BHARATHIDASAN UNIVERSITY TIRUCHIRAPPALLI - 620 024.

BACHELOR OF BUSINESS ADMINISTRATION (B.B.A)

CHOICE BASED CREDIT SYSTEM –
LEARNINIG OUTCOMES BASED CURRICULUM FRAMEWORK (CBCS - LOCF)
(Applicable to the candidates admitted form the academic year 2026-2027 onwards)

Sem.	Part	Courses	Title	Credits	Exam. Hours	Int Marks	Ext Marks	Total
I	I	Language Course – 1 (Tamil$/ Other Languages +#)		3	3	25	75	100
	II	English Course-I		3	3	25	75	100
	III	Core Course – I (CC)	Introduction to Management	5	3	25	75	100
		Core Course-II (CC)	Fundamentals of Accounting	5	3	25	75	100
		First Allied Course-I (AC)	Managerial Economics	4	3	25	75	100
	IV	Value Education	Value Education	2	3	25	75	100
		Total		**22**				**600**
II	I	Language Course - 1I (Tamil $/Other Languages +#)		3	3	25	75	100
	II	English Course-II		3	3	25	75	100
	III	Core Course – III (CC)	Marketing Management	5	3	25	75	100
		Core Course-IV (CC)	Business Mathematics and Statistics	5	3	25	75	100
		First Allied Course-II (AC)	Business Environment	**4**	3	25	75	100
	IV	Environmental Studies	Environmental Studies	2	3	25	75	100
		Total		**22**				**600**

SUMMARY OF CURRICULUM STRUCTURE OF UG PROGRAMMES – MANAGEMENT

Sl. No.	Part	Types of the Courses	No. of Courses	No. of Credits	Marks
1.	I	Language Courses	4	12	400
2.	II	English Courses	4	12	400
3.	III	Core Courses	15	75	1500
4.		Allied Courses - I & II	4	16	400
5.		Major Based Elective Courses	2	6	200
6.		Project	1	7	100
7.	IV	Value Education	1	2	100
8.		Environmental Science	1	2	100
9.		Soft Skills Development	1	2	100
10.		Non Major Elective	2	4	200
11.	V	Gender Studies	1	2	100
		Total	**36**	**140**	**3600**

PROGRAMME OBJECTIVES:

- To provide knowledge regarding the basic concepts, principles and functions of management.
- To develop business and entrepreneurial aptitude among the students.
- Identify and analyze relevant factors that influence decision-making in business.
- Develop viable alternatives and make effective decisions in an international business context.
- Effectively address important international and multicultural issues that impact business.

PROGRAMME OUTCOMES:

- Have a broad body of knowledge in business management concepts, current practices in a global business environment and emerging technologies to support, sustain and innovate business.
- Attain problem solving, decision making and critical thinking skills to provide viable solutions for business problems.

- Appreciate diversity to communicate effectively in international and cross-culturalcontexts, and facilitate collaborative professional partnerships.
- Have the ability to work and collaborate as a team member and contribute to achieve team goals.
- Recognize, explain and illustrate the importance of ethical conduct and resolve ethicalissues in business.

PROGRAMME SPECIFIC OUTCOMES:

- Acquire adequate knowledge through principles, theory and models of business management,Accounting, Marketing, Finance and Human Resource.
- Demonstrate proficiency for Business Communication for effective and professional businessmanagement.
- Analyze and comprehend the applicability of management principles in solving complex businessissues.
- Develop entrepreneurial skills to become an entrepreneur.
- Comprehend the applicability of management principles in the situations pertaining to global business world.

First Year **CORE COURSE-I** **Semester-I**

INTRODUCTION TO MANAGEMENT

(Theory)

OBJECTIVES:

- To develop competencies and knowledge of students to become effectivemanagement professionals.
- To help them acquire the skills needed to become a successful manager.
- To impart knowledge on contemporary issues and challenges in the field of management.

UNIT-I:

Definition and Meaning of Management – Nature of Management – Distinction between Administration and Management – Importance of Management – Management as a science, art or profession – Levels of Management – Scope of Management – Functions of Management -Role of a Manager – Contribution to Management thought by F.W. Taylor and Henry Fayol.

UNIT-II:

Meaning- Nature – Importance – Limitations of Planning – Steps to make Planning effective – Process of Planning – Methods of Planning – Objectives, Policies – Kinds of Policies – Strategies – Types of Strategies, Procedures, Rules, Programmes, Budget

UNIT-III:

Meaning – Importance and Process of Organization – Principles of Organization – Types of Organization – Line, Line and Staff Organization, Functional Organization, Committee Organization, Project Organization and Matrix Organization – Direction – Concept – Elements of Directing – Principles of Direction – Process of Directing.

UNIT-IV:

Delegation – Elements and Types of Delegation – Principles of Delegation – Obstacles to Delegation – Centralization – Merits and Demerits – Decentralization - Merits and Demerits – Distinction between Delegation and Decentralization – Centralization Vs Decentralization.

UNIT-V:

Meaning – Nature and Importance of Control – Problems in Control – Process of Control – Techniques of Control – Co-ordination - Nature and importance of Co-ordination – Problems inCo- ordination – Principles of Co-ordination – Techniques of Co-ordination.

UNIT-VI CURRENT CONTORS (For Continuous Internal Assessment only):

Contemporary development related to -Expert Talk, Role Play, Group Discussion, ManagementGames and Webinar/Seminar

TEXT BOOK :

1. Principles and Practice of Management – L.M. PRASAD, Sultan Chand & Sons, 2020 Edition.
2. Management Principles – T.RAMASAMY, Himalaya Publishing House, 2019 Edition

REFERENCE:

1. Business Management – DINKAR PAGARE, Sultan Chand & Sons, 2018 Edition
2. Principles of Management – P.C TRIPATHI AND P.N REDDY, Tata Mcgraw Hill EducationPrivate Limited,2021 Edition
3. Principles of Management – J.JAYASANKAR, Margham Publications,2018 Edition

E - RESOURCES:

1. https://www.mbaknol.com/management-concepts/planning-definition-and-its-features/
2. https://www.lucidchart.com/blog/types-of-organizational-structures
3. https://theinvestorsbook.com/techniques-of-controlling.html

COURSE OUTCOME: On the successful completion of the course, student will be able to

- Examine and explain the management evolution and how it will affect future managers.
- Enhance their managerial abilities and professional skills.
- Develop and make the students to know the organization hierarchy; authority and responsibilityrelationships associated with the different levels of Management.
- Understand the complexities associated with management of human resources in the organizations and integrate the learning in handling these complexities.
- Apply the knowledge about management in the real life business situation.

****

First Year **CORE COURSE-II** **Semester-I**

FUNDAMENTALS OF ACCOUNTING
(Theory)

COURSE OBJECTIVES:

- To enable learners understand the fundamental concepts of Accounting
- To give them a basic knowledge of accounting principles
- Identify events that need to be recorded in the accounting records

UNIT – I:

Definition of Account – Nature of Accounting – Accounting Concepts and Postulates - DoubleEntry Vs single entry –Books of Accounts

UNIT – II:

Journal – Ledger - Subsidiary Books - Trial Balance.

UNIT – III:

Final Accounts of Sole Trader – trading, Profit and Loss Account and Balance Sheet with simple adjustments.

UNIT – IV:

Methods of Depreciation –Straight Line Method, Written Down Value Method and Annuity Method.

UNIT – V:

Rectification of Errors – Meaning – Kinds of Accounting Errors and Methods.(Theory Only) - Bank Reconciliation Statement (BRS).

(Theory 40% and Problems 60%)

UNIT – VI CURRENT CONTOURS (for Continuous Internal Assessment only):

Cotemporary development related to acquaint students with the accounting concepts, tools and techniques influencing business organizations.

TEXT BOOK:

1. AdvancedAccountancy Vol. 1Principles of Accounting (Including GST) – S.P.JAIN, K.L.NARANG,SIMMI AGRAWAL, MONIKA SEHGAL Kalyani Publishers. 2021 Edition.
2. Advanced Accountancy – M.C.SHUKLA, T.S.GREWAL & S.C.GUPTA Sultan Chand & Sons.2018Edition

REFERENCE:

1. Advanced Accountancy – R.L.GUPTA & RADHASAMY. Sultan Chand & Sons, 2022 Edition.
2. Financial Accounting - S Thothadri and S. Nafeesa ,McGraw Hill, 2018 Edition.
3. Financial Accounting - Hanif M, Mukharjee, Mcgraw-Hill Education India Pvt.Ltd - New Delhi,2015 Edition.

E - RESOURCES:

1. https://www.tutorialspoint.com/financial_accounting/financial_nontrading_accounts.htm
2. https://cbseworld.weebly.com/uploads/2/8/1/5/28152469/lesson8.pdf
3. http://gbpssi.in/admin/coursepack/MBR517Lect02.pdf

COURSE OUTCOME: On the successful completion of the course, student will be able to

- Identify events that need to be recorded in the accounting records
- Describe the need for adjustments while preparing the financial statements;
- To facilitate them to prepare final Accounts of business and non-trading concerns.
- Recognize circumstances providing for increased exposure to errors and frauds
- Along with the methods of depreciation, the accounts to be prepared by non-trading concerns.

***

First Year **FIRST ALLIED COURSE- I** **Semester-I**

MANAGERIAL ECONOMICS

(Theory)

OBJECTIVES:

- To understand the application of managerial economics in managerial decision makinganalysis.
- To stress the need and relevance of studying Economical analysis at the postgraduate Level.
- To identify the market structure and price determination at different market conditions.

UNIT- I:

Nature and scope of managerial economics-definition of economics-important concepts of Economics - relationship between micro, macro, managerial economics

UNIT-II:

Objectives of business firms–Profit Maximization-Social responsibilities-Demand analysis– Lawof Demand- Elasticity of demand.

UNIT-III:

Production function- Factors of production- Law of diminishing returns and Law of variableproportions. Cost and Revenue Curves–Break-even-point (BEP)analysis.

UNIT-IV:

Market structure and prices-Pricing under Perfect Competition- Pricing under Monopoly-Pricediscrimination – Pricing under Monopolistic competition- Oligopoly.

UNIT-V:

Profit-Theories and concepts- Government and Business-Performance of public enterprises inIndia.

UNIT-VI CURRENT CONTOURS (for Continuous Internal Assessment only):

Contemporary development related to the course in setting firm's pricing strategies; Perceptual mapping of a firms demand force and market force. To analyze the government's performance through the economic indicators.

TEXT BOOKS:

1. Managerial Economics Dominick Salvotore, Oxford Publishers 2e, 2016 Edition.
2. Managerial Economics Geethika, Ghosh&Choudhury McGraw Hill 2/e, 2011 Edition.

REFERENCE:

1. Managerial Economics R. Panneerselvam, P. Sivasankaran, P. SenthilkumarCengage 2015Edition
2. Managerial Economics H.L Ahuja Samuelson & Marks S.Chand 2014 Edition.
3. Managerial Economics by L.Varshney and K.L. Maheshwari, Sultan Chand and Sons.2014Edition

E - RESOURCES:

1. https://www.taxmann.com/post/blog/law-of-demand-elasticity-of-demand-explained-via-examples-charts-tables/?amp
2. https://www.economicsdiscussion.net/advertising/types-of-advertising-media/31785
3. https://online.aurora.edu/types-of-market-structures/

COURSE OUTCOMES:

- Apply the objectives of business firms, demand analysis and elasticity of demand.
- Identify the effective applications of factors of production.
- Analyze the break-even point in their business.
- Understand the determination of the Price, Market structure and competition.
- Evaluate the performance of public sector in India.

****

First Year **CORE COURSE- III** **Semester-II**

MARKETING MANAGEMENT

(Theory)

COURSE OBJECTIVES:

- To expose students to marketing concepts and trends in the market.
- To promote the ability to relate consumer behavior and market trends
- To make students realize the relationship between marketing channels and corresponding strategies.

UNIT- I:

Market and Marketing: Distinction between marketing and selling - Types of market – Concepts – Functions - Marketing management – Objectives – Importance.

UNIT- II:

Market Segmentation : Criteria of effective segmentation–Benefits–Bases for market segmentation-Factors influencing consumer behavior–Buying process.

UNIT-III:

Marketing Mix - Product planning and development – Product mix decisions – New product development–Product life cycle and strategies- Pricing–Meaning–Influencing factors – Objectives – Pricing methods.

UNIT-IV:

Marketing channels -Need and importance – Classification – Types of Intermediaries – Wholesalers – Functions – Retailers – Functions - Physical distribution.

UNIT-V:

Promotion mix- Personal selling–Process-Advertising–Objectives–Types-Sales promotion–Objectives–Sales promotion methods.

UNIT-VI CURRENT CONTOURS (for Continuous Internal Assessment only):

Practical - To sell the goods in their area(This Unit is only for CIA Evaluation)

TEXT BOOK:

1. Ramaswamy and Namakumari, Marketing Management4th Edition MacMillan Education

REFERENCE:

1. PhilipKotler,Marketing Management, Prentice Hall of India.
2. PhilipKotler and Armstrong, Marketing Management
3. RajanNair, Marketing
4. Saxena, Marketing Management, Tata McGraw Hill Pub
5. Pillai & Bhagavathi, Modern Marketing
6. Sherlekar, Marketing Management
7. Varshney RL and Gupta SL, Marketing Management

E - RESOURCES:

1. https://smallbusiness.chron.com/seven-functions-marketing-56980.html
2. https://www.economicsdiscussion.net/advertising/types-of-advertising-media/31785

COURSE OUTCOME:

- Students gain knowledge about the basic concepts of marketing
- Students develop skills to tackle the challenges and latest development in Marketing Management
- Awareness of buyer's behavior becomes better among students
- Students gain the Practical Knowledge to sell the goods.

***

First Year **CORE COURSE- IV** **Semester-II**

BUSINESS MATHEMATICS AND STATISTICS

(Theory)

(Theory 40 % and Problems 60%)

OBJECTIVES:

- To make students understand and the basic mathematical and statistical tools
- To promote the ability to appropriate statistical techniques in business
- To help students analyze management problems in research and decision making.

UNIT – I:

Time Series Analysis – Meaning – Components – Measures of Trend values – Semi and Moving averages – Methods of Least Squares.

UNIT – II:

Matrices and Determinants - Definition – Basic concepts - Addition, Subtraction and Multiplication of Matrices . Elementary Operations: Transpose of a Matrix, Inverse, and Solving equations by matrix method –Determinants and Solution of Simultaneous Linear Equations.

UNIT – III:

Statistics – Definition – Nature – Scope and Objectives – Diagrammatic representation – One, two and three dimensional diagrams – Graphic representation-Histogram, Frequency Polygon, Frequency Curve, Histogram and Pie diagram – Classification and tabulation.

UNIT – IV:

Measures of Central Tendency - Mean, Median, Mode, Geometric Mean and Harmonic Mean – Measures of Dispersion - Range, Quartile Deviation, Mean Deviation, Standard Deviation and co-efficient of variation.

UNIT – V:

Simple Correlation - Karl Pearson's Co-efficient of Correlation and Spearman's Rank Correlation – Simple Regression Analysis.

UNIT-VI CURRENT CONTOURS (for Continuous Internal Assessment only):

Contemporary Developments Related to the Course during the Semester concerned. Practical: Studying and measuring matrix patterns in Petrol Bunks, ration shops.

TEXT BOOKS:

1. SAN CHETI D.C. & KAPOOR V. K. “Business Mathematics” , Sultan Chand & Sons Co. Ltd.,2019
2. R.S.N.PILLAI & BAGAVATHI, “Statistics” Sultan Chand & Sons Co. Ltd., New Delhi 2008
3. P.A.NAVNITHAM, “Business Mathematics and Statistics” Jai Publishers, Trichy, 2019

REFERENCES:

1. S.P.GUPTA, “Statistical Methods” Sultan Chand & Sons Co. Ltd., 46th Edition
2. S.L.AGGARWAL & S.L.BHARDWAJ, “Business Tools and decision Making”, KalyaniPublishers.

E - RESOURCES:

1. https://www.allaboutcircuits.com/textbook/reference/chpt-6/derivatives-power-functions-e
2. https://link.springer.com/content/pdf/bbm%3A978-1-4615-5299-4%2F1.pdf
3. https://statistics.laerd.com/statistical-guides/measures-central-tendency-mean-mode-median.php

COURSE OUTCOMES:

At the end of this course students will be able to…

- Understand how differentiations are used as mathematical tools in Business.
- Understand how matrices and determinants are used as mathematical tools in Business.
- Able to use the appropriate statistical techniques in Business
- Able to develop a strategic approach to organize and analyze the data
- Analyze the management problems in research and decision making.

****

First Year **FIRST ALLIED COURSE- II** **Semester-II**

BUSINESS ENVIRONMENT

(Theory)

OBJECTIVES:

- To promote basic understanding of the concepts of business environment.
- To provide broad knowledge on domestic and international environment
- To make learners the impact of environment on business.
- To understand the different environment in the business climate
- To know the minor and major factors affecting the business in various streams
- To know the different environment like, political, technological and economic environment inthe business

UNIT – I:

Business - Scope - Characteristics - Goals - Criticisms - Business Environment - Objectives and types. Recent Development in New Economics Policy (1991) and its Impact on Business.

UNIT – II:

Economic Environment- Concept – Factors-Basic Economic System - Economic Planning-Privatization – Nature and objectives.

UNIT – III:

Political Environment- Political Institutions- Legislature, Executives and Judiciary - Government in Business-Regulatory, Intervention and Participatory roles.

UNIT – IV:

Financial Environment - International Economic Institutions - World Bank – IMF– WTO.

UNIT – V:

Social and Cultural Environment-Impact of Culture on Business - Business and Society - Social responsibility of Business – CSR.- Business and Society-Business and Culture.

UNIT-VI CURRENT CONTOURS (for Continuous Internal Assessment only) :

Expert lectures, online seminars – webinars.

TEXT BOOK:

1. Aswathappa, K, Essentials of Business Environment, Himalaya Publishing House, Mumbai. 2001Edition.
2. Francis Cherunilam - Business Environment, Himalaya Publishing House New Delhi. 2021Edition.

REFERENCE:

1. George Steiner & JohnF.Steiner- Business, Government and Society-Tata McGraw Hill
2. Adikari - Economic Environment in Business- Himalaya Publishing House
3. Ishwar C.Dhingara.-Indian Economy-Sultan Chand &Company
4. Ruddan Datt and K.P.M. Sundharam -Indian Economy
5. Sundaram & Black - The International Business Environment - Prentice Hall, New Delhi.

E-RESOURCES:

1. https://study.com/academy/lesson/what-is-the-economic-environment-in-business-definition- importance-factors.html
2. https://www.marketing91.com/political-environment/
3. https://opentext.wsu.edu/cpim/chapter/3-2-the-social-and-cultural-environment/

COURSE OUTCOME:

- Develop an understanding on the gamut of the business activities.
- To analyze various categories that constitute the business environment and apply various approaches that is helpful to manage both the internal and external environment of the business.
- To apply the various types of policies in the economic environment, applying these policies change the structure of the economy and the transition there of from the past to the present scenario.
- Comprehend the environmental factors that are conducive /detrimental to the respective businesses
- Facilitating the learners understand, analyze and take decisions for a given international business environment.

****