS</b>	15	2	V	100	-	100
<b>21UAD6R S</b>	<b>OUTREACH PROGRAMME-</b> Reach Out to Society through Action <b>ROSA</b>	100	3	V & VI	100	-	100
<b>21UAD6P R</b>	<b>PROJECT</b>	30	4	VI	40	60	100
<b>21UAD6R C</b>	<b>READING CULTURE</b>	10/Se mester	1	II-VI	-	-	-
	<b>TOTAL</b>		<b>20</b>				

### EXTRA CREDITS

COURSE CODE	Courses	Hrs.	Credits	Semester in which the course is offered	CIA Mks	ES E Mks	Total Marks
21U1SL1	SOFT SKILLS DEVELOPMENT	-	2	I	40	60	100
21U2SLU2	BASICS OF MARKETING	-	2	II	40	60	100
21T3SLU3	MANAGERIAL SKILLS AND TAMIL LITERATURE	-	2	III	40	60	100
21K4SLU4	QUANTITATIVE APTITUDE	-	2	IV	40	60	100
21U5SL5	FINANCIAL MARKETS	-	2	V	40	60	100
21U6SL6	INTRODUCTION TO LOGISTICS MANAGEMENT	-	2	VI	40	60	100
	MOOC COURSES / International Certified online Courses (Department Specific Courses/any other courses) * Students can opt other than the listed course from UGC-SWAYAM UGC / CEC	-	Minimum 2 Credits	I – VI	-	-	

### OFF CLASS PROGRAMMES:

**a.20UGVAU1 – Value Added Crash Course -Micro Small Medium Enterprises--  
III Semester**



**b.19UGVA CBA1 –Event Management (Online Course )**

**I UG (SF)**

**OLD**

**SEMESTER –I**

*For those who joined in 2021 onwards*

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
USBA	21U1NME & 21U2NME	MANAGEMENT PRINCIPLES	2	2

**COURSE DESCRIPTION**

This course is designed to give a comprehensive view of the concept of management and its functions.

**COURSE OBJECTIVES**

The aim of the course is to orient the students to have a basic knowledge about the management concepts and its functions.

**UNIT 1. INTRODUCTION**

Management – Definition-Difference between business administration and management –nature- functional areas of management

**UNIT 2. PLANNING**

Forecasting – meaning – importance – Planning – meaning and definition –importance – process of planning – types of planning (in brief)

**UNIT 3. ORGANISING**

Meaning and definition – objectives – steps in organizing – Decentralization – meaning – factors determining the degree of decentralization – distinction between delegation and decentralization.

**UNIT 4. STAFFING**

Meaning – Recruitment – meaning – sources – Selection – meaning – selection procedure

### **UNIT 5. DIRECTION AND CONTROL**

Meaning – Supervision – definition – characteristics – Span of management – meaning – tall versus flat span— Control – meaning – process.

### **Unit 6 :Dynamics(Evaluation Pattern-CIA only)**

1. Observe the functions an organisation and write a report
2. Analyse the real time selection procedure in an organisation and submit the observed report

### **SELF-STUDY:**

**unit-1: functions of management**

**unit-2: types of planning (in brief)**

**unit-3: distinction between delegation and decentralization.**

**unit-4: performance appraisal-types**

**unit-5: supervision – definition – characteristics**

### **Text Book:**

Principles of Management – L.M. Prasad.Sulthan Chand & Sons Publishers, New Delhi-2018

### **Reference Books:**

Principles of Management - P.D. Sharma, N.S. Bhalla, R.S. Gupta-.Kalyani Publishers, New Delhi -**2017**

Essentials of Management –Harold Koontz Tata Mcgrawhill Publishers, New Delhi, 2017

### **Digital Open Educational Resources:**

<https://www.studyblue.com/notes/b/fundamentals-of-management/10852/0>

### **COURSE CONTENTS & LECTURE SCHEDULE:**

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 INTRODUCTION				

1.1	Management – Definition		<b>Lecture</b>	Black Board
1.2	Difference between business administration and management		<b>Lecture</b>	Black Board
1.3	Nature of Management		<b>Lecture</b>	Black Board
1.4	Functional areas of management		<b>Lecture</b>	Black Board
<b>UNIT -2 PLANNING</b>				
2.1	Forecasting – meaning Importance		<b>Lecture</b>	Black Board
2.2	Planning – meaning and definition		<b>Lecture</b>	Black Board
2.3	importance – process of planning		<b>Lecture</b>	Black Board
2.4	Types of planning (in brief)		<b>Lecture</b>	Black Board
2.5	Meaning nature and process of decision making		<b>Lecture</b>	Black Board
<b>UNIT 3 ORGANISING</b>				
3.1	Meaning and definition – objectives		<b>Lecture</b>	Black Board
3.2	steps in organizing – Decentralization – meaning –		<b>Lecture</b>	Black Board
3.3	Factors determining the degree of decentralization		<b>Lecture</b>	Black Board
3.4	Distinction between delegation and decentralization.		<b>Lecture</b>	Black Board
<b>UNIT 4 STAFFING</b>				
4.1	Meaning – Recruitment		<b>Lecture</b>	Black Board



4.2	meaning – sources		<b>Lecture</b>	Black Board
4.3	Selection – meaning – selection procedure		<b>Lecture</b>	Black Board
<b>UNIT 5 DIRECTION AND CONTROL</b>				
5.1	Meaning – Supervision		<b>Lecture</b>	Black Board
5.2	definition – characteristics		<b>Lecture</b>	Black Board
5.3	Span of management		<b>Lecture</b>	Black Board
5.4	Meaning – tall versus flat span		<b>Lecture</b>	Black Board
5.5	Control – meaning – process.		<b>Lecture</b>	Black Board

<b>Levels</b>	<b>C1</b>	<b>C2</b>	<b>C3</b>	<b>C4</b>	<b>C5</b>	<b>Total Scholastic Marks</b>	<b>Non Scholastic Marks C6</b>	<b>CIA Total</b>	<b>% of Assessment</b>
	<b>T1</b>	<b>T2</b>	<b>Quiz</b>	<b>Assignment</b>	<b>OBT/ PPT</b>				
	<b>10 Mks.</b>	<b>10 Mks.</b>	<b>5 Mks.</b>	<b>5 Mks</b>	<b>5 Mks</b>	<b>35 Mks.</b>	<b>5 Mks.</b>	<b>40M ks.</b>	
<b>K1</b>	<b>2</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>4</b>	<b>10 %</b>
<b>K2</b>	<b>2</b>	<b>2</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>9</b>	<b>-</b>	<b>9</b>	<b>22.5 %</b>

<b>K3</b>	<b>3</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>5</b>	<b>11</b>	<b>-</b>	<b>11</b>	<b>27.5 %</b>
<b>K4</b>	<b>3</b>	<b>3</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>11</b>	<b>-</b>	<b>11</b>	<b>27.5 %</b>
<b>Non Scholastic</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>5</b>	<b>5</b>	<b>12.5 %</b>
<b>Total</b>	<b>10</b>	<b>10</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>35</b>	<b>5</b>	<b>40</b>	<b>100 %</b>

<b>CIA</b>	
<b>Scholastic</b>	<b>35</b>
<b>Non Scholastic</b>	<b>5</b>
	<b>40</b>

✓ **The levels of CIA Assessment based on Revised Bloom's Taxonomy for I UG are :**

**K1-** Remember, **K2-**Understand, **K3-**Apply, **K4-**Analyse

	<b>SCHOLASTIC</b>				<b>NON - SCHOLASTIC</b>	<b>MARKS</b>		
<b>C1</b>	<b>C2</b>	<b>C3</b>	<b>C4</b>	<b>C5</b>	<b>C6</b>	<b>CIA</b>	<b>ESE</b>	<b>Total</b>
<b>10</b>	<b>10</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>40</b>	<b>60</b>	<b>100</b>

## COURSE OUTCOMES

On the successful completion of the course, students will be able to:

### Mapping COs Consistency with PSOs

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Understand the functions& functional areas of management .	K1, K2 & K3	PSO2 & PSO7
CO 2	Understand & demonstrate planning and decision making process.	K1, K2 & K3	PSO2 & PSO7
CO 3	Gain knowledge about the fundamentals of organising and apply it for constructing organization structure of a business firm	K1, K2 & K3	PSO2 & PSO7
CO 4	Understand the elements of staffing& discover how recruitment & selection is carried out in a business firms.	K1, K2 & K3	PSO2 & PSO7
CO 5	Acquire knowledge about direction & control & apply the techniques	K1, K2 & K3	PSO2 & PSO7



### Mapping COs with PSOs

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8
CO1	2	3	1	2	1	1	3	2
CO2	2	3	1	2	1	1	3	2
CO3	2	3	1	2	1	1	3	2
CO4	2	3	1	2	1	1	3	2
CO5	2	3	1	2	1	1	3	2

### Mapping COs with POs

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO1	3	2	3	1	1	3	2
CO2	3	2	3	1	1	3	2
CO3	3	2	3	1	1	3	2
CO4	3	2	3	1	1	3	2
CO5	3	2	3	1	1	3	2

**COURSE DESIGNER:**

**1.Mrs.KA.VANESSA.**



**Forwarded By**



**Dr.S.L Kumari**

**SEMESTER - I***For those who joined in 2021 onwards*

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
USBA	21U1NME & 21U2NME	MANAGEMENT PRINCIPLES	2	2

**COURSE DESCRIPTION**

This course is designed to give a comprehensive view of the concept of management and its functions.

**COURSE OBJECTIVES**

The aim of the course is to orient the students to have a basic knowledge about the management concepts and its functions.

**UNIT 1. INTRODUCTION**

Management – Definition-Difference between business administration and management –nature- functional areas of management

**UNIT 2. PLANNING**

Forecasting – meaning – importance – Planning – meaning and definition --importance – process of planning – types of planning (in brief) **Meaning and Nature of Decision Making, Decision Making Process.**

**UNIT 3. ORGANISING**

Meaning and definition – objectives – steps in organizing – Decentralization – meaning – factors determining the degree of decentralization – distinction between delegation and decentralization.

**UNIT 4. STAFFING**

Recruitment- Meaning – sources-- Selection – meaning – selection procedure

**UNIT 5. DIRECTION AND CONTROL**

Supervision-definition - Meaning — characteristics – Span of management – Meaning – tall versus flat span— Control – meaning – Control process.

**Unit 6 :Dynamics(Evaluation Pattern-CIA only)**

1. Observe the functions an organisation and write a report
2. Analyse the real time selection procedure in an organisation and submit the observed report

**SELF-STUDY:**

**unit-1: functions of management**

**unit-2: types of planning (in brief)**

**unit-3: distinction between delegation and decentralization.**

**unit-4: performance appraisal-types**

**unit-5: supervision – definition – characteristics**

**Text Book:**

Principles of Management – L.M. Prasad.Sulthan Chand & Sons Publishers, New Delhi-2018

**Reference Books:**

Principles of Management - P.D. Sharma, N.S. Bhalla, R.S. Gupta-.Kalyani Publishers, New Delhi -**2017**

Essentials of Management –Harold Koontz Tata Mcgrawhill Publishers, New Delhi, 2017

**Digital Open Educational Resources:**

<https://www.studyblue.com/notes/b/fundamentals-of-management/10852/0>

**COURSE CONTENTS & LECTURE SCHEDULE:**

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
<b>UNIT -1 INTRODUCTION</b>				
1.1	Management – Definition		<b>Lecture</b>	Black Board
1.2	Difference between business administration and management		<b>Lecture</b>	Black Board
1.3	Nature of Management		<b>Lecture</b>	Black Board



1.4	Functional areas of management		<b>Lecture</b>	Black Board
<b>UNIT -2 PLANNING</b>				
2.1	Forecasting – meaning Importance		<b>Lecture</b>	Black Board
2.2	Planning – meaning and definition		<b>Lecture</b>	Black Board
2.3	importance – process of planning		<b>Lecture</b>	Black Board
2.4	Types of planning (in brief)		<b>Lecture</b>	Black Board
2.5	Meaning nature and process of decision making		<b>Lecture</b>	Black Board
<b>UNIT 3 ORGANISING</b>				
3.1	Meaning and definition – objectives		<b>Lecture</b>	Black Board
3.2	steps in organizing – Decentralization – meaning –		<b>Lecture</b>	Black Board
3.3	Factors determining the degree of decentralization		<b>Lecture</b>	Black Board
3.4	Distinction between delegation and decentralization.		<b>Lecture</b>	Black Board
<b>UNIT 4 STAFFING</b>				
4.1	Meaning – Recruitment		<b>Lecture</b>	Black Board
4.2	meaning – sources		<b>Lecture</b>	Black Board
4.3	Selection – meaning – selection procedure		<b>Lecture</b>	Black Board
<b>UNIT 5 DIRECTION AND CONTROL</b>				

5.1	Meaning – Supervision		<b>Lecture</b>	Black Board
5.2	definition – characteristics		<b>Lecture</b>	Black Board
5.3	Span of management		<b>Lecture</b>	Black Board
5.4	Meaning – tall versus flat span		<b>Lecture</b>	Black Board
5.5	Control – meaning – process.		<b>Lecture</b>	Black Board

Levels	C1	C2	C3	C4	C5	Total Scholastic Marks	Non Scholastic Marks C6	CIA Total	% of Assessment
	T1  10 Mks.	T2  10 Mks.	Quiz  5 Mks.	Assignment  5 Mks	OBT/PPT  5 Mks	35 Mks.	5 Mks.	40Mks.	
K1	2	2	-	-	-	4	-	4	10 %
K2	2	2	5	-	-	9	-	9	22.5 %
K3	3	3	-	-	5	11	-	11	27.5 %
K4	3	3	-	5	-	11	-	11	27.5 %
Non Scholastic	-	-	-	-	-		5	5	12.5 %
Total	10	10	5	5	5	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40



✓ **The levels of CIA Assessment based on Revised Bloom's Taxonomy for I UG are :**

**K1-** Remember, **K2-**Understand, **K3-**Apply, **K4-**Analyse

	SCHOLASTIC				NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

### COURSE OUTCOMES

On the successful completion of the course, students will be able to:

#### Mapping COs Consistency with PSOs

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Understand the functions& functional areas of management .	K1, K2 & K3	PSO2 & PSO7
CO 2	Understand & demonstrate planning and decision making process.	K1, K2 & K3	PSO2 & PSO7
CO 3	Gain knowledge about the fundamentals of organising and apply it for constructing organization structure of a business firm	K1, K2 & K3	PSO2 & PSO7
CO 4	Understand the elements of staffing& discover how recruitment & selection is carried out in a business firms.	K1, K2 & K3	PSO2 & PSO7
CO 5	Acquire knowledge about direction & control & apply the techniques	K1, K2 & K3	PSO2 & PSO7

### Mapping COs with PSOs

CO/PS O	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8
CO1	2	3	1	2	1	1	3	2
CO2	2	3	1	2	1	1	3	2
CO3	2	3	1	2	1	1	3	2
CO4	2	3	1	2	1	1	3	2
CO5	2	3	1	2	1	1	3	2

### Mapping COs with POs

CO/P O	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO1	3	2	3	1	1	3	2
CO2	3	2	3	1	1	3	2
CO3	3	2	3	1	1	3	2
CO4	3	2	3	1	1	3	2
CO5	3	2	3	1	1	3	2

**COURSE DESIGNER:**

**1.Mrs.KA.VANESSA.**



S.L. Kumari

**Forwarded By**

**OLD**

**II B.B.A  
SEMESTER –IV**

*For those who joined in 2019 onwards*

<b>PROGRAMM E CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>CATEGOR Y</b>	<b>HRS/WEE K</b>	<b>CREDIT S</b>
<b>USBA</b>	<b>19U4CC 8</b>	<b>HUMAN RESOURCE MANAGEMEN T</b>	<b>Lecture</b>	<b>5</b>	<b>4</b>

**COURSE DESCRIPTION**

The course is designed to gain knowledge regarding the various functions of human resource management such as manpower planning, recruitment, selection, placement training and development and compensation of the workforce.

**COURSE OBJECTIVES**

- To understand and appreciate the importance of the employees vis-a-vis other resources of the organization.
- To familiarize the students with methods and techniques of human resource management and equip them with the application of the employee management tools in real world business situations.

**UNIT – I Introduction**

**[15 Hours]**

Nature and scope of human resource management – HRM as a profession – Objectives – Importance – functions. Organization of Human Resource Department – Qualities, role, status of personnel manager. Personnel

policies – Concept – nature – need & Significance – Types – Scope – formulation and essentials of personnel policies.

## **UNIT – II Human Resource Planning [15 Hours]**

Human resource planning – Objectives – Need and importance – Process and levels. Job analysis – Concept, Process & Methods – Job description- Meaning, contents- Job specification –Meaning, Difference between job description and job specification. Job design – concept, methods of job design – Recent trends in job redesign.

## **UNIT – III Recruitment, Placement and Induction [15 Hours]**

Recruitment – Meaning – Process – Source and techniques of recruitment –recruitment practices in India. Selection- meaning and process, Selection Tests-types. Interview- objectives, types, steps in interview process.

Placement – concept. Induction-concept and objectives, contents of induction programme, advantages. Socialisation- Meaning, Process

## **UNIT - IV Training and Development [15 Hours]**

Training- concept, importance and objectives – designing training programme, methods, evaluating training effectiveness- retraining.

Executive Development- concept, objectives, methods & techniques of executive development.

Employee counseling-concept, need, functions, types, steps in counseling process.

Employee Appraisal- concept, objectives, process.

## **UNIT – V Compensation and Integration [15 Hours]**

Wage and salary administration – objectives– essentials of sound wage structure – factors affecting wage – methods of wage payment – wage policy in India – executive compensation. Separations – meaning – types.

## **Unit 6. Dynamics (Evaluation Pattern-CIA only)**

Retaining- Diversity, Equity & Inclusion-Employer Brand



**Self study:****Unit-1- Role of HR manager****Unit-2- Difference between job description and job specification****Unit-3- Contents of induction programme****Unit-4- Need of employee counseling****Unit-5- Importance of Worker's participation in management****TEXT BOOK:**

Human Resource Management -C.B. Gupta Sulthan Chand & Sons  
Publishers, New Delhi. 2015

**REFERENCES:**

1. Personnel Management - C.B. Mamoria, Himalaya Publishing House, Mumbai 2011
2. Personnel Management & Industrial Relations-Tripathi Sulthan Chand & Sons Publishers, New Delhi 2013

**DIGITAL OPEN EDUCATIONAL RESOURCES:**

[www.citehr.com](http://www.citehr.com),

[www.whatishumanresource.com](http://www.whatishumanresource.com)

[https://www.youtube.com/watch?v=c8\\_avX9miag](https://www.youtube.com/watch?v=c8_avX9miag)

**COURSE CONTENTS & LECTURE SCHEDULE:**

Module No.	Topic	No. Of Lectures	Teaching Pedagogy	Teaching Aids
<b>Unit -1 Introduction</b>				
1.1	Nature And Scope Of Human Resource Management	2	Lecture	Black Board
1.2	Hrm As A Profession Objectives – Importance	2	Lecture	Black Board
1.3	Functions. Organization Of Human Resource Department	2	Lecture	Black Board
1.4	Qualities, Role, Status Of Personnel Manager	3	Lecture	Black Board

1.5	Personnel Policies – Concept – Nature – Need & Significance	3	Lecture	Black Board
1.6	Types – Scope – Formulation And Essentials Of Personnel Policies	3	Lecture	Black Board
<b>Unit -2 Human Resource Planning</b>				
2.1	Human Resource Planning Objectives	4	Lecture	Black Board
2.2	Need And Importance – Process And Levels. Job Analysis Concept, Process & Methods	4	Lecture	Black Board
2.3	Job Description- Meaning, Contents	3	Lecture	Black Board
2.4	Job Specification –Meaning, Difference Between Job Description And Job Specification.	2	Lecture	Black Board
2.5	Job Design – Concept, Methods Of Job Design – Recent Trends In Job Redesign.	2	Lecture	Black Board
<b>Unit -3 Recruitment, Placement And Induction</b>				
3.1	Recruitment – Meaning – Process	1	Lecture	Black Board
3.2	Source And Techniques Of Recruitment	2	Lecture	Black Board
3.3	Recruitment Practices In India.	2	Lecture	Black Board
3.4	Selection-Meaning And Process, Selection Tests-Types.	2	Lecture	Black Board
3.5	Interview- Objectives, Types, Steps In Interview Process.	2	Lecture	Black Board
3.6	Placement – Concept. Induction-Concept And Objectives,	4	Lecture	Black Board

3.7	Contents Of Induction Programme, Advantages. Socialisation- Meaning, Process	2	Lecture	Black Board
<b>Unit -4 Training And Development</b>				
4.1	Training- Concept, Importance And Objectives	2	Lecture	Black Board
4.2	Designing Training Programme, Methods	1	Lecture	Black Board
4.3	Evaluating Training Effectiveness-Retraining	2	Lecture	Black Board
4.4	Executive Development- Concept, Objectives	2	Lecture	Black Board
4.5	Methods & Techniques Of Executive Development	2	Lecture	Black Board
4.6	Employee Counseling-Concept	2	Lecture	Black Board
4.7	Need, Functions, Types, Steps In Counseling Process.	2	Lecture	Black Board
4.8	Employee Appraisal- Concept, Objectives, Process.	2	Lecture	Black Board
<b>Unit -5 Compensation And Integration</b>				
5.1	Wage And Salary Administration Objectives	1	Lecture	Black Board
5.2	Essentials Of Sound Wage Structure – Factors Affecting Wage	2	Lecture	Black Board
5.3	Methods Of Wage Payment – Wage Policy In India	2	Lecture	Black Board
5.4	Executive Compensation. Separations – Meaning – Types.	3	Lecture	Black Board
5.5	Wage incentives - meaning - concept of profit sharing - profit sharing in India	2	Lecture	Black Board

5.6	concept of profit sharing - profit sharing in India	2	Lecture	Black Board
5.7	labour co-partnership	1	Lecture	Black Board
5.8	fringe benefits.	2	Lecture	Black Board

### EVALUATION PATTERN

Levels	C1	C2	C3	C4	C5	Total Scholastic Marks	Non Scholastic Marks C6	CIA Total	% of Assessment
	T1  10 Mks.	T2  10 Mks.	Quiz  5 Mks.	Assignment  5 Mks	OBT/PPT  5 Mks			40 Mks.	
K1	2	2	-	-	-	4	-	4	10 %
K2	2	2	5	-	-	9	-	9	22.5 %
K3	3	3	-	-	5	11	-	11	27.5 %
K4	3	3	-	5	-	11	-	11	27.5 %
Non Scholastic	-	-	-	-	-		5	5	12.5 %
Total	10	10	5	5	5	35	5	40	100 %



CIA	
Scholastic	35
Non Scholastic	5
	40

✓ The levels of CIA Assessment based on Revised Bloom's Taxonomy for II UG are :

**K1-** Remember, **K2-**Understand, **K3-**Apply, **K4-**Analyse

	SCHOLASTIC				NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

### COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Understand the basic concepts and frameworks of HRM	K1&K2	PSO1,PSO3, PSO7 & PSO8
CO 2	Understand & Learn fundamentals of HR planning and its components	K1&K3	PSO1,PSO3, PSO7 & PSO8

CO 3	Understand the concept of recruitment, placement and induction and its role in HRM	K1 & K4	PSO1,PSO3, PSO7 & PSO8
CO 4	Understand the methods and techniques of employee training and executive development and also the key elements of employee counselling	K1&K3	PSO1,PSO3, PSO7 & PSO8
CO 5	Understand & Learn the factors and methods of wage administration and the need of collective bargaining and workers participation in management	K1,K2& K4	PSO1,PSO3, PSO7 & PSO8

#### **Mapping COs Consistency with PSOs**

<b>CO/PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>	<b>PSO 6</b>	<b>PSO 7</b>	<b>PSO 8</b>
<b>CO1</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>3</b>	<b>3</b>
<b>CO2</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>3</b>	<b>3</b>
<b>CO3</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>3</b>	<b>3</b>
<b>CO4</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>3</b>	<b>3</b>
<b>CO5</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>3</b>	<b>3</b>

### Mapping COs Consistency with POs

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	1	3	2	1	3	3
CO2	3	1	3	2	1	3	3
CO3	3	1	3	2	1	3	3
CO4	3	1	3	2	1	3	3
CO5	3	1	3	2	1	3	3

**COURSE DESIGNER:**

**1. Staff Name Dr.P.RUBY LEELA**

**Forwarded By**

**Dr.S.L. Kumari**

*S.L. Kumari*

**HOD'S Signature & Name**

**NEW 10 %**

**II B.B.A  
SEMESTER –IV**

*For those who joined in 2019 onwards*

<b>PROGRAMM E CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>CATEGOR Y</b>	<b>HRS/WEE K</b>	<b>CREDIT S</b>
<b>USBA</b>	<b>19U4CC 8</b>	<b>HUMAN RESOURCE MANAGEMEN T</b>	<b>Lecture</b>	<b>5</b>	<b>4</b>

**COURSE DESCRIPTION**

The course is designed to gain knowledge regarding the various functions of human resource management such as manpower planning, recruitment, selection, placement training and development and compensation of the workforce.

**COURSE OBJECTIVES**

- To understand and appreciate the importance of the employees vis-a-vis other resources of the organization.
- To familiarize the students with methods and techniques of human resource management and equip them with the application of the employee management tools in real world business situations.

**UNIT – I Introduction**

**[15 Hours]**

Nature and scope of human resource management – HRM as a profession – Objectives – Importance – functions. Organization of Human Resource Department – Qualities, role, status of personnel manager. Personnel policies – Concept – nature – need & Significance – Types – Scope – formulation and essentials of personnel policies.

**UNIT – II Human Resource Planning**

**[15 Hours]**



Human resource planning – Objectives – Need and importance – Process and levels. Job analysis – Concept, Process & Methods – Job description- Meaning, contents- Job specification –Meaning, Difference between job description and job specification. Job design – concept, methods of job design – Recent trends in job redesign.

### **UNIT – III Recruitment, Placement and Induction [15 Hours]**

Recruitment – Meaning – Process – Source and techniques of recruitment –recruitment practices in India. Selection- meaning and process, Selection Tests-types. Interview- objectives, types, steps in interview process.

Placement – concept. Induction-concept and objectives, contents of induction programme, advantages. Socialisation- Meaning, Process

### **UNIT - IV Training and Development [15 Hours]**

Training- concept, importance and objectives – designing training programme, methods, evaluating training effectiveness- retraining.

Executive Development- concept, objectives, methods & techniques of executive development.

Employee counselling-concept, need, functions, types, steps in counselling process.

Employee Appraisal- concept, objectives, process.

### **UNIT – V Compensation and Integration [15 Hours]**

Wage and salary administration – objectives– essentials of sound wage structure – factors affecting wage – methods of wage payment – wage policy in India – executive compensation. Separations – meaning – types

Wage incentives - meaning - concept of profit sharing - profit sharing in India - labour co-partnership - fringe benefits.

### **Unit 6. Dynamics (Evaluation Pattern-CIA only)**

Retaining- Diversity, Equity & Inclusion-Employer Brand  
Contemporary HR practices

#### **Self study:**

**Unit-1- Role of HR manager**

**Unit-2- Difference between job description and job specification**

**Unit-3- Contents of induction programme**

**Unit-4- Need of employee counselling**

**Unit-5- Fringe benefit**

**TEXT BOOK:**

Human Resource Management -C.B. Gupta Sulthan Chand & Sons  
Publishers, New Delhi. 2015

**REFERENCES:**

1. Personnel Management - C.B. Mamoria, Himalaya Publishing House, Mumbai 2011
2. Personnel Management & Industrial Relations-Tripathi Sulthan Chand & Sons Publishers, New Delhi 2013

**DIGITAL OPEN EDUCATIONAL RESOURCES:**

[www.citehr.com](http://www.citehr.com),

[www.whatishumanresource.com](http://www.whatishumanresource.com)

[https://www.youtube.com/watch?v=c8\\_avX9miag](https://www.youtube.com/watch?v=c8_avX9miag)

**COURSE CONTENTS & LECTURE SCHEDULE:**

<b>Module No.</b>	<b>Topic</b>	<b>No. Of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
<b>Unit -1 Introduction</b>				
1.1	Nature And Scope Of Human Resource Management	2	Lecture	Black Board
1.2	Hrm As A Profession Objectives – Importance	2	Lecture	Black Board
1.3	Functions. Organization Of Human Resource Department	2	Lecture	Black Board
1.4	Qualities, Role, Status Of Personnel Manager	3	Lecture	Black Board
1.5	Personnel Policies – Concept – Nature – Need & Significance	3	Lecture	Black Board

1.6	Types – Scope – Formulation And Essentials Of Personnel Policies	3	Lecture	Black Board
<b>Unit -2 Human Resource Planning</b>				
2.1	Human Resource Planning Objectives	4	Lecture	Black Board
2.2	Need And Importance – Process And Levels. Job Analysis Concept, Process & Methods	4	Lecture	Black Board
2.3	Job Description- Meaning, Contents	3	Lecture	Black Board
2.4	Job Specification –Meaning, Difference Between Job Description And Job Specification.	2	Lecture	Black Board
2.5	Job Design – Concept, Methods Of Job Design – Recent Trends In Job Redesign.	2	Lecture	Black Board
<b>Unit -3 Recruitment, Placement And Induction</b>				
3.1	Recruitment – Meaning – Process	1	Lecture	Black Board
3.2	Source And Techniques Of Recruitment	2	Lecture	Black Board
3.3	Recruitment Practices In India.	2	Lecture	Black Board
3.4	Selection-Meaning And Process, Selection Tests-Types.	2	Lecture	Black Board
3.5	Interview- Objectives, Types, Steps In Interview Process.	2	Lecture	Black Board
3.6	Placement – Concept. Induction-Concept And Objectives,	4	Lecture	Black Board
3.7	Contents Of Induction Programme, Advantages. Socialisation- Meaning, Process	2	Lecture	Black Board
<b>Unit -4 Training And Development</b>				

4.1	Training- Concept, Importance And Objectives	2	Lecture	Black Board
4.2	Designing Training Programme, Methods	1	Lecture	Black Board
4.3	Evaluating Training Effectiveness-Retraining	2	Lecture	Black Board
4.4	Executive Development- Concept, Objectives	2	Lecture	Black Board
4.5	Methods & Techniques Of Executive Development	2	Lecture	Black Board
4.6	Employee Counseling-Concept	2	Lecture	Black Board
4.7	Need, Functions, Types, Steps In Counseling Process.	2	Lecture	Black Board
4.8	Employee Appraisal- Concept, Objectives, Process.	2	Lecture	Black Board
<b>Unit -5 Compensation And Integration</b>				
5.1	Wage And Salary Administration Objectives	1	Lecture	Black Board
5.2	Essentials Of Sound Wage Structure – Factors Affecting Wage	2	Lecture	Black Board
5.3	Methods Of Wage Payment – Wage Policy In India	2	Lecture	Black Board
5.4	Executive Compensation. Separations – Meaning – Types.	3	Lecture	Black Board
5.5	Wage incentives - meaning - concept of profit sharing - profit sharing in India	2	Lecture	Black Board
5.6	concept of profit sharing - profit sharing in India	2	Lecture	Black Board
5.7	labour co-partnership	1	Lecture	Black Board



5.8	fringe benefits.	2	Lecture	Black Board
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### EVALUATION PATTERN

Levels	C1	C2	C3	C4	C5	Total Scholas tic Marks	Non Schola stic Marks C6	C IA T otal	% of Assessme nt
	T1  10 Mks.	T2  10 Mks.	Quiz  5 Mks.	Assi gnm ent  5 Mks	OBT/ PPT  5 Mks			4 0 M k s.	
K1	2	2	-	-	-	4	-	4	10 %
K2	2	2	5	-	-	9	-	9	22.5 %
K3	3	3	-	-	5	11	-	11	27.5 %
K4	3	3	-	5	-	11	-	11	27.5 %
Non Scholas tic	-	-	-	-	-		5	5	12.5 %
Total	10	10	5	5	5	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

✓ The levels of CIA Assessment based on Revised Bloom's Taxonomy for II UG are :

**K1-** Remember, **K2-**Understand, **K3-**Apply, **K4-**Analyse

	SCHOLASTIC				NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100



## COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Understand the basic concepts and frameworks of HRM	K1&K2	PSO1,PSO3, PSO7 & PSO8
CO 2	Understand & Learn fundamentals of HR planning and its components	K1&K3	PSO1,PSO3, PSO7 & PSO8
CO 3	Understand the concept of recruitment, placement and induction and its role in HRM	K1 & K4	PSO1,PSO3, PSO7 & PSO8
CO 4	Understand the methods and techniques of employee training and executive development and also the key elements of employee counselling	K1&K3	PSO1,PSO3, PSO7 & PSO8
CO 5	Understand & Learn the factors and methods of wage administration and the need of collective bargaining and workers participation in management	K1,K2& K4	PSO1,PSO3, PSO7 & PSO8

**Mapping COs Consistency with PSOs**

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8
CO1	3	1	3	2	1	1	3	3
CO2	3	1	3	2	1	1	3	3
CO3	3	1	3	2	1	1	3	3
CO4	3	1	3	2	1	1	3	3
CO5	3	1	3	2	1	1	3	3

**Mapping COs Consistency with POs**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	1	3	2	1	3	3
CO2	3	1	3	2	1	3	3
CO3	3	1	3	2	1	3	3
CO4	3	1	3	2	1	3	3
CO5	3	1	3	2	1	3	3

**COURSE DESIGNER:****2. Staff Name Dr.P.RUBY LEELA****Forwarded By***S.L. Kumari***Dr.S.L. Kumari****HOD'S Signature & Name**

**II B.B.A SEMESTER –IV***For those who joined in 2019 onwards*

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/WE EK	CREDITS
USBA	19U4CC9	OPERATIONS MANAGEMENT	Chalk & Talk	5	3

**COURSE DESCRIPTION**

This course is designed to impart basic knowledge in production and materials management.

**COURSE OBJECTIVE**

The aim of this course is to provide an understanding of various concepts of production and materials management and its applications.

**Unit 1. Introduction****[15 Hours]**

Production Management – meaning, definition, functions and scope – Plant location – importance – factors affecting plant location- Urban vs. Rural Plant site - Plant layout – Principles - types of layout – Product, Process and combination layout – Techniques of Plant layout – materials handling – principles – equipments.

**Unit 2 Production Planning and Control****[15 Hours]**

Production Planning and control – Objectives – Factors - Types of production system – Production planning – meaning - levels of Production Planning, objectives and functions – Production Control – objectives, Difference between production planning and production control, levels of Production Control – routing, sequencing, scheduling – CPM and PERT (**Theory only**) – Dispatching, Expediting and Follow-up- Problems in Sequencing and Assignment.

Maintenance – objectives – Functions of maintenance management – Advantages of maintenance - Breakdown maintenance – Causes of equipment break down – preventive maintenance – objectives –elements of preventive maintenance-advantages of preventive maintenance.



### **Unit 3. Work Study**

**[15 Hour]**

Method Study – Definition – objectives – procedure of method study – Charts and diagrams used in method study – Flow process chart – Two handed process

chart – Man Machine chart – SIMO Chart – Flow diagram and string diagram – Advantages of method study

Time study – Definition – Objectives – Direct time study methods – Stop watch method – Work sampling and Analytical Estimation – Problems of calculating standard time – Advantages of time study, Principles of Motion Economy

### **Unit 4. Materials Management**

**[15 Hours]**

Materials Management – definition – functions of Materials Management – Organization of Materials Department - Purchasing – principles– procedure of purchasing – Store Keeping – function – Stores system and procedure – Duties and responsibilities of a store keeper – classification and codification

### **Unit 5. Quality Control and Inventory control**

**[15 Hours]**

Quality control – Objectives –steps in quality control programmes- SQC – Acceptance Sampling- Meaning – Terms used in acceptance sampling – Sampling Schemes – Uses - Control Charts for Attributes & Variables. Problems in Control Charts

Inventory Control – Types of inventory - Costs associated with inventory models – Selective approaches to inventory control – problems in inventory control- Calculation of EOQ,R.O.L, Minimum, Maximum and Average stock level.( **EOQ with price breaks, Production runs, planned shortages are excluded**)

### **UNIT 6: Dynamics (Evaluation Pattern-CIA only)**

1. Observe a production unit and submit a detailed report on the functions done by them.
2. Analyse the quality control procedure carried out for the product produced in the observed production unit.

### **Self Study:**

**Unit I-Material Handling, Principles, Equipments**

**Unit II- Difference between production planning and production control**

**Unit III- Principles of Motion Economy**

**Unit IV -Classification and codification**

**Unit V - – Selective Approaches to Inventory Control**

**Text Book:**

Production and Operations Management -B.S. Goel, Pragati Prakasan Publishers,2017

**References:**

1. Production and Operations Management -S.N. Chary Tata Mcgrawhill Publisheres, New Delhi,2016

2. Industrial Engineering and management -O.P. Khanna Mac Millan Publishers, Delhi,2015

3. Integrated Materials Management - Gopalakrishnan, PHI Learning

**DIGITAL OPEN EDUCATIONAL RESOURCES:**

[tn.upi.edu/pdf/Production\\_and\\_Operations\\_Management.pdf](http://tn.upi.edu/pdf/Production_and_Operations_Management.pdf)

[www.academia.edu/4679944/LESSON\\_8\\_PRODUCTION\\_PLANNING...](http://www.academia.edu/4679944/LESSON_8_PRODUCTION_PLANNING...)

[www.newagepublishers.com/samplechapter/001386.pdf](http://www.newagepublishers.com/samplechapter/001386.pdf)

[https://www.youtube.com/watch?v=WxsNSNSF\\_wY](https://www.youtube.com/watch?v=WxsNSNSF_wY)

**COURSE CONTENTS & LECTURE SCHEDULE:**

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
<b>UNIT -1 INTRODUCTION</b>				
1.1	Production Management – meaning, definition,	1	Lecture	Black Board
1.2	Functions and scope – Plant location –	1	Lecture	Black Board
1.3	Importance – factors affecting plant location-	1	Lecture	Black Board
1.4	Urban vs. Rural Plant site - Plant layout – Principles –	3	Lecture	Black Board
1.5	Types of layout – Product, Process and combination layout –	4	Lecture	Black Board
1.6	Techniques of Plant layout – materials handling – principles – equipments.	5	Lecture	Black Board

UNIT -2		PRODUCTION PLANNING AND CONTROL		
2.1	Production Planning and control –	2	Lecture	Black Board
2.2	Objectives – Factors - Types of production system –	2	Lecture	Black Board
2.3	Production planning – meaning - levels of Production Planning, objectives and functions – Production Control – objectives	2	Lecture	Black Board
2.4	Difference between production planning and production control	1	Lecture	Black Board
2.5	levels of Production Control – routing, sequencing, scheduling - CPM and PERT ( <b>Theory only</b> )	1	Lecture	Black Board
2.6	Dispatching, Expediting and Follow-up- Problems in Sequencing and Assignment.	2	Lecture	Black Board
2.7	Maintenance – objectives – Functions of maintenance management	1	Lecture	Black Board
2.8	Advantages of maintenance - Breakdown maintenance	1	Lecture	Black Board
2.9	Causes of equipment break down – preventive maintenance	1	Lecture	Black Board
2.10	objectives –elements of preventive maintenance	1	Lecture	Black Board
2.11	Reasons for equipment replacement -Factors to be considered for replacing equipment	1	Lecture	Black Board
UNIT -3		WORK STUDY		
3.1	Method Study – Definition – objectives	1	Lecture	Black Board
3.2	procedure of method study – Charts and diagrams used in method study	2	Lecture	Black Board

3.3	Flow process chart – Two handed process chart	2	Lecture	Black Board
3.4	Man Machine chart – SIMO Chart – Flow diagram and string diagram	2	Lecture	Black Board
3.5	Advantages of method study	2	Lecture	Black Board
3.6	Time study – Definition – Objectives – Direct time study methods	2	Lecture	Black Board
3.7	Stop watch method – Work sampling and Analytical Estimation	1	Lecture	Black Board
3.8	Problems of calculating standard time – Advantages of time study	2	Lecture	Black Board
3.9	Principles of Motion Economy	1	Lecture	Black Board
<b>UNIT -4 MATERIALS MANAGEMENT</b>				
4.1	Materials Management – definition – functions of Materials Management	2	Lecture	Black Board
4.2	Organization of Materials Department	2	Lecture	Black Board
4.3	Purchasing – principles– procedure of purchasing	2	Lecture	Black Board
4.4	Government purchasing practices and procedures	4	Lecture	Black Board
4.5	Import procedure – Store Keeping – function	2	Lecture	Black Board
4.6	Stores system and procedure – Duties and responsibilities of a store keeper	2	Lecture	Black Board
4.7	classification and codification	1	Lecture	Black Board

UNIT -5                      QUALITY CONTROL AND INVENTORY CONTROL				
5.1	Quality control – Objectives –steps in quality control programmes	2	Lecture	Black Board
5.2	SQC – Acceptance Sampling-Meaning	2	Lecture	Black Board
5.3	Terms used in acceptance sampling – Sampling Schemes	2	Lecture	Black Board
5.4	Uses - Control Charts for Attributes & Variables.	2	Lecture	Black Board
5.5	Problems in Control Charts	1	Lecture	Black Board
5.6	Inventory Control – Types of inventory	2	Lecture	Black Board
5.7	Costs associated with inventory models	1	Lecture	Black Board
5.8	Selective approaches to inventory control	1	Lecture	Black Board
5.9	problems in inventory control- Calculation of EOQ ,R.O.L, Minimum, Maximum and Average stock level.( <b>EOQ with price breaks, Production runs, planned shortages are excluded</b> )	2	Lecture	Black Board

#### EVALUATION PATTERN

Levels	C1	C2	C3	C4	C5	Total Scholastic Marks	Non Scholastic Marks C6	CIA Total	% of Assessment
	T1	T2	Quiz	Assignment	OBT /PPT				



	10 Mks.	10 Mks.	5 Mks.	5 Mks.	5 Mks.	35 Mks.	5 Mks.	40M ks.	
<b>K1</b>	2	2	-	-	-	4	-	4	10 %
<b>K2</b>	2	2	5	-	-	9	-	9	22.5 %
<b>K3</b>	3	3	-	-	5	11	-	11	27.5 %
<b>K4</b>	3	3	-	5	-	11	-	11	27.5 %
<b>Non Scholastic</b>	-	-	-	-	-		5	5	12.5 %
<b>Total</b>	10	10	5	5	5	35	5	40	100 %

<b>CIA</b>	
<b>Scholastic</b>	<b>35</b>
<b>Non Scholastic</b>	<b>5</b>
	<b>40</b>

✓ The levels of CIA Assessment based on Revised Bloom's Taxonomy for II UG are :

**K1-** Remember, **K2-**Understand, **K3-**Apply, **K4-**Analyse

	<b>SCHOLASTIC</b>				<b>NON - SCHOLASTIC</b>	<b>MARKS</b>		
<b>C1</b>	<b>C2</b>	<b>C3</b>	<b>C4</b>	<b>C5</b>	<b>C6</b>	<b>CIA</b>	<b>ESE</b>	<b>Total</b>
10	10	5	5	5	5	40	60	100

## COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Learn the concepts of production ,plant location and techniques of layout and hence solve the problems related to plant location and layout	K1 & K3	PSO2& PSO7
CO 2	Understand the elements of production planning and control and solve the sequencing and assignment problems. Also learn and analyse the different types of plant maintenance	K1 K2&K4	PSO2& PSO7
CO 3	Learn the elements and techniques of work study and hence able to solve the problem in work study	K1 & K3	PSO2& PSO7
CO 4	Gain knowledge about the Materials Management and understand the procedure and practices of purchasing and storing	K1 & K2	PSO2& PSO7
CO 5	Learn the concepts and techniques of inventory control and quality	K1 & K4	PSO2& PSO7

	control and hence able to analyse and solve the problems		
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### Mapping COs Consistency with PSOs

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7
CO1	1	3	1	2	1	1	3
CO2	1	3	1	2	1	1	3
CO3	1	3	1	2	1	1	3
CO4	1	3	1	2	1	1	3
CO5	1	3	1	2	1	1	3

### Mapping COs Consistency with POs

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	1	3	1	2	3	1
CO2	3	1	3	1	2	3	1
CO3	3	1	3	1	2	3	1
CO4	3	1	3	1	2	3	1
CO5	3	1	3	1	2	3	1

**COURSE DESIGNER: Staff Name Dr.M.MEENACHI**

*M. Meenachi*

**Staff Name: K.A.Vanessa**

*K.A. Vanessa*

**Forwarded By**

*S.L. Kumari*

**Dr.S.L. Kumari**

NEW 5%

**II B.B.A**  
**SEMESTER –IV**

*For those who joined in 2019 onwards*

PROGRAMM E CODE	COURSE CODE	COURSE TITLE	CATEG ORY	HRS/WE E K	CREDIT S
USBA	19U4CC9	OPERATIONS MANAGEMENT	Chalk & Talk	5	3

**COURSE DESCRIPTION**

This course is designed to impart basic knowledge in production and materials management.

**COURSE OBJECTIVE** The aim of this course is to provide an understanding of various concepts of production and materials management and its applications.

**Unit 1. Introduction**

**[15 Hours]**

Production Management – meaning, definition, functions and scope – Plant location – importance – factors affecting plant location- Urban vs. Rural Plant site - Plant layout – Principles - types of layout – Product, Process and combination layout – Techniques of Plant layout – materials handling – principles – equipment.

**Unit 2 Production Planning and Control**

**[15 Hours]**

Production Planning and control – Objectives – Factors - Types of production system – Production planning – meaning - levels of Production Planning, objectives and functions – Production Control – objectives, Difference between production planning and production control, levels of Production Control – routing, sequencing, scheduling – CPM and PERT (**Theory only**) – Dispatching, Expediting and Follow-up- Problems in Sequencing and Assignment.

Maintenance – objectives – Functions of maintenance management – Advantages of maintenance - Breakdown maintenance – Causes of equipment break down – preventive maintenance – objectives –elements of preventive maintenance-advantages of preventive maintenance-reasons for equipment replacement -Factors to be considered for replacing equipment.

### **Unit 3. Work Study**

**[15 Hour]**

Method Study – Definition – objectives – procedure of method study – Charts and diagrams used in method study – Flow process chart – Two handed process chart – Man Machine chart – SIMO Chart – Flow diagram and string diagram – Advantages of method study

Time study – Definition – Objectives – Direct time study methods – Stop watch method – Work sampling and Analytical Estimation – Problems of calculating standard time – Advantages of time study, Principles of Motion Economy

### **Unit 4.Materials Management**

**[15 Hours]**

Materials Management – definition – functions of Materials Management – Organization of Materials Department - Purchasing – principles– procedure of purchasing – Store Keeping – function – Stores system and procedure – Duties and responsibilities of a store keeper – classification and codification

### **Unit 5. Quality Control and Inventory control**

**[15 Hours]**

Quality control – Objectives –steps in quality control programmes- SQC – Acceptance Sampling- Meaning – Terms used in acceptance sampling – Sampling Schemes – Uses - Control Charts for Attributes & Variables. Problems in Control Charts

Inventory Control – Types of inventory - Costs associated with inventory models – Selective approaches to inventory control – problems in inventory control- Calculation of EOQ,R.O.L, Minimum, Maximum and Average stock level.( **EOQ with price breaks, Production runs, planned shortages are excluded**)

### **UNIT 6: Dynamics (Evaluation Pattern-CIA only)**

1. Observe a production unit and submit a detailed report on the functions done by them.
2. Analyse the quality control procedure carried out for the product produced in the observed production unit.

3.Industry 4.0 and Industry 5.0

**Self Study:**

**Unit I-Material Handling, Principles, Equipment**

**Unit II- Difference between production planning and production control**

**Unit III- Principles of Motion Economy**

**Unit IV -Classification and codification**

**Unit V - – Selective Approaches to Inventory Control**

**Text Book:**

Production and Operations Management -B.S. Goel, PragatiPrakasan Publishers,2017

**References:**

1. Production and Operations Management -S.N. Chary Tata Mcgrawhill Publisheres, New Delhi,2016
2. Industrial Engineering and management -O.P. Khanna Mac Millan Publishers, Delhi,2015
3. Integrated Materials Management - Gopalakrishnan,PHI Learning

**DIGITAL OPEN EDUCATIONAL RESOURCES:**

[tn.upi.edu/pdf/Production\\_and\\_Operations\\_Management.pdf](http://tn.upi.edu/pdf/Production_and_Operations_Management.pdf)  
[www.academia.edu/4679944/LESSON 8 PRODUCTION PLANNING...](http://www.academia.edu/4679944/LESSON_8_PRODUCTION_PLANNING...)  
[www.newagepublishers.com/samplechapter/001386.pdf](http://www.newagepublishers.com/samplechapter/001386.pdf)  
[https://www.youtube.com/watch?v=WxsNSNSF\\_wY](https://www.youtube.com/watch?v=WxsNSNSF_wY)

**COURSE CONTENTS & LECTURE SCHEDULE:**

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
<b>UNIT -1 INTRODUCTION</b>				
1.1	Production Management – meaning, definition,	1	Lecture	Black Board
1.2	Functions and scope – Plant location –	1	Lecture	Black Board
1.3	Importance – factors affecting plant location-	1	Lecture	Black Board
1.4	Urban vs. Rural Plant site - Plant layout – Principles –	3	Lecture	Black Board



1.5	Types of layout – Product, Process and combination layout –	4	Lecture	Black Board
1.6	Techniques of Plant layout – materials handling – principles – equipments.	5	Lecture	Black Board
<b>UNIT -2                      PRODUCTION PLANNING AND CONTROL</b>				
2.1	Production Planning and control –	2	Lecture	Black Board
2.2	Objectives – Factors - Types of production system –	2	Lecture	Black Board
2.3	Production planning – meaning - levels of Production Planning, objectives and functions – Production Control – objectives	2	Lecture	Black Board
2.4	Difference between production planning and production control	1	Lecture	Black Board
2.5	levels of Production Control – routing, sequencing, scheduling - CPM and PERT ( <b>Theory only</b> )	1	Lecture	Black Board
2.6	Dispatching, Expediting and Follow-up- Problems in Sequencing and Assignment.	2	Lecture	Black Board
2.7	Maintenance – objectives – Functions of maintenance management	1	Lecture	Black Board
2.8	Advantages of maintenance - Breakdown maintenance	1	Lecture	Black Board
2.9	Causes of equipment break down – preventive maintenance	1	Lecture	Black Board
2.10	objectives –elements of preventive maintenance	1	Lecture	Black Board
2.11	Reasons for equipment replacement -Factors to be considered for replacing equipment	1	Lecture	Black Board

<b>UNIT -3 WORK STUDY</b>				
3.1	Method Study – Definition – objectives	1	Lecture	Black Board
3.2	procedure of method study – Charts and diagrams used in method study	2	Lecture	Black Board
3.3	Flow process chart – Two handed process chart	2	Lecture	Black Board
3.4	Man Machine chart – SIMO Chart – Flow diagram and string diagram	2	Lecture	Black Board
3.5	Advantages of method study	2	Lecture	Black Board
3.6	Time study – Definition – Objectives – Direct time study methods	2	Lecture	Black Board
3.7	Stop watch method – Work sampling and Analytical Estimation	1	Lecture	Black Board
3.8	Problems of calculating standard time – Advantages of time study	2	Lecture	Black Board
3.9	Principles of Motion Economy	1	Lecture	Black Board
<b>UNIT -4 MATERIALS MANAGEMENT</b>				
4.1	Materials Management – definition – functions of Materials Management	2	Lecture	Black Board
4.2	Organization of Materials Department	2	Lecture	Black Board
4.3	Purchasing – principles– procedure of purchasing	2	Lecture	Black Board
4.4	Government purchasing practices and procedures	4	Lecture	Black Board
4.5	Import procedure – Store Keeping – function	2	Lecture	Black Board

4.6	Stores system and procedure – Duties and responsibilities of a store keeper	2	Lecture	Black Board
4.7	classification and codification	1	Lecture	Black Board
<b>UNIT -5                      QUALITY CONTROL AND INVENTORY CONTROL</b>				
5.1	Quality control – Objectives –steps in quality control programmes	2	Lecture	Black Board
5.2	SQC – Acceptance Sampling-Meaning	2	Lecture	Black Board
5.3	Terms used in acceptance sampling – Sampling Schemes	2	Lecture	Black Board
5.4	Uses - Control Charts for Attributes & Variables.	2	Lecture	Black Board
5.5	Problems in Control Charts	1	Lecture	Black Board
5.6	Inventory Control – Types of inventory	2	Lecture	Black Board
5.7	Costs associated with inventory models	1	Lecture	Black Board
5.8	Selective approaches to inventory control	1	Lecture	Black Board
5.9	problems in inventory control-Calculation of EOQ ,R.O.L, Minimum, Maximum and Average stock level.( <b>EOQ with price breaks, Production runs, planned shortages are excluded</b> )	2	Lecture	Black Board

### EVALUATION PATTERN

Levels	C1	C2	C3	C4	C5	Total Scholastic Marks	Non Scholastic Marks	CIA Total	% of Assessment
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							C6		
	T1	T2	Quiz	Assi gn me nt	OBT/ PPT				
	10 Mks.	10 Mks.	5 Mks.	5 Mks	5 Mks	35 Mks.	5 Mks.	40M ks.	
K1	2	2	-	-	-	4	-	4	10 %
K2	2	2	5	-	-	9	-	9	22.5 %
K3	3	3	-	-	5	11	-	11	27.5 %
K4	3	3	-	5	-	11	-	11	27.5 %
Non Schola stic	-	-	-	-	-		5	5	12.5 %
Total	10	10	5	5	5	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

✓ The levels of CIA Assessment based on Revised Bloom's Taxonomy for II UG are :

**K1-** Remember, **K2-**Understand, **K3-**Apply, **K4-**Analyse

	SCHOLASTIC				NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

## COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Learn the concepts of production ,plant location and techniques of layout and hence solve the problems related to plant location and layout	K1 & K3	PSO2& PSO7
CO 2	Understand the elements of production planning and control and solve the sequencing and assignment problems. Also learn and analyse the different types of plant maintenance	K1 K2&K4	PSO2& PSO7
CO 3	Learn the elements and techniques of work study and hence able to solve the problem in work study	K1 & K3	PSO2& PSO7
CO 4	Gain knowledge about the Materials Management and understand the procedure and practices of purchasing and storing	K1 & K2	PSO2& PSO7
CO 5	Learn the concepts and techniques of inventory control and quality	K1 & K4	PSO2& PSO7

	control and hence able to analyse and solve the problems		
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### Mapping COs Consistency with PSOs

CO/PS O	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7
CO1	1	3	1	2	1	1	3
CO2	1	3	1	2	1	1	3
CO3	1	3	1	2	1	1	3
CO4	1	3	1	2	1	1	3
CO5	1	3	1	2	1	1	3

### Mapping COs Consistency with POs

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	1	3	1	2	3	1
CO2	3	1	3	1	2	3	1
CO3	3	1	3	1	2	3	1
CO4	3	1	3	1	2	3	1
CO5	3	1	3	1	2	3	1

**COURSE DESIGNER: Staff Name Dr.M.MEENACHI**

*M. Meenachi*

**Staff Name: K.A.Vanessa**

*K.A. Vanessa*

**Forwarded By**

*S.L. Kumari*

**Dr.S.L. Kumari**



**OLD**

**II B.B.A  
SEMESTER –IV**

*For those who joined in 2019 onwards*

<b>PROGRAMM E CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>CATEGORY</b>	<b>HRS/WEE K</b>	<b>CREDIT S</b>
<b>USBA</b>	<b>19U4CC1 0</b>	<b>MANAGEMEN T ACCOUNTING THEORY &amp; PRACTICE</b>	<b>CHALK/TAL K</b>	<b>6</b>	<b>4</b>

**COURSE DESCRIPTION**

The course is designed to expose the students towards various tools of management accounting such as financial statement analysis, ratio analysis, funds flow and cash flow analysis, marginal costing budgetary control and standard costing.

**COURSE OBJECTIVES**

The objective of the course is to familiarize the students with the basic management accounting concepts and their applications in managerial decision making.

**UNIT –I INTRODUCTION**

**(20 HRS.)**

Management Accounting – Concept – Growth-Definition – Characteristics  
--Differences between Financial Accounting and Management Accounting –  
Need and importance of management accounting- Financial Statement  
Analysis— Format for Classification – Limitations

**UNIT –II RATIO ANALYSIS**

**(20 HRS.)**

Important Ratios and their Interpretations – Profitability ratios – Turnover ratios – Financial ratios – uses of ratios.

**UNIT –III FUNDS FLOW AND CASH FLOW (20 HRS.)**

Funds flow Analysis – Cash Flow Analysis (simple problems with two or three adjustments only), Difference between fund flow and cash flow analysis.

**UNIT –IV MARGINAL COSTING (15 HRS.)**

Marginal Costing – Break – Even Analysis – advantages- managerial applications of CVP analysis

**UNIT –V STANDARD COSTING AND BUDGETORY CONTROL (15 HRS.)**

Meaning of standards, standard costing and variance

Material Variance – Calculation of Material Price Variance , Material Usage Variance, Material Mix Variance – Material Yield Variance – Material Cost Variance.

Budgetary control – Production Budget – Flexible budget – Cash budget – Sales budget – Zero base budgeting, Limitations.

**UNIT –VI DYNAMICS (Evaluation Pattern-CIA only)**

1. Study the Union Budget and comment on it.
2. Evaluate the company/business, on the basis of profitability ratios, turnover ratios and financial ratios for the present financial year.
3. Look into the problems of companies/business, and make decisions based on marginal costing technique
4. social implications

**TEXT BOOK:**

**Principles of Management Accounting Dr. S.N. Maheswari. Sulthan Chand & Sons New Delhi.**

**REFERENCES:**

1. Management Accounting- Sharma & Gupta. Kalyani Publishers, New Delhi 2016
2. Management Accounting theory and practice- Dr.A.Murthy and Dr.S.Gurusamy.

**DIGITAL OPEN EDUCATIONAL RESOURCES:**

1. [www.ddegiust.ac.in/studymaterial/mcom/mc-105.pdf](http://www.ddegiust.ac.in/studymaterial/mcom/mc-105.pdf),
2. [www.investopedia.com/terms/m/managerialaccounting.asp](http://www.investopedia.com/terms/m/managerialaccounting.asp)
3. [https://www.youtube.com/watch?v=i\\_7dxah6h3w](https://www.youtube.com/watch?v=i_7dxah6h3w)

### **COURSE CONTENTS & LECTURE SCHEDULE:**

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
<b>UNIT -1 INTRODUCTION</b>				
1.1	Management Accounting – Concept – Definition – Characteristics -Growth – Differences between Financial Accounting and Management Accounting- Difference between Cost Accounting and Management Accounting- Need and importance of management accounting- Financial Statement	2	Chalk & Talk	Black Board
1.2	Financial Statement Format(Balance Sheet and Income Statement)	2	Lecture	LCD
1.3	Financial Statement analysis - Comparative Statements, Common Size Statements and Trend Analysis –Comparative Analysis Method Problems	5	Chalk & Talk	Black Board
1.4	Common Size Analysis Method Problems	5	Chalk & Talk	Black Board
1.5	Trend Analysis Method Problems	3	Chalk & Talk	Black Board
1.6	Problems on all methods and limitations	3	Discussion	Black Board
<b>UNIT -2 RATIO ANALYSIS</b>				

2.1	Ratio Analysis – Introduction, meaning, uses	2	Lecture	LCD
2.2	Profitability Ratios- formulas and problems	5	Chalk & Talk	Black Board
2.3	Turnover Ratios – formulas and problems	5	Chalk & Talk	Black Board
2.4	Financial Ratios – formulas and problems	5	Chalk & Talk	Black Board
2.5	Preparation of Balance Sheet from ratios(Higher ability problem)	3	Chalk & Talk	Black Board

<b>UNIT -3 FUNDS FLOW AND CASH FLOW</b>				
3.1	Meaning of funds flow- calculation of funds from operations from adjusted profit and loss account.	3	Lecture	LCD
3.2	Preparation schedule of changes in working capital, various ledger accounts, calculation of funds from operations, and funds flow statement	5	Chalk & Talk	Black Board
3.3	Funds flow statement with adjustments	5	Chalk & Talk	Black Board
3.4	Cash flow statement- calculation of cash from operations and cash flow statement	5	Chalk & Talk	Black Board
3.5	Difference between funds flow and cash flow	2	Chalk & Talk	Black Board

<b>UNIT -4 MARGINAL COSTING</b>				
4.1	Meaning of marginal cost, marginal costing, uses and format of marginal statement	2	Lecture	LCD

4.2	Contribution, p/v ratio, break even point, sales for a desired profit, margin of safety, break even charts	5	Chalk & Talk	Black Board
4.3	Decision making problems- fixing selling price, make or buy, key factor, selection of most profitable product mix, accepting foreign/ additional offer, changes in selling price etc	5	Chalk & Talk	Black Board
4.4	Additional problems on marginal costing and decision making problems	3	Chalk & Talk	Black Board

<b>UNIT -5                      STANDARD COSTING AND BUDGETORY CONTROL</b>				
5.1	Standard costing- meaning of standards, standard costing, variance	2	Lecture	LCD
5.2	Direct Material variance- cost variance, price variance, usage variance, mix variance, yield variance – formulas and problems	5	Chalk & Talk	Black Board
5.3	Budgetary control- meaning of budgets, budgetary control, different budgets such as flexible budget, cash budget, production budget, sales budget, purchase budget, etc.,	5	Chalk & Talk	Black Board
5.4	More problems on standard costing and budgetary control	3	Chalk & Talk	Black Board

### EVALUATION PATTERN

Levels	C1	C2	C3	C4	C5	Total Scholastic Marks	Non Scholastic Marks C6	CIA Total	% of Assessment
	T1	T2	Quiz	Assignment	OBT/ PPT				

	10 Mks.	10 Mks.	5 Mks.	5 Mks	5 Mks	35 Mks.	5 Mks.	40M ks.	
<b>K1</b>	2	2	-	-	-	4	-	4	10 %
<b>K2</b>	2	2	5	-	-	9	-	9	22.5 %
<b>K3</b>	3	3	-	-	5	11	-	11	27.5 %
<b>K4</b>	3	3	-	5	-	11	-	11	27.5 %
<b>Non Scholas tic</b>	-	-	-	-	-		5	5	12.5 %
<b>Total</b>	10	10	5	5	5	35	5	40	100 %

<b>CIA</b>	
<b>Scholastic</b>	<b>35</b>
<b>Non Scholastic</b>	<b>5</b>
	<b>40</b>

✓ **The levels of CIA Assessment based on Revised Bloom's Taxonomy for II UG are :**

**K1-** Remember, **K2-**Understand, **K3-**Apply, **K4-**Analyse

	<b>SCHOLASTIC</b>				<b>NON - SCHOLASTIC</b>	<b>MARKS</b>		
<b>C1</b>	<b>C2</b>	<b>C3</b>	<b>C4</b>	<b>C5</b>	<b>C6</b>	<b>CIA</b>	<b>ESE</b>	<b>Total</b>
10	10	5	5	5	5	40	60	100





## COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Understand and interpret financial statements	K1, K2	PSO1 PSO2 PSO 5 PSO 6 & PSO 8
CO 2	Understand and analyse various ratios	K1, K4	PSO1 PSO2 PSO 5 PSO 6 & PSO 8
CO 3	Prepare funds flow and cash flow statement and interpret it	K1, K2, K4	PSO1 PSO2 PSO 5 PSO 6 & PSO 8
CO 4	Understand Marginal costing and Managerial applications of cvp analysis for decision making of a business	K1, K3	PSO1 PSO2 PSO 5 PSO 6 & PSO 8
CO 5	Understand and calculate Material cost variances and prepare various budgets	K1 & K3	PSO1 PSO2 PSO 5 PSO 6 & PSO 8

### Mapping COs Consistency with PSOs

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8
CO1	3	3	1	2	3	3	2	3
CO2	3	3	1	2	3	3	2	3
CO3	3	3	1	2	3	3	2	3
CO4	3	3	1	2	3	3	2	3

<b>CO5</b>	<b>3</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>
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### Mapping COs Consistency with POs

<b>CO/PO</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>
<b>CO1</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>CO2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>CO3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>CO4</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>CO5</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

**COURSE DESIGNER: Staff Name S.L.KUMARI**

**Forwarded By**

**Dr.S.L.Kumari II B.B.A**

*S.L. Kumari*  
**HOD'S Signature & Name**

**NEW 5%**

**SEMESTER –IV**

*For those who joined in 2019 onwards*

<b>PROGRAMM E CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>CATEGORY</b>	<b>HRS/WE K</b>	<b>CREDIT S</b>
<b>USBA</b>	<b>19U4CC1 0</b>	<b>MANAGEMENT ACCOUNTING THEORY &amp; PRACTICE</b>	<b>CHALK/TAL K</b>	<b>6</b>	<b>4</b>

**COURSE DESCRIPTION**

The course is designed to expose the students towards various tools of management accounting such as financial statement analysis, ratio analysis, funds flow and cash flow analysis, marginal costing budgetary control and standard costing.

**COURSE OBJECTIVES**

The objective of the course is to familiarize the students with the basic management accounting concepts and their applications in managerial decision making.

**UNIT –I INTRODUCTION**

**(20 HRS.)**

Management Accounting – Concept – Growth-Definition – Characteristics –of Management Accounting Difference between Cost Accounting and Management Accounting –Difference between Financial Accounting and Management Accounting – Need and importance of management accounting- Financial Statement Analysis–Comparative Analysis, Common Size Analysis and Trend Analysis – Format for Classification – Limitations

## **UNIT –II RATIO ANALYSIS**

**(20 HRS.)**

Important Ratios and their Interpretations – Profitability ratios – Turnover ratios – Financial ratios – uses of ratios.

## **UNIT –III FUNDS FLOW AND CASH FLOW**

**(20 HRS.)**

Funds flow Analysis – Cash Flow Analysis (simple problems with two or three adjustments only), Difference between fund flow and cash flow analysis.

## **UNIT –IV MARGINAL COSTING**

**(15 HRS.)**

Marginal Costing – Break – Even Analysis – advantages- managerial applications of CVP analysis

## **UNIT –V STANDARD COSTING AND BUDGETORY CONTROL (15 HRS.)**

Meaning of standards, standard costing and variance

Material Variance – Calculation of Material Price Variance , Material Usage Variance, Material Mix Variance – Material Yield Variance – Material Cost Variance.

Budgetary control – Production Budget – Flexible budget – Cash budget – Sales budget – Zero base budgeting, Limitations.

## **UNIT –VI DYNAMICS (Evaluation Pattern-CIA only)**

1. Study the Union Budget and comment on it.
2. Evaluate the company/business, on the basis of profitability ratios, turnover ratios and financial ratios for the present financial year.
3. Look into the problems of companies/business, and make decisions based on marginal costing technique
4. social implications

### **Self Study:**

**Unit-1- Need and importance of management accounting**

**Unit-2- Uses of ratios**

**Unit-3- Difference between fund flow and cash flow analysis**

**Unit-4- Advantages of break-even analysis**

**Unit-5- Limitations of Budgets**

### **TEXT BOOK:**

**Principles of Management Accounting Dr. S.N. Maheswari. Sulthan Chand & Sons New Delhi.**

### **REFERENCES:**

1. Management Accounting- Sharma & Gupta. Kalyani Publishers, New Delhi 2016

2. Management Accounting theory and practice- Dr.A.Murthy and Dr.S.Gurusamy.

**DIGITAL OPEN EDUCATIONAL RESOURCES:**

1. [www.ddegjust.ac.in/studymaterial/mcom/mc-105.pdf](http://www.ddegjust.ac.in/studymaterial/mcom/mc-105.pdf),

2. [www.investopedia.com/terms/m/managerialaccounting.asp](http://www.investopedia.com/terms/m/managerialaccounting.asp)

3. [https://www.youtube.com/watch?v=i\\_7dxah6h3w](https://www.youtube.com/watch?v=i_7dxah6h3w)

**COURSE CONTENTS & LECTURE SCHEDULE:**

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
<b>UNIT -1 INTRODUCTION</b>				
1.1	Management Accounting – Concept – Definition – Characteristics -Growth – Differences between Financial Accounting and Management Accounting- Difference between Cost Accounting and Management Accounting- Need and importance of management accounting- Financial Statement	2	Chalk & Talk	Black Board
1.2	Financial Statement Format(Balance Sheet and Income Statement)	2	Lecture	LCD
1.3	Financial Statement analysis - Comparative Statements, Common Size Statements and Trend Analysis –Comparative Analysis Method Problems	5	Chalk & Talk	Black Board
1.4	Common Size Analysis Method Problems	5	Chalk & Talk	Black Board
1.5	Trend Analysis Method Problems	3	Chalk & Talk	Black Board
1.6	Problems on all methods and limitations	3	Discussion	Black Board

<b>UNIT -2                      RATIO ANALYSIS</b>				
2.1	Ratio Analysis – Introduction, meaning, uses	2	Lecture	LCD
2.2	Profitability Ratios- formulas and problems	5	Chalk & Talk	Black Board
2.3	Turnover Ratios – formulas and problems	5	Chalk & Talk	Black Board
2.4	Financial Ratios – formulas and problems	5	Chalk & Talk	Black Board
2.5	Preparation of Balance Sheet from ratios(Higher ability problem)	3	Chalk & Talk	Black Board

<b>UNIT -3                      FUNDS FLOW AND CASH FLOW</b>				
3.1	Meaning of funds flow- calculation of funds from operations from adjusted profit and loss account.	3	Lecture	LCD
3.2	Preparation schedule of changes in working capital, various ledger accounts, calculation of funds from operations, and funds flow statement	5	Chalk & Talk	Black Board
3.3	Funds flow statement with adjustments	5	Chalk & Talk	Black Board
3.4	Cash flow statement- calculation of cash from operations and cash flow statement	5	Chalk & Talk	Black Board
3.5	Difference between funds flow and cash flow	2	Chalk & Talk	Black Board

<b>UNIT -4                      MARGINAL COSTING</b>				
4.1	Meaning of marginal cost, marginal costing, uses and format of marginal statement	2	Lecture	LCD

4.2	Contribution, p/v ratio, break even point, sales for a desired profit, margin of safety, break even charts	5	Chalk & Talk	Black Board
4.3	Decision making problems- fixing selling price, make or buy, key factor, selection of most profitable product mix, accepting foreign/ additional offer, changes in selling price etc	5	Chalk & Talk	Black Board
4.4	Additional problems on marginal costing and decision making problems	3	Chalk & Talk	Black Board

<b>UNIT -5                      STANDARD COSTING AND BUDGETORY CONTROL</b>				
5.1	Standard costing- meaning of standards, standard costing, variance	2	Lecture	LCD
5.2	Direct Material variance- cost variance, price variance, usage variance, mix variance, yield variance – formulas and problems	5	Chalk & Talk	Black Board
5.3	Budgetary control- meaning of budgets, budgetary control, different budgets such as flexible budget, cash budget, production budget, sales budget, purchase budget, etc.,	5	Chalk & Talk	Black Board
5.4	More problems on standard costing and budgetary control	3	Chalk & Talk	Black Board

### EVALUATION PATTERN

Levels	C1	C2	C3	C4	C5	Total Scholastic Marks	Non Scholastic Marks C6	CIA Total	% of Assessment
	T1	T2	Quiz	Assignment	OBT/ PPT				



	10 Mks.	10 Mks.	5 Mks.	5 Mks	5 Mks	35 Mks.	5 Mks.	40M ks.	
<b>K1</b>	2	2	-	-	-	4	-	4	10 %
<b>K2</b>	2	2	5	-	-	9	-	9	22.5 %
<b>K3</b>	3	3	-	-	5	11	-	11	27.5 %
<b>K4</b>	3	3	-	5	-	11	-	11	27.5 %
<b>Non Scholas tic</b>	-	-	-	-	-		5	5	12.5 %
<b>Total</b>	<b>10</b>	<b>10</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>35</b>	<b>5</b>	<b>40</b>	<b>100 %</b>

<b>CIA</b>	
<b>Scholastic</b>	<b>35</b>
<b>Non Scholastic</b>	<b>5</b>
	<b>40</b>

✓ **The levels of CIA Assessment based on Revised Bloom's Taxonomy for II UG are :**

**K1-** Remember, **K2-**Understand, **K3-**Apply, **K4-**Analyse

	<b>SCHOLASTIC</b>				<b>NON - SCHOLASTIC</b>	<b>MARKS</b>		
<b>C1</b>	<b>C2</b>	<b>C3</b>	<b>C4</b>	<b>C5</b>	<b>C6</b>	<b>CIA</b>	<b>ESE</b>	<b>Total</b>
<b>10</b>	<b>10</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>40</b>	<b>60</b>	<b>100</b>

## COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Understand and interpret financial statements	K1, K2	PSO1 PSO2 PSO 5 PSO 6 & PSO 8
CO 2	Understand and analyse various ratios	K1, K4	PSO1 PSO2 PSO 5 PSO 6 & PSO 8
CO 3	Prepare funds flow and cash flow statement and interpret it	K1, K2, K4	PSO1 PSO2 PSO 5 PSO 6 & PSO 8
CO 4	Understand Marginal costing and Managerial applications of cvp analysis for decision making of a business	K1, K3	PSO1 PSO2 PSO 5 PSO 6 & PSO 8
CO 5	Understand and calculate Material cost variances and prepare various budgets	K1 & K3	PSO1 PSO2 PSO 5 PSO 6 & PSO 8

### Mapping COs Consistency with PSOs

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8
CO1	3	3	1	2	3	3	2	3
CO2	3	3	1	2	3	3	2	3
CO3	3	3	1	2	3	3	2	3

<b>CO4</b>	<b>3</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>
<b>CO5</b>	<b>3</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>

### Mapping COs Consistency with POs

<b>CO/PO</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>
<b>CO1</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>CO2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>CO3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>CO4</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>CO5</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

**COURSE DESIGNER: Staff Name S.L.KUMARI**

**Forwarded By**

**Dr.S.L.Kumari II B.B.A**

*S.L. Kumari*  
**HOD'S Signature & Name**

**OLD**

**III B.B.A**

**SEMESTER –V**

*For those who joined in 2019 onwards*

<b>PROGRAMM E CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>CATEGOR Y</b>	<b>HRS/WEE K</b>	<b>CREDIT S</b>
<b>USBA</b>	<b>19U5CC1 2</b>	<b>Tax Laws</b>	<b>CHALK &amp; Talk</b>	<b>5</b>	<b>4</b>

**COURSE DESCRIPTION**

The course explains about basic provisions of direct and indirect tax laws which includes calculation of residential status, income from salary, house property, assessment of a business firm, goods and services tax.

**COURSE OBJECTIVE**

The aim of the subject is to expose the students to income tax, calculation of tax liability and indirect tax, which forms major source of revenue to government.

**UNIT –I INTRODUCTION**

**( 20HRS.)**

Income Tax Act 1961 – basic concepts – assessment year – previous year – person – assessee – income – gross total income – difference between exemption and deduction – capital and revenue receipts and expenditure–tax rates -problems on basic concepts.

Residential Status – individual – HUF – firm and association of persons – company – every other person – Indian income and foreign income

– income deemed to be received in India – accrual of income – income deemed to accrue or arise in India. **(simple problems only)**

## **UNIT - II : INCOME FROM SALARIES (25HRS)**

Salary – basis of charge – different forms of salary –different forms of allowances – perquisites – taxable or not taxable – perquisites how valued for tax purposes – what are permissible deductions from salary income – deduction u/s 80C – problems on computation of salary income. **(simple problems only)**

## **UNIT - III: INCOME FROM HOUSE PROPERTY (15 HRS)**

Basis of charge – Provisions relating to deemed owner - basis of computing income from let out house property – taxable income from self-occupied property – unrealized rent –problems on the computation of property income. **(simple problems only)**

## **UNIT - IV ASSESSMENT OF FIRMS: (15 HRS)**

What is partnership – scheme of taxation of firms – remuneration/interest paid or payable is deductible – conditions u/s 184 – conditions for claiming deduction of remuneration of partners u/s 40(b) – conditions for interest to partners u/s 40(b) — how to find out income of a firm – problems on computation of taxable income of a firm and partners- Carry forward and set off of loss in case of change in the constitution of firm. **(simple problems only)**

## **UNIT - V        INDIRECT TAXES        THE CENTRAL GOODS AND SERVICES TAX ACT 2017. (15 HRS)**

Definitions – aggregate turnover, business, taxable person, taxable territory, and supplier.

Concept of supply – concept of supply, different types of supply

Levy of GST – Basis of charge of GST, GST levied in the case of inter- state supply, intra-state supply

Exemptions from GST – exempted goods under exemption notification

Place of supply – location of supplier of goods, services, place of supply of goods

Time of supply – determination of time of supply

Value of taxable supply – transaction value taken as taxable value of supply, inclusion in transaction value, exclusion from transaction value

Reverse charge mechanism – meaning, input tax credit- meaning, registration – persons liable for registration, procedure for registration. **(theory only)**

## **UNIT –VI DYNAMISM(Evaluation Pattern-CIA only)**

1. Calculate total taxable income of individuals and firms
2. Look into the union budget and comment on public expenditure

**Self Study:**

**Unit I: Tax evasion and tax planning.**

**Unit II: Different forms of salary**

**Unit III: Provisions relating to deemed owner**

**Unit IV: Carry forward and set off of loss in case of change in the constitution of firm.**

**Unit V: Definition of the terms in GST Law.**

**Text Book:**

Students Guide to Income Tax –Dr. Vinod Singhania, and Dr. Monica Singhania, Taxman's Publication Private Limited, New Delhi. (2019)

**REFERENCE**

Commercial's GST 2017 Published by Commercial Law Publishers (India) Private Limited, New Delhi. (2018)

**DIGITAL OPEN EDUCATIONAL RESOURCES:**

<https://www.rocketlawyer.com/gb/en/quick-guides/what-is-a-partnership>

<http://incometaxmanagement.com/Pages/Gross-Total-Income/Salaries/Salaries-Contents.html>

<https://www.youtube.com/watch?v=QdJKpSXCymQ>

<https://www.youtube.com/watch?v=A7YhYD5ejgU>

**COURSE CONTENTS & LECTURE SCHEDULE:**

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
<b>UNIT -1</b>		<b>INTRODUCTION</b>		
1.1	Tax – Definition – characteristics of Tax – Direct and Indirect Taxes – Merits and Demerits of the Direct and Indirect Taxes, General Principles of taxation, distinction between direct and indirect taxes	3	Chalk & Talk	Black Board

1.2	Tax evasion and tax planning	2	Chalk & Talk	LCD
1.3	Income Tax Act 1961, basic concepts- assessment year, previous year, person, assessee, income, gross total income, difference between exemption and deduction, tax rates – problems	4	Chalk & Talk	Black Board
1.4	Residential Status- Individual, HUF, Firm and association of persons, company, other person	2	Chalk & Talk	Black Board
1.5	Problems on residential status	4	Chalk & Talk	Black Board
1.6	Indian Income and foreign income – Problems	4	Chalk & Talk	Black Board
1.7	More problems on residential status and taxable incomes	1	Chalk & Talk	LCD
<b>UNIT -2 INCOME FROM SALARIES</b>				
2.1	Definition of Salary, different forms of salary, Problems on leave salary, gratuity, pension	4	Lecture	LCD
2.2	Different forms of allowances	3	Chalk & Talk	Black Board
2.3	Different types of perquisites	6	Chalk & Talk	Black Board
2.4	Specified assessee- taxable perquisites	3	Chalk & Talk	Black Board
2.5	Permissible deductions from salary income	2	Chalk & Talk	Black Board
2.6	Computation of gross salary and income under the Head Salary	2	Chalk & Talk	Black Board
2.7	Deductions under section 80C	2	Chalk & Talk	Black Board



2.8	More problems on salary income	3	Chalk & Talk	Black Board
<b>UNIT -3 INCOME FROM HOUSE PROPERTY</b>				
3.1	Basis of charge- Deemed Owner, exempted house propertyS	2	Chalk & Talk	Black Board
3.2	Income from Let Out House Property – theory and problems	4	Chalk & Talk	LCD
3.3	Income from Self-Occupied Property – theory and problems	2	Lecture	PPT & White board
3.4	Property self occupied and let out through the previous year – Problems and theory	3	Lecture	Smart Board
3.5	Unrealised rent	3	Lecture	Black Board
3.6	Problems on computation of income under the head salary	1	Chalk & Talk	Black Board
<b>UNIT -4 ASSESSMENT OF FIRMS</b>				
4.1	Partnership – scheme of taxation of firms, remuneration/interest payable to partners	1	Chalk & Talk	Black Board
4.2	Conditions u/s 184	1	Chalk &Talk	LCD
4.3	Section 40b- conditions for deduction of remuneration to partners	1	Lecture	PPT & White board
4.4	Conditions for interest to partners u/s40b	1	Lecture	Smart Board
4.5	Calculation of book profit of firm	2	Lecture	Black Board
4.6	Computation of taxable income of firm and partners	4	Chalk &Talk	Black Board

4.7	Carry forward of loss in case of change in the constitution of firm	1	Chalk &Talk	LCD
4.8	More problems on assessment of firms	4	Chalk & Talk	Black Board
<b>UNIT -5                      GOODS AND SERVICES TAX</b>				
5.1	Definitions – aggregate turnover, business, taxable person, taxable territory, and supplier.  Concept of supply – concept of supply, different types of supply	3	Chalk and Talk	PPT and Google Classroom
5.2	Levy of GST – Basis of charge of GST, GST levied in the case of inter- state supply, intra-state supply  Exemptions from GST – exempted goods under exemption notification	3	Chalk & Talk	LCD
5.3	Place of supply – location of supplier of goods, services, place of supply of goods.Time of supply – determination of time of supply	3	Lecture	PPT & White board
5.4	Value of taxable supply – transaction value taken as taxable value of supply, inclusion in transaction value, exclusion from transaction value	3	Lecture	Smart Board
5.5	Reverse charge mechanism – meaning, input tax credit-meaning, registration – persons liable for registration, procedure for registration.(theory only)	3	Lecture	Chalk and Talk

## EVALUATION PATTERN

Levels	C1	C2	C3	C4	C5	Total Scholas tic Marks	Non Schola stic Marks C6	CIA Total	% of Assess ment
	T1  10 Mks.	T2  10 Mks.	Quiz  5 Mks.	Assi gnm ent  5 Mks	OBT/ PPT  5 Mks	35 Mks.	5 Mks.	40Mk s.	
K1	2	2	-	-	-	4	-	4	10 %
K2	2	2	5	-	-	9	-	9	22.5 %
K3	3	3	-	-	5	11	-	11	27.5 %
K4	3	3	-	5	-	11	-	11	27.5 %
Non Scholas tic	-	-	-	-	-		5	5	12.5 %
Total	10	10	5	5	5	35	5	40	100 %

CIA	
<b>Scholastic</b>	<b>35</b>
<b>Non Scholastic</b>	<b>5</b>
	<b>40</b>

✓ **The levels of CIA Assessment based on Revised Bloom's Taxonomy for III UG are :**

**K1-** Remember, **K2-**Understand, **K3-**Apply, **K4-**Analyse

	SCHOLASTIC				NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Understand the different types of tax, tax rates, basic concepts, residential status of individual, HUF, firm, company, Indian income and foreign income .	K1 & K3	PSO 2& PSO3
CO 2	Understand and calculate the taxable income from salaries	K1 & K4	PSO2 & PSO 3
CO 3	Understand and compute the taxable income from house property	K1 & K3	PSO2 & PSO3

CO 4	Understand and calculate the taxable income of firms and partners	K1, K2 & K4	PSO2 & PSO3
CO 5	Understand the basics of Goods and Services Tax	K1 & K2	PSO2 & PSO3

### Mapping COs Consistency with PSOs

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8
CO1	2	3	3	1	1	1	2	2
CO2	2	3	3	1	1	1	2	2
CO3	2	3	3	1	1	1	2	2
CO4	2	3	3	1	1	1	3	2
CO5	2	2	3	1	1	1	3	2

### Mapping COs Consistency with POs

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	3	2	2	2	3
CO2	3	2	3	2	2	2	3
CO3	3	2	3	3	2	2	3
CO4	3	2	3	3	2	2	3
CO5	3	2	3	2	2	2	3

**Course teacher:**

**Dr.S.L. Kumari** S.L. Kumari

S.L. Kumari

**Forwarded By**

**Dr.S.L. Kumari**

**NEW 5%**

**III B.B.A**

**SEMESTER –V**

*For those who joined in 2019 onwards*

<b>PROGRAMM E CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>CATEGOR Y</b>	<b>HRS/WEE K</b>	<b>CREDIT S</b>
<b>USBA</b>	<b>19U5CC1 2</b>	<b>Tax Laws</b>	<b>CHALK &amp; Talk</b>	<b>5</b>	<b>4</b>

### **COURSE DESCRIPTION**

The course explains about basic provisions of direct and indirect tax laws which includes calculation of residential status, income from salary, house property, assessment of a business firm, goods and services tax.

### **COURSE OBJECTIVE**

The aim of the subject is to expose the students to income tax, calculation of tax liability and indirect tax, which forms major source of revenue to government.

## **UNIT –I INTRODUCTION**

**( 20HRS.)**

**Tax – Definition – characteristics of Tax – Direct and Indirect Taxes – Merits and Demerits of the Direct and Indirect Taxes**-General principles of taxation – distinction between direct and indirect taxes – Tax evasion and tax planning.

Income Tax Act 1961 – basic concepts – assessment year – previous year – person – assessee – income – gross total income – difference between exemption and deduction – capital and revenue receipts and expenditure–tax rates -problems on basic concepts.

Residential Status – individual – HUF – firm and association of persons – company – every other person – Indian income and foreign income – income deemed to be received in India – accrual of income – income deemed to accrue or arise in India.**(simple problems only)**

## **UNIT - II : INCOME FROM SALARIES**

**(25HRS)**

Salary – basis of charge – different forms of salary –different forms of allowances – perquisites – taxable or not taxable – perquisites how valued for tax purposes – what are permissible deductions from salary income – deduction u/s 80C – problems on computation of salary income.**(simple problems only)**

## **UNIT - III: INCOME FROM HOUSE PROPERTY**

**(15 HRS)**

Basis of charge – Provisions relating to deemed owner - basis of computing income from let out house property – taxable income from self-occupied property – unrealized rent –problems on the computation of property income. **(simple problems only)**

## **UNIT - IV ASSESSMENT OF FIRMS:**

**(15 HRS)**

What is partnership? – scheme of taxation of firms – remuneration/interest paid or payable is deductible – conditions u/s 184 – conditions for claiming deduction of remuneration of partners u/s 40(b) – conditions for interest to partners u/s 40(b) — how to find out income of a firm – problems on computation of taxable income of a firm and partners- Carry forward and set off of loss in case of change in the constitution of firm. **(simple problems only)**

## **UNIT - V        INDIRECT TAXES        THE CENTRAL GOODS AND SERVICES TAX ACT 2017.**

**(15 HRS)**

Definitions – aggregate turnover, business, taxable person, taxable territory, and supplier.



Concept of supply – different types of supply

Levy of GST – Basis of charge of GST, GST levied in the case of inter- state supply, intra-state supply

Exemptions from GST – exempted goods under exemption notification

Place of supply – location of supplier of goods, services, place of supply of goods

Time of supply – determination of time of supply

Value of taxable supply – transaction value taken as taxable value of supply, inclusion in transaction value, exclusion from transaction value

Reverse charge mechanism – meaning, input tax credit- meaning, registration – persons liable for registration, procedure for registration.**(theory only)**

## **UNIT –VI DYNAMISM(Evaluation Pattern-CIA only)**

1. Calculate total taxable income of individuals and firms
2. Look into the union budget and comment on public expenditure

### **Self Study:**

**Unit I: Tax evasion and tax planning.**

**Unit II: Different forms of salary**

**Unit III: Provisions relating to deemed owner**

**Unit IV: Carry forward and set off of loss in case of change in the constitution of firm.**

**Unit V: Definition of the terms in GST Law.**

### **Text Book:**

Students Guide to Income Tax –Dr.VinodSinghania, and Dr. Monica Singhania,Taxman's Publication Private Limited, New Delhi. (2019)

### **REFERENCE**

Commercial's GST 2017 Published by Commercial Law Publishers (India) Private Limited, New Delhi. (2018)

### **DIGITAL OPEN EDUCATIONAL RESOURCES:**

<https://www.rocketlawyer.com/gb/en/quick-guides/what-is-a-partnership>  
<http://incometaxmanagement.com/Pages/Gross-Total-Income/Salaries/Salaries-Contents.html>

<https://www.youtube.com/watch?v=QdJKpSXCymQ>

<https://www.youtube.com/watch?v=A7YhYD5ejgU>

**COURSE CONTENTS & LECTURE SCHEDULE:**

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
<b>UNIT -1 INTRODUCTION</b>				
1.1	Tax – Definition – characteristics of Tax – Direct and Indirect Taxes – Merits and Demerits of the Direct and Indirect Taxes, General Principles of taxation, distinction between direct and indirect taxes	3	Chalk & Talk	Black Board
1.2	Tax evasion and tax planning	2	Chalk & Talk	LCD
1.3	Income Tax Act 1961, basic concepts- assessment year, previous year, person, assessee, income, gross total income, difference between exemption and deduction, tax rates – problems	4	Chalk & Talk	Black Board
1.4	Residential Status- Individual, HUF, Firm and association of persons, company, other person	2	Chalk & Talk	Black Board
1.5	Problems on residential status	4	Chalk & Talk	Black Board
1.6	Indian Income and foreign income – Problems	4	Chalk & Talk	Black Board
1.7	More problems on residential status and taxable incomes	1	Chalk & Talk	LCD
<b>UNIT -2 INCOME FROM SALARIES</b>				
2.1	Definition of Salary, different forms of salary, Problems on leave salary, gratuity, pension	4	Lecture	LCD

2.2	Different forms of allowances	3	Chalk & Talk	Black Board
2.3	Different types of perquisites	6	Chalk & Talk	Black Board
2.4	Specified assessee- taxable perquisites	3	Chalk & Talk	Black Board
2.5	Permissible deductions from salary income	2	Chalk & Talk	Black Board
2.6	Computation of gross salary and income under the Head Salary	2	Chalk & Talk	Black Board
2.7	Deductions under section 80C	2	Chalk & Talk	Black Board
2.8	More problems on salary income	3	Chalk & Talk	Black Board
<b>UNIT -3 INCOME FROM HOUSE PROPERTY</b>				
3.1	Basis of charge- Deemed Owner, exempted house propertyS	2	Chalk & Talk	Black Board
3.2	Income from Let Out House Property – theory and problems	4	Chalk & Talk	LCD
3.3	Income from Self-Occupied Property – theory and problems	2	Lecture	PPT & White board
3.4	Property self occupied and let out through the previous year – Problems and theory	3	Lecture	Smart Board
3.5	Unrealised rent	3	Lecture	Black Board
3.6	Problems on computation of income under the head salary	1	Chalk & Talk	Black Board
<b>UNIT -4 ASSESSMENT OF FIRMS</b>				
4.1	Partnership – scheme of taxation of firms,	1	Chalk & Talk	Black Board

	remuneration/interest payable to partners			
4.2	Conditions u/s 184	1	Chalk &Talk	LCD
4.3	Section 40b- conditions for deduction of remuneration to partners	1	Lecture	PPT & White board
4.4	Conditions for interest to partners u/s40b	1	Lecture	Smart Board
4.5	Calculation of book profit of firm	2	Lecture	Black Board
4.6	Computation of taxable income of firm and partners	4	Chalk &Talk	Black Board
4.7	Carry forward of loss in case of change in the constitution of firm	1	Chalk &Talk	LCD
4.8	More problems on assessment of firms	4	Chalk & Talk	Black Board
<b>UNIT -5                      GOODS AND SERVICES TAX</b>				
5.1	Definitions – aggregate turnover, business, taxable person, taxable territory, and supplier.  Concept of supply – concept of supply, different types of supply	3	Chalk and Talk	PPT and Google Classroom
5.2	Levy of GST – Basis of charge of GST, GST levied in the case of inter- state supply, intra-state supply  Exemptions from GST – exempted goods under exemption notification	3	Chalk & Talk	LCD
5.3	Place of supply – location of supplier of goods, services, place of supply of goods.Time of	3	Lecture	PPT & White board

	supply – determination of time of supply			
5.4	Value of taxable supply – transaction value taken as taxable value of supply, inclusion in transaction value, exclusion from transaction value	3	Lecture	Smart Board
5.5	Reverse charge mechanism – meaning, input tax credit-meaning, registration – persons liable for registration, procedure for registration.(theory only)	3	Lecture	Chalk and Talk

### EVALUATION PATTERN

Levels	C1	C2	C3	C4	C5	Total Scholastic Marks	Non Scholastic Marks C6	CIA Total	% of Assessment
	T1  10 Mks.	T2  10 Mks.	Quiz  5 Mks.	Assignment  5 Mks	OBT/PPT  5 Mks				
K1	2	2	-	-	-	4	-	4	10 %
K2	2	2	5	-	-	9	-	9	22.5 %
K3	3	3	-	-	5	11	-	11	27.5 %
K4	3	3	-	5	-	11	-	11	27.5 %

<b>Non Scholastic</b>	-	-	-	-	-		5	5	12.5 %
<b>Total</b>	<b>10</b>	<b>10</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>35</b>	<b>5</b>	<b>40</b>	<b>100 %</b>

<b>CIA</b>	
<b>Scholastic</b>	<b>35</b>
<b>Non Scholastic</b>	<b>5</b>
	<b>40</b>

✓ **The levels of CIA Assessment based on Revised Bloom's Taxonomy for III UG are :**

**K1-** Remember, **K2-**Understand, **K3-**Apply, **K4-**Analyse

	<b>SCHOLASTIC</b>				<b>NON - SCHOLASTIC</b>	<b>MARKS</b>		
<b>C1</b>	<b>C2</b>	<b>C3</b>	<b>C4</b>	<b>C5</b>	<b>C6</b>	<b>CIA</b>	<b>ESE</b>	<b>Total</b>
<b>10</b>	<b>10</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>40</b>	<b>60</b>	<b>100</b>

On the successful completion of the course, students will be able to:

<b>NO.</b>	<b>COURSE OUTCOMES</b>	<b>KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)</b>	<b>PSOs ADDRESSED</b>
CO 1	Understand the different types of tax, tax rates, basic concepts, residential status of individual, HUF, firm, company, Indian income and foreign income .	K1 & K3	PSO 2& PSO3

CO 2	Understand and calculate the taxable income from salaries	K1 & K4	PSO2 & PSO 3
CO 3	Understand and compute the taxable income from house property	K1 & K3	PSO2 & PSO3
CO 4	Understand and calculate the taxable income of firms and partners	K1, K2 & K4	PSO2 & PSO3
CO 5	Understand the basics of Goods and Services Tax	K1 & K2	PSO2 & PSO3

### Mapping COs Consistency with PSOs

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8
CO1	2	3	3	1	1	1	2	2
CO2	2	3	3	1	1	1	2	2
CO3	2	3	3	1	1	1	2	2
CO4	2	3	3	1	1	1	3	2
CO5	2	2	3	1	1	1	3	2

### Mapping COs Consistency with POs

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	3	2	2	2	3
CO2	3	2	3	2	2	2	3
CO3	3	2	3	3	2	2	3
CO4	3	2	3	3	2	2	3

CO5	3	2	3	2	2	2	3
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**Course teacher:**

**Dr.S.L. Kumari**

*S.L. Kumari*

*S.L. Kumari*

**Forwarded By**

**Dr.S.L. Kumari**

**OLD**

**III B.B.A**

**SEMESTER –V**

*For those who joined in 2019 onwards*

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/WEEK	CREDITS
USBA	19U5SB3	LEADERSHIP SKILLS	Lecture	2	2

### **COURSE DESCRIPTION**

The course is designed to impart knowledge relating to leadership, behaviour of a leader, leadership styles leadership development and thereby impart leadership skills

### **COURSE OBJECTIVES**

The aim of the course is to understand the leadership and to develop leadership skills.



## **UNIT –I INTRODUCTION**

**6( HRS.)**

Leadership – Definition, Nature, Essential qualities, Styles.

## **UNIT II: ATTITUDE**

**[6 HRS]**

Attitude –Meaning, Nature, Components, Sources of attitude, Types of attitude, Functions of Attitude, Practical exercises for measuring Attitude.

## **UNIT III: GOAL SETTING**

**[6 HRS]**

Goal setting – Meaning- -- Visualization – Meaning – Visualization Process

## **UNIT IV: TIME MANAGEMENT**

**[6 HRS]**

Time Management – Meaning – Ideas to transfuse time.

## **UNIT V: SELF MOTIVATION AND SWOT ANALYSIS**

**[6 HRS]**

Self – motivation – Concept – way of self motivation – SWOT analysis- Introduction, Tool for personal SWOT analysis (with Examples & Exercises)

## **Unit VI: DYNAMICS (Evaluation Pattern-CIA only)**

Prepare Swot analysis of two companies located in your area.

### **Self Study:**

**Unit 1: Leadership qualities**

**Unit 2: Sources of Attitude**

**Unit 3:Goal Setting**

**Unit 4: time management**

**Unit 5: SWOT analysis**

### **Text Book:**

1. Soft Skills by Dr.K.AlexDecember (2010)
2. Personality Development by P.C.Sekar (2008)

### **REFERENCE :**

Personality development and communicative English  
byDr.Pandya&Pratimadevesastri

### **DIGITAL OPEN EDUCATIONAL RESOURCE:**

<https://www.commonpurpose.org/leadership/development>

<https://sallyhelgesen.com/video/womens-leadership-skills>

<https://www.thebalancecareers.com › top-leadership-skills>

### **COURSE CONTENTS & LECTURE SCHEDULE:**

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
<b>UNIT -1 LEADERSHIP</b>				
1.1	Leadership – definition- nature- essential qualities- styles	6	Chalk & Talk	Black Board
<b>UNIT -2 ATTITUDE</b>				
2.1	Attitude- meaning, nature, components, sources, types, functions, practical exercises of attitude	6	Lecture	LCD
<b>UNIT -3 GOAL SETTING</b>				
3.1	Goal setting- meaning, difference between Dream& Goal - Goal setting Process-- visualization, process of visualization	6	Chalk & Talk	Black Board
<b>UNIT -4 TIME MANAGEMENT</b>				
4.1	Time Management – meaning – ideas to transfuse time	6	Lecture	LCD
<b>UNIT -5 SELF MOTIVATION AND SWOT ANALYSIS</b>				
5.1	Self motivation- concept- ways of self motivation – swot analysis.	6	Discussion	Students presentation

## EVALUATION PATTERN

<b>Levels</b>	<b>C1</b>	<b>C2</b>	<b>C3</b>	<b>C4</b>	<b>C5</b>	<b>Total Scholastic Marks</b>	<b>Non Scholastic Marks</b>	<b>CIA Total</b>	<b>% of Assessment</b>
	<b>T1</b>	<b>T2</b>	<b>Quiz</b>	<b>Assignment</b>	<b>OBT/ PPT</b>		<b>C6</b>		

	10 Mks.	10 Mks.	5 Mks.	5 Mks	5 Mks	35 Mks.	5 Mks.	40M ks.	
<b>K1</b>	2	2	-	-	-	4	-	4	10 %
<b>K2</b>	2	2	5	-	-	9	-	9	22.5 %
<b>K3</b>	3	3	-	-	5	11	-	11	27.5 %
<b>K4</b>	3	3	-	5	-	11	-	11	27.5 %
<b>Non Scholas tic</b>	-	-	-	-	-		5	5	12.5 %
<b>Total</b>	10	10	5	5	5	35	5	40	100 %

<b>CIA</b>	
<b>Scholastic</b>	<b>35</b>
<b>Non Scholastic</b>	<b>5</b>
	<b>40</b>

✓ **The levels of CIA Assessment based on Revised Bloom's Taxonomy for III UG are :**

**K1-** Remember, **K2-**Understand, **K3-**Apply, **K4-**Analyse

	<b>SCHOLASTIC</b>				<b>NON - SCHOLASTIC</b>	<b>MARKS</b>		
<b>C1</b>	<b>C2</b>	<b>C3</b>	<b>C4</b>	<b>C5</b>	<b>C6</b>	<b>CIA</b>	<b>ESE</b>	<b>Total</b>
10	10	5	5	5	5	40	60	100

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Understand the essential qualities of leadership & develop leadership skills.	K1,K2& K3	PSO2& PSO4
CO 2	Learn about attitude & its measurement to identify the level of attitude	K1,K2& K3	PSO2& PSO4
CO 3	Acquire knowledge about goal setting & facilitates to develop the individual goals	K1,K2& K3	PSO2& PSO4
CO 4	Understand the importance of time management & apply it in practise.	K1,K2& K3	PSO2& PSO4
CO 5	Learn & Apply the tools of SWOT analysis which in turn helps to match the strengths & weakness with opportunities & Threats.	K1,K2& K3	PSO2& PSO4

#### Mapping COs Consistency with PSOs

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8
CO1	1	3	2	3	1	1	1	2
CO2	1	3	2	3	1	1	1	2
CO3	1	3	2	3	1	1	1	2
CO4	1	3	2	3	1	1	1	2
CO5	1	3	2	3	1	1	1	2

#### Mapping COs Consistency with POs

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	1	3	1	3	2	3
CO2	3	1	3	1	3	2	3

CO3	3	1	3	1	3	2	3
CO4	3	1	3	1	3	2	3
CO5	3	1	3	1	3	2	3

**COURSE DESIGNER: A. ROSARY INFANTA**

*A Rosary Infanta*

**Forwarded By**

*S.L. Kumari*

**Dr.S.L. Kumari**

**HOD'S Signature & Name**

**NEW5%**

**III B.B.A**

**SEMESTER –V**

*For those who joined in 2019 onwards*

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/WEEK	CREDITS
USBA	19U5SB3	LEADERSHIP SKILLS	Lecture	2	2

### **COURSE DESCRIPTION**

The course is designed to impart knowledge relating to leadership, behaviour of a leader, leadership styles leadership development and thereby impart leadership skills

### **COURSE OBJECTIVES**

The aim of the course is to understand the leadership and to develop leadership skills.

## **UNIT –I INTRODUCTION**

**6( HRS.)**

Leadership – Definition, Nature, Essential qualities, Styles.

## **UNIT II: ATTITUDE**

**[6 HRS]**

Attitude –Meaning, Nature, Components, Sources of attitude, Types of attitude, Functions of Attitude, Practical exercises for measuring Attitude.

## **UNIT III: GOAL SETTING**

**[6 HRS]**

Goal setting – Meaning-**Difference between Dream& Goal -Goal setting Process**– Visualization – Meaning – Visualization Process

## **UNIT IV: TIME MANAGEMENT**

**[6 HRS]**

Time Management – Meaning – Ideas to transfuse time.

## **UNIT V: SELF MOTIVATION AND SWOT ANALYSIS**

**[6 HRS]**

Self – motivation – Concept – way of self motivation – SWOT analysis- Introduction, Tool for personal SWOT analysis (with Examples & Exercises)

## **Unit VI: DYNAMICS (Evaluation Pattern-CIA only)**

Prepare Swot analysis of two companies located in your area.

### **Self Study:**

**Unit 1: Leadership qualities**

**Unit 2: Sources of Attitude**

**Unit 3:Goal Setting**

**Unit 4: time management**

**Unit 5: SWOT analysis**

### **Text Book:**

1. Soft Skills by Dr.K.AlexDecember (2010)
2. Personality Development by P.C.Sekar (2008)

### **REFERENCE :**

Personality development and communicative English  
byDr.Pandya&Pratimadevesastri

### **DIGITAL OPEN EDUCATIONAL RESOURCE:**

<https://www.commonpurpose.org/leadership/development>

<https://sallyhelgesen.com/video/womens-leadership-skills>

<https://www.mindtools.com › main › newMN LDR>

<https://www.thebalancecareers.com › top-leadership-skills>

**COURSE CONTENTS & LECTURE SCHEDULE:**

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
<b>UNIT -1 LEADERSHIP</b>				
1.1	Leadership – definition- nature- essential qualities- styles	6	Chalk & Talk	Black Board
<b>UNIT -2 ATTITUDE</b>				
2.1	Attitude- meaning, nature, components, sources, types, functions, practical exercises of attitude	6	Lecture	LCD
<b>UNIT -3 GOAL SETTING</b>				
3.1	Goal setting- meaning, difference between Dream& Goal - Goal setting Process-- visualization, process of visualization	6	Chalk & Talk	Black Board
<b>UNIT -4 TIME MANAGEMENT</b>				
4.1	Time Management – meaning – ideas to transfuse time	6	Lecture	LCD
<b>UNIT -5 SELF MOTIVATION AND SWOT ANALYSIS</b>				
5.1	Self motivation- concept- ways of self motivation – swot analysis.	6	Discussion	Students presentation

**EVALUATION PATTERN**

Levels	C1	C2	C3	C4	C5	Total Scholas tic Marks	Non Scholas tic Marks C6	CIA Total	% of Assess ment
	T1  10 Mks.	T2  10 Mks.	Quiz  5 Mks.	Assi gnm ent  5 Mks	OBT/ PPT  5 Mks	35 Mks.	5 Mks.	40Mk s.	
<b>K1</b>	<b>2</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>4</b>	10 %
<b>K2</b>	<b>2</b>	<b>2</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>9</b>	<b>-</b>	<b>9</b>	22.5 %
<b>K3</b>	<b>3</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>5</b>	<b>11</b>	<b>-</b>	<b>11</b>	27.5 %
<b>K4</b>	<b>3</b>	<b>3</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>11</b>	<b>-</b>	<b>11</b>	27.5 %
<b>Non Scholas tic</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>5</b>	<b>5</b>	12.5 %
<b>Total</b>	<b>10</b>	<b>10</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>35</b>	<b>5</b>	<b>40</b>	<b>100 %</b>

CIA	
<b>Scholastic</b>	<b>35</b>
<b>Non Scholastic</b>	<b>5</b>
	<b>40</b>

✓ The levels of CIA Assessment based on Revised Bloom's Taxonomy for III UG are :

**K1-** Remember,    **K2-**Understand,    **K3-**Apply,    **K4-**Analyse



	SCHOLASTIC				NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Understand the essential qualities of leadership & develop leadership skills.	K1,K2& K3	PSO2& PSO4
CO 2	Learn about attitude & its measurement to identify the level of attitude	K1,K2& K3	PSO2& PSO4
CO 3	Acquire knowledge about goal setting & facilitates to develop the individual goals	K1,K2& K3	PSO2& PSO4
CO 4	Understand the importance of time management & apply it in practise.	K1,K2& K3	PSO2& PSO4
CO 5	Learn & Apply the tools of SWOT analysis which in turn to helps to match the strengths&weakness with opportunities &Threats.	K1,K2& K3	PSO2& PSO4

### Mapping COs Consistency with PSOs

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8
CO1	1	3	2	3	1	1	1	2
CO2	1	3	2	3	1	1	1	2
CO3	1	3	2	3	1	1	1	2

<b>C04</b>	<b>1</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>
<b>C05</b>	<b>1</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>

### Mapping COs Consistency with POs

<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
<b>C01</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>2</b>	<b>3</b>
<b>C02</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>2</b>	<b>3</b>
<b>C03</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>2</b>	<b>3</b>
<b>C04</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>2</b>	<b>3</b>
<b>C05</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>2</b>	<b>3</b>

**COURSE DESIGNER: A. ROSARY INFANTA**

*A Rosary Infanta*

**Forwarded By**

**Dr.S.L. Kumari**

*S.L. Kumari*

**HOD'S Signature & Name**

**OLD****III BBA - SEMESTER –VI***For those who joined in 2019 onwards*

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/ WEEK	CREDITS
USBA	19U6ME3	RETAIL MANAGEMENT	Lecture	5	5

**COURSE DESCRIPTION**

This course deals with comprehensive view of retail management which includes fundamental concepts of retailing and the various functional areas of retail management .

**COURSE OBJECTIVES**

- The main objective for the curriculum is providing insights on retailing operations.
- The course intends to provide the learner with an overview of the retail industry, concepts and processes and an opportunity to understand the areas of accountability for a Retail Manager.
- This course enables the students to become good retail planners and decision makers.

**Unit1: Introduction (15 hours)**

Retailing – Definition and scope – Retailing and marketing mix – Retailing scenario in India – Factors influencing consumers shopping habits – Key drivers retailing in India – Growth of organized retailing in India – Retail formats and their evolution – Store formats in parlance.

**Unit 2: Store operations management (15 hours)**

Store planning – Meaning- - Location planning – Types of locations – Stores Design and retailing image mix - Space mix – concepts, Floor space management – Merchandise Hierarchy – Visual Merchandising - Meaning – Advantages – Stores Atmospherics – Contents – Shop Displays - Types–Mall–Meaning, New Mall concepts emerging in India.

**Unit 3: Supply Chain Management & CRM (15 hours)**

Supply chain management (SCM) – Meaning, Concept – Integrated Supply Chain – Components – Retail Automation & SCM with examples (Tanishq& Shoppers stop) – CRM-Meaning- CRM Process – Retail technology and Customer Relations Management (CRM)- Retail Automation in Merchandise and SCM.

**Unit 4: Managing Retail Personnel & Customer Service Management (15 hours)**

HR issues – Concerns in Retailing – Manpower Planning – Recruitment – Motivation & Retention – Remuneration Structure – Various types – Salary only – Commission – bonus – Non – cash incentives. Role of retail sales personnel – Qualities – Personal selling process. Customer service management-process

**Unit 5: Retail Marketing Mix (15 hours)**

Retail marketing mix – Components of marketing mix – Direct marketing – types – Micro marketing – Meaning – customer response to micro marketing – Digital marketing-Concept. Online retailing-meaning, advantages, features. Multichannel retailing-meaning, key channels of

multichannel retailing. Advertising – Advertising mix – Franchising – Types of Franchising –Types of Franchise Agreements.

**Unit 6: DYNAMICS(Evaluation Pattern-CIA only)**

1. Study on strategies adopted by Indian Retailers for sales maximization.
2. Comment on the display of shops that you have recently visited.

**SELF-STUDY:**

**Unit-1: Growth of organized retailing in India**

**Unit-2: Mall–Meaning, New Mall concepts emerging in India.**

**Unit-3: Retail technology and Customer Relations Management**

**Unit-4: Customer service management-process**

**Unit-5: Franchising – Types of Franchising –Types of Franchise Agreements.**

**TEXT BOOK:**

Retail Management- Functional Principles & Practices -By Gibson Vedamani, JaicoPublishing House, Fourth Edition, New Delhi.2018

**REFERENCES:**

Retail management –ChetanBajaj ,Nidhi.V Srinivasa-2017

Retail management – MichallLevy ,Barton.AWeitz -2018

**DIGITAL OPEN EDUCATIONAL RESOURCES:**

[www.managementstudyguide.com/retail-management.htm](http://www.managementstudyguide.com/retail-management.htm),

[www.careerindia.com › Courses › Unique Courses](http://www.careerindia.com/Courses/Unique%20Courses)

<https://www.youtube.com/watch?v=YjQNiCvVY5A>

**COURSE CONTENTS & LECTURE SCHEDULE:**

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 Introduction				

1.1	Retailing – Definition and scope	1	Chalk & Talk	Black Board
1.2	Retailing and marketing mix	2	Chalk & Talk	Black Board
1.3	Retailing scenario in India	2	Lecture	Black Board
1.4	Factors influencing consumers shopping habits	2	Lecture	Black Board
1.5	Key drivers retailing in India	2	Lecture	Black Board
1.6	Growth of organized retailing in India	2	Discussion	Black Board
1.7	Retail formats and their evolution	2	Lecture	Black Board
1.8	Store formats in parlance.	2	Discussion	Black Board
<b>UNIT -2                      Store operations management</b>				
2.1	Store planning – Meaning, Location planning	1	Lecture	Black Board
2.2	Strategies for store planning -Types of locations	2	Chalk & Talk	Black Board
2.3	Stores Design and retailing image mix	3	Chalk & Talk	Black Board
2.4	Space mix – concepts	2	Lecture	Black Board
2.5	Floor space management –	2	Chalk & Talk	Black Board
2.6	Merchandise Hierarchy – Visual Merchandising	2	Chalk & Talk	Black Board
2.7	Meaning – Advantages – Stores Atmospherics	1	Lecture	Black Board

2.8	Contents – Shop Displays - Types–Mall–Meaning, New Mall concepts emerging in India	2	Chalk & Talk	Black Board
<b>UNIT -3 Supply Chain Management &amp; CRM</b>				
3.1	Supply chain management (SCM) – Meaning	1	Chalk & Talk	Black Board
3.2	Concept – Integrated Supply Chain	1	Chalk & Talk	Black Board
3.3	Components – Retail Automation & SCM with examples (Tanishq& Shoppers stop)	4	Lecture	Black Board
3.4	CRM-Meaning- CRM Process	3	Lecture	Black Board
3.5	Retail technology and Customer Relations Management (CRM)	3	Lecture	Black Board
3.6	Retail Automation in Merchandise and SCM.	3	Discussion	Black Board
<b>UNIT-4 Managing Retail Personnel &amp; Customer Service Management</b>				
4.1	HR issues – Concerns in Retailing	1	Lecture	Black Board
4.2	Manpower Planning – Recruitment	2	Chalk & Talk	Black Board
4.3	Motivation & Retention	3	Chalk & Talk	Black Board
4.4	– Remuneration Structure	1	Lecture	Black Board
4.5	Various types – Salary only	2	Chalk & Talk	Black Board
4.6	Commission – bonus – Non – cash incentives.	1	Chalk & Talk	Black Board

4.7	Role of retail sales personnel	1	Lecture	Black Board
4.8	Qualities – Personal selling process.	2	Chalk & Talk	Black Board
4.9	Customer service management-process	2	Chalk & Talk	Black Board
<b>UNIT-5 Retail Marketing Mix</b>				
5.1	Retail marketing mix	2	Lecture	Black Board
5.2	Components of marketing mix	2	Chalk & Talk	Black Board
5.3	Direct marketing	2	Chalk & Talk	Black Board
5.4	types – Micro marketing	1	Lecture	Black Board
5.5	Meaning – customer response to micro marketing	2	Chalk & Talk	Black Board
5.6	Digital marketing-Concept. Online retailing-meaning, advantages, features	2	Chalk & Talk	Black Board
5.7	Multichannel retailing-meaning, key channels of multichannel retailing	1	Lecture	Black Board
5.8	. Advertising – Advertising mix – Franchising – Types of Franchising –Types of Franchise Agreements	3	Chalk & Talk	Black Board

### EVALUATION PATTERN

Levels	C1	C2	C3	C4	C5	Total Scholastic Marks	Non Scholastic Marks C6	CIA Total 1	% of Assessment
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	<b>T1</b>	<b>T2</b>	<b>Quiz</b>	<b>Assi gn me nt</b>	<b>OBT/ PPT</b>				
	<b>10 Mks.</b>	<b>10 Mks.</b>	<b>5 Mks.</b>	<b>5 Mks</b>	<b>5 Mks</b>	<b>35 Mks.</b>	<b>5 Mks.</b>	<b>40M ks.</b>	
<b>K1</b>	<b>2</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>4</b>	<b>10 %</b>
<b>K2</b>	<b>2</b>	<b>2</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>9</b>	<b>-</b>	<b>9</b>	<b>22.5 %</b>
<b>K3</b>	<b>3</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>5</b>	<b>11</b>	<b>-</b>	<b>11</b>	<b>27.5 %</b>
<b>K4</b>	<b>3</b>	<b>3</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>11</b>	<b>-</b>	<b>11</b>	<b>27.5 %</b>
<b>Non Schola stic</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>5</b>	<b>5</b>	<b>12.5 %</b>
<b>Total</b>	<b>10</b>	<b>10</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>35</b>	<b>5</b>	<b>40</b>	<b>100 %</b>

<b>CIA</b>	
<b>Scholastic</b>	<b>35</b>
<b>Non Scholastic</b>	<b>5</b>
	<b>40</b>

✓ The levels of CIA Assessment based on Revised Bloom's Taxonomy for III UG are :

**K1-** Remember, **K2-**Understand, **K3-**Apply, **K4-**Analyse

	<b>SCHOLASTIC</b>				<b>NON – SCHOLASTIC</b>	<b>MARKS</b>		
<b>C1</b>	<b>C2</b>	<b>C3</b>	<b>C4</b>	<b>C5</b>	<b>C6</b>	<b>CIA</b>	<b>ESE</b>	<b>Total</b>

<b>10</b>	<b>10</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>40</b>	<b>60</b>	<b>100</b>
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### **COURSE OUTCOMES**

On the successful completion of the course, students will be able to:

<b>NO.</b>	<b>COURSE OUTCOMES</b>	<b>KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)</b>	<b>PSOs ADDRESSED</b>
CO 1	Understand the fundamentals of retailing and analyse the growth of retailing in India	K1, K2&K4	PSO1, PSO7& PSO8
CO 2	Learn the components of stores operations management.	K1& K2	PSO1, PSO7& PSO8
CO 3	Gain knowledge about the components of supply chain management and analyse the role of customer relations management in retailing	K1& K4	PSO1, PSO7&PSO8
CO 4	Learn about Human Resource Management and Customer Service Management in retailing and identify the HR issues.	K1&K3	PSO1, PSO7& PSO8
CO 5	Acquire knowledge about retail marketing mix and analyse the innovations in the field of retail marketing.	K1&K3	PSO1, PSO7& PSO8

### **Mapping COs Consistency with PSOs**

<b>CO/PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>	<b>PSO6</b>	<b>PSO7</b>	<b>PSO8</b>
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CO1	3	1	1	2	2	1	3	3
CO2	3	1	1	2	2	1	3	3
CO3	3	1	1	2	2	1	3	3
CO4	3	1	1	2	2	1	3	3
CO5	3	1	1	2	2	1	3	3

**Mapping COs Consistency with POs**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	1	2	1	1	3	3
CO2	3	1	2	1	1	3	3
CO3	3	1	2	1	1	3	3
CO4	3	1	2	1	1	3	3
CO5	3	1	2	1	1	3	3

**COURSE DESIGNER:**

**P. RUBY LEELA**

*P. Rubyleela*

**Forwarded By**

**Dr.S.L. Kumari**

*S.L. Kumari*

**HOD'S Signature & Name**

**NEW 5%**

### **III BBA - SEMESTER –VI**

*For those who joined in 2019 onwards*

<b>PROGRAMME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>CATEGO RY</b>	<b>HRS/ WEEK</b>	<b>CREDITS</b>
<b>USBA</b>	<b>19U6ME3</b>	<b>RETAIL MANAGEMENT</b>	<b>Lecture</b>	<b>5</b>	<b>5</b>

#### **COURSE DESCRIPTION**

This course deals with comprehensive view of retail management which includes fundamental concepts of retailing and the various functional areas of retail management .

#### **COURSE OBJECTIVES**

- The main objective for the curriculum is providing insights on retailing operations.
- The course intends to provide the learner with an overview of the retail industry, concepts and processes and an opportunity to understand the areas of accountability for a Retail Manager.
- This course enables the students to become good retail planners and decision makers.

### **Unit1: Introduction (15 hours)**

Retailing – Definition and scope – Retailing and marketing mix – Retailing scenario in India – Factors influencing consumers shopping habits – Key drivers retailing in India – Growth of organized retailing in India – Retail formats and their evolution – Store formats in parlance.

### **Unit 2: Store operations management (15 hours)**

Store planning – Meaning-Strategies for store planning- Location planning – Types of locations – Stores Design and retailing image mix – Space mix – concepts, Floor space management – Merchandise Hierarchy – Visual Merchandising - Meaning – Advantages – Stores Atmospherics – Contents – Shop Displays - Types-Mall-Meaning, New Mall concepts emerging in India.

### **Unit 3: Supply Chain Management & CRM (15 hours)**

Supply chain management (SCM) – Meaning, Concept – Integrated Supply Chain – Components – Retail Automation & SCM with examples (Tanishq& Shoppers stop) – CRM-Meaning- CRM Process – Retail technology and Customer Relations Management (CRM)- Retail Automation in Merchandise and SCM.

### **Unit 4: Managing Retail Personnel & Customer Service Management (15 hours)**

HR issues – Concerns in Retailing – Manpower Planning – Recruitment – Motivation & Retention – Remuneration Structure – Various types – Salary only – Commission – bonus – Non – cash incentives. Role of retail sales personnel – Qualities – Personal selling process. Customer service management-process

### **Unit 5: Retail Marketing Mix (15 hours)**

Retail marketing mix – Components of marketing mix – Direct marketing – types – Micro marketing – Meaning – customer response to micro marketing – Digital marketing-Concept. Online retailing-meaning, advantages, features. Multichannel retailing-meaning, key channels of

multichannel retailing. Advertising – Advertising mix – Franchising – Types of Franchising –Types of Franchise Agreements.

**Unit 6: DYNAMICS(Evaluation Pattern-CIA only)**

1. Study on strategies adopted by Indian Retailers for sales maximization.
2. Comment on the display of shops that you have recently visited.

**SELF-STUDY:**

**Unit-1: Growth of organized retailing in India**

**Unit-2: Mall-Meaning, New Mall concepts emerging in India.**

**Unit-3: Retail technology and Customer Relations Management**

**Unit-4: Customer service management-process**

**Unit-5: Franchising – Types of Franchising –Types of Franchise Agreements.**

**TEXT BOOK:**

Retail Management- Functional Principles & Practices -By Gibson Vedamani, JaicoPublishing House, Fourth Edition, New Delhi.2018

**REFERENCES:**

Retail management –ChetanBajaj ,Nidhi.V Srinivasa-2017

Retail management – MichallLevy ,Barton.AWeitz -2018

**DIGITAL OPEN EDUCATIONAL RESOURCES:**

[www.managementstudyguide.com/retail-management.htm](http://www.managementstudyguide.com/retail-management.htm),

[www.careerindia.com](http://www.careerindia.com) › Courses › Unique Courses

<https://www.youtube.com/watch?v=YjQNiCvVY5A>

**COURSE CONTENTS & LECTURE SCHEDULE:**

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
<b>UNIT -1 Introduction</b>				
1.1	Retailing – Definition and scope	1	Chalk & Talk	Black Board

1.2	Retailing and marketing mix	2	Chalk & Talk	Black Board
1.3	Retailing scenario in India	2	Lecture	Black Board
1.4	Factors influencing consumers shopping habits	2	Lecture	Black Board
1.5	Key drivers retailing in India	2	Lecture	Black Board
1.6	Growth of organized retailing in India	2	Discussion	Black Board
1.7	Retail formats and their evolution	2	Lecture	Black Board
1.8	Store formats in parlance.	2	Discussion	Black Board
<b>UNIT -2 Store operations management</b>				
2.1	Store planning – Meaning, Location planning	1	Lecture	Black Board
2.2	Strategies for store planning -Types of locations	2	Chalk & Talk	Black Board
2.3	Stores Design and retailing image mix	3	Chalk & Talk	Black Board
2.4	Space mix – concepts	2	Lecture	Black Board
2.5	Floor space management –	2	Chalk & Talk	Black Board
2.6	Merchandise Hierarchy – Visual Merchandising	2	Chalk & Talk	Black Board
2.7	Meaning – Advantages – Stores Atmospherics	1	Lecture	Black Board
2.8	Contents – Shop Displays - Types–Mall–Meaning, New Mall concepts emerging in India	2	Chalk & Talk	Black Board
<b>UNIT -3 Supply Chain Management &amp; CRM</b>				

3.1	Supply chain management (SCM) – Meaning	1	Chalk & Talk	Black Board
3.2	Concept – Integrated Supply Chain	1	Chalk & Talk	Black Board
3.3	Components – Retail Automation & SCM with examples (Tanishq& Shoppers stop)	4	Lecture	Black Board
3.4	CRM-Meaning- CRM Process	3	Lecture	Black Board
3.5	Retail technology and Customer Relations Management (CRM)	3	Lecture	Black Board
3.6	Retail Automation in Merchandise and SCM.	3	Discussion	Black Board
<b>UNIT-4 Managing Retail Personnel &amp; Customer Service Management</b>				
4.1	HR issues – Concerns in Retailing	1	Lecture	Black Board
4.2	Manpower Planning – Recruitment	2	Chalk & Talk	Black Board
4.3	Motivation & Retention	3	Chalk & Talk	Black Board
4.4	– Remuneration Structure	1	Lecture	Black Board
4.5	Various types – Salary only	2	Chalk & Talk	Black Board
4.6	Commission – bonus – Non – cash incentives.	1	Chalk & Talk	Black Board
4.7	Role of retail sales personnel	1	Lecture	Black Board
4.8	Qualities – Personal selling process.	2	Chalk & Talk	Black Board
4.9	Customer service management-process	2	Chalk & Talk	Black Board



UNIT-5 Retail Marketing Mix				
5.1	Retail marketing mix	2	Lecture	Black Board
5.2	Components of marketing mix	2	Chalk & Talk	Black Board
5.3	Direct marketing	2	Chalk & Talk	Black Board
5.4	types – Micro marketing	1	Lecture	Black Board
5.5	Meaning – customer response to micro marketing	2	Chalk & Talk	Black Board
5.6	Digital marketing-Concept. Online retailing-meaning, advantages, features	2	Chalk & Talk	Black Board
5.7	Multichannel retailing-meaning, key channels of multichannel retailing	1	Lecture	Black Board
5.8	. Advertising – Advertising mix – Franchising – Types of Franchising –Types of Franchise Agreements	3	Chalk & Talk	Black Board

### EVALUATION PATTERN

Levels	C1	C2	C3	C4	C5	Total Scholastic Marks	Non Scholastic Marks C6	CIA Total	% of Assessment
	T1	T2	Quiz	Assignment	OBT/PPT				
	10 Mks.	10 Mks.	5 Mks.	5 Mks	5 Mks	35 Mks.	5 Mks.	40M ks.	
K1	2	2	-	-	-	4	-	4	10 %
K2	2	2	5	-	-	9	-	9	22.5 %

<b>K3</b>	<b>3</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>5</b>	<b>11</b>	<b>-</b>	<b>11</b>	27.5 %
<b>K4</b>	<b>3</b>	<b>3</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>11</b>	<b>-</b>	<b>11</b>	27.5 %
<b>Non Scholastic</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>5</b>	<b>5</b>	12.5 %
<b>Total</b>	<b>10</b>	<b>10</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>35</b>	<b>5</b>	<b>40</b>	<b>100 %</b>

<b>CIA</b>	
<b>Scholastic</b>	<b>35</b>
<b>Non Scholastic</b>	<b>5</b>
	<b>40</b>

✓ **The levels of CIA Assessment based on Revised Bloom's Taxonomy for III UG are :**

**K1-** Remember, **K2-**Understand, **K3-**Apply, **K4-**Analyse

	<b>SCHOLASTIC</b>				<b>NON – SCHOLASTIC</b>	<b>MARKS</b>		
<b>C1</b>	<b>C2</b>	<b>C3</b>	<b>C4</b>	<b>C5</b>	<b>C6</b>	<b>CIA</b>	<b>ESE</b>	<b>Total</b>
<b>10</b>	<b>10</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>40</b>	<b>60</b>	<b>100</b>

### **COURSE OUTCOMES**

On the successful completion of the course, students will be able to:

<b>NO.</b>	<b>COURSE OUTCOMES</b>	<b>KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)</b>	<b>PSOs ADDRESSED</b>
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CO 1	Understand the fundamentals of retailing and analyse the growth of retailing in India	K1, K2&K4	PSO1, PSO7& PSO8
CO 2	Learn the components of stores operations management.	K1& K2	PSO1, PSO7& PSO8
CO 3	Gain knowledge about the components of supply chain management and analyse the role of customer relations management in retailing	K1& K4	PSO1, PSO7&PSO8
CO 4	Learn about Human Resource Management and Customer Service Management in retailing and identify the HR issues.	K1&K3	PSO1, PSO7& PSO8
CO 5	Acquire knowledge about retail marketing mix and analyse the innovations in the field of retail marketing.	K1&K3	PSO1, PSO7& PSO8

### Mapping COs Consistency with PSOs

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO1	3	1	1	2	2	1	3	3
CO2	3	1	1	2	2	1	3	3
CO3	3	1	1	2	2	1	3	3
CO4	3	1	1	2	2	1	3	3
CO5	3	1	1	2	2	1	3	3

**Mapping COs Consistency with POs**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	1	2	1	1	3	3
CO2	3	1	2	1	1	3	3
CO3	3	1	2	1	1	3	3
CO4	3	1	2	1	1	3	3
CO5	3	1	2	1	1	3	3

**COURSE DESIGNER:**

**P. RUBY LEELA**

*P. Rubyleela*

**Forwarded By**

**Dr.S.L. Kumari**

*S.L. Kumari*

**HOD'S Signature & Name**

**OLD**

**III B.B.A - SEMESTER –VI**

*For those who joined in 2019 onwards*

<b>PROGRAMME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>CATEGORY</b>	<b>HRS/WEEK</b>	<b>CREDITS</b>
<b>USBA</b>	<b>19U6ME6</b>	<b>TRAINING &amp; DEVELOPMENT T</b>	<b>Lecture</b>	<b>5</b>	<b>5</b>

**COURSE DESCRIPTION**

This course deals with various training designs and methods which results in the development of employees and organisation.

**COURSE OBJECTIVES**

To expose the students towards Training and Development, an on- going process in any organization, which enhances employees of an organization to grow as a person and acquire maturity of thoughts and action.

**UNIT – I INTRODUCTION**

**( 15 hours)**

Training and development – Concepts – Nature – Needs & Objectives – Importance of Training & Development – Principles of Training – Training Process.

## **UNIT – II EMPLOYEE TRAINING**

**(15 hours)**

On – the Job Training – Meaning – Merits and Demerits – Methods – Job Instructions Training (JIT), Vestibule Training, Training by Experienced workmen, Training by Supervisors, Demonstrations, Apprenticeship.

Off- the Job Training – Lecture, Conferences, Group Discussion, Case Studies, Role play – Programmed Instruction, Laboratory Training – Retraining

## **UNIT – III EXECUTIVE DEVELOPMENT**

**(15 hours)**

Executive Development – Concepts – Objectives – Need – Components of Executive Development – Methods of Executive Development

On – the Job: Coaching, Job Rotation, participation in Boards and Committees, Syndicate.

Off - the Job : Case study, incident method, Role play, in basket training, Management games, Sensitivity training, Simulation, Grid Training, Conferences and Lectures.

## **UNIT –IV TRAINING DESIGNS**

**(15 hours)**

Mentoring-Training Team Building, Six Sigma technique, Training for Cultural Diversity - Competency Development

Factors for success of training activity – Management Training in the future.

## **UNIT- V ORGANATIONAL DEVELOPMENT**

**(15 hour**

Organisational Development – Concepts - Organisational Development and Management Development – Role of Organisational Development – Problems in Organisational Development – Process of Organisational Development  
Organisational Development interventions - Sensitivity Training – Grid Training – Survey feedback – Process Consultation – Social loafing – MBO.

## **UNIT –VI DYNAMICS(Evaluation Pattern-CIA only)**

1.Top 10 Training and Development Trends For 2020

**SELF STUDY:**

**UNIT 1-** Importance of Training

**UNIT 1I-** Merits and Demerits of training

**UNIT 1II-**Objectives of Executive Development

**UNIT 1V-** Team Building

**UNIT V-** Grid Training

**TEXT BOOK:**

1. Training and Development – Concepts and Practices by S.K.Bhatia (Unit-1)-2017
2. Personnel Management by C.B. Mamoria& S.V. Gankar (Unit -2&3)-2018

**REFERENCES:**

1. Personnel Management and Industrial Relations by P.C. Tripathi (Unit-4-2017)
2. Organizational Behavior by L.M. Prasad (Unit-5)-2017

**DIGITAL OPEN EDUCATIONAL RESOURCES:**

[www.managementstudyguide.com/training-and-development.htm](http://www.managementstudyguide.com/training-and-development.htm),

[www.whatishumanresource.com/training-and-development](http://www.whatishumanresource.com/training-and-development)

<https://www.hec.edu/en/executive-education/coaching?gclid=Cj0KCQjw6->

<http://www.simplynotes.in/human-resource-management/training-and-development/6/>

<https://www.studocu.com/in/document/guru-gobind-singh-indraprastha-university/bachelors-of-business-administration/lecture-notes/training-development-notes/3321291/view>

**COURSE CONTENTS & LECTURE SCHEDULE:**

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
<b>UNIT – I INTRODUCTION</b>				
1.1	Training and development – Concepts	3	Chalk & Talk	Black Board
1.2	Nature	3	Chalk & Talk	Black Board
1.3	Needs & Objectives	4	Chalk & Talk	Black Board
1.4	Importance of Training & Development	2	Chalk & Talk	Black Board
1.5	Principles of Training	3	Chalk & Talk	Black Board
<b>UNIT – II EMPLOYEE TRAINING</b>				
2.1	On – the Job Training – Meaning – Merits and Demerits	2	Chalk & Talk	Black Board
2.2	Methods – Job Instructions Training (JIT), Vestibule Training,	3	Chalk & Talk	Black Board
2.3	Training by Experienced workmen, Training by Supervisors,	3	Chalk & Talk	Black Board
2.4	Demonstrations, Apprenticeship.	2	Chalk & Talk	Black Board
2.5	Off- the Job Training – Lecturer, Conferences,	2	Chalk & Talk	Black Board



2.6	Group Discussion, Case Studies,	1	Chalk & Talk	Black Board
2.7	Role play – Programmed Instruction,	1	Chalk & Talk	Black Board
2.8	Laboratory Training – Retraining	1	Chalk & Talk	Black Board

### UNIT – III EXECUTIVE DEVELOPMENT

3.1	Executive Development – Concepts – Objectives	3	Chalk & Talk	Black Board
3.2	Need – Components of Executive Development	1	Chalk & Talk	Black Board
3.3	Methods of Executive Development On – the Job: Coaching, Job Rotation	1	Chalk & Talk	Black Board
3.4	participation in Boards and Committees, Syndicate	2	Chalk & Talk	Black Board
3.5	Off - the Job : Case study, incident method, Role play	2	Chalk & Talk	Black Board
3.6	In basket training, Management games	2	Chalk & Talk	Black Board
3.7	Sensitivity training, Simulation	2	Chalk & Talk	Black Board
3.8	Grid Training, Conferences and Lectures.	2	Chalk & Talk	Black Board

### UNIT –IV TRAINING DESIGNS

4.1	Mentoring	2	Chalk & Talk	Black Board
4.2	Training Team Building	2	Chalk & Talk	Black Board
4.3	Six Sigma technique	3	Chalk & Talk	Black Board
4.4	Training for Cultural Diversity	2	Chalk & Talk	Black Board
4.5	Competency Development	2	Chalk & Talk	Black Board
4.6	Factors for success of training activity - Management Training in the future	2	Chalk & Talk	Black Board
4.7	Training and development of Expatriates for Global Assignment	2	Chalk &Talk	Black Board
<b>UNIT- V ORGANATIONAL DEVELOPMENT</b>				
5.1	Organisational Development – Concepts	1	Chalk & Talk	Black Board
5.2	Organisational Development and Management Development	2	Chalk & Talk	Black Board
5.3	Role of Organisational Development	2	Chalk & Talk	Black Board
5.4	Problems in Organisational Development	2	Chalk & Talk	Black Board
5.5	Process of Organisational Development Organisational Development interventions	2	Chalk & Talk	Black Board

5.6	Sensitivity Training – Grid Training	2	Chalk & Talk	Black Board
5.7	Survey feedback – Process Consultation	2	Chalk & Talk	Black Board
5.8	Social loafing – MBO.	1	Chalk & Talk	Black Board

### EVALUATION PATTERN

Levels	C1	C2	C3	C4	C5	Total Scholas tic Marks	Non Schola stic Marks C6	CIA Total	% of Asses sment
	T1  10 Mks.	T2  10 Mks.	Quiz  5 Mks.	Assi gnm ent  5 Mks	OBT/ PPT  5 Mks	35 Mks.	5 Mks.	40M ks.	
K1	2	2	-	-	-	4	-	4	10 %
K2	2	2	5	-	-	9	-	9	22.5 %
K3	3	3	-	-	5	11	-	11	27.5 %
K4	3	3	-	5	-	11	-	11	27.5 %
Non Scholas tic	-	-	-	-	-		5	5	12.5 %
Total	10	10	5	5	5	35	5	40	100 %

CIA	
<b>Scholastic</b>	<b>35</b>
<b>Non Scholastic</b>	<b>5</b>
	<b>40</b>

✓ **The levels of CIA Assessment based on Revised Bloom's Taxonomy for III UG are :**

**K1-** Remember, **K2-**Understand, **K3-**Apply, **K4-**Analyse

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

## COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Understand & demonstrate the importance of training.	K1 & K2	PSO1 , PSO3, PSO7 & PSO8
CO 2	Understand & compare the concept of on the job and off the job training.	K1 & K3	PSO1 , PSO3, PSO7 & PSO8
CO 3	Understand & access the uses of different methods of training.	K1, K2 & K4	PSO1 , PSO3, PSO7 & PSO8

CO 4	Understand &analyse the factors for successful training activity.	K1 & K3	PSO1 , PSO3, PSO7 & PSO8
CO 5	Understand &discuss the essence of management by objectives	K1& K4	PSO1 , PSO3, PSO7 & PSO8

### Mapping COs Consistency with PSOs

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8
CO1	3	1	3	2	1	1	3	3
CO2	3	1	3	2	1	1	3	3
CO3	3	1	3	2	1	1	3	3
CO4	3	1	3	2	1	1	3	3
CO5	3	1	3	2	1	1	3	3

### Mapping COs Consistency with POs

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	1	2	1	1	2	3
CO2	3	1	2	1	1	2	3
CO3	3	1	2	1	1	2	3
CO4	3	1	2	1	1	2	3
CO5	3	1	2	1	1	2	3

**COURSE DESIGNER:**

**A.RosaryInfanta**



**Forwarded By**

*S.L. Kumari*

**Dr.S.L. Kumari**

**HOD'S Signature & Name**

**NEW 5%**

### **III B.B.A - SEMESTER –VI**

***For those who joined in 2019 onwards***

<b>PROGRAM ME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>CATEGOR Y</b>	<b>HRS/WE EK</b>	<b>CREDITS</b>
<b>USBA</b>	<b>19U6ME 6</b>	<b>TRAINING &amp; DEVELOPMENT</b>	<b>Lecture</b>	<b>5</b>	<b>5</b>

#### **COURSE DESCRIPTION**

This course deals with various training designs and methods which results in the development of employees and organisation.

#### **COURSE OBJECTIVES**

To expose the students towards Training and Development, an on- going process in any organization, which enhances employees of an organization to grow as a person and acquire maturity of thoughts and action.

#### **UNIT – I INTRODUCTION ( 15 hours)**

Training and development – Concepts – Nature – Needs& Objectives – Importance of Training & Development – Principles of Training – Training Process.

#### **UNIT – II EMPLOYEE TRAINING (15 hours)**

On – the Job Training – Meaning – Merits and Demerits – Methods – Job Instructions Training (JIT), Vestibule Training, Training by Experienced workmen, Training by Supervisors, Demonstrations, Apprenticeship.

Off- the Job Training – Lecture, Conferences, Group Discussion, Case Studies, Role play – Programmed Instruction, Laboratory Training – Retraining

### **UNIT – III EXECUTIVE DEVELOPMENT**

**(15 hours)**

Executive Development – Concepts – Objectives – Need – Components of Executive Development – Methods of Executive Development

On – the Job: Coaching, Job Rotation, participation in Boards and Committees, Syndicate.

Off - the Job : Case study, incident method, Role play, in basket training, Management games, Sensitivity training, Simulation, Grid Training, Conferences and Lectures.

### **UNIT –IV TRAINING DESIGNS**

**(15 hours)**

Mentoring-Training Team Building, Six Sigma technique, Training for Cultural Diversity - Competency Development

Factors for success of training activity – Management Training in the future- **Training and development of Expatriates for Global Assignment**

### **UNIT- V ORGANATIONAL DEVELOPMENT**

**(15 hours)**

Organisational Development – Concepts - Organisational Development and Management Development – Role of Organisational Development – Problems in Organisational Development – Process of Organisational Development Organisational Development interventions - Sensitivity Training – Grid Training – Survey feedback – Process Consultation – Social loafing – MBO.

### **UNIT –VI DYNAMICS(Evaluation Pattern-CIA only)**

1.Top 10 Training and Development Trends For 2022

#### **SELF STUDY:**

**UNIT 1-** Importance of Training

**UNIT 1I-** Merits and Demerits of training

**UNIT 1II-**Objectives of Executive Development

**UNIT 1V-** Team Building

**UNIT V-** Grid Training

**TEXT BOOK:**

1. Training and Development – Concepts and Practices by S.K.Bhatia (Unit-1)-2017
2. Personnel Management by C.B. Mamoria & S.V. Gankar (Unit -2&3)-2018

**REFERENCES:**

1. Personnel Management and Industrial Relations by P.C. Tripathi (Unit-4-2017)
2. Organizational Behavior by L.M. Prasad (Unit-5)-2017

**DIGITAL OPEN EDUCATIONAL RESOURCES:**

[www.managementstudyguide.com/training-and-development.htm](http://www.managementstudyguide.com/training-and-development.htm),

[www.whatishumanresource.com/training-and-development](http://www.whatishumanresource.com/training-and-development)

<https://www.hec.edu/en/executive-education/coaching?gclid=Cj0KCQjw6->

<http://www.simplynotes.in/human-resource-management/training-and-development/6/>

<https://www.studocu.com/in/document/guru-gobind-singh-indraprastha-university/bachelors-of-business-administration/lecture-notes/training-development-notes/3321291/view>

**COURSE CONTENTS & LECTURE SCHEDULE:**

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
<b>UNIT – I INTRODUCTION</b>				
1.1	Training and development – Concepts	3	Chalk & Talk	Black Board



1.2	Nature	3	Chalk & Talk	Black Board
1.3	Needs & Objectives	4	Chalk & Talk	Black Board
1.4	Importance of Training & Development	2	Chalk & Talk	Black Board
1.5	Principles of Training	3	Chalk & Talk	Black Board
<b>UNIT – II EMPLOYEE TRAINING</b>				
2.1	On – the Job Training – Meaning – Merits and Demerits	2	Chalk & Talk	Black Board
2.2	Methods – Job Instructions Training (JIT), Vestibule Training,	3	Chalk & Talk	Black Board
2.3	Training by Experienced workmen, Training by Supervisors,	3	Chalk & Talk	Black Board
2.4	Demonstrations, Apprenticeship.	2	Chalk & Talk	Black Board
2.5	Off- the Job Training – Lecturer, Conferences,	2	Chalk & Talk	Black Board
2.6	Group Discussion, Case Studies,	1	Chalk & Talk	Black Board
2.7	Role play – Programmed Instruction,	1	Chalk & Talk	Black Board
2.8	Laboratory Training – Retraining	1	Chalk & Talk	Black Board
<b>UNIT – III EXECUTIVE DEVELOPMENT</b>				

3.1	Executive Development – Concepts – Objectives	3	Chalk & Talk	Black Board
3.2	Need – Components of Executive Development	1	Chalk & Talk	Black Board
3.3	Methods of Executive Development On – the Job: Coaching, Job Rotation	1	Chalk & Talk	Black Board
3.4	participation in Boards and Committees, Syndicate	2	Chalk & Talk	Black Board
3.5	Off - the Job : Case study, incident method, Role play	2	Chalk & Talk	Black Board
3.6	In basket training, Management games	2	Chalk & Talk	Black Board
3.7	Sensitivity training, Simulation	2	Chalk & Talk	Black Board
3.8	Grid Training, Conferences and Lectures.	2	Chalk & Talk	Black Board
<b>UNIT –IV TRAINING DESIGNS</b>				
4.1	Mentoring	2	Chalk & Talk	Black Board
4.2	Training Team Building	2	Chalk & Talk	Black Board
4.3	Six Sigma technique	3	Chalk & Talk	Black Board
4.4	Training for Cultural Diversity	2	Chalk & Talk	Black Board

4.5	Competency Development	2	Chalk & Talk	Black Board
4.6	Factors for success of training activity - Management Training in the future	2	Chalk & Talk	Black Board
4.7	Training and development of Expatriates for Global Assignment	2	Chalk &Talk	Black Board
<b>UNIT- V ORGANATIONAL DEVELOPMENT</b>				
5.1	Organisational Development – Concepts	1	Chalk & Talk	Black Board
5.2	Organisational Development and Management Development	2	Chalk & Talk	Black Board
5.3	Role of Organisational Development	2	Chalk & Talk	Black Board
5.4	Problems in Organisational Development	2	Chalk & Talk	Black Board
5.5	Process of Organisational Development Organisational Development interventions	2	Chalk & Talk	Black Board
5.6	Sensitivity Training – Grid Training	2	Chalk & Talk	Black Board
5.7	Survey feedback – Process Consultation	2	Chalk & Talk	Black Board
5.8	Social loafing – MBO.	1	Chalk & Talk	Black Board

## EVALUATION PATTERN

Levels	C1	C2	C3	C4	C5	Total Scholastic Marks	Non Scholastic Marks C6	CIA Total	% of Assessment
	T1  10 Mks.	T2  10 Mks.	Quiz  5 Mks.	Assignment  5 Mks	OBT /PPT  5 Mks	35 Mks.	5 Mks.	40Mks.	
K1	2	2	-	-	-	4	-	4	10 %
K2	2	2	5	-	-	9	-	9	22.5 %
K3	3	3	-	-	5	11	-	11	27.5 %
K4	3	3	-	5	-	11	-	11	27.5 %
Non Scholastic	-	-	-	-	-		5	5	12.5 %
Total	10	10	5	5	5	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

✓ **The levels of CIA Assessment based on Revised Bloom's Taxonomy for III UG are :**

**K1-** Remember, **K2-**Understand, **K3-**Apply, **K4-**Analyse

	SCHOLASTIC				NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

**COURSE OUTCOMES**

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Understand & demonstrate the importance of training.	K1 & K2	PSO1 , PSO3, PSO7 & PSO8
CO 2	Understand & compare the concept of on the job and off the job training.	K1 & K3	PSO1 , PSO3, PSO7 & PSO8
CO 3	Understand & access the uses of different methods of training.	K1, K2 & K4	PSO1 , PSO3, PSO7 & PSO8
CO 4	Understand & analyse the factors for successful training activity.	K1 & K3	PSO1 , PSO3, PSO7 & PSO8

CO 5	Understand & discuss the essence of management by objectives	K1& K4	PSO1 , PSO3, PSO7 & PSO8
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### Mapping COs Consistency with PSOs

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8
CO1	3	1	3	2	1	1	3	3
CO2	3	1	3	2	1	1	3	3
CO3	3	1	3	2	1	1	3	3
CO4	3	1	3	2	1	1	3	3
CO5	3	1	3	2	1	1	3	3

### Mapping COs Consistency with POs

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	1	2	1	1	2	3
CO2	3	1	2	1	1	2	3
CO3	3	1	2	1	1	2	3
CO4	3	1	2	1	1	2	3
CO5	3	1	2	1	1	2	3

**COURSE DESIGNER:** A.RosaryInfanta



**Forwarded By**

*S.L. Kumari*

**Dr.S.L. Kuma**

**HOD'S Signature & Name**

