

GOVERNMENT ARTS COLLEGE (AUTONOMOUS)

KUMBAKONAM 612 002

Re - accredited With 'A' Grade by NAAC & Affiliated to Bharathidasan University

DEPARTMENT OF BUSINESS ADMINISTRATION

(Effective for those admitted from 2017-2018 onwards)



SYLLABI

B.B.A.

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KUMBAKONAM.

Re-accredited with 'A' Grade by NAAC & Affiliated to Bharathidasan University

B.B.A.,

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SEMESTER – I

CC 1 - PRINCIPLES OF MANAGEMENT

| | | | |
|-----------------------------|-------------------|---------------------------|-----------------|
| Subject Code: 17U1B1 | Credits: 5 | External Marks: 75 | Hours: 6 |
|-----------------------------|-------------------|---------------------------|-----------------|

Objective: *To enable the students understand the principles of management and how to acquire the skills to become a good manager.*

Unit I: Management – meaning, definition, importance - features – Difference between management and administration – Functions of management – Management Skills.

Unit II: Scientific management – Meaning – Contribution of F.W. Taylor – Fayol's principles – Contribution of Peter Drucker's towards modern management – Role of managers.

Unit III: Planning – Nature – Purpose - Types of planning – steps in planning – limitations of planning- MBO process – Advantages and Disadvantages of MBO – Decision making process.

Unit IV: Organising – Principles - Process - Types of organisation – Span of Management – Merits of Delegation of Authority and Responsibility.

Unit V: Controlling – meaning – Process - Requirements of effective control- budgetary and non-budgetary controlling techniques.

Books Recommended:

1. Principles and Practice of Management – L.M. Prasad
2. Principles and Practice of Management - V.S.P. Rao & P.S. Narayanan
3. Essentials of Management – Koontz and O'Donnell
4. Business Management - Dinkar Pagare
5. The Practice of Management - Peter Drucker

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B.B.A.,

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SEMESTER – I

CC 2 - MANAGERIAL COMMUNICATION

| | | | |
|-----------------------------|-------------------|---------------------------|-----------------|
| Subject Code: 17U1B2 | Credits: 5 | External Marks: 75 | Hours: 6 |
|-----------------------------|-------------------|---------------------------|-----------------|

Objective: *To make students understand the significance and principles of communication. To help them acquire adequate skills in business correspondence and, To enable students to write reports and speeches on topics related to business.*

Unit I: Communication – meaning - Process - Objectives - Importance of communication – types of communication - Communication barriers - Overcoming communication barriers.

Unit II: Methods of communication - Verbal – non-verbal - Listening skills – Importance – Types – Barriers to effective listening – Guidelines for Effective Listening – Importance of silence in communication.

Unit III: Group communication – Meaning – Problems of Group Communication – Meetings – Types – Conduct of Meetings. Speech Writing: Effective presentation – Composition of a speech.

Unit IV: Interview – Meaning – Characteristics of Interview – Types of interview – Guidelines for effective interview.

Unit V: Business letter - Need and functions - Layout of business letter – Enquiry Letter, Circular Letter and Complaint Letter – Report Writing.

Books Recommended:

1. Essentials of Business Communication - Rajendra Pal & J. S. Korlhalli.
2. Business Communication- Urmila Rai & S.M. Rai
3. Developing Communication Skills – Krishna Mohan & Meera Banerji
4. Business Communication (Principles, Methods and Techniques) - Nirmal Singh
5. Communication Skills – Shikha Saxena

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SEMESTER – I

AC 1 - BUSINESS ORGANISATION

| | | | |
|------------------------------|-------------------|---------------------------|-----------------|
| Subject Code: 17U1BB1 | Credits: 3 | External Marks: 75 | Hours: 4 |
|------------------------------|-------------------|---------------------------|-----------------|

Objective: *To enable the students understand the Business organisation, Types of organisation and Classification of companies in business enterprises.*

Unit I: Business – meaning – characteristics – components. Business and profession. Objectives of business – prerequisites of successful business – Qualities of a good business man.

Unit II: Business organisation – meaning – forms of business organisation. Sole proprietorship – meaning – characteristics – Merits and Demerits. The Joint Hindu Firm – Merits and Demerits.

Unit III: Partnership – meaning – characteristics – types of partnership – kinds of partners – partnership deed – rights and duties of partner – dissolution of partnership firm – Merits and Demerits.

Unit IV: Company – meaning – features – classification of companies- difference between public and private companies – Merits and Demerits of company organisation.

Unit V: Co-operation – Meaning – Characteristics – Merits and Demerits – Types. Public enterprises – need – forms of public enterprises – Business combination - meaning – causes – types of combination.

Books Recommended:

1. Principles of Business Organisation and Management - P.N.Reddy & S.S. Gulshan
2. Fundamentals of Business Organisation and Management – Y.K. Bhushan
3. Business Organisation and Management – R.K. Sharma
4. Business Organisation and Management – C.B. Gupta
5. Modern Business Organization and Management-Systems Approach - Sherlekar, S.A. and Sherlekar, V.S.

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SEMESTER – II

CC 3 - ORGANISATIONAL BEHAVIOUR

| | | | |
|-----------------------------|-------------------|---------------------------|-----------------|
| Subject Code: 17U2B3 | Credits: 5 | External Marks: 75 | Hours: 6 |
|-----------------------------|-------------------|---------------------------|-----------------|

Objective: *To familiarize the concept of Organisational Psychology, fundamentals, tools, techniques and its significance in enabling effective workforce.*

Unit I: Organisational Behaviour – Definition and nature - Organisational Behaviour Models– Disciplines contributing to Organisational Behaviour. Dimensions of organisational behaviour.

Unit II: Perception – meaning - process. Personality – meaning - determinants. Attitudes – meaning – factors influencing attitude formation – Different ways of changing attitudes.

Unit III: Learning – Meaning, Theories of learning. Motivation – meaning - Importance - Theories of Motivation: Maslow’s Need Hierarchy Theory – Mc Greg or’s theory X and Theory Y – Herzberg Two Factor Theory.

Unit IV: Group Dynamics – Stages in formation of groups - Types of groups - Leadership – meaning – Qualities of effective Leadership – Leadership Styles.

Unit V: Organizational Change – Meaning - Major Forces of change - Types of change. Organisational development – meaning - techniques. Organisational culture – meaning - determinants of culture

Books Recommended:

1. Organisational Behaviour - Aswathappa
2. Organisational Behaviour – Stephen Robbins
3. Organisational Behaviour – Fred Luthans
4. Organisational Behaviour – S.S Khanka
5. Human Behaviour and Organisational Behaviour - Diwedi

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SEMESTER – II

CC 4 - MANAGERIAL ECONOMICS

| | | | |
|-----------------------------|-------------------|---------------------------|-----------------|
| Subject Code: 17U2B4 | Credits: 5 | External Marks: 75 | Hours: 6 |
|-----------------------------|-------------------|---------------------------|-----------------|

Objective: *To promote the ability to understand the basic concepts of Economics. To give students the capacity to make relevance of economics in business decisions. To help them be equipped with economic tools for business analysis.*

Unit I: Managerial Economics – meaning - nature - scope - Objectives of Business – Profit maximization - Economic profit.

Unit II: Demand – Meaning - Determinants of Demand - Exceptions to the Law of Demand - Elasticity of Demand – Price Elasticity – types – Income elasticity – types – Demand Forecasting – Meaning – Methods.

Unit III: Different Concepts of Costs - Cobb Douglas production function - Law of Variable Proportion - Iso-quants - Economies of scale.

Unit IV: Market structure – meaning – Features of Monopoly, monopolistic, perfect and oligopoly. Pricing methods – Pricing for new products.

Unit V: Business cycle – Meaning - Stages of business cycle – National income – computation of national income – problems in computation of national income.

Books Recommended:

1. Managerial Economics - R.L. Varshney and K.L. Maheswari
2. Managerial Economics - D.N. Dwivedi,
3. Managerial Economics - Dr. S. Sankaran
4. Managerial Economics Theory and Application - D. M. Mithani
5. Managerial Economics – P.L. Metha

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SEMESTER – II

AC 2 - BUSINESS STATISTICS

| | | | |
|------------------------------|-------------------|---------------------------|-----------------|
| Subject Code: 17U2BB2 | Credits: 3 | External Marks: 75 | Hours: 4 |
|------------------------------|-------------------|---------------------------|-----------------|

Objective: *To enable the students to gain knowledge about the basic mathematical tools used in business and statistical techniques that facilitate comparison and analysis of business data.*

Unit I: Statistics – meaning – scope – limitations - Types of classification of data - tabulation – types of tables – graphical representation of data – histograms – simple bar chart – multiple bar chart – pie diagram.

Unit II: Measures of Central Tendency: Arithmetic mean, Median and Mode for grouped and ungrouped data.

Unit III: Measure of dispersion – Range - coefficient of range - Quartile Deviation, Coefficient of Quartile deviation- Mean Deviation- Coefficient of Mean Deviation - Standard deviation - Coefficient of variation.

Unit IV: Concept of correlation – types of correlation - Karl Pearson's Coefficient of Correlation – spearman's rank correlation. Regression analysis – Simple Regression equations.

Unit V: Index Numbers – Unweighted price index - Single price index – Aggregate Price Index – Weighted Price Index – Laspeyre method – Paasche's method – Fisher's method – Marshall's method – Kelly's method – Cost of living index – Aggregate method – Family Budget Method.

(Theory and Problems shall be in the ratio of 30:70 respectively)

Books Recommended:

1. Fundamentals of Statistics - S.C. Gupta
2. Practical Statistics – R.S.N. Pillai & Bagavathi
3. Statistics for Management – Levin & Rubin
4. Business Statistics – J.K. Sharma
5. Statistical methods – C.B. Gupta & Vijay Gupta

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SEMESTER – III

CC 5 - FINANCIAL ACCOUNTING

| | | | |
|-----------------------------|-------------------|---------------------------|-----------------|
| Subject Code: 17U3B5 | Credits: 5 | External Marks: 75 | Hours: 6 |
|-----------------------------|-------------------|---------------------------|-----------------|

Objective: *To enable learners understand the fundamental concepts of Accounting. To give them a basic knowledge of accounting principles. To facilitate them to prepare Final Accounts of business and non-trading concerns.*

Unit I: Introduction - Meaning and Nature of Financial Accounting - Scope of Financial Accounting - Basic Accounting Principles – Accounting concepts and conventions. Journal – Ledger and Subsidiary Books.

Unit II: Trial Balance – Features and Limitations of Trial Balance - Preparation of Trial Balance. Cash Book (Single, Double and Triple column) - Bank Reconciliation Statement.

Unit III: Preparation of Final Accounts (Sole Trader): Trading and Profit and Loss Account - Balance Sheet – Adjustment entries.

Unit IV: Depreciation – Meaning - Causes of Depreciation -Depreciation Policy – Depreciation Rate- Methods of Charging Depreciation - Straight Line Method and Written Down Value Method.

Unit V: Single entry – meaning – types – limitations – Net worth method – Conversion method
(Simple problems only)

(Theory and Problems shall be in the ratio of 30:70 respectively)

Text Book Recommended:

1. Advanced Accountancy – M.C.SHUKLA, T.S.GREWAL & S.C.GUPTA, Sultan Chand & Sons.
- 2.

Books for Reference:

1. Advanced Accountancy – S.P.JAIN & K.L.NARANG, Kalyani Publishers.
2. Advanced Accountancy – R.L.GUPTA & RADHASAMY.
3. Principles of Accountancy – VINAYAKAM, MANI & NAGARAJAN.

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SEMESTER – III

CC 6 - OPERATIONS RESEARCH

| | | | |
|-----------------------------|-------------------|---------------------------|-----------------|
| Subject Code: 17U3B6 | Credits: 5 | External Marks: 75 | Hours: 6 |
|-----------------------------|-------------------|---------------------------|-----------------|

Objective: *To facilitate the students to understand the scientific methods available to take proper decisions in the Applications of operations research in business and learning simple problems like CPM, PERT and Transportation model.*

Unit I: Operations Research – meaning - Applications of operations research in business. Limitations - Models in Operations Research.

Unit II: Linear Programming – meaning, assumptions and limitations – Formulation of Linear Programming Problems (Simple problems only). Graphical and Simplex method (**Maximisation problems with two variables and two constraints only**).

Unit III: Transportation problem – meaning – Northwest Corner Rule, Least Cost Method and Vogel's Approximation Method. Balanced and Unbalanced transportation problems. Optimal Solution using MODI method. (**Simple problems without degeneracy**)

Unit IV: Assignment Problem – meaning – Maximisation and Minimisation Problems. Balanced and Unbalanced problems.

Unit V: Network analysis – Arrow diagram – Critical path method (CPM) – earliest start and finishing time – latest start and finishing time – PERT – Differences between CPM and PERT (**simple problems only**).

(Theory and Problems shall be in the ratio of 30:70 respectively)

Books Recommended:

1. Operations Research - Paneerselvam
2. Operations Research – J.K. Sharma
3. Operations Research – Kanti, Swaroop and Manmohan, Sultan Chand & Sons.
4. Operations Research – V.K. Kapoor
5. Operations Research – Hiller and Liebermann

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SEMESTER – III

AC 3 - MODERN BANKING SYSTEM

| | | | |
|------------------------------|-------------------|---------------------------|-----------------|
| Subject Code: 17U3BB3 | Credits: 3 | External Marks: 75 | Hours: 4 |
|------------------------------|-------------------|---------------------------|-----------------|

Objective: To acquaint the students with the theoretical and legal concepts of banking in India.

Unit I: Bank - meaning – Banking System – Types of Banks – Nature of Banking Business. Role of Banks in economic development - Modern functions of Banks.

Unit II: Banking system in India – Functions of Commercial Banks. Nationalisation of Commercial Banks in India. Non Banking Financial Companies – Meaning - functions - problems.

Unit III: Central Bank – Evolution - Functions – Differences between Central Banks and Commercial Banks - Functions of Reserve Bank of India. Credit Control – meaning and types.

Unit IV: Procedure of Opening a bank account – Nature of relationships between banker and customer– Types of accounts – Rights and duties of banker – Pass Book – Cheque – Features – Crossing – meaning and types. Endorsements – meaning and types.

Unit V: Recent developments in banking system – Credit card and Debit Card – Use of smart card – Benefits derived from credit card. ATM meaning – features and functions. E-banking – meaning - activities - benefits - problems in e-banking.

Books Recommended:

1. Banking Theory Law and Practice – Kandasami, Natarajan & Parameswaran, S.Chand Publishers.
2. Banking in India - Natarajan and Gordon, Himalaya Publishing House.
3. Banking and Financial System – B. Santhanam
4. Banking Theory Law and Practice - Gurusamy
5. Banking Theory Law and Practice - Rajesh & Sivagnanasithi
6. Banking Theory Law and Practice – Nirmala Prasad and Chandradass

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SEMESTER – III

NME 1 - BUSINESS ETHICS AND CORPORATE VALUES

| | | | |
|-------------------------------|-------------------|---------------------------|-----------------|
| Subject Code: 17U3BNE1 | Credits: 2 | External Marks: 75 | Hours: 2 |
|-------------------------------|-------------------|---------------------------|-----------------|

Objective: *To enable the students understand the Business ethics and principles and Corporate Social Responsibility how to acquire skills to become a good manager in values.*

Unit I: Business ethics – Meaning - Importance – Objectives of business Ethics – 3 Cs of business ethics - Scope of business ethics.

Unit II: Types of Ethical issues – corruption - meaning – causes – Bribery – meaning – difference between bribe and gift – social consequences of bribery.

Unit III: Discrimination – meaning – types of discrimination – sexual harassment at work place – Effects of sexual harassment – steps to overcome sexual harassment.

Unit IV: Values – meaning – Characteristics of value – importance of values – types of values – sources of value formulation.

Unit V: Corporate Social Responsibility - meaning – need for CSR – criteria for determining social responsibilities of business – Responsibility of business towards Stakeholders.

Books Recommended:

1. Business Ethics and Indian Value system – Dr. Anand singh
2. Business Ethics and the Indian Social System – C.S.V. Murthy
3. Business Ethics and Corporate Governance – Ria Rupani
4. Ethics in Management – S.A. Sherlekar
5. Perspectives in Business Ethics - Hartman

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SEMESTER – IV

CC 7 - MARKETING MANAGEMENT

| | | | |
|-----------------------------|-------------------|---------------------------|-----------------|
| Subject Code: 17U4B7 | Credits: 5 | External Marks: 75 | Hours: 5 |
|-----------------------------|-------------------|---------------------------|-----------------|

Objective: *To expose students to marketing concepts and trends in the market. To promote the ability to relate consumer behaviour and market trends. To make students realize the relationship between marketing channels and corresponding strategies.*

Unit I: Marketing – meaning – Evolution - Scope - Importance – Functions of Marketing - Marketing Mix - Marketing management process.

Unit II: Buyer behaviour – meaning - Consumer decision making process – Segmentation – meaning and bases – Selecting target markets – Positioning – meaning and strategies.

Unit III: Product – meaning - Types of Product – Steps in New Product Development – Stages in Product Life Cycle – Brand – meaning and types – Packaging – types and functions – Labelling – meaning - Contents of a label.

Unit IV: Price – Objectives - Pricing methods. Channels of Distribution - Meaning - Types of intermediaries – Functions of wholesalers and retailers.

Unit V: Advertising – Meaning - Objectives - Classification – Types of media. Sales promotion – Meaning – Sales promotion tools for consumers and trade. Public Relations – meaning and types.

Books Recommended:

1. Marketing Management – Philip Kotler, Kevin Lane Keller, Koshy and Jha
2. Marketing Management – Ramasamy and Namakumari
3. Marketing Management – Rajan Saxena
4. Marketing Management – William J Stanton
5. Marketing Management – S.A. Sherlekar
6. Marketing Management - RSN Pillai and Bhgavathi.

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SEMESTER – IV

CC 8 - PRODUCTION AND MATERIALS MANAGEMENT

| | | | |
|-----------------------------|-------------------|---------------------------|-----------------|
| Subject Code: 17U4B8 | Credits: 5 | External Marks: 75 | Hours: 5 |
|-----------------------------|-------------------|---------------------------|-----------------|

Objective: *To educate the students about the nature and importance of production and material management and to acquaint them with the major techniques of production.*

Unit I: Production Management – Meaning – Objectives – Production System – Plant location - Factors of Plant location - Layout and Types of Layout.

Unit II: Production Planning and control – Meaning – Function and PPC – Routing - Types of scheduling – dispatching & follow up.

Unit III: Maintenance – types of Maintenance – Purchase - Principles of purchase – Purchase procedure – Vendors – objectives – Vendor rating.

Unit IV: Materials Management – Meaning – Importance – Scope - Problems – Inventory models –ABC – VED – FSN – XYZ – work study & Time Study & Motion Study.

Unit V: Store Keeping – Centralised & Decentralised store keeping – Problems in handling materials. Store Management – Store Design – Importance of store layout – Retail Store.

Books Recommended:

1. Production and Operations Management – Paneerselvam, Prentice Hall of India.
2. Production and Operations Management – K. Aswathappa, Himalaya Publishing House.
3. Production and Materials Management – K. Shridhara Bhat
4. Materials Management – M.M. Verma
5. Materials Management - Gopalakrishnan

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SEMESTER – IV

AC 4 - COST ACCOUNTING

| | | | |
|------------------------------|-------------------|---------------------------|-----------------|
| Subject Code: 17U4BB4 | Credits: 3 | External Marks: 75 | Hours: 4 |
|------------------------------|-------------------|---------------------------|-----------------|

Objective: *To enable the students to understand the principles and procedure of cost accounting and to apply them to different practical situations.*

Unit I: Cost Accounting – meaning – Objectives – Differences between Cost Accounting and Financial Accounting – Cost Accounting and Management Accounting – Advantages and Disadvantages of Cost Accounting. General principles of Cost Accounting – Classification of cost.

Unit II: Methods of costing – elements of cost – cost sheet – importance of cost sheet – preparation of cost sheet – simple cost sheet – cost sheet with overheads – cost sheet with work-in-progress and finished goods.

Unit III: Levels of stock Inventory control techniques – Economic order quantity (simple problems without shortages only) - Meaning of FIFO, LIFO, HIFO – **Simple Problems** in FIFO, LIFO, HIFO.

Unit IV: Overheads – meaning – importance – classification of overheads – Distinction between Allocation and apportionment of overheads – primary distribution of overheads - bases of apportionment and principles of apportionment-secondary distribution of overheads – methods of secondary distribution **(Theory Only)**

Unit V: Variances – meaning – types of variances – material variances – labour variances – sales variances – Overhead variances **(Simple Problems Only)**

(Theory and Problems shall be in the ratio of 30:70 respectively)

Books Recommended:

1. Cost Accounting – T.S. Reddy and Hari Prasad Reddy
2. Cost Accounting – S.P. Jain and Narang, Kalyani Publishers.
3. Cost Accounting – R.S.N. Pillai and Baghavathi, S.Chand & Company Ltd.
4. Cost Accounting – S.P. Iyengar, Sultan Chand & Sons.

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SEMESTER – IV

NME 2 - BUSINESS RESEARCH METHODS

| | | | |
|-------------------------------|-------------------|---------------------------|-----------------|
| Subject Code: 17U4BNE2 | Credits: 2 | External Marks: 75 | Hours: 2 |
|-------------------------------|-------------------|---------------------------|-----------------|

Objective: *Understand the basic theoretical ideas and logic of research. Know about various aspects of research problems and, Gain thorough knowledge on the development of research projects.*

Unit I: Research – Meaning – Objectives – Characteristics of good research – Types of research.

Unit II: Research process – Review of Literature - Sources – Need and Purpose of review literature. – Research design – meaning - components of Research Design.

Unit III: Data – meaning - Methods of Data Collection – Primary and Secondary. Questionnaire – meaning – Characteristics of good questionnaire – Interview Schedule – Preparation of Interview Schedule.

Unit IV: Sampling – meaning – census – meaning. Characteristics of good sampling – Methods of sampling – Probability and Non-probability sampling - Difficulties in sampling selection.

Unit V: Report Writing – Meaning – Purpose of a Research Report – Types of Research Reports – Format of a Research Report – Bibliography.

Books Recommended:

1. Business research methods – Raju and prabju
2. Business Research Methods - Uma Sekaran
3. Marketing Research – DD Sharma
4. Marketing Research – S. L Guptha
5. Marketing Research - G C Beri Mc Graw Hill Education

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SEMESTER - IV

SBE 1 - COMPUTER APPLICATION IN BUSINESS

| | | | |
|-------------------------------|-------------------|---------------------------|-----------------|
| Subject Code: 17U4BSE1 | Credits: 2 | External Marks: 75 | Hours: 2 |
|-------------------------------|-------------------|---------------------------|-----------------|

Objectives: *To enable students to understand the basic concepts in computer applications. To give in-depth knowledge of documentation through MS Office packages. To help them apply various accounting procedures through TALLY software.*

Unit I: Meaning of computer – Characteristics – Area of application cycle – components – Memory unit – Input and Output devices – Hardware and Software operation system – Introduction to Windows 2007 logging on Desk top and task Icons on desk top – Start menu options - Creations of files and folders. Windows explorer. Find options shortcuts – briefcase running applications and customization.

Unit II: Introduction to MS word - Short cut for MS word – Creating word documents – Business letters using wizards – Editing, inserting objects and formatting documents – Spelling and grammar check – Word count – Thesaurus - Auto correct - Working with tables – Saving, opening and closing documents – Mail merge.

Unit III: Introduction to MS Excel and its features – Programmes and applications - spread sheets – Building worksheets – Entering data, editing and formatting worksheets – Creating and formatting different types of charts – Application of financial and statistical function – Organising data using Automatic rule saving, opening and closing of work books.

Unit IV: Fundamentals of computerized accounting – computerized accounting Vs manual accounts. Architecture and customization of TALLY – Features of Tally- Configuration of Tally screens and menus – Creation of company and groups – Editing and deleting ledgers – Introduction to vouchers – Entry, payment, receipt, sales, purchase, contract and Journal vouchers- Editing and deleting vouchers.

Unit V: Introduction to inventories – Creation of stock categories – Stock groups – Stock items – Configuration and features of stock item – Editing and deleting stocks – Day books - Trial balance – Profit and loss account – Balance sheet.

REFERENCE:

1. Microsoft office for windows 2007
2. TIAL smart account book SMW deva publication, AVC Deva publication
3. Computerized accounting under Tally publication, Deva publication
4. Implementing Tally 5-4 Author K.K.Nadhani Publication BPB Publication

Computer Application in Business Accounting Exercises for Practical

MS -Word (Unit - II)

1. Creating Business Letters
2. Creating an application for the job with Bio-data.
3. Creating circular letter with Mail Merge options.
4. Creating a table by using the split and merge options.

MS – Excel (Unit - III)

1. Creating a work sheet Mark sheet, Pay slip, PF Contribution list etc.
2. Creating charts
3. Creating a list for the enclosures
4. Filtering the data using Auto filter custom filters using comparison operations

Accounting Package (Unit IV & V)

1. Preparing vouchers for entries for the given transactions.
2. Preparing final accounts from the Trial Balance given with any five adjustments.

Practical exam question paper pattern & Mark allotment

Max.Marks:25

Time for practical Exam – 2 Hrs

There will be two questions carrying 10 marks each. Both are to be answered.

1. (a) One problem in MS word (or)
(b) One problem in MS Excel
2. (a) One problem in Accounting Package (or)
(b) One problem in Accounting Package

| | | |
|--|---|-------------|
| Maximum marks for any 2 questions from the above | - | 2 x7.5 = 15 |
| Practical Note Book | - | <u>10</u> |
| Total | - | <u>25</u> |

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SEMESTER – V

CC 9 - BUSINESS LAW

| | | | |
|-----------------------------|-------------------|---------------------------|-----------------|
| Subject Code: 17U5B9 | Credits: 5 | External Marks: 75 | Hours: 5 |
|-----------------------------|-------------------|---------------------------|-----------------|

Objective: *To enlighten the students on the basic principles and legal aspects of business laws. To promote the understanding of various legislations relating to business. To make them acquire knowledge on the legal aspects in the business environment.*

Unit I: Introduction – Indian Contract Act 1872 – meaning – kinds of contract – legal rules relating to valid contract. Offer – meaning – legal rules. Acceptance – meaning- legal rules. Consideration – meaning – legal rules – Exceptions.

Unit II: Capacity to contract – meaning – Rules relating to Minor, persons of unsound mind, disqualified persons. Free consent – meaning – coercion – meaning - undue influence- meaning – Fraud - meaning – misrepresentations- meaning – mistakes – meaning. Unlawful object – Agreement opposed to public policy – Kinds of Quasi contract.

Unit III: Rules relating to contingent contract – modes of discharge of contract – Remedies of breach of contract.

Unit IV: Sale of Goods Act 1930 – Meaning – Essentials of Contract of sale – Sale and Agreement to sell – Implied conditions and warranties – Cavet Emptor.

Unit V: Sale by non-owners - Rules regarding delivery of goods – Rights of Buyer – Duties of Buyer – Rights of unpaid seller – Procedure for auction sale.

Books Recommended:

1. Legal Aspects of Business – RSN.Pillai & Bagavathi, S.Chand
2. Business Law – N.D. Kapoor
3. Legal Aspects of Business – Akileswar Pathak
4. Business Law – Chawla and Garg
5. Business Law - Sreenivasan
6. Legal Aspects of Business – Ravinder Kumar

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SEMESTER – V

CC 10 - HUMAN RESOURCE MANAGEMENT

| | | | |
|------------------------------|-------------------|---------------------------|-----------------|
| Subject Code: 17U5B10 | Credits: 5 | External Marks: 75 | Hours: 5 |
|------------------------------|-------------------|---------------------------|-----------------|

Objective: *Understand of the basic elements of HRM. Gain knowledge on various facets, the policies and practices of HRM and, Acquire knowledge on the recent trends in HRM.*

Unit I: Human Resource Management – meaning – Evolution – Objectives of Human Resource Management – Role of Human Resource Manager – Functions of HRM.

Unit II: Human Resource Planning (HRP) – meaning – importance. Recruitment – meaning - objectives, sources of recruitment – factors affecting recruitment – Steps in scientific selection process.

Unit III: Training – meaning – types of training. Differences between Training and Development Self Development – meaning and practices.

Unit IV: Reward – meaning – classification of rewards - Career planning – meaning – steps. Socialisation benefits - process.

Unit V: Performance Appraisal (PA) – meaning - Method of Performance Appraisal - Grievances – meaning - Causes – Grievances handling procedure.

Books Recommended:

1. Human Resource Management - Aswathappa
2. Human Resource Management - Subbarao
3. Human Resource Management - Bernadin
4. Human Resource Management – Decerzo and Robbins
5. Human Resource Management - Ivancevich

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SEMESTER – V

CC 11 - FINANCIAL MANAGEMENT

| | | | |
|------------------------------|-------------------|---------------------------|-----------------|
| Subject Code: 17U5B11 | Credits: 5 | External Marks: 75 | Hours: 5 |
|------------------------------|-------------------|---------------------------|-----------------|

Objective: To expose learners to various concepts and principles of financial management. To develop in them decision- making skills on various financial matters. To acquaint them with various tools for the management and understanding of finance.

Unit I: Financial management - meaning – Objectives – Scope – Importance – Functions of Financial management – Wealth Maximisation and Profit Maximisation - Role and Functions of Finance manager. (Theory Only)

Unit II: Capital Structure Theories: NI Approach – NOI Approach - MM approach - Factors determining capital structure. Cost of capital - meaning - Importance – Calculation of cost of debt, preference capital, equity capital and retained earnings. (Simple Problems)

Unit III: Capital Budgeting – meaning - Factors influencing Capital Budgeting decisions - Methods- Net Present Value, internal rate of return, profitability index, payback period, accounting rate of return. (Simple Problems)

Unit IV: Dividend - meaning - Types – factors influencing dividend decisions - computation of dividend models – Leverages – Meaning – types – computation of leverages. (Theory & Simple Problems)

Unit V: Working capital – meaning - significance - types – factors determining working capital; financing of working capital - sources of working capital - calculation of working capital. (Simple Problems)

(Theory and Problems shall be in the ratio of 30:70 respectively)

Books Recommended:

1. Financial Management – A. Murthy.
2. Financial Management, Text, Problems and Cases - Khan MY & Jain PK
3. Basic Finance Management - Khan MY & Jain PK
4. Financial Management - Pandey IM
5. Financial Decision making, Problems, text and cases - John Hampton,

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SEMESTER – V

CC 12 - PROJECT WORK

| | | | |
|------------------------------|-------------------|---------------------------|-----------------|
| Subject Code: 17U5B12 | Credits: 5 | External Marks: 75 | Hours: 5 |
|------------------------------|-------------------|---------------------------|-----------------|

Objective: *To help the students understand the nature and importance of company and to acquaint them with the major aspects of production management.*

Students will be given 10 Days during the close of the Fourth Semester to do the project and submit the project report based on the subjects taught during the Fifth semester. 10 Days will be given to do the project which will cover all the subjects taught in the entire programme and the student shall submit the report on the Fifth semester last day. The evaluation of project work will be done by a board consisting of HOD, concerned Faculty & Nominated External Examiners by the Controller of Examinations.

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SEMESTER – V

MBE 1 - ADVERTISING AND SALES PROMOTION

| | | | |
|-------------------------------|-------------------|---------------------------|-----------------|
| Subject Code: 17U5BEC1 | Credits: 3 | External Marks: 75 | Hours: 4 |
|-------------------------------|-------------------|---------------------------|-----------------|

Objective: *To enable the students to understand the concept of Advertising and to acquire sound knowledge in Sales promotions strategies for enhancing their convincing capabilities.*

Unit I: Advertising – Meaning – Objectives – Classification – Advertising Media – Classification - Difference between Advertising and Publicity - Sales promotion – Meaning – Nature – Objectives Methods.

Unit II: Advertising Layout – Designing Layout – Campaign planning – Kinds of Advertising – Advertising Appeals.

Unit III: Evaluation of Advertising effectiveness – Copy Testing – Pre Test – Post Test – Advertising Research.

Unit IV: Consumer Sales promotion schemes – Retail Store – Sales promotion Schemes – Sales promotion at Salesmen’s level – Problems in Sales management.

Unit V: Sales promotional Tools – Gift – Offers – Coupons – Online personalized Sales Promotion – Point of Purchase – After Sales Service.

Books Recommended:

1. Marketing Management – William J Stanton
2. Marketing Management – S.A. Sherlekar
3. Marketing Management - RSN Pillai and Bhgavathi.
4. Professional Sales Management – Anderson
5. Principles of Marketing and Salesmanship - Sinha

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SEMESTER – V

SBE 2 - PERSONALITY DEVELOPMENT

| | | | |
|-------------------------------|-------------------|---------------------------|-----------------|
| Subject Code: 17U5BSE2 | Credits: 2 | External Marks: 75 | Hours: 2 |
|-------------------------------|-------------------|---------------------------|-----------------|

Objective: *To develop the students and understand the personality development, Theories of personality, soft skills and to acquaint them time management of business environment.*

Unit I: Personality Development – Meaning – Stages - Indicators of positive self image and negative self image – trait theory - Psychoanalytical theory.

Unit II: Body language – Meaning - types of Body language – Dress code - Proximity – meaning – Various Zones of Proximity – Methods of handshakes.

Unit III: Time Management - Meaning – Techniques – Four quadrants of Time management – Steps to successful Time Management – Obstacles in Time management.

Unit IV: Transactional Analysis (TA) – Meaning – Benefits of TA - levels of Self awareness – Types of Ego states – Kinds of transactions between superior and subordinates.

Unit V: Meaning of team – Team Vs Group - Aspects of team building – Skill needed for team work - Guidelines for developing a good team.

Books Recommended:

1. Soft Skills – Dr. K. Alex
2. Personality Development and soft skills – Barun K. Mitra
3. Organisational Behaviour – Stephen Robbins
4. Organisational Behaviour – Fred Luthans - Bhatta
5. Personality Development - Herlock
6. Personality Development and Communication skills – Puspa Ranganathan

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SEMESTER – V

SBE 3 - ENTREPRENEURSHIP DEVELOPMENT

| | | | |
|-------------------------------|-------------------|---------------------------|-----------------|
| Subject Code: 17U5BSE3 | Credits: 2 | External Marks: 75 | Hours: 2 |
|-------------------------------|-------------------|---------------------------|-----------------|

Objective: *To enable the students understand the entrepreneurial environment and to acquaint them management of projects and business plan.*

Unit I: Entrepreneur – meaning – Need - Characteristics of successful entrepreneur - functions of entrepreneur - Types of entrepreneur - Differences between entrepreneur and intrapreneur.

Unit II: Entrepreneurship - meaning – Role of Entrepreneurship in economic development. Women entrepreneurship – meaning – functions - problems of women entrepreneurs – Role of social entrepreneur.

Unit III: Rural entrepreneurship – Meaning - need – problems – strategies to develop rural entrepreneurship - NGOs – meaning – Role of NGOs in developing rural entrepreneurship.

Unit IV: EDP – meaning – Objectives – Phases of EDP – Criteria for evaluating EDP - Project appraisal – meaning - methods of project appraisal

Unit V: Business Plan – meaning – Contents – Formulation of business plan - Need for institutional support - Types of support rendered by the institutions to entrepreneurs.

Books Recommended:

1. Entrepreneurship Development – Vasant Desai
2. Entrepreneurship - Hisrich, Peters and Sheperd,
3. Innovation and Entrepreneurship - Peter Drucker
4. Entrepreneurship Development – Gupta and Srinivasan, Sultan Chand & Sons.
5. Entrepreneurship Development - Charantimath,

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SEMESTER – VI

CC 13 - BUSINESS POLICY AND STRATEGIC MANAGEMENT

| | | | |
|------------------------------|-------------------|---------------------------|-----------------|
| Subject Code: 17U6B13 | Credits: 5 | External Marks: 75 | Hours: 6 |
|------------------------------|-------------------|---------------------------|-----------------|

Objective: *To familiarize the concept of business policy, vision and mission statement and Structural strategies in the business organisation.*

Unit I: Business policy – Meaning – Importance – Objectives of Business Policy. Strategy – Levels of Strategy – Strategic management process.

Unit II: Vision – meaning – Benefits of vision - Mission – meaning – Characteristics of Mission statement - SWOT analysis – Environmental scanning – Meaning - Approaches to Environmental scanning – Organisational capability factors.

Unit III: Stability strategy – meaning - Types – Kinds of Diversification strategy – Types of mergers – various methods of entry modes - Reasons for Divestment strategy.

Unit IV: Process of strategic choice – BCG matrix – GE matrix – Porter’s 5 forces model of competition – Structural strategies: Entrepreneurial – Functional – Divisional – SBU – Matrix- Network structure.

Unit V: Importance of Strategic Evaluation – Process of evaluation – Difference between Operational control and Strategic control – Types of strategic control.

Books Recommended:

1. Business Policy – Azar Kazhmi
2. Business Policy and Strategic Management - Mamoria
3. Strategic Management - Gosh
4. Business Policy and Strategic Management – Subba Rao
5. Business Policy and Strategic Management – Text and Cases – Francis Cherunilam

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SEMESTER - VI

CC 14 - MANAGEMENT ACCOUNTING

| | | | |
|------------------------------|-------------------|---------------------------|-----------------|
| Subject Code: 17U6B14 | Credits: 5 | External Marks: 75 | Hours: 6 |
|------------------------------|-------------------|---------------------------|-----------------|

Objective: *understand the nature and scope of management accounting. gain knowledge in the preparation of financial statement analysis, marginal costing, budget, working capital, standard costing and, utilize the management tools and techniques to take appropriate financial decisions.*

Unit I: Management Accounting – meaning, scope, uses and limitations – Differences between Management Accounting Financial Accounting - Differences between Management Accounting Cost Accounting. Analysis and interpretation of Financial Statement – Comparative Income Statement – Common Size Income Statement.

Unit II: Ratio Analysis – meaning, types of ratios and uses. Calculation of various ratios from Balance Sheet – Construction of Balance Sheets using ratios.

Unit III: Fund Flow Analysis – Meaning and uses – Preparation of Fund Flow Statement. Cash Flow Analysis – Meaning and uses – Difference between Cash Flow Statement and Fund Flow Statement - Preparation of Cash Flow Statement.

Unit IV: Marginal Costing – meaning and uses. Cost Volume Profit relationships: Break-Even Analysis, Break-even Charts, and Profit – Volume Ratios – Margin of Safety.

Unit V: Budget – meaning and types – Preparation of Cash Budget, Sales Budget, Production Budget and Flexible Budget.

(Theory and Problems shall be in the ratio of 30:70 respectively)

Books Recommended:

1. Management Accounting – Maheshwari S.N
2. Management Accounting – Pillai R.S.N and Bagawathi
3. Management Accounting – Khan and Jain
4. Management Accounting – Ramachandran T.R
5. Management Accounting – Sharma R.K. and Gupta

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SEMESTER – VI

CC 15 - COMPANY LAW

| | | | |
|------------------------------|-------------------|---------------------------|-----------------|
| Subject Code: 17U6B15 | Credits: 5 | External Marks: 75 | Hours: 6 |
|------------------------------|-------------------|---------------------------|-----------------|

Objective: *To familiarize the concept of company law and secretarial practice concept, fundamentals, tools, techniques and its significance in the liberalized business environment.*

Unit I: Company - Definition - Characteristics – Types - Promotion of a Company - Duties and Liabilities of Promoters. Memorandum of Association – meaning – contents. Articles of Association – Meaning – contents – Ultra virus.

Unit II: Prospects – meaning – contents - Types of Shares and debentures - Differences between Share warrant and share certificate — Rules relating to transfer of shares - Differences between Transfer and transmission of shares.

Unit III: Directors - Appointment - Qualification and Disqualification of Directors, removal of Directors, Power and the Duties of Directors.

Unit IV: Types of Meeting – requisites of valid meeting – Notice – Agenda – proxy – Quorum – Types of resolution - minutes – poll.

Unit V: Winding up – meaning - Types of winding Up - Appointment of official Liquidator – Rights and Duties of Official Liquidator.

Books Recommended:

1. Company Law – N.D. Kapoor
2. Company Law - Jain
3. Company Law and Secretarial Practice - Sherlekar
4. Company Law and Secretarial Practice – Shukla and Sharma
5. Company Law and Secretarial Practice – Ramachandran and Allah Bakash

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SEMESTER – VI

MBE 2 - INDUSTRIAL RELATIONS

| | | | |
|-------------------------------|-------------------|---------------------------|-----------------|
| Subject Code: 17U6BEC2 | Credits: 4 | External Marks: 75 | Hours: 5 |
|-------------------------------|-------------------|---------------------------|-----------------|

Objective: *To familiarize the concept of Industrial relations and trade union functions, labour welfare, Industrial safety and its significance in the Industrial sector.*

Unit I: Industrial relations – Meaning – Objectives – Causes of Industrial Relations problems in the Public Sector – Trade Union - Meaning – Functions – problems – Measures to strengthen trade union.

Unit II: Industrial disputes – meaning – Causes of disputes – Types of Strikes – Prevention of strike – methods for settlement of Industrial disputes.

Unit III: Labour welfare - meaning – Objectives – Need – Types of welfare Measures – Labour welfare fund – meaning – Provision for utilization of labour welfare fund.

Unit IV: Industrial safety – meaning - Causes of Accidents – Prevention – Industrial Health and Hygiene – Importance – Problems – Occupational Hazards – Safety provisions in factories Act 1948.

Unit V: Child Labour - Meaning – Employment condition of child labour – Evils of child labour – causes of employing child labour – Measures to reduce child labour – Social assistance - meaning – Components of social security.

Books Recommended:

1. Dynamics of Industrial Relations -Mamoria C.B. and Sathish Mamoria
2. Industrial Relations in India – Ratna Sen
3. Industrial Relations and Labour Laws – Srivatsava
4. Industrial Relations – Arun Monappa
5. Personnel Management and Industrial Relations - Tripathy
6. Hopkin, R.R “A Hand Book of Industrial Welfare”, Oxford & IBH Publishing Company, New Delhi, 1995.
7. Muniramappa C.M. Shankariah A and Kumaraju panmthulu, N., “Personnel Management and Industrial Relations” Excel Publications, New Delhi, 1991.

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SEMESTER – IV

MBE 3 - INVESTMENT MANAGEMENT

| | | | |
|-------------------------------|-------------------|---------------------------|-----------------|
| Subject Code: 17U6BEC3 | Credits: 4 | External Marks: 75 | Hours: 6 |
|-------------------------------|-------------------|---------------------------|-----------------|

Objective: *To know the concept of investment, money market, mutual funds and SEBI regulation and functions of venture capital in the investment.*

Unit I: Investment – meaning – Classification - objectives – difference between investment and speculation – Various forms of Investment – Recent trends.

Unit II: Money market – meaning – Characteristics – Importance - money market instruments: Call money market, treasury bills, commercial papers, certificate of deposits. Steps taken by the Government to promote the Indian money market.

Unit III: Capital market - meaning – Importance. money - market Vs capital market - classification of capital market – Instruments of primary market - SEBI - features – OTCEI - features - NSE – features – classification of Shares traded in stock exchange.

Unit IV: Mutual funds - meaning - Benefits of MF – Classification of mutual funds - regulation of SEBI on Mutual funds.

Unit V: Venture capital – meaning – Types – Guidelines for providing venture capital – SEBI regulation on venture capital institutions – Reasons for slow growth of venture capital companies in India.

Books Recommended:

1. Investment Management – Preethi Singh - Himalayas Publishing House
2. Investment Management – V.K.VBhalla
3. Financial Services – B. Santhanam
4. Security Analysis and Portfolio Management – Punithavathi Pandian
5. Investment Management - Sourain