

# **PONDICHERRY UNIVERSITY**

## **DIRECTORATE OF DISTANCE EDUCATION**



### **PROGRAMME PROJECT REPORT**

#### **Bachelor of Business Administration (BBA)**

*Submitted for Approval of UGC*

With effect from 2018 -19 Onwards

**(a) Programme's Mission & Objectives:**

**Mission:** “To offer quality educational services and empower talented students to achieve their utmost potentiality as being business professionals with high ethics and community leaders with an understanding of the global context of businesses and its social impact.”

**Objectives:** The B.B.A. Degree Programme provides ample exposure to subjects from the field of Management for meeting the needs for skilled human resource of our nation.

**(b) Relevance of the Programme with HEI's Mission and Goals:**

This program is one of the comprehensive management degrees offering business information and ways of applying it. Academically, students benefit by gaining a broad range of knowledge about all facets of the business world and prepare them to use their skills to become entrepreneurs.

**(c) Nature of Prospective target group of learners:**

BBA programme is offered for those who aspire to acquire the knowledge and skills of various Managerial aspects and those who wish to get entry level jobs in the sectors of industry, banking and stock market etc., Further BBA programme is fortunate for those who have passed Diploma in Commerce or Diploma in Modern Office Practice (3years) or equivalent awarded by Directorate of Technical Education/National Council of Vocation Training to enter in the 2<sup>nd</sup> year of the programme.

**(d) Learning Outcomes:**

**On the successful completion of the Bachelor of Business Administration, graduates will be able to:**

- Develop leadership skills, creativity and entrepreneurship;
- Handle future challenges of business;
- Exhibit technical proficiency in domestic as well as global business through the study of major disciplines within the fields of business and management;
- Analyze and develop solutions for business problems and issues by using logical reasoning patterns for evaluating information, materials and data;
- Conceptualize a complex business issue and articulate into a written statement and oral presentation;

- Exhibit competence in the use of technology and information systems in modern organizational operations;
- Demonstrate entrepreneurial skills for creating and managing innovation, new business development and high-growth potential entity;
- Choose careers in the public, private and Government sectors; and
- Further study in advanced level programs in management studies.

**(e) Instructional Design:**

**1. Duration of the Programme:**

The course shall be of three years Non-semester pattern. The Maximum duration to complete the course shall be 6 years.

**2. Medium**

The medium of instruction shall be English.

**3. Instructional delivery Mechanisms:** The delivery of the programme is through conduct of Personal Contact Programme. In total 40 Hours PCP classes for every year will be conducted at select centers based on the number of students enrolled for the program and the attendance is not mandatory.

**4. Faculty and support of Staff:**

- DDE faculty, University faculty from School of Management and other college faculty will be engaged for handling classes in Personal contact programme.
- Distance Education Staff will be engaged for supporting other activities like dispatch of printed study materials.

**5. Media for instruction:**

- Printed study materials will be provided for all courses and the same will be uploaded in the University Website ([pondiuni.edu.in](http://pondiuni.edu.in)).
- Students can see all information about DDE Programmes in the University website.
- The student support services like help desk (grievances) will be solved through in person, phone, emails and group SMSs.

## 6. Curriculum design:

### Bachelor of Business Administration (BBA) Curriculum

#### 1<sup>st</sup> Year

| Code     | Course Title                       | Min. Passing Marks | Max. Marks |
|----------|------------------------------------|--------------------|------------|
| BBA 1001 | Principles of Management           | 40                 | 100        |
| BBA 1002 | Business Communication             | 40                 | 100        |
| BBA 1003 | Principles of Financial Accounting | 40                 | 100        |
| BBA 1004 | Business Law                       | 40                 | 100        |
| BBA 1005 | Business Economics                 | 40                 | 100        |

#### 2<sup>nd</sup> Year

| Code     | Course Title             | Min. Passing Marks | Max. Marks |
|----------|--------------------------|--------------------|------------|
| BBA 2001 | Financial Management     | 40                 | 100        |
| BBA 2002 | Business Statistics      | 40                 | 100        |
| BBA 2003 | Organisational Behaviour | 40                 | 100        |
| BBA 2004 | Business Environment     | 40                 | 100        |
| BBA 2005 | Business Ethics          | 40                 | 100        |

#### 3<sup>rd</sup> Year

| Code     | Course Title                        | Min. Passing Marks | Max. Marks |
|----------|-------------------------------------|--------------------|------------|
| BBA 3001 | Entrepreneurship Development        | 40                 | 100        |
| BBA 3002 | Elements of Marketing               | 40                 | 100        |
| BBA 3003 | Human Resource Management           | 40                 | 100        |
| BBA 3004 | Production & Materials Management   | 40                 | 100        |
| BBA 3005 | Accounting for Management Decisions | 40                 | 100        |

## **7. Detailed Syllabus of the Programme:**

**BBA – 1<sup>st</sup> Year**

**Paper Code: BBA 1001**

### **PAPER I - PRINCIPLES OF MANAGEMENT**

#### **UNIT I**

Nature of Management - Importance of Management – Functions of Management – Administration and Management – Management Science or Art – Functional Areas of Management – Evolution of Management Thought - Contributions of F.W Taylor, Henri Fayol and Elton Mayo.

#### **UNIT II**

Planning and Decision Making: Planning - Purpose of Planning – Steps in Planning – Types of Plans – Objectives – Strategies – Policies – Procedures – Management by Objectives (MBO) – Process Benefits and Problems - Decision Making.

#### **UNIT III**

Organising: Principles of Organisation – Formal and Informal Organisation – Different Forms of Organisation – Line and Staff Conflict – Committee form of Organisation – Organisation Structure.

#### **UNIT IV**

Delegation of Authority & Responsibility: features of Authority – Distinction between Power and Authority – sources of Authority - Limits of Authority - Responsibility: Features of Responsibility – Accountability - Principles of Delegation – steps involved in Delegation process – Advantages and obstacles of Delegation.

#### **UNIT V**

Centralisation and Decentralisation: Importance – Advantages & Disadvantages – factors determining the degree of Decentralisation – Delegation and Decentralisation – Centralisation Vs. Decentralisation.

#### **UNIT VI**

Coordination – Meaning – Characteristics – Co-ordination – Co-operation – Co-ordination as the Essence of Management – Principles of Co-ordination – Advantages & Disadvantages – Techniques of Co-ordination.

#### **UNIT VII**

Direction and Control: Direction – Meaning – elements – characteristic – importance, and principles of direction. Control – Introduction – Definition – Characteristics – objectives – necessity – elements - process of control – importance – limitations – Budgets and Budgetary Control.

#### **UNIT VIII**

Emerging concepts in Management: TQM, MBO, MBE - Core Competency – CSR.

#### **TEXT BOOK:**

**Dinkar Pagare**, Business Management

#### **REFERENCES:**

**Gupta C.B.**, Business Management

**Harold Koontz, Cyril O Donnel, Heinz Wehrich**, Management

**James A.B. Stoner & Charles Wankel**, Management

**Prasad L.M.**, Principles of Management

## PAPER II - BUSINESS COMMUNICATION

### UNIT-I

**Introduction:** Need - Objectives and Principles of Communication – Communication Media – Types of Communication Process – Interpersonal and Business Communication – Characteristics – Verbal and Non-Verbal Communications – Barriers to Communication.

### UNIT-II

**Business Letters:** Need, Functions and Kinds of Business Letters – Essentials of an Effective Business Letter – Layout – Appearance – Size – Style – Form and Punctuation – Routine Request Letters – Responses to Letters – Refusal Letters – Claims Letters – Collection Letters – Mild and Strong Appeals.

### UNIT-III

**Letters of Inquiries, Quotations and Offers:** Letters of Inquiry – Opening and Closing Sentences in Letters of Inquiry – Quotations – Specimen – Voluntary Offers and Quotations – Sentences regarding Offers and Quotations – Specimen – Placing an Order, Specimen – Cancellation, Acknowledgment, Refusal and Execution of Order.

### UNIT-IV

**Circular, Sales and Bank Correspondence:** Circular Letters – Objectives – Situations that need Circular Letters – Specimen, Sales Letters – Objectives – Advantages – Three P's Functions, Bank Correspondence with Customers, Head office and with other Banks.

### UNIT-V

**Agency, Insurance, Import and Export Letters:** Agency – Specimen Letters of Offer of Goods - Inquiry into the Reasons for Low Sales – Reply. Insurance – Claims – Letter inquiring about Premium Rate – Reply, Letter effecting Insurance – Letters between Insured and the Insurance Company – Letters between Importer and Exporter and Clearing and Forwarding Agents.

### UNIT-VI

**Company Secretary's Correspondence:** Company Secretary – Correspondence with shareholders regarding Prospects of the Company – Series of Letters between the Secretary of Company and Shareholders, Auditors, Directors and Registrar of Companies – Preparation of Agenda and Minutes.

### UNIT-VII

**Official Correspondence and Public Relations:** Official Correspondence – Distinction between Official and Business Correspondence – Classification – Official Letters – Specimen – Demi-Official Letters – Memorandum – Specimen – Endorsement – Specimen – Notification – Communiques – Specimen – Meaning of Public Relations – Press Conference – Press Release – Advertising – Direct Mail Advertising and Advertising Letters .

### UNIT-VIII

**Report Writing and Spoken Communication :** Report – Importance – Oral and Written Reports – Types of Business Reports – Characteristics of a Good Report – Preparing a Report – Organisation of a Report – Spoken Communication – the Telephone – the Public Addressing System – Word Processor – Fax, E.Mail – Teleconferences – New age communication channels in internet – skype etc.,

### TEXT BOOK:

**Sinha K. K.,** Business Communication

### REFERENCES:

**Keval J.Kim,** Business Communication.

**Rajendra Pal & J.S.Korlahalli,** Essentials of Business Communication.

**Sharma, Krishna Mohan,** Business Correspondence and Report Writing

**PAPER III – PRINCIPLES OF FINANCIAL ACCOUNTING**

**UNIT - I**

Meaning and Scope of Accounting – Need for Accounting – Development of Accounting – Nature and objectives – Book keeping and Accounting - Accounting Principles – Accounting Concepts and Conventions – Accounting Standards – International Accounting Standards.

**UNIT - II**

Books of Accounts: Double Entry System of Book keeping - Journal – Ledger posting — Trial Balance – Final Accounts – Preparation of Trading Account – Profit and Loss Account – Balance Sheet – Adjustments – closing stock, depreciation, bad debts and provision for bad debts, outstanding and prepaid expenses, advance and accrued income.

**UNIT – III**

Income and Expenditure Account & Receipts and Payments Account: – Nature – Preparation of Receipt and Payment Account and Income and Expenditure Account.

**UNIT - IV**

Depreciation Accounting: Meaning – causes – objectives – factors - Methods of Depreciation Accounting – Straight Line Method – Written Down Value Method – Sinking Fund Method – Annuity Method – Insurance Policy Method - Reserves and Provisions.

**UNIT – V**

Consignment Accounts – Entries in the books of Consignor and Consignee – Joint Venture Accounts – separate books and existing books.

**UNIT – VI**

Branch and Departmental Accounts: Meaning of Branches and Departments – Accounts of various types of branches – Departmental Accounts.

**UNIT - VII**

Single Entry System: Defects of Single Entry System – Ascertainment of profit – Statement of Affairs Method and Conversion Method – preparation of final accounts.

**UNIT - VIII**

Partnership Accounts: Admission – Retirement – Death of a Partner - Dissolution – Insolvency of a Partner – Piecemeal Distributions.

**Note: Distribution of marks between problems and theory shall be 70% and 30%.**

**TEXT BOOK:**

**Jain & Narang**, Financial Accounting

**REFERENCES:**

**Arulanandam M.A.& Raman K.S.**, Advanced Accounting

**Gupta R.L. & Gupta V.K.**, Advanced Accounting,

**Reddy & Murthy T.S.**, Financial Accounting,

**Tulsian P.C.**, Financial Accounting

**PAPER IV - BUSINESS LAW**

**UNIT I**

Law: Rights, Duties and Liabilities – Legal Personality – Law and Fact – Cases and Legislation Mercantile Law and commercial Law – Sources.

**UNIT – II**

Law of Contracts – Contracts – Essentials of a valid Contract – Proposal – Acceptance Communication Revocation – Consideration – Capacity of Parties – Consent – Misrepresentation – Fraud – Undue Influence – Coercion – Mistake – Void and Voidable Contract – Discharge of Contract – Breach.

**UNIT – III**

Special Contracts – Indemnity and Guarantee – Rights and Liabilities of Surety – Bailment and Pledge – Duties of Bailor and Bailee – Bailer’s Lien – Pledge – Pawner and Pawnee.

**UNIT – IV**

Agency – Contract of Agency – Kinds of Agency – Duties and Rights of the Agent – Scope of Agent’s Authority - liabilities of Principal and Agent to Third Parties – Termination of Agency.

**UNIT – V**

Law of Sales of Goods – Contract of Sale – Conditions and Warranties – Transfer of Property and Title to Goods – Rights and Duties of Seller and Buyer – Rights of Unpaid seller. Law relating to Negotiable Instruments: Important Provisions regarding Cheque – bill of exchange and Promissory Note.

**UNIT – VI**

Evolution of Companies Act, 1956 – Forms of Companies – Characteristics of Company – Advantages of incorporation – Conversion of Private Company into Public Company Formation of Company – Promotion – Incorporation – Registration – Inviting Subscriptions – Commencement of Business

**UNIT – VII**

Memorandum, Articles of Association and Prospectus – Contents of Memorandum – Doctrine of ultra-vires – Contents of Articles of Association – Difference between Articles and Memorandum – Prospectus – Need – Issue of Prospectus – Contents – Exemptions from disclosure – Liability for misstatement – Civil Liability – Rights of Indemnity – Criminal Liability for misrepresentation.

**UNIT – VIII**

Dividends, Bonus and Interest: Payment of dividends – Interim Dividends – Payment of Interest on Capital – Capitalisation of Profits.

**TEXT BOOK:**

**Kapoor N.D.**, Elements of Mercantile Law & Elements of Company Law

**REFERENCES:**

**Bagrial A.K.**, Company Law

**Kuchal M.C.**, Mercantile Law

**Sreenivasan M.R.**, Business Laws.

**Singh Avtar**, Company Law



## **PAPER V - BUSINESS ECONOMICS**

### **UNIT I**

Definition and Concept of Economics – Nature of Economic Laws – Methods of Economic Enquiry – Meaning of Micro and Macro Economics – Fundamental Concepts – Wants – Utility- Value - Wealth - Welfare.

### **UNIT II**

Demand Analysis – Meaning of Demand - Types of Demand – Determinants of Demand – Law of Demand – Types of Consumers – Marginal Utility Analysis – Elasticity of Demand – Consumer's Surplus.

### **UNIT III**

Supply Analysis – Meaning - Factors of Production - Land, Labour Capital and Organisation – Law of Returns – Production Function – Return to Scale.

### **UNIT IV**

Cost and Output Analysis – Different Cost concepts – Marginal and Average Cost – Relationship – Long run and Short run cost curves – Revenue curves of firms.

### **UNIT V**

Pricing under Perfect competition – Monopoly – Monopolistic competition – Oligopoly – Price – Output – Determination in the Short run and Long run in the various Market situations.

### **UNIT VI**

Wages – Interest – Rent and Profit – Marginal Productivity – Theory of wages – Ricardian Theory of Rent – Interest rate Theories.

### **UNIT VII**

National Income – Concepts – Measurement of National Income – Difficulties in Measurement – Business Cycles – Various Phases – Important implications for Business – Appropriate Strategies and Policies both at the Macro and Micro Levels.

### **UNIT VIII**

Globalisation – Implication to the Indian Economy – Theory of International Trade – Balance of Trade – Balance of Payments – Current Situation and Future Prospects.

### **TEXT BOOK:**

**Varshney R.L.& Maheswari**, Managerial Economics

### **REFERENCES:**

**Joel Dean**, Managerial Economics

**Mithani and VSR.Murthy**, Fundamentals of Business Economics

**Reddy P.N and Appanniah H.R.**, Principles of Business Economics

**Sundharam K.P.M and Sundharam E.N.**, Business Economics

**PAPER VI – FINANCIAL MANAGEMENT**

**UNIT I**

Nature of Financial Management – Finance Function – Meaning and Objectives of Financial Management – Scope of Financial Management – Functions of Financial Management.

**UNIT II**

Capitalization and Source of Finance: Capitalization – Over Capitalization – Under Capitalization – Advantages and Disadvantages. Sources of Finance – Long Term Sources and Short Term Sources – Legal Issues involved.

**UNIT III**

Capital Budgeting – Nature of Investment Decisions – Investment Evaluation criteria – Net Present Value (NPV), Internal Rate of Return (IRR), Profitability Index (PI), Payback Period, Accounting Rate of Return (ARR) – NPV and IRR comparison (simple problems).

**UNIT IV**

Cost of Capital: Measurement of Cost of Capital – Cost of Debt – Cost of Preference Shares – Cost of Equity Capital – Cost of Retained Earnings – Computation of Overall Cost of Capital – Optimum Capital Structure.

**UNIT V**

Operating and Financial Leverage – Measurement of Leverages – Effects of Operating and Financial Leverage on Profit – Analyzing Alternate Financial Plans - Combined Financial and Operating Leverage (simple problems).

**UNIT VI**

Dividend Decision: Meaning of Dividend – Determinants of Dividend Policies – Dividend Policies – Stable Dividend Policy – Bonus Issues - Relevance Theory – Walter's Model – Gordon's Model (simple problems) – Irrelevance Theory – M-M hypothesis.

**UNIT VII**

Working Capital Management: Types of Working Capital – Determinants of Working Capital - Sources of Financing of Working Capital – Significance of Working Capital Management – Working Capital Policy (simple problems).

**UNIT VIII**

Management of Working Capital Components: Cash Management – Objectives – Motives for holding cash – Short Term Cash Forecast – Long Term Cash Forecast – Monitoring Collections and Disbursements – Receivables Management – Objectives – Credit and Collection Policies – Inventory Management – Objectives – Inventory Management Techniques (theory only).

**Note: Distribution of marks between problems and theory shall be 40% and 60%.**

**TEXT BOOK:**

**Khan and Jain**, Financial Management

**REFERENCES**

**Kuchhal S.C.**, Financial Management

**Pandey I.M.**, Financial Management

**Prasanna Chandra**, Financial Management

**Srivastava P.M.**, Financial Management

## PAPER VII- BUSINESS STATISTICS

### UNIT I

Statistics – A Conceptual Framework – Meaning and Scope of Business Statistics – Definition – Function – Role of Statistics for Business Decisions – Importance - Limitations.

### UNIT II

Statistical Enquiry and Methods of Sampling – purpose, Types, Collection of Data – Methods of Enumeration – Sampling Need – Method of Sampling – Merits and Demerits – Classification and Tabulation of Data.

### UNIT III

Measures of Central Tendency – Average – Objectives of an Average – Types – Characteristics – Merits and Demerits – Mean, Median, Mode – Geometric Mean – Harmonic Mean – Quartiles – Deciles.

### UNIT IV

Measures of Dispersion – objectives – Absolute and Relative Measures – Range – Quartile Deviation – Mean Deviation – Standard Deviation – Skewness – Kurtosis – Respective Merits and Demerits.

### UNIT V

Correlation Analysis – Meaning - Uses – Types – Methods – Graphic – Scattered Diagrams – Algebraic Methods – Karl Pearson's Coefficient of Correlation – Merits and Demerits of Calculation – Concurrent Deviation method – Merits and Demerits.

### UNIT VI

Regression Analysis – Difference between Correlation and Regression – Principles of Least Square Methods of Regression Analysis – Graphic, Algebraic – Regression Coefficients – Uses of Regression Analysis for Business Decision – Coefficient of Determination.

### UNIT VII

Interpolation and Extrapolation and Time Series Analysis: Interpolation, Extrapolation – Meaning, uses, Measurements – Estimation Methods – Time series Analysis – Techniques of Measurements – Business Forecasting.

### UNIT VIII

Probability – Concept of Probability – Types – Marginal, Joint Conditional Laws of Probability – Additional Theorem – Multiplication Theorem – Bayes Rule.

**Note: Distribution of marks between problems and theory shall be 70% and 30%.**

### TEXT BOOK:

**Gupta S P**, Statistics for Commerce Students

### REFERENCES:

**Elhance D N**, Fundamentals of Statistics

**Gupta S.P.**, Statistical Methods,

**Sanchall D.C.& V.K. Kapoor**, Statistics Theory, Methods & Applications,

## **PAPER VIII - ORGANISATIONAL BEHAVIOUR**

### **UNIT I**

Organizational Behaviour- Meaning, Need and Importance – Organization and individuals – Organisational culture – Societal Culture and organisations

### **UNIT II**

Organisational Structure – Importance of Structure – Learning – Learning styles and process

### **UNIT III**

Perception – Process of perception – Personality- Attitude – Development of Attitude and Values – Stress Management

### **UNIT IV**

Motivation and Leadership – Need – Theories of Motivation – Importance of Motivation – Motivation, Morale and Productivity. Leadership – Styles of Leader – Effective leadership.

### **UNIT V**

Group Dynamics – Groups in an organization – Influences – informal Leaders – Group Behaviour – Cohesiveness

### **UNIT VI**

Organizational Change – Change Models – Organizational resistance to change Management of change process

### **UNIT VII**

Organizational Development – Objectives – Teams – OD Models and Process

### **UNIT VIII**

Organizational culture, conflict and effectiveness: organizational culture – concept distinction between organizational culture and organizational climate – factors influencing organizational culture – morale - concept and types - managing conflict - organizational effectiveness - indicators of organizational effectiveness - Achieving organizational effectiveness.

**TEXT BOOK: Stephen Robinson, Organisational Behaviour,**

#### **REFERENCES:**

**ArunKumar, Meenakshi, Organisational Behaviour,**

**Fred Luthans, Organizational Behaviour ,**

**Udai Pareek, Understanding OB,**

**PAPER IX - BUSINESS ENVIRONMENT**

**UNIT I**

Business Environment – Concept – Significance – Factors – Environmental influence on Business.

**UNIT II**

Social environment - Cultural heritage - social attitudes - impact of foreign culture - castes and communities – joint family systems - linguistic and religious groups - Types of social organization - Social Responsibilities of business.

**UNIT III**

Political Environment - Directive Principles of State Policy – Centre – State Relations – Impact of Political Environment on Business.

**UNIT IV**

Economic Environment - Economic systems and their impact of business - Macro economic parameters like GDP - growth rate population - Urbanisation - Fiscal deficit – Plan investment - Per capita income and their impact on business decisions - Five Year Planning.

**UNIT V**

Financial Environment - Financial System – Commercial banks - Financial Institutions - RBI Stock Exchange - IDBI - Non Banking Financial Companies NBFCs.

**UNIT VI**

Technological Environment – choice of Technology – Problems in Selecting Appropriate Technology – Importance to Business.

**UNIT VII**

Legal Environment of Business – Implementations on business – Corporate Governance.

**UNIT VIII**

Global Environment: Global Trends in Business and Management - MNCs - Importance, Advantages and Weakness of MNCs - Foreign Capital and Collaboration - Trends in Indian Industry.

**TEXT BOOK:**

**Francis Cherunilam**, Business Environment

**REFERENCES:**

**Aswathappa K**, Essentials of Business Environment

**Garg V K**, Economic Environment of Business

**Sherlekar S A**, Modern Business Organization and Management

## **PAPER X - BUSINESS ETHICS**

### **UNIT I**

Introduction to Business Ethics: Meaning, Definition and importance - nature, purpose of ethics and morals for organizational interests – Cultural and Human values in management – Indian and Global perspective

### **UNIT II**

Consequential and non- consequential theories – Ethical dilemma – Ethical decision making

### **UNIT III**

Environment Issues - Protecting the Natural Environment - Prevention of Pollution and Depletion of Natural Resources - Conservation of Natural Resources.

### **UNIT IV**

Workplace Ethics – personal and professional ethics in the organisation - discrimination, harassment - gender equality

### **UNIT V**

Organisation Ethics Development System – Organisational Culture and values – Code of Ethics – Value based Leadership and its effectiveness

### **UNIT VI**

Marketing Ethics and Consumer Protection – Healthy competition and protecting consumer's interest – Advertising ethics -Ethics in Accounting and Finance: Importance, issues and common problems

### **UNIT VII**

Corporate social responsibility – Strategic components- Different approaches to CSR - Globalization - Sustainability - CSR standards- Best practices

### **UNIT VIII**

Corporate Governance – Audit committees – Role of Independent Directors – Protection of Stake holders

### **TEXT BOOK:**

**Crane & Matten**, Business Ethics,

### **REFERENCES:**

**Chakraborty,S.K.**, Management by Values,

**Ferrell, Fraedrich**, Business Ethics: A Case Perspective,

**Velasquez**, Business Ethics.

**PAPER XI - ENTREPRENEURSHIP DEVELOPMENT**

**UNIT I**

Entrepreneurship: Meaning – Importance of Entrepreneur in economic development – Factors affecting entrepreneurial growth – Common entrepreneurial traits – Classification of Entrepreneurs - Functions of Entrepreneurs.

**UNIT II**

Business ideas: Search for a business idea – Sources of ideas – observing market's prospective consumers – development in other nations – study of project profits – Government organisations – Trade fairs – preliminary evaluation and testing the ideas.

**UNIT III**

Project Formulation: Project classification – Project identification – Internal and external constraints – feasibility prospects – project objectives and appraisal – project design and net work analysis – active performance – time schedule.

**UNIT IV**

Financial Analysis: Capital Cost estimate – Operating costs – Methods of cost estimation using ratio analysis for short term and long term costs – Cost estimation and budgeting estimation under uncertainty, risk and inflationary conditions – Operating revenue – Cash flow statements – Cost benefit analysis – Project appraisal and appraisal methods.

**UNIT V**

Entrepreneurial Development Programmes (EDP) - Role, relevance, and achievements Motivation Training for Entrepreneurs - Role of Government in organizing EDPs - Critical evaluation.

**UNIT VI**

Small Business Environment: Definition and Meaning of Small Business – Legal Framework - role and contribution of small business for economic development – policies and regulations governing small scale industries.

**UNIT VII**

Institutional Finance to small business: Negotiating financial needs – Suitable agencies – Types of credit facilities – Evaluation by financial institutions – Terms and conditions – Role of consultancy organizations – Leasing arrangements – Role of development financial institutions and Commercial banks.

**UNIT VIII**

Incentives and subsidies for Small Business Development: Capital investment subsidy – incentives to SSI – Excise Duty – Sales Tax and Income tax Concessions – Preferential Purchases – Procedure for import of capital goods and raw materials.

**TEXT BOOK:**

**Srinivasan N.P.** - Entrepreneurial Development

**REFERENCES:**

**Gupta C.B. & Khanka S.S.**, Entrepreneurship and Small Business.

**Peter F.Drucker**, 'Innovation & 'Entrepreneurships',

**Saravanavel**, Entrepreneurial Development

**Saini J.S. & Dhameja S.K.**, Entrepreneurship and Small Business.

## **PAPER XII – ELEMENTS OF MARKETING**

### **UNIT I**

Definition and functions of Marketing – Market – Types of Market – Importance of Marketing – Marketing in Developed and Developing Countries – Buyer's Market – Seller's Market – Marketing and Selling – Marketing Concept – Selling Concept – Consumer Orientation – Modern Marketing Concept – Marketing Mix.

### **UNIT II**

Consumer Behaviour – Understanding Consumer – Consumer Behaviour and Consumption Behaviour – Consumer Buying Process – Psychological approach to understand the buyers – Sociological approach to understand the buyers – Economic approach to understand the buyer – Family Brand – Brand Loyalty.

### **UNIT III**

Market Segmentation – Meaning - Nature of Market Segmentation – Market Segmentation Procedure – Bases of Market Segmentation – Geographic – Demographic – Socio Economic – Psychographic – Market Conditions.

### **UNIT IV**

Meaning of Product – Classification – Product mix – Product Item – Width, depth and Consistency of the Product Mix – Product Life Cycle – Meaning – Introduction Stage – growth Stage – Maturity Stage – decline Stage – Product Modification- New Product Development – Process – Idea Generation – Screening – Business Analysis – Development – Testing – Commercialization.

### **UNIT V**

Meaning of Pricing – Role of Pricing – Pricing Theory – Pricing in Practice – Administered Price – Regulated Price – Pricing Objectives – Pricing for a Target Return – Pricing for Market Penetration – Pricing for Market Skimming – Methods of Price Determination – Cost Based – Demand Based – Cost and Demand Based – Competition Based – Import Cost Based.

### **UNIT VI**

Channels of distribution – Meaning and Role of Distribution Channel – Factors Governing Choice of Channel – Product Characteristics - Supply Characteristics – Customer Characteristics – Middle Men Characteristics – Company Characteristics – Social and Ethical Considerations – Marketing Intermediaries – Dueit Marketing.

### **UNIT VII**

Advertising – Meaning and Role of Advertising – Objectives of Advertisement – Planning Advertisement Campaign – Advertisement Copy – Media – Evaluating Advertisement Effectiveness.

### **UNIT VIII**

Personal Selling – Process of Personal Selling – Recruitment – Selection and Training of Salesman – Remuneration – Personal Selling and Salesmanship – Sales Promotion – External Factors Influencing Sales Promotions – Consumer Promotions – Trade Promotions – Sales for Promotion – Wholesaler and Retailer Promotion.

### **TEXT BOOK:**

**Nirmala Prasad K. and Sherlaker**, Marketing Management

### **REFERENCES**

**Philip Kotler**, Principles of Marketing

**Rajan Saxena**, Marketing Management

**Still and Cundiff**, Marketing Management

**Stanton W. J.**, Fundamentals of Marketing



**PAPER XIII - HUMAN RESOURCE MANGEMENT**

**UNIT I**

HRM – Meaning, Scope and Importance – Nature of HRM – Objectives and Functions of HRM – Role of HR Manager – Qualities and characteristics necessary for a good HR Manager

**UNIT II**

HR Planning – Objectives – importance – Premises of planning – Process of Planning – control and review mechanisms

**UNIT III**

Recruitment – Sources – Selection procedure - Job terminologies - Job design, Job rotation, job enlargement , job enrichment, job analysis, job description, job specification - promotion- demotion - separation

**UNIT IV**

Training and Development- significance of training – Training Methods– Executive development – Methods of executive development

**UNIT V**

Performance Appraisal - Purpose of performance appraisal – Methods of appraisal – Conventional and non conventional methods – Morale – meaning and significance – measurement of morale – measures to tone up morale.

**UNIT VI**

Compensation - Terminology and concepts – Management of Compensation - Objectives and scope of compensation management - Managerial compensation – Fringe benefits and types of fringe benefits.

**UNIT VII**

Management of Labour Relations - Labour turnover - Absenteeism – Employee grievances – Discipline – Misconduct – Trade Union – Collective bargaining – Workers participation in management – employee counseling

**UNIT VIII**

Labour Welfare and Social Security – Indian and Global scenario

**TEXT BOOK:**

**Aswathappa**, Human Resource Mangement,

**REFERENCES**

**Alan Price**, Human Resource Management,

**Garry Dessler & Varkkey**, Human Resource Management,

**Pravin Durai**, Human Resource Mangement,

**Snell, Bohlander & Vohra**, Human Resources Management,

**Venkata Ratnam C. S. & Srivatsava B. K.**, Personnel Management and Human Resources,

**PAPER XIV - PRODUCTION AND MATERIALS MANAGEMENT**

**UNIT I**

Production Management Introduction: Production Management – Meaning, Scope and Functions – Problems of Production Management – Different types of Production Systems.

**UNIT II**

Production Planning and Control: Meaning and Definition of Production Planning – Objectives and Planning – Steps involved in Production Planning – Importance of Production Planning – Meaning and Definition of Production Control – Objectives of Production Control – Techniques of Production Planning and Control.

**UNIT III**

Productivity – Meaning and Definition of Productivity – Importance of Productivity – Measurement of Productivity – Tools of Productivity – Factors affecting Industrial Productivity – Production and Productivity.

**UNIT IV**

Production Routing and scheduling: Routing – Meaning and Objectives – Scheduling – Meaning – Relationship between Routing and Scheduling – Dispatching – Sequences Analysis – Network Analysis – CPM and PERT – Advantages and Limitations of the Two Methods – Difference between CPM and PERT.

**UNIT V**

Materials Management – Purchasing and Store-keeping: Meaning and Definition of Materials Management – Objectives of Materials Management – Purchasing Functions of the Purchasing Department – Purchasing Procedure – Centralized and Decentralized Purchasing – Other Methods of Purchasing – Store-keeping – Organisation of Store-keeping.

**UNIT VI**

Inventory Control and Management Meaning – Objectives and Importance of Inventory Management – Essentials of a Good Inventory Control System – Various Inventory Costs – Minimum and Maximum Stock Limits – Reorder Point – EOQ – ABC techniques of Inventory Control.

**UNIT VII**

Quality Control and Inspection Meaning and Objectives – Advantages of Quality Control System – Inspection – Different kinds of Inspection – Statistical Quality Control – Types of Control Charts.

**UNIT VIII**

Materials Management and Information System: Use of Computers in Materials Management – Requirements for computerizing the system – Advantages for Materials Management – A computerized Materials Management – Computers and Inventory Management.

**TEXT BOOK:**

**Varma and Agarwal**, Production Management

**REFERENCES:**

**Desai and Rao**, Modern Production Management

**Datta A.K.**, Materials Management: Procedures, Text and Cases

**Datta A.K.**, Integrated Materials Management: A Functional Approach

**James L.Riggs**, Production Systems: Planning, Analysis and Control

**PAPER XV – ACCOUNTING FOR MANAGEMENT DECISIONS**

**UNIT I**

Management Decisions Accounting – Meaning, significance and scope of Cost Accounting and Management Accounting – Functions of Management Accounting - Financial Vs. Cost Accounting – Management Vs. Cost Accounting – Cost Unit – Cost Centre – Cost Element – Cost Sheet.

**UNIT II**

Marginal Costing: Marginal Costing – Break-even Point – Profit/Volume ratio – Margin of safety – Marginal Costing as a key to Managerial Problems – Key Factor.

**UNIT III**

Standard Costing and Variance Analysis: Meaning of Standard Costing – Importance of Standard Costing – Variance Analysis – Types of Variances – Material Cost Variance - Labour Cost Variance - Overhead Variance – Sales Variance - Profit Variance. Calculation of Variances (simple problems only) – Managerial uses of Variance Analysis.

**UNIT IV**

Financial Statements Analysis: Comparative Financial Statements – Common Size Financial Statements – Trend Percentages.

**UNIT V**

Ratio Analysis: Uses of Ratio Analysis – Classification of Ratios – Liquidity Ratios – Leverage Ratios – Turnover or Activity Ratios – Profitability Ratios – DuPont Analysis.

**UNIT VI**

Fund flow Analysis: Concept of Fund flow statement – Uses of Fund Flow Statement – Changes in Working Capital - Calculation of Funds from Operations – Construction of Fund Flow Statement.

**UNIT VII**

Cash Flow Analysis: Concept of Cash Flow statement – Uses - Calculation of Cash from operation – Preparation of Cash Flow Statement – Distinction between Fund Flow and Cash Flow Analysis.

**UNIT VIII**

Budget and Budgetary Control: Definition of Budget and Budgetary Control – Objectives of Budgetary Control – Advantages and Limitations of Budgetary Control – Organisation of Budgetary Control – Classification of Budgets – Functional Budgets – Fixed and Flexible Budgets – Preparation of Budgets.

**Note : Distribution of marks between Problems and Theory shall be 70% and 30%.**

**TEXT BOOK:**

**Maheswari S.N.**, Principles of Management Accounting

**REFERENCES:**

**Nigam L.and.Sharma G.L**, Cost Accounting

**Pattanshetty P.T.and Palekar R.**, Cost Accounting: A Basic Approach

**Roy Chowdhury A.P.**, Cost and Management Accounting Methods and Techniques

**Srinivasan N.P.**, Management Accounting

**(f) Procedure for Admission, Curriculum transaction and Evaluation:**

**1. Eligibility Criteria for Admission**

The Student should have passed in any of the stream of:

- 10 + 2 or
- 11 + 1 or
- 11 + (2 years or 3 years diploma).

**2. Fees Structure for BBA degree Programme:**

| Sl. No. | Fee Particulars                   | DDE          |
|---------|-----------------------------------|--------------|
| 1       | Registration & Processing Fee     | ₹ 200        |
| 2       | Matriculation Fee                 | 25           |
| 3       | University Development Fund       | 1,000        |
| 4       | Study Material & Handling Charges | 1,250        |
| 5       | Tuition Fee                       | 7,500*       |
|         | <b>Total</b>                      | <b>9,975</b> |

**3. Evaluation:**

• **Examination**

Examinations will be held once in a year.

• **Question Paper Pattern**

Maximum Marks: 100 Time: 3 Hours

**Part – A (5X 8= 40 Marks) – Answer any 5 out of 8 Questions**

**Part – B ( 4 X 15 = 60 Marks) – Answer any 4 out of 6 Questions**

• **Passing & Classification**

The maximum marks for the examination for each paper is 100. The **minimum marks** for a pass is **40%**. Candidates securing 60% marks and above shall be placed in the **First Class**, and those who obtain marks between 50% and above but less than 60% shall be placed in the **Second Class**. Students who obtain **75%** and above marks in aggregate shall be placed in the category of '**First class with Distinction**'.

**(g) Library Resources:**

A well stacked library is operational in the DDE building exclusively for Distance learning students of Pondicherry University. Students can avail this library facility during working hours of the University.

**(h) Cost Estimation of the Programme:**

**Study Material** : **Rs. 3,00,000** (approx. for 100 students enrolment)

**PCP Class** : **Rs. 75,000** (approx. for 100 students enrolment)

**(i) Quality Assurance Mechanism:**

Appointment of dedicated coordinator schedule regular meetings with faculty and provide resources to support teaching and learning thus maintain quality and consistency of instruction.