

**E.M.G. YADAVA WOMEN'S COLLEGE , MADURAI – 625 014.**  
(An Autonomous Institution – Affiliated to Madurai Kamaraj University)  
Re-accredited (**3<sup>rd</sup> Cycle**) with Grade **A+** & **CGPA 3.51** by NAAC

## **DEPARTMENT OF BUSINESS ADMINISTRATION**



**CBCS SYLLABUS**  
**BACHELOR OF BUSINESS ADMINISTRATION**  
**PROGRAMME CODE - B**

### **COURSE STRUCTURE**

(w.e.f. 2021 – 2022 Batch onwards)

**E.M.G.YADAVA WOMEN'S COLLEGE, MADURAI-14.**

(An autonomous institution – Affiliated to Madurai Kamaraj University)

(Re-Accredited (3<sup>rd</sup> Cycle) with Grade A<sup>+</sup> and CGPA 3.51 by NAAC)**CBCS****DEPARTMENT OF BUSINESS ADMINISTRATION-UG**

(w.e.f. 2021 – 2022 onwards)

**COURSE STRUCTURE-SEMESTER WISE**

Sem	Part	Sub Code	Title of the paper	Teaching hrs (Per week)	Exam Duration (hrs)	Marks Allotted			
						CIA	SE	Total	Credits
I	I	211B1	Business Communication	5	3	25	75	100	3
	II	212E1	<b>Part II:</b> English	6	3	25	75	100	3
	III	21B11	<b>Core :</b> Principles of Accounting	5	3	25	75	100	4
	III	21B12	<b>Core:</b> Principles of Management	5	3	25	75	100	4
	III	21AB11	<b>Allied :</b> Business Economics	5	3	25	75	100	4
	IV	21SEB1P	<b>SBE:</b> Practical - Accounting Package I	2	3	40	60	100	2
	IV	21NMB1	<b>NME:</b> Personality Development	2	3	25	75	100	2
II	I	211B2	Individual Development	5	3	25	75	100	3
	II	212E2	<b>Part II:</b> English	6	3	25	75	100	3
	III	21B21	<b>Core :</b> Cost Accounting	5	3	25	75	100	4
	III	21B22	<b>Core :</b> Environment of Business	5	3	25	75	100	4
	III	21AB21	<b>Allied :</b> Banking Law and Practice	5	3	25	75	100	4
	IV	21SEB2P	<b>SBE:</b> Practical- Accounting Package II	2	3	40	60	100	2
	IV	21NMB2	<b>NME:</b> Body Language	2	3	25	75	100	2
III	III	21B31	<b>Core :</b> Business Statistics	6	3	25	75	100	4
	III	21B32	<b>Core :</b> Organizational Behaviour	5	3	25	75	100	4
	III	21B33	<b>Core :</b> Computer Application in Business	3	3	25	75	100	2
	III	21B3P	<b>Core:</b> Practical - Computer Application in Business	3	3	40	60	100	2
	III	21B34	<b>Core :</b> Marketing Management	5	3	25	75	100	4

	III	<b>21AB31</b>	<b>Allied : Company Organisation</b>	6	3	25	75	100	4
	IV	<b>21SEB31</b>	<b>SBE:Stress Management</b>	2	3	25	75	100	2
IV	III	<b>21B41</b>	<b>Core : Business Mathematics</b>	6	3	25	75	100	4
	III	<b>21B42</b>	<b>Core :Strategic Management</b>	5	3	25	75	100	4
	III	<b>21B43</b>	<b>Core :Entrepreneurial Development</b>	6	3	25	75	100	4
	III	<b>21B44</b>	<b>Core : Customer Relationship Management</b>	5	3	25	75	100	4
	III	<b>21AB41</b>	<b>Allied : Legal Aspects of Business</b>	6	3	25	75	100	4
	IV	<b>21SEB41</b>	<b>SBE: Counselling</b>	2	3	25	75	100	2
	V	III	<b>21B51</b>	<b>Core :Operations Management</b>	5	3	25	75	100
III		<b>21B52</b>	<b>Core :Management Accounting</b>	6	3	25	75	100	4
III		<b>21B53</b>	<b>Core :Research Methodology</b>	5	3	25	75	100	4
III		<b>21BI5</b>	<b>Core: Institutional Training</b>	5	3	20	80	100	4
III			<b>Elective – I</b>	5	3	25	75	100	5
IV		<b>21SEB51</b>	<b>SBE: Soft Skills</b>	2	3	25	75	100	2
IV		<b>214EV5</b>	Environmental Studies	2	3	25	75	100	2
VI	III	<b>21B61</b>	<b>Core : Human Resource Management</b>	5	3	25	75	100	4
	III	<b>21B62</b>	<b>Core : Financial Management</b>	5	3	25	75	100	5
	III	<b>21B63</b>	<b>Core : Management Information System</b>	5	3	25	75	100	4
	III	<b>21B64</b>	<b>Core :Total Quality Management</b>	5	3	25	75	100	4
	III		<b>Elective - II</b>	6	3	25	75	100	5
	IV	<b>21SEB61</b>	<b>SBE: Interview Techniques</b>	2	3	25	75	100	2
	IV	<b>214VE6</b>	Value Education	2	3	25	75	100	2
	V	<b>215NS4 / 215PE4</b>	Extension Activities NSS/ Physical Education	-	3	25	75	100	1
		<b>Total</b>	180					140	

## Electives

### Semester-V

#### ELECTIVE – I (Choose any one)

Services Marketing	-	21BE5A
Tourism Management - I	-	21BE5B

### Semester-VI

#### ELECTIVE – II (Choose any one)

Retail Management	-	21BE6A
Tourism Management - II	-	21BE6B

**E.M.G. YADAVA WOMENS COLLEGE, MADURAI -14.****(An Autonomous Institution – Affiliated to Madurai Kamaraj University)****Re –accredited (3<sup>rd</sup> cycle) with Grade A<sup>+</sup> and CGPA 3.51 by NAAC****CBCS****DEPARTMENT OF BUSINESS ADMINISTRATION – UG****(w.e.f. 2021 – 2022 onwards)**

<b>Title of the Paper</b>	<b>: Business Communication</b>	
<b>Semester</b>	<b>: I</b>	<b>Contact hours: 5</b>
<b>Sub Code</b>	<b>: 211B1</b>	<b>Credits : 3</b>

**Objectives:**

To enable the students

1. To understand the principles of letter writing and structure of Business Letter
2. To enable the students to know the types of communication and Barriers of Communication
3. To develop their Communication skill in Business.

**Unit- I**

Business Communication- Objectives, Importance, Principles of Letter Writing- Structure and Layout of letters. Modern Electronic Communication Systems.

**Unit- II**

Types of Communication & Barriers of Communication-Guidelines for ensuring effective communication. Quotations, Orders & Tenders, Sales Letters.

**Unit- III**

Status Enquiries, Trade & Bank references. Circular Letters, Claims & Adjustments.

**Unit- IV**

Job Application Letters, Bank & Insurance Correspondence-Life Insurance, Fire Insurance, Marine Insurance and Transport Insurance.

**Unit- V**

Correspondence with public authorities & Other Agencies. Memo, Warning note, Charge Sheet.

**Text Books:**

1. Kathiresan, Radha, *Business Communication*, Prassana Publications, Chennai, Edition 2009.
2. Pillai & Bhagavathi, *Commercial Correspondence & Office Management*, S.Chand & Company Ltd, New Delhi, Reprint 2008.

**Reference Books:**

1. Alpana Gupta, Gupta S.M, *Effective Business Communication*, Viva Books Private Limited, New Delhi, India, 2015.
2. Asha Kaul, *Effective Business Communication*, PHI Learning, New Delhi, India, Reprint 2014.
3. Ramachandran.K.K, Lakshmi.K.K, Karthik.K.K, KrishnaKumar.M, *Business Communication*, MacMillan, India, Reprint 2008.
4. Sharma R.C, *Business Correspondence and Report Writing*, Tata McGraw Hill Education Private Limited, New Delhi, India, Reprint 2012.
5. Urmila Rai, Rai S.M, *Business Communication*, Himalaya Publishing House, Tenth Edition 2009.

**E.M.G. YADAVA WOMENS COLLEGE, MADURAI -14.****(An Autonomous Institution – Affiliated to Madurai Kamaraj University)****Re –accredited (3<sup>rd</sup> cycle) with Grade A<sup>+</sup> and CGPA 3.51 by NAAC****CBCS****DEPARTMENT OF BUSINESS ADMINISTRATION – UG****(w.e.f. 2021 – 2022 onwards)**

<b>Title of the Paper</b>	<b>: Principles of Accounting</b>	
<b>Semester</b>	<b>: I</b>	<b>Contact hours: 5</b>
<b>Subject Code</b>	<b>: 21B11</b>	<b>Credits : 4</b>

**Objectives:**

To enable the students

1. To understand the concept of accounting
2. To apply principles in preparation of accounting records
3. To know how to prepare accounts for non – trading concern

**Unit I**

Book keeping- Meaning- Accounting – Definition, Objectives, Functions- Distinction between Book Keeping and Accounting. Methods of Accounting- Single Entry system and Double Entry system-Types of Accounts-Personal accounts, Real accounts and Nominal accounts-Accounting Rules-Accounting Concept and Conventions. Journal- Meaning and Elements of Journal- Ledger- Meaning- Difference between Journal and Ledger.

**Unit II**

Trial Balance-Methods of preparing Trial Balance- Rectification of Errors-Errors disclosed by trial balance and Errors not disclosed by trial balance.(Theory Only).

Subsidiary Books- Cash book-Simple Cash Book- Two Column Cash Book- Three Column Cash Book- Petty Cash Book– Purchase Book- Sales Book-Purchase Return Book-Sales Return Book – Bills Receivable and Bills Payable Book

**Unit III**

Depreciation – Meaning – Features-Factors determining Depreciation-Need and Causes of Depreciation- Methods - Straight line, W.D.V(Written Down Value)- Difference between Straight Line Method and W.D.V-Annuity Method. Bank Reconciliation Statement – Causes for the difference of Cash book and Pass book- Preparation of BRS –Overdraft model, cash book and pass book comparison model.

#### **Unit IV**

Final accounts – Meaning- Steps in the preparation of Final accounts (excluding manufacturing account) - Preparation of Trading, Profit and loss Account and Balance sheet – Adjustment entries (Simple problems only) – Capital Expenditure, Revenue Expenditure and Deferred Revenue Expenditure.

#### **Unit V**

Accounts of Non – trading concerns –Formats of Receipts and Payments Account and Income and Expenditure Account- Difference between Income and Expenditure and Receipts and Payments Account -Income & Expenditure Account (simple problems).

**Note:** Questions must be asked 60% on Problems and 40% on theory.

#### **Text Book:**

1. Ramasamy.T, *Financial Accounting*, Gold Books Publishing House, Srivilliputtur, Second Edition, 2012.

#### **Reference Books:**

1. Grewal T.S, *Introduction to Accountancy*, S. Chand & Company Ltd, New Delhi, 2008.
2. Gupta.R.L, Radhaswamy.M, *Advanced Accountancy*, Sultan Chand & Sons Educational publishers, New Delhi ,Sixteenth Edition 2009.
3. Jain.S.P & Narang.K.L, *Financial Accounting*, Kalyani Publications, Chennai, Fifth Edition, 2010.
4. Nagarajan.K.L, Vinayakam. N, Mani.P.L, *Principles of Accounting*, Eurasia Publishing House (PVT) Ltd, New Delhi, Third Edition 2004.
5. Pillai Bagavathi.R.S.N, Uma S, *Practical Accounting*, S. Chand & Company Ltd, New Delhi, First Edition 2006.
6. Reddy.T.S, Murthy.A, *Financial Accounting*, Margham Publications, Chennai. Third Revised Edition 2001.

7. Shukla M.C, Grewal T.S, Gupta S.C, *Advanced Accounts*, S.Chand & Company Ltd, New Delhi, Fifteenth Revised Edition 2002.

**E.M.G. YADAVA WOMENS COLLEGE, MADURAI -14.**

(An Autonomous Institution – Affiliated to Madurai Kamaraj University)

Re –accredited (3<sup>rd</sup> cycle) with Grade A<sup>+</sup> and CGPA 3.51 by NAAC

**CBCS**

**DEPARTMENT OF BUSINESS ADMINISTRATION – UG**

(w.e.f. 2021 – 2022 onwards)

<b>Title of the Paper</b>	<b>: Principles of Management</b>	<b>Contact hours:</b>	<b>5</b>
<b>Semester</b>	<b>: I</b>	<b>Credit</b>	<b>: 4</b>
<b>Subject Code</b>	<b>: 21B12</b>		

**Objectives:**

To enable the students

1. To develop familiarity with the functions of management
2. To understand the concept of authority & responsibility
3. To acquire themselves with the latest development in the field of management

**Unit I**

Management: Meaning and Definition – Nature of Management – Management Skills- Science/Art- Is Management a Profession – Management Process - Administration Vs Management. Management Thinkers - F.W.Taylor’s Scientific Management, Henry Fayol, Max Weber, Elton Mayo.

**Unit II**

Planning: Meaning and Definition – Characteristics - Elements of Good Planning –Planning Process – Benefits and Limitations of planning–Requisites of Making Effective Planning.

**Unit III**

Organisation: Meaning and Definition – Steps in Organization – Types of Organisation- Importance – Forms of Authority & Responsibilities – Line – Line and Staff – Function - Committee.



**Unit IV**

Direction: Meaning and Definition - Characteristics of direction – Importance of Direction - Nature and scope of Direction – Principles of Direction – Types of Direction and Techniques. Staffing – Meaning – Definition- Steps in staffing process.

**Unit V**

Controlling: Definition – Characteristics and Importance of control –Control Process – Requirements of Effective Control – Techniques of Control - Concept of Co-ordination-Definition - Characteristics of Co-ordination - Essentials of Co- ordination - Types of Co-ordination.

**Text Book:**

1. Natarajan K. & Ganesan K.P- *Principles of Management*, Himalaya Publishing House, Mumbai, Fourth revised Edition 1999.

**Reference Books:**

1. JayaSankar.J, *Principles of Management*, Margham Publications, Chennai, 2012.
2. Parthasarathy.P, *Principles of Management*, VrindaPublications, New Delhi, Second Edition 2008.
3. Prasad. L.M, *Principles of Management*, S.Chand & Sons, New Delhi Reprint, 2009.
4. Ramasamy.T, *Principles of Management*, Himalaya Publishing House, Mumbai, Edition 2012.
5. Vijaya Raghavan G.K & SivaKumar.M, *Principles of Management*, Lakshmi Publications, Chennai, Sixth Edition 2010.

**E.M.G. YADAVA WOMENS COLLEGE, MADURAI -14.****(An Autonomous Institution – Affiliated to Madurai Kamaraj University)****Re –accredited (3<sup>rd</sup> cycle) with Grade A<sup>+</sup> and CGPA 3.51 by NAAC****CBCS****DEPARTMENT OF BUSINESS ADMINISTRATION – UG****(w.e.f. 2021 – 2022 onwards)**

<b>Title of the Paper</b>	<b>: Business Economics</b>	
<b>Semester</b>	<b>: I</b>	<b>Contact hours: 5</b>
<b>Subject Code</b>	<b>: 21AB11</b>	<b>Credit : 4</b>

**Objectives:**

To enable the Students

1. To acquire basic knowledge of consumption theories in economics
2. To understand the cost – out put relationship.
3. To relate their knowledge in business situations.

**Unit I**

Business Economics – Definition, Nature & Scope – Importance-Distinction between economics and business Economics-Role of Economist, Relationship with other field. Decision making & forward planning-Types, Fundamental concepts - Is Economics an art or Science - Positive Science or Normative science.

**Unit II**

Utility Analysis-meaning and importance of consumption – Law of diminishing marginal utility. Demand analysis – Law of demand and Demand determinants – Types. Elasticity of demand - Price Elasticity and its Types, factors affecting elasticity of demand, Income Elasticity of demand and its types, Cross Elasticity and its types.

**Unit III**

Cost analysis – Cost concepts – Classification – Cost-output relationship-The relationship between average revenue and margin revenue. Business cycle – Features – Phases – Evil effect of business cycles – Preventive measures & Relief measures. Control of Business Cycle.

#### **Unit IV**

Market Structure - Perfect competition - Imperfect - Monopoly, discriminating monopoly – Monopolistic market - Features, Equilibrium of firm, waste competition – Oligopoly - Kinds, Features.

#### **Unit V**

Profit planning and control: Nature of profit- methods of profit planning and control- profit budget- Break Even analysis- Rate of return on investment- profit forecasting.

#### **Text Book:**

1. Srinivasan. N, *Business Economics*, Meenakshi Pathippagam, Madurai, New Edition 2010.

#### **Reference Books:**

1. Dwivedi .D.N, *Managerial Economics*, Vikas Publishing House (Pvt) Ltd, Noida, Seventh Edition 2010.
2. Kulkarni.A.B.N, Kalkundrikar.A.B, *Business Economics*, R.Chand & co, New Delhi, Fourth Edition 2000.
3. Mithani .D.M, *Principles of Economics*, Himalaya Publising House, Mumbai, 2011.
4. Sankaran.S, *Managerial Economics*, Margham Publications, Chennai, 2009.
5. Sundaram K.P.M. & Sundaram, E.N, *Business Economics*, Sultan Chand & Sons, New Delhi 2000.
6. Vashney.R.L, Maheshwari.K.L, *Managerial Economics*, Sultan Chand &S Sons, New Delhi, Fourth Edition 2000.

**E.M.G. YADAVA WOMENS COLLEGE, MADURAI -14.****(An Autonomous Institution – Affiliated to Madurai Kamaraj University)****Re –accredited (3<sup>rd</sup> cycle) with Grade A<sup>+</sup> and CGPA 3.51 by NAAC****CBCS****DEPARTMENT OF BUSINESS ADMINISTRATION – UG****(w.e.f. 2021 – 2022 onwards)****SKILLED BASED PAPER – I**

<b>Title of the Paper</b>	<b>: Accounting Package I - Practical</b>	
<b>Semester</b>	<b>: I</b>	<b>Contact hours: 2</b>
<b>Subject Code</b>	<b>: 21SEB1P</b>	<b>Credit : 2</b>

**Objectives:**

To enable the Students

1. To Create application of computer knowledge in Accounting System
2. To Acquire adequate knowledge in Computerized Inventory
3. To View of various Accounting Reports

**Practical****Lab Test I: Financial Accounting**

1. Preparation of ledger of Accounts
2. Preparation of Accounting Vouchers
3. Preparation of Final Accounts
4. Bank Reconciliation Statement
5. Auditing

**Reference Books:**

1. Nadhani A.K, Nadhani.K.K, *Complete Tally*, BPB Publications, New Delhi, 2006.
2. Namrata Agrawa., *Tally 9*, Dream tech Publications, New Delhi, 2009

3. Nellai Kannan.C, *Tally (Ver. 9)*, Nels Publications, Tirunelveli, 2008
4. Palanivel.S, *Tally Accounting Software*, Margham Publications, Chennai, 2007.

**E.M.G. YADAVA WOMENS COLLEGE, MADURAI -14.**

(An Autonomous Institution – Affiliated to Madurai Kamaraj University)

Re –accredited (3<sup>rd</sup> cycle) with Grade A<sup>+</sup> and CGPA 3.51 by NAAC

**CBCS**

**DEPARTMENT OF BUSINESS ADMINISTRATION – UG**

(w.e.f. 2021 – 2022 onwards)

**NON MAJOR ELECTIVE- I**

<b>Title of the Paper</b>	<b>: PERSONALITY DEVELOPMENT</b>	<b>Contact hours: 2</b>
<b>Semester</b>	<b>: I</b>	<b>Credits : 2</b>
<b>Subject Code</b>	<b>: 21NMB1</b>	

**Objectives:**

To enable the Students

1. To understand the Human behaviour
2. To understand the factors influencing the behaviour of an individual
3. To acquaint them with the various concepts of behavioral process

**Unit I**

Individual Behaviour: Understanding human behaviour - Factors influencing Individual Behaviour, Models of man.

**Unit II**

Learning and Behaviour Modification: Definition - Nature, Theories of learning - shaping behavior, Reinforcement and its kinds- use of Reinforcement.

**Unit III**

Team Development: Definition, Characteristics of effective Team, Importance – Types – Techniques used in Building team performance.

**Unit IV**

Perception: Definition, Nature, Importance, Process, Factors influencing the perceptual set – Perceptual selection.

### **Unit V**

Personality: Introduction, definition, Personality Dimension, Determination of Personality, Types of personality.

#### **Text Book:**

1. Mohan Suyamburaj, Ezhilarasan.M, *Personality Development*, Jasper Printers, Madurai, Edition 2007

#### **Reference Books:**

1. Barun K. Mitra, *Personality Development & Soft Skills*, Oxford University, NewDelhi, Edition 2011.
2. Elizabeth B. Hurlock, *Personality Development*, Tata Mc Graw Hill, Chennai, Reprint 2008.
3. Joseph Murphy, *Believe in Yourself*, Snowball Publishing, India, Reprint Edition 2012.
4. Shashi.K.Gupta, *Organizational Behavior*, Kalyani Publishers Ludhiana, New Delhi Fourth Revised Edition 2013.
5. Shiva Khera, *You can Win*, Macmillan India Ltd, New Delhi, Edition-2002.

**E.M.G. YADAVA WOMENS COLLEGE, MADURAI -14.****(An Autonomous Institution – Affiliated to Madurai Kamaraj University)****Re –accredited (3<sup>rd</sup> cycle) with Grade A<sup>+</sup> and CGPA 3.51 by NAAC****CBCS****DEPARTMENT OF BUSINESS ADMINISTRATION – UG****(w.e.f. 2021 – 2022 onwards)**

<b>Title of the Paper</b>	<b>: INDIVIDUAL DEVELOPMENT</b>	
<b>Semester</b>	<b>: II</b>	<b>Contact hours: 5</b>
<b>Subject Code</b>	<b>: 211B2</b>	<b>Credits : 3</b>

**Objectives:**

To enable the Students

1. To understand the human Behaviour
2. To understand the factors influencing the behaviour of an individual
3. To acquaint them with the various concepts of behavioral process

**Unit I**

Individual Behaviour: Understanding human behaviour - Factors influencing individual behaviour, Models of man.

**Unit II**

Learning and Behavior Modification: Definition - Nature, Theories of learning - shaping behaviour, Reinforcement and its kinds- use of Reinforcement.

**Unit III**

Attitude: Meaning and Definition, Nature, Components, Attitudes in relation to opinion, Sources – Types – functions – Measurement of attitude – Barriers. Team

Development: Definition, Characteristics of effective Team, Importance – Types – Techniques used in Building team performance

#### **Unit IV**

Perception: Definition, Nature, Importance, Process, Factors influencing the perceptual set – Perceptual selection, Organizing, Distortion, Relevance of perception.

#### **Unit V**

Personality: Introduction, definition, Personality Dimension, Determination of Personality, Types of personality, Theories of Personality.

#### **Text Book:**

1. Shashi.K.Gupta, Rosy josh *Organizational Behaviour*, Kalyani Publisher, Ludhiana, New Delhi, Fourth Revised Edition 2013.

#### **Reference Books:**

1. Barun K. Mitra, *Personality Development & Soft Skills*, Oxford University, NewDelhi, Edition 2011.
2. Elizabeth B. Hurlock, *Personality Development*, Tata Mc Graw Hill, Chennai, Reprint 2008.
3. Joseph Murphy, *Believe in Yourself*, Snowball Publishing, India, Reprint Edition 2012.
4. Shashi.K.Gupta, *Organizational Behavior*, Kalyani Publishers Ludhiana, New Delhi Fourth Revised Edition 2013.
5. Shiva Khera, *You can Win*, Macmillan India Ltd, New Delhi, Edition-2002.



**E.M.G. YADAVA WOMENS COLLEGE, MADURAI -14.****(An Autonomous Institution – Affiliated to Madurai Kamaraj University)****Re –accredited (3<sup>rd</sup> cycle) with Grade A<sup>+</sup> and CGPA 3.51 by NAAC****CBCS****DEPARTMENT OF BUSINESS ADMINISTRATION – UG****(w.e.f. 2021 – 2022 onwards)****Title of the Paper : COST ACCOUNTING****Semester : II****Contact hours: 5****Subject Code : 21B21****Credits : 4****Objectives**

To enable the students

1. To acquaint with methods of costing
2. To understand how the costing techniques are useful in the managerial decision – making
3. To Familiarize with the process of determination of cost, particularly in manufacturing concern

**Unit I**

Cost Accounting – meaning, Objectives, Functions, Advantages – Limitations – Financial Accounting Vs Cost Accounting, Cost Unit, Cost Center, Profit Center, Cost Control and Cost Reduction.

**Unit II**

Cost –Methods & Types – Classification, Elements – Cost Sheet. Material Inventory control – Store Keeping, Functions of Store Keeper- Store Layout- Types of Stores, Fixation of stock level- Minimum Stock Level, Maximum Stock Level, Reorder Level, Danger Level, Average Stock, EOQ, - ABC analysis.

**Unit III**

Inventory System – Periodic and Perpetual Inventory system- Bin card and Store ledger. Material Issue Control- Pricing of materials- FIFO, LIFO, Simple Average and Weighted Average.

**Unit - IV** Labour Cost –Meaning- Direct Labour- Indirect Labour, Control of Labour Cost-- Idle time – Causes and Control of Idle Time – Accounting Treatment- Control of Over time  
 – Labour turn over –methods of measurement-Separation, Replacement and Flux- Causes and effect of Labour Turnover and Method of Reducing Labour Turnover. Methods of Remuneration-Differential Piece Rate-Taylor’s Differential Piece Rate System – Merrick Differential Piece Rate System-Gantt Task Bonus Plan-Premium Bonus Scheme-The Halsey Premium Plan- The Halsey-Weir Scheme-Rowan Plan.

**Unit V** Overhead – Meaning, Classification. Allocation and apportionment – Principles of Apportionment-Reapportionment-Method of Reapportionment- Direct, Step, Reciprocal, Repeated Distribution, - Overhead Rates Computation of Machine hour rate (simple problems).

**Note:** Questions must be asked 80% on Problems and 20% on theory.

**Text Book:**

1. Pillai.R.S.N & V. Bagavathi.V, *Cost Accounting*, S. Chand & Company Ltd., New Delhi, Seventh Edition 2012

**Reference Books:**

1. Iyengar.S.P, *Cost Accounting*, Sultan Chand & Sons, New Delhi, Tenth Revised Reprint 2010.
2. Jain.S.P & Narang.K.L, *Cost Accounting*, Kalyani Publications, Chennai. Eighth revised reprint 2009.
3. Khan M.Y & Jain.P.K, *Cost Accounting*, Tata McGraw Hill Publishing Company Ltd, New Delhi, Eighth Reprint 2007.
4. Murthi.A, Gurusamy.S, *Cost Accounting*, Tata McGraw Hill Publishing Company Ltd, New Delhi, Second Reprint Edition 2012.
5. Ramachandran.R and Srinivasan.R, *Cost Accounting (Theory, Problems and Solutions)*, Sri Ram Publications, Trichy, Fifth Revised Edition 2012.

**E.M.G. YADAVA WOMENS COLLEGE, MADURAI -14.****(An Autonomous Institution – Affiliated to Madurai Kamaraj University)****Re –accredited (3<sup>rd</sup> cycle) with Grade A<sup>+</sup> and CGPA 3.51 by NAAC****CBCS****DEPARTMENT OF BUSINESS ADMINISTRATION – UG****(w.e.f. 2021 – 2022 onwards)**

<b>Title of the Paper</b>	<b>: ENVIRONMENT OF BUSINESS</b>	<b>Contact hours: 5</b>
<b>Semester</b>	<b>: II</b>	<b>Credits : 4</b>
<b>Subject Code</b>	<b>: 21B22</b>	

**Objectives:**

To enable the Students

1. To understand the impact of environmental changes on business
2. To realise the social responsibilities in business
3. To sensitise to the impact of external environment on business

**Unit I**

Business Environment – Meaning – Various environments affecting business – Economic, Social, Cultural, Political and Government, Competitive, Demographic, Technological & International Environments.

**Unit II**

Business and Society – Interface between Business and culture; Social responsibilities of Business – Meaning & Types. Arguments for and Against Social responsibilities of Business – Barriers to Social responsibilities – Social Audit – Business Ethics- Corporate Social Responsibility.

**Unit III**

Privatization – Meaning – Ways of Privatization – Conditions for success of Privatisation – Benefits and Pitfalls of Privatisation – Arguments against Privatisation, Globalisation, Liberalisation, Salient Features of Industrial Policy 1991.

**Unit IV**

Business and Economic System – Socialism, Capitalism and Mixed Economy –  
Its impact on business

**Unit V**

Public sector – Objectives, Growth, achievements and failures – Private sector,  
Joint sector and Co – Operative Sector.

**Text Books:**

1. Francis Cherunillam, *Business Environment*, Himalaya Publications, Mumbai  
Twentieth Revised Edition 2011.
2. Gupta. C.B, *Business Environment*, Sultan Chand & Sons, New Delhi, Seventh  
Edition 2012.

**Reference Books:**

1. Aswathappa.K, *Essentials of Business Environment*, Himalaya Publishing House,  
Mumbai, Tenth Revised Edition 2008, Reprint 2010.
2. Mathur, Dayal, Shrivastava, *Business Environment*, RBD Publications, Jaipur  
Revised Edition 2010.
3. Nair, Banerjee, Agarwal, *Business Environment*, Pragati Prakashan Publications,  
Meerut, Edition 2010.
4. Radha.V, *Business Environment*, Prasanna & Co, Chennai, Edition 2008.
5. Sankaran. S, *Business Environment*, Margham Publications, Chennai, Reprint  
2008.

**E.M.G. YADAVA WOMENS COLLEGE, MADURAI -14.****(An Autonomous Institution – Affiliated to Madurai Kamaraj University)****Re –accredited (3<sup>rd</sup> cycle) with Grade A<sup>+</sup> and CGPA 3.51 by NAAC****CBCS****DEPARTMENT OF BUSINESS ADMINISTRATION – UG****(w.e.f. 2021 – 2022 onwards)****Title of the Paper : BANKING LAW AND PRACTICE****Semester : II****Subject Code : 21AB21****Contact hours: 5****Credits : 4****Objectives:**

To enable the students

1. To understand the relationship between banker and customer
2. To acquire practical knowledge of Banking
3. To make them aware of the loans and advantages given by Banks

**Unit I**

Definition of the term banker & customer – The relationship between a banker and a customer. General and special relationship. Bank customers – special types – minor – a married woman – drunkard – A partnership firm – A joint stock company, Non – Trading companies – joint account.

**Unit II**

General precautions for opening account – Current Deposit account – Fixed Deposit account – Savings Deposit accounts – Insurance Linked with Savings Bank Deposit & Other Deposits – Recurring Deposit accounts.

**Unit III**

Paying Banker – Precautions before Honouring a Cheque – Circumstances under which a cheque can be dishonoured – statutory protection to a paying banker – Payment in due course – Holder in due course.

**Unit IV**

Collecting Banker – Banker as a Holder for value – Banker as an Agent – conversion – statutory protection – basis of negligence – Duties of a collecting banker.

**Unit V**

Loans and advances – Principles of sound lending – secured and unsecured advances – Forms of advances (Types of advances) – Loans, cash, credit, overdraft- modes of charging Security- Lien, Pledge, Mortgage. Innovative practices in banking-POS (Point of Sale), NEFT (National Electronic Fund Transfer), Debit card, Credit card, International Fund Transfer.

**Text Book:**

1. Gordon and Natarajan, *Banking Theory Law & Practice*, Himalaya Publishing House, Mumbai, Twenty Third Revised Edition 2012.

**Reference Books:**

1. Gurusamy.S, *Banking Theory, law and Practice*, Tata Mc Graw Hill, New Delhi, Second Edition 2009
2. Rangandhachary A.V, Rao D.S, *Banking Theory, law and Practice*, Kalyani Publishers, New Delhi, 2009.
3. Sekar K.C, Lakshmy Shekar, *Banking Theory, law and Practice*, Vikas Publishing House, New Delhi, Nineteenth Edition 2005
4. Sundharam K.P.M & Varshney P.N, *Banking Theory Law & Practice*, Sultan Chand & Sons, New Delhi, Reprint 2011.
5. Varshney P.N, *Banking Law & Practice*, Sultan Chand & Sons, Twenty Fourth Revised Reprint 2011.

**E.M.G. YADAVA WOMENS COLLEGE, MADURAI -14.****(An Autonomous Institution – Affiliated to Madurai Kamaraj University)****Re –accredited (3<sup>rd</sup> cycle) with Grade A<sup>+</sup> and CGPA 3.51 by NAAC****CBCS****DEPARTMENT OF BUSINESS ADMINISTRATION – UG****(w.e.f. 2021 – 2022 onwards)****SKILLED BASED PAPER –II**

<b>Title of the Paper</b>	<b>: Accounting Package II - Practical</b>	<b>Contact hours: 2</b>
<b>Semester</b>	<b>: II</b>	<b>Credit : 2</b>
<b>Subject Code</b>	<b>: 21SEB2P</b>	

**Objectives:**

To enable the Students

1. To Create application of computer knowledge in Accounting System
2. To Acquire adequate knowledge in Computerized Inventory
3. To View of various Accounting Reports

**Practical****Lab Test II: Inventory Processing**

1. Maintaining stock details
2. Preparation of Inventory vouchers
3. Invoicing
4. Financial statutory Reports
5. Inventory Statutory Reports

**Reference Books:**

1. Nadhani A.K, Nadhani.K.K, *Complete Tally*, BPB Publications, New Delhi, 2006.
2. Namrata Agrawal.Dr. *Tally 9*, Dream tech Publications, New Delhi, 2009.
3. Nellai Kannan.C, *Tally (Ver. 9)*, Nels Publications, Tirunelveli, 2008.
4. Palanivel.S, *Tally Accounting Software*, Margham Publications, Chennai, 2007.

**E.M.G. YADAVA WOMENS COLLEGE, MADURAI -14.****(An Autonomous Institution – Affiliated to Madurai Kamaraj University)****Re –accredited (3<sup>rd</sup> cycle) with Grade A<sup>+</sup> and CGPA 3.51 by NAAC****CBCS****DEPARTMENT OF BUSINESS ADMINISTRATION – UG****(w.e.f. 2021 – 2022 onwards)****NON MAJOR ELECTIVE- II**

<b>Title of the Paper</b>	<b>: BODY LANGUAGE</b>	
<b>Semester</b>	<b>: II</b>	<b>Contact hours: 2</b>
<b>Subject Code</b>	<b>: 21NMB2</b>	<b>Credits : 2</b>

**Objectives:**

To enable the Students

1. To learn about the Characteristics of Body Language
2. To know the various aspects of Body Language
3. To develop Body Language in Business

**Unit I** Body Language- Meaning – Characteristics of Body Language- Verbal & Non Verbal.

**Unit II** Aspects of Body Language – Gestures, Body Movements, Behaviour, Emotions, Tone & Voice, Vibrations, Moods, Advantages of Learning Body Language.

**Unit III** Body Language in Business – Face – General Characteristics- Smiling- Categories of Smile.

**Unit IV** Head Gestures – The Eyes – Eye Contact - Hands

**Unit V** The legs – Styles of sitting – Traits & Attitudes.



**Reference Books:**

1. Allan, Barbara, *The Definitive Book of Body Language*, Manjul Publishing House, New York, Edition 2005.
2. Allan Pease, *Body Language(How to read others thoughts)* , Sudha Publications, New Delhi, Edition 2005
3. Hedwi G. Lewis, *Body Language*, Response Books A Division of Sage Publications, New Delhi, Edition 2009.
4. ShaliniVarma, *Body Language (Art of reading gestures and postures)*, S.Chand & Co. New Delhi, Edition 2011.
5. Vinay Mohan, *Understanding Body Language*, Pustak Mahal Publications, NewDelhi, Edition 2002.