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DEPARTMENT OF BUSINESS ADMINISTRATION



CBCS SYLLABUS BACHELOR OF BUSINESS ADMINISTRATION

PROGRAMME CODE - B

COURSE STRUCTURE

(w.e.f. 2021 - 2022 Batch onwards)

(An autonomous institution – Affiliated to Madurai Kamaraj University) (Re-Accredited (3^{rd} Cycle) with Grade A^+ 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	Part II: English	6	3	25	75	100	3
	III	21B11	Core: Principles of Accounting	5	3	25	75	100	4
	III	21B12	Core: Principles of Management	5	3	25	75	100	4
	III	21AB11	Allied : Business Economics	5	3	25	75	100	4
II	IV	21SEB1P	SBE: Practical - Accounting Package I	2	3	40	60	100	2
	IV	21NMB1	NME: Personality Development	2	3	25	75	100	2
	I	211B2	Individual Development	5	3	25	75	100	3
	II	212E2	Part II: English	6	3	25	75	100	3
	III	21B21	Core: Cost Accounting	5	3	25	75	100	4
	III	21B22	Core: Environment of Business	5	3	25	75	100	4
	III	21AB21	Allied: Banking Law and Practice	5	3	25	75	100	4
	IV	21SEB2P	SBE: Practical- Accounting Package II	2	3	40	60	100	2
	IV	21NMB2	NME: Body Language	2	3	25	75	100	2
Ш	III	21B31	Core: Business Statistics	6	3	25	75	100	4
	III	21B32	Core :Organizational Behaviour	5	3	25	75	100	4
	III	21B33	Core : Computer Application in Business	3	3	25	75	100	2
	III	21B3P	Core: Practical - Computer Application in Business	3	3	40	60	100	2
	III	21B34	Core: Marketing Management	5	3	25	75	100	4

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

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DEPARTMENT OF BUSINESS ADMINISTRATION – UG

(w.e.f. 2021 - 2022 onwards)

Title of the Paper: Business Communication

Semester : I Contact hours: 5 Sub Code : 211B1 Credits : 3

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, NewDelhi, Reprint 2008.

- 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.

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DEPARTMENT OF BUSINESS ADMINISTRATION – UG

(w.e.f. 2021 - 2022 onwards)

Title of the Paper : Principles of Accounting

Semester : I Contact hours: 5 Subject Code : 21B11 Credits : 4

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.

- 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.

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DEPARTMENT OF BUSINESS ADMINISTRATION – UG

(w.e.f. 2021 - 2022 onwards)

Title of the Paper : Principles of Management

Semester : I Contact hours: 5 Subject Code : 21B12 Credit : 4

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 Coordination-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.

- 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.

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DEPARTMENT OF BUSINESS ADMINISTRATION – UG

(w.e.f. 2021 - 2022 onwards)

Title of the Paper : Business Economics

Semester : I Contact hours: 5 Subject Code : 21AB11 Credit : 4

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.

- 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.

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DEPARTMENT OF BUSINESS ADMINISTRATION – UG

(w.e.f. 2021 - 2022 onwards)

SKILLED BASED PAPER – I

Title of the Paper: Accounting Package I - Practical

Semester : I Contact hours: 2 Subject Code : 21SEB1P Credit : 2

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

- 1. NadhaniA.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.

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DEPARTMENT OF BUSINESS ADMINISTRATION – UG

(w.e.f. 2021 - 2022 onwards)

NON MAJOR ELECTIVE- I

Title of the Paper: PERSONALITY DEVELOPMENT

Semester : I Contact hours: 2 Subject Code : 21NMB1 Credits : 2

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:

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

- 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.

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DEPARTMENT OF BUSINESS ADMINISTRATION – UG

(w.e.f. 2021 - 2022 onwards)

Title of the Paper: INDIVIDUAL DEVELOPMENT

Semester : II Contact hours: 5
Subject Code : 211B2 Credits : 3

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.

- 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.

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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

- 1. Iyangar.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.

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DEPARTMENT OF BUSINESS ADMINISTRATION – UG

(w.e.f. 2021 - 2022 onwards)

Title of the Paper: ENVIRONMENT OF BUSINESS

Semester : II Contact hours: 5 Subject Code : 21B22 Credits : 4

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.

- 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.

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DEPARTMENT OF BUSINESS ADMINISTRATION – UG

(w.e.f. 2021 - 2022 onwards)

Title of the Paper: BANKING LAW AND PRACTICE

Semester : II Contact hours: 5 Subject Code : 21AB21 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 dishounoured – 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.

- 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.

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DEPARTMENT OF BUSINESS ADMINISTRATION – UG

(w.e.f. 2021 - 2022 onwards)

SKILLED BASED PAPER -II

Title of the Paper : Accounting Package II - Practical

Semester : II Contact hours: 2 Subject Code : 21SEB2P Credit : 2

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

- 1. NadhaniA.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.

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DEPARTMENT OF BUSINESS ADMINISTRATION – UG

(w.e.f. 2021 - 2022 onwards)

NON MAJOR ELECTIVE- II

Title of the Paper : BODY LANGUAGE

Semester : II Contact hours: 2 Subject Code : 21NMB2 Credits : 2

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.

- 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.