

# Bachelor of Business Administration (B.B.A) - Computer Applications

**Programme Project Report & Detailed Syllabus**



தமிழ்நாடு திறந்தநிலைப் பல்கலைக்கழகம்  
Tamil Nadu Open University  
School of Management Studies  
Chennai - 15



# Bachelor of Business Administration (B.B.A) - Computer Applications

Programme Project Report & Detailed Syllabus  
Non - Semester Pattern  
From Calendar Year 2021 onwards

தமிழ்நாடு திறந்தநிலைப் பல்கலைக்கழகம்  
**Tamil Nadu Open University**  
**School of Management Studies**

(A state open University Established by Government of Tamilnadu,  
Recognized by UGC & DEB, Member in Asian Association of Open  
Universities & Association of Commonwealth Universities)



**No. 577,  
Anna Salai,  
Saidapet,  
Chennai  
600 015  
Tamilnadu**



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## **Faculty of Management School of Management Studies**

### **Tamil Nadu Open University**

577, Anna salai, Saidapet

Chennai - 600015

Tamilnadu, India

Website : [www.tnou.ac.in](http://www.tnou.ac.in)

**NOVEMBER, 2020**



# Tamil Nadu Open University

[A State Open University established by Government of Tamil Nadu, Recognized by UGC-DEB,  
Member in Asian Association of Open Universities and Association of Commonwealth Universities]

**No- 577, Anna Salai, Saidapet, Chennai -600015, Tamil Nadu, India**

**Prof. K.Parthasarathy**  
**Vice-Chancellor**

**My dear Learners,**

**Vanakkam,**

I deem it a great privilege to extend a hearty welcome to you to the Under Graduate Programme being offered by the Tamil Nadu Open University (TNOU). I also appreciate your keen interest to know about the curriculum of the Programme, in which you shall gain an enthralling experience, and pleasurable and beneficial learning.

With passing a specific act in the Tamil Nadu Legislative Assembly (TNLA) in 2002, the TNOU came into existence as a State Open University (SOU). It has been offering the socially-relevant academic Programmes in diverse disciplines with due approval of the University Grants Commission (UGC) and the Distance Education Bureau (DEB), New Delhi since its inception. This Undergraduate Programme is one among the approved Programmes.

The Board of Studies, a statutory academic body of the University, consisting of the versatile scholars, eminent teachers including both internal and external, well- acclaimed industrialists, outstanding alumni, and prospective learners as members, has designed the robust curriculum of this Programme. The curriculum is overhauled to be more suitable to the socio-economic and scientific needs in the modern era based on the emerging trends in the discipline at State and National as well as International level and accordingly, modified to our local context. Moreover, the whole syllabi of this Programme have special focuses on promoting the learners to the modern learning environment.

With a Credit System / Choice Based Credit System (CBCS), this Programme is offered in semester/ non-semester pattern. The Self-Learning Materials that are the mainstay of pedagogy in the Open and Distance Learning (ODL) have been developed incorporating both the traditional and the modern learning tools, like web-resources, multi-media contents, text books and reference books with a view to providing ample opportunities for sharpening your knowledge in the discipline.

At this juncture, I wish to place on record my deepest appreciations and congratulations to the Chairperson and the Members of the Board of Studies concerned for having framed the curriculum of high standard.

I would also like to acknowledge the Director, the Programme Co-Ordinator and the members of staff of the respective School of Studies for their irrevocable contributions towards designing the curriculum of this Programme.

Last but not least, I register my profuse appreciation to Prof. S. Balasubramanian, Director (i/c), Curriculum Development Centre (CDC), TNOU, who have compiled this comprehensive Programme Project Report (PPR) that includes the regulations and syllabi of the Programme, and also facilitated the designing in the form of e-book as well printed book.

I am immensely hopeful that your learning at TNOU shall be stupendous, gratifying, and prosperous.

**Wish you all success in your future endeavours!**

**With warm regards,**

**(Prof. K. PARTHASARATHY)**

05, November 2020



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# TAMIL NADU OPEN UNIVERSITY SCHOOL OF MANAGEMENT STUDIES

CHENNAI – 600 015

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### Students on Roll

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# TAMIL NADU OPEN UNIVERSITY

## SCHOOL OF MANAGEMENT STUDIES

### **B.B.A - Computer Applications Programme Project Report (PPR)**

#### **Programme's Mission and Objectives**

B.B.A Computer Applications imparts knowledge both in Management and Computer Applications in different kind of organisation. The Programme has an evolving course content which has been updated to be in-tune with the emerging trends.

#### **Relevance of the Programme with HEI's Mission and Goals**

A B.B.A Computer Applications degree Programme has been designed to enable the learners to

- Acquire knowledge and skills in the basic disciplines and functional areas of Management.
- Impart computer skills to the young students of management community.
- Provide hands on training experience in emerging areas like internet and webdesign and accounting packages like Tally.

#### **Nature of Prospective Target Group of Learners**

The candidates who are interested in taking career in the business analytics, working with accounting software and information system shall acquire B.B.A Computer Applications degree.

#### **Appropriateness of Programme to be conducted in ODL Mode to Acquire Specific Skills and Competence**

The Programme aims at providing inputs to the students pertinent to the general management and Computer Applications in different kind of organisation such as industry, service and trade.

#### **Instructional Design**

The Curriculum and the Syllabus for Bachelor of Business Administration (B.B.A) - Computer Applications Programme has designed covering all the aspects of Management Concepts, Computer Applications, Marketing, Human Resource and Financial. The duration of the Programme is Three Years and the medium of instruction is English.

The Bachelor of Business Administration (B.B.A) Computer Applications Programme is offered through the Learner Support Centres established by TNOU in the affiliated Arts and Science College, where the same Programme is offered through Conventional Mode.

The Faculty Members available at School of Management Studies of Tamil Nadu Open University and the faculties approved as Academic Counselors of TNOU at Learner Support Centres will be used for delivering the Bachelor of Business Administration (B.B.A) Computer Applications Programme.

The credits systems suggested as per UGC-ODL Regulations-2020 have been assigned to B.B.A Computer Applications. The total number of credit assigned for the Programme is 106. The Self Learning Materials in the form of print, e-content and audio/video materials wherever required has also been developed for the Programme.

#### **Procedure for Admissions, Curriculum Transaction and Evaluation**

The eligibility for Admission to the B.B.A Computer Applications is +2 pass or its equivalent. The Programme Fee is Rs.11,700/- for three years, plus Registration and other Charges. The admission are carried out by Tamil Nadu Open University and through its Regional Centres located within the State of Tamil Nadu. The Theory Counselling and



the Practical Counselling (if any) will be conducted through the Learners Support Centres of Tamil Nadu Open University. The evaluation will be carried by Tamil Nadu Open University consists of Continuous Internal Assessment through Assignment and External Assessment through Term End Examination.

### Financial Assistance

Scholarship for SC/ST category available as per the norms of the State Government of Tamil Nadu. Complete Admission fee waiver for the Physically Challenged/ Differently abled persons.

### Policy of Programme Delivery

The Academic Calendar for the Programme will be available for the learners to track down the chronological events/ happenings. The Counselling schedule will be uploaded in the TNOU website and the same will be intimated to the students through SMS.

### Evaluation System

Examination to B.B.A Computer Applications programme is designed to maintain quality of standard. Theory will be conducted by the University in the identified Examination Centres. For the Assignment students may be permitted to write with the help of books/materials for each Course, which will be evaluated by the Evaluators appointed by the University.

**Assignment:** 30 Marks – Through Continuous Internal Assessment (CIA)

### Theory Examination

Students shall normally be allowed to appear for theory examination after completing the Assignments. The Term-End Examination shall Carry 70 Marks and the Question Paper has three Sections: A, B & C for the duration of 3 hours.

## QUESTION PAPER PATTERN

**Time: 3 Hours**

**Maximum Marks: 70**

### PART – A (3x3=9 Marks)

Answer any three questions out of five questions in 100 words

All questions carry equal marks

Question Distribution Method:

1. From Block-I
2. From Block -II
3. From Block -III
4. From Block – IV
5. From Block – V

### PART – B (3X7=21 Marks)

Answer any three questions out of five questions in 200 words

All questions carry equal marks

6. From Block -I
7. From Block -II
8. From Block – III
9. From Block –IV

10. From Block –V

## PART – C (4X10=40 Marks)

Answer any four questions out of seven questions in 500 words

All questions carry equal marks

11. From Block -I
12. From Block -II
13. From Block – III
14. From Block –IV
15. From Block -V
16. From any Block.
17. From any Block.

### Passing Minimum

Candidates who have secured 40 per cent of the marks in each course (Both Continuous Internal Assessment and Term End Examinations) shall be declared to have passed the examination in that course. All other candidates shall be declared to have failed in that course.

### Classification of Successful Candidate

Candidates who pass all the Courses and whose secure 60 per cent and above in the aggregate of marks will be placed in the First Class. Those securing 50 per cent and above but below 60 per cent in the aggregate will be placed in the Second Class.

### Requirement of laboratory and Library Resources

The Programme will be offered through the Learner Support Centre (LSC) maintained by Tamil Nadu Open University. The LSC has the required infrastructural facilities to conduct the Counselling for the students who wish to clear their doubts. The courses pertaining to computer/ software application oriented are provided adequate computer lab facilities and training.

A well equipped Library is available in the University Headquarters and the Regional Centres with required books and research journals. The Learners Support Centre through which the Degree Programme is to be offered is also equipped with a full-fledged library having books and journals related to management discipline for students reference.

### Cost Estimate of the Programme and the Provisions

The cost estimate for development, delivery and maintenance of the B.B.A Computer Applications is provided in the following Table.

S.No.	Details	Amount in (Rs.)
1.	Programme Development, Delivery and Maintenance (Expenditure)	25,48,496
2.	Programme Fee Charged for 3 Years (Income)	11,700
3.	Examination Fee Charged for 3 Years (Income)	2,375
4.	Examination Expenses Per Student for 3 Years (Expenditure)	1,000

### Quality Assurance Mechanism and expected Programme Outcome

The Quality of the B.B.A Computer Applications is maintained by adopting the curriculum suggested by the UGC. As per UGC guidelines the Core courses, Elective courses, Subject specific elective courses, Skill enhancement courses are included in the Programme. The Curriculum of B.B.A Computer Applications was approved by the Board of Studies held on 19.06.2020.

The curriculum is developed with sixteen courses including languages courses and three practical courses. The

curriculum of B.B.A Computer Applications has been designed with a help of academia and industry and approved by the Board of Studies which includes subject experts from various Universities, Colleges and Industries. To ensure the quality of the programme curriculum will be updated once in a three year for incorporating new requirements the subject demands. The well equipped system is evolved to obtain feedback from the learners and the academic counsellors who are the main stake holders of the B.B.A Computer Applications programme for appraising the effective delivery of course content of the programme.

As a part of Quality assurance the curriculum for the Programme will be updated once in three years. Necessary steps will be taken to obtain feedback from the students and the Academic Counsellors who are part of the Programme for effective delivery of the Programme.

After completion of the Bachelor of Business Administration (B.B.A) Computer Applications Programme, the Learners will acquire knowledge in Business, Information Technology in Business and Managerial Skills and this will in-turn help them to get employment or enabling entrepreneurial skill in the field Industry, Business Organization and Government.



**TAMIL NADU OPEN UNIVERSITY**  
**SCHOOL OF MANAGEMENT STUDIES**  
**CHENNAI – 15**

**Structure of the B.B.A - Computer Applications Programme**

S No.	Course Code	Course title	No. of Credits	Exam Hrs	Marks Distribution		Max. Marks	Passing Mini- mum
					CIA	TEE		
First Year								
1	BFTM–11	தமிழ் - 1 (Tamil Language - 1)	6	3	30	70	100	40
2	BBAEG	Business English	6	3	30	70	100	40
3	BBAC - 10	Principles of Management	6	3	30	70	100	40
4	BBAC - 11	Managerial Economics	6	3	30	70	100	40
5	BBAC – 12	Computer Applications in Business	6	3	30	70	100	40
6	BBAC – P1	LAB 1 – Office Automation Package	4	3	100	-	100	40
Total			34		250	350	600	

<b>Second Year</b>								
7	BBAC-21	Financial & Management Accounting	6	3	30	70	100	40
8	BBAC-22	Business Statistics	6	3	30	70	100	40
9	BBAC-23	Marketing Management	6	3	30	70	100	40
10	BBAC-24	Human Resource Management	6	3	30	70	100	40
11	BBAC-25	Internet & Web Designing	6	3	30	70	100	40
12	BBAC – P2	LAB – 2 Internet & Web Designing	4	3	100	-	100	40
13	CCE	Environmental Studies	4	3	30	70	100	40
<b>Total</b>			<b>38</b>		<b>280</b>	<b>420</b>	<b>700</b>	

<b>Third Year</b>								
14	BBAC-31	Operation Management	6	3	30	70	100	40
15	BBAC-32	E - Business	6	3	30	70	100	40
16	BBAC-33	Financial Management	6	3	30	70	100	40
17	BBAC-34	Management Information System	6	3	30	70	100	40
18	BBAC-35	Business Accounting Software	6	3	30	70	100	40
19	BBAC – P3	LAB – 3 – Business Accounting Software	4	3	100	-	100	40
<b>Total</b>			<b>34</b>		<b>250</b>	<b>350</b>	<b>600</b>	
<b>Grand Total</b>			<b>106</b>		<b>780</b>	<b>1120</b>	<b>1900</b>	



**Tamil Nadu Open University**  
**School of Management Studies**  
**Chennai – 15**

**I Year Syllabus**

பாடப் பெயர் (Course Title)	: தமிழ் - I மொழிப் பாடம்)
பாடக் குறியீடு (Course Code)	: BFTM-II
பாட கற்றல் அளவெண் (Course Credits)	: 6

**பாட நோக்கங்கள்**

- » தமிழ் இலக்கியங்களை அறிமுக நோக்கில் எடுத்துரைத்தல்.
- » மொழித்திறன், மொழியறிவு, இலக்கியப் பொது அறிவு பெறும் வகையில் விவரித்தல்.

**பாடத்திணைப் படிப்பதால் விளையும் பயன்கள்**

- » தமிழிலுள்ள இக்கால இலக்கிய வகைகளான மரபுக் கவிதை, புதுக் கவிதை, சிறுகதை, நாவல், கட்டுரை , நாடக இலக்கியம் பற்றி மாணவர்கள் விரிவாக எடுத்துரைப்பார்கள்.
- » புதுமைப்பித்தன், பிரபஞ்சன், மகாகவி பாரதியார், பாவேந்தர் பாரதிதாசன், கவிமணி தேசிக விநாயகம் பிள்ளை ஆகியோர் படைப்புகள் பற்றி எடுத்துரைப்பர்.
- » மு.வ. , திரு.வி.க. ஆகியோரின் தமிழ் நடையின் சிறப்புகள் பற்றி எடுத்துரைப்பர்.

**தொகுதி 1 சமய இலக்கியம்**

**பிரிவு - 1**

**பன்னிரு திருமுறைகள்**

தமிழில் சமய இலக்கியங்கள் சமய இலக்கியத் தோற்றம், சமணமும் பௌத்தமும், சைவ சமய வளர்ச்சி, பன்னிரு திருமுறை பட்டியல் - திருஞானசம்பந்தர் தேவாரம் பாடல் சிறப்புகள். - திருநாவுக்கரசரின் மாசில் வீணையும், நம்கடம்பனைப் பெற்றவன், சுந்தரர் - பித்தா பிறைஞடி, பொன்னார் மேனியனே, மாணிக்கவாசகர் - வானாகி மண்ணாகி, பால்நினைந்து ஊட்டும், திருமூலரின் ஒன்றே குலமும் ஒருவனேதேவனும், அன்பும் சிவமும் இரண்டென்பர், காரைக்காலம்மையார் - இன்று நமக்கெளிதே மாலுக்கும், அறிவானும் தானே அறிவிப்பான் .

**பிரிவு - 2**

**நாலாயிரத் திவ்யப் பிரபந்தம்**

முதல் மூன்று ஆழ்வார்கள் பொய்கையாழ்வார் பாடல் - வையம் தகளியா வாரகடலே, பூத்ததாழ்வார் பாடல் - அன்பே தகளியா ஆர்வமே - பேயாழ்வார் திருக்கண்டேன் பொன்மேனி கண்டேன், திருமழிசை ஆழ்வார் பாடல் அன்பாய் ஆரமுதம் ஆவாய், நம்மாழ்வார் - இவையும் அவையும் உவையும், மதுரகவியாழ்வார் நன்மையால் மிக்க நான்மறை, குலசேகராழ்வார் செல்வத்து அரம்பையர்கள், பெரியாழ்வார் மாணிக்கம் கட்டி வயிரம் இடைகட்டி - ஆண்டான் மத்தளம் கொட்ட வரிசங்கம், தொண்டரடிப் பொடியாழ்வார் பச்சைமா மலைபோல் மேனி, திருப்பாணாழ்வார் கொண்டல் வண்ணனைக் கோவலனாய், திருமங்கையாழ்வார் குலம்தரும், செல்வம் தந்திடும், அடியார்.

**பிரிவு - 3**

**சீராப்புராணம் ( கதீசா கனவு கண்ட படலம்)**

சீராப்புராணம் காப்பிய அமைப்பு, கதீசா கனவு கண்ட படலம், காப்பிய முன்கதைச் சுருக்கம், படலக் கதைச் சுருக்கம் கதீசா கனவு கண்டு எழுதல் கதீசா கண்ட கனவு,

கதீசாவின் ஏமாற்றம் கதீசாவின் இயல்பு நிலையில் மாற்றம் ஒப்பனை துறந்த விரக்தி, பஞ்சணை பொருந்தா நிலை கதீசாவின் புலம்பல் விதிவசம் பொருந்துமோ எனல், மாதுலன் வசனம் சிதையுமோ எனல், கதீசா தேம்புதல். மெசறாவின் மடல் வருதல் மைசறா எழுதிய பத்திரம், சித்திர வரிதொறும் முத்தமிடுதல், கடலில் தவிப்பார்க்குக் கிடைத்த மரக்கலம்.

பிரிவு - 4 தேம்பாவணி (காட்சிப் படலம்)

தேம்பாவணி காப்பிய அமைப்பு, காட்சி படலம், காப்பிய முன்கதைச் சுருக்கம், படலக் கதைச் சுருக்கம், - கோவர் கூட்டம் வந்து காணுதல் குழந்தை இயேசுவைத் தொழுதல், முல்லையார் தந்த முல்லை மாலை, பேரின்பத்தால் உயிர் ஊஞ்சலாடல் - கோவலர் போற்றி வாழ்த்துதல் நீவிப் போன ஆட்டை மீட்கவோ உதித்தனை எனல், பிணிக் குலத்தக்கது உதித்த பெற்றி போற்றல், அன்னையையும் ஆண்டவரையும் வாழ்த்துதல் கோவலர் செலுத்திய காணிக்கை இடைச்சியர் மாலை சாத்தல், இடையர் தந்த பால் காணிக்கை, குழந்தை இயேசுவின் அருள்நோக்கு ஓகனோடு ஓங்குதாயும் வாழ்த்தினான் அன்பால் பீறிட்ட ஆனந்தக் கண்ணீர் மழை, வேந்தரை நீக்கி ஆயரைத் தெரிந்ததென் எனல்.

## தொகுதி 2 சிற்றிலக்கியமும் இக்காலக் கவிதை இலக்கியமும்

பிரிவு - 5 முத்தொள்ளாயிரம்

(யானை மறம் - மருப்பு ஊசி யாக, கொடிமதில் பாய்ந்துஇற்ற, அயிற்கதவம் பாய்ந்துழக்கி, கைக்கிளைப் பாடல்கள் உழுத உழுத்தஞ்சேய், நாண் ஒருபால் வாங்க நலன் ஒருபால், ஆய்மணிப் பைம்பூண் எனத் தொடங்கும் பாடல்கள்)

நந்திக்கலம்பகம் (ஊசல், மறம் உறுப்பில் அமைந்த பாடல்கள்)

தமிழில் சிற்றிலக்கியங்கள் சிற்றிலக்கியத் தோற்றம், சிற்றிலக்கிய வகைகள், கலம்பகம், பிள்ளைத்தமிழ் முத்தொள்ளாயிரம் - நூல்பெயர் விளக்கம், அமைப்பு, யானை மறம் விளக்கம், கைக்கிளை விளக்கம், - முத்தொள்ளாயிரம் யானை மறம் பாடல்கள் பாண்டியன் யானை மறம் ஒரு பாடல், சோழன் யானை மறம் ஒருபாடல், சேரன் யானை மறம் ஒரு பாடல் முத்தொள்ளாயிரம் கைக்கிளைப் பாடல்கள் பாண்டியன் கைக்கிளை ஒருபாடல், சோழன் கைக்கிளை ஒருபாடல், சேரன் கைக்கிளை ஒரு பாடல், - நந்திக்கலம்பகம் ஊசல், மறம் கலம்பக ஊறுப்புகள் 18 விளக்கம், ஊசல் உறுப்பில் அமைந்த பாடல், மறம் உறுப்பில் அமைந்த பாடல் நந்திக்கலம்பகம், தலைவன் தலைவி கூற்று தலைவன் கூற்றுப் பாடல், தலைவி கூற்றுப் பாடல்.

பிரிவு - 6 மீனாட்சியம்மை பிள்ளைத்தமிழ் (அம்புலி பருவம்)

பிள்ளைத் தமிழ் விளக்கம் பிள்ளைத் தமிழின் பத்துப் பருவங்கள், பிள்ளைத் தமிழுக்கு அம்புலி விளக்கம், - சாமம் என்னும் வழிமுறை சாமம் விளக்கம், சாமம் வழிமுறைப்பாடல் தானம் என்னும் வழிமுறை தானம் விளக்கம், தானம் வழிமுறைப் பாடல் பேதம் என்னும் வழிமுறை பேதம் விளக்கம், பேதம் வழிமுறைப் பாடல் தண்டம் என்னும் வழிமுறை தண்டம் விளக்கம், தண்டம் வழிமுறைப் பாடல்.

பிரிவு - 7 இக்கால மரபுக்கவிதைகளும் பாட்டு இலக்கியமும்

மரபுக் கவிதைகளும் பாட்டு இலக்கியமும் மரபுக் கவிதைகள் விளக்கம், பாட்டுக்கள் வள்ளலார், பாரதியார், பாரதிதாசன் வள்ளலார் இராமலிங்க அடிகள் பாடல் ஒருமையுடன் நின்று திருமலரடி... - பாரதியார் யாமறிந்த மொழிகளிலே பாரதிதாசன் காலைஇளம் பரிதியிலே... நாமக்கல் கவிஞர், கவிமணி நாமக்கல் கவிஞர் இராமலிங்கம்பிள்ளை பாடல் தமிழென்று சொல்லடா... - கவிமணி தேசிகவிநாயகம் பிள்ளை - புலர்ந்து விடியும் பொழுதினிலே...சுரதா, முடியரசன் சுரதா சுவரின்மேல் ஒட்டிக் கொண்டிருக்கும் முடியரசன் சாதியைத்தான் முன்வைத்துச் சான்றுகின்றார். கண்ணதாசன் கேள்வி பிறந்தது அன்று, மருதகாசி சமரசம் உலாவும் இடமே, பட்டுக்கோட்டையார் சின்னப்பயலே சின்னப்பயலே...

பிரிவு - 8 புதுக் கவிதைகளும் ஐக்கக் கவிதைகளும்

புதுக்கவிதைகளும் ஐக்கக் கவிதைகளும் புதுக் கவிதைகள் விளக்கம், - நா. காமராசன் பாற்கடல் அமுதத்தை..., அப்துல் ரகுமான் நாற்காலியாய் இருந்தவன் ..., மீரா மூட்டை மூட்டையாய்..., சிற்பி அகன்ற உலகு நான்..., இன்குலாப் பதவியூர் போகும்..., மு. மேத்தா என்னுடைய சம்பளநாளில்..., அபி பகல்வெளியில் எங்கோ..., ஈரோடு தமிழன்பன்

நீலச் சேற்றில்..., சேசாலம் மண்ணின் வெடிப்பை..., வைரமுத்து அவிழ்ந்த கூந்தலை அள்ளிமுடிக்க..., ஐக்கக் கவிதைகள் அப்துல் ரகுமான் இரவெல்லாம் ..., அமுதபாரதி எரியும் பிணங்கள், மித்ரா பசித்த குழந்தைகள், அறிவுமதி மரம் வெட்டிய..., கழனிபூரன் அன்புடைமை...

### தொகுதி 3 உரைநடை இலக்கியம்

- பிரிவு - 9 மு. வரதராசனாரின் “தமிழுக்கு முதல் இடம்”  
தமிழில் உரைநடை வளர்ச்சி உரைநடையின் தோற்றம், தமிழில் கட்டுரைகள், தமிழில் மணிப்பிரவாள நடை, தமிழில் தனித்தமிழ்நடை, - மு. வரதராசனார் உரைநடை,- மொழிப்பற்று நூல் அறிமுகம், தமிழுக்கு முதல் இடம் கட்டுரை உட்பொருள் தமிழுக்கு முதல் இடம் தமிழ்நாட்டுக் கோயில்களில் வடமொழி, தமிழ் இசை கருநாடக இசையாக மாறிப்போனது, தமிழ் இசைக்கு முதல் இடம், ஆட்சித் துறையில் தமிழுக்கு முதல் இடம், ஆட்சிமொழி எவ்வழி பிறதுறைகள் அவ்வழி, இதழியல் துறையில் தமிழுக்கு முதல் இடம், ஆங்கிலப் பத்திரிகைகளும் அமாவாசைச் சாமியார்களும்.
- பிரிவு - 10 பாரதிதாசனின் “அமைதி” நாடகம்  
தமிழில் உரைநடை நாடக வளர்ச்சி, - தமிழில் நாடகங்களின் தோற்றம், 20 ஆம் நூற்றாண்டில் தமிழ் நாடகங்களின் நிலை, முத்தமிழில் நாடகத்தமிழ் விளக்கம், மௌன மொழி உலகப் பொதுமொழி. பாரதிதாசன் என்னும் நாடக ஆசிரியர் புரட்சிக்கவிஞரின் நாடகப் புரட்சி, பிரெஞ்சு நாடகத் தாக்கம், அமைதியின் சிறப்பு அமைதி நாடகக் கதைச் சுருக்கம் அமைதி களம் ஒன்று, களம் இரண்டு, களம் மூன்று, களம் நான்கு, களம் ஐந்து, களம் ஆறு, களம் ஏழு, அமைதி நாடகத் திறனாய்வு.
- பிரிவு - 11 ஜெயகாந்தனின் “நான் இருக்கிறேன்” - சிறுகதை  
தமிழ் உரைநடையில் சிறுகதை வளர்ச்சி தமிழில் கதை இலக்கியத் தோற்றம், தமிழ்ச் சிறுகதைகளின் தோற்றமும் வளர்ச்சியும், சிறுகதை இலக்கணம் தமிழ்ச் சிறுகதைகளில் ஜெயகாந்தன் ஜெயகாந்தன் சிறுகுறிப்பு கதை அரங்கம் அறிமுகம், நான் இருக்கிறேன் கதைச் சுருக்கம் நான் இருக்கிறேன் சிறுகதை வியாதிக்காரன் அனுபவங்கள், சாகக் கற்றுக்கொடுத்த நொண்டி, வாழக் கற்றுக்கொடுத்த வியாதிக்காரன், நான் இருக்கிறேன் அம்மா, - நான் இருக்கிறேன் சிறுகதைத் திறனாய்வு.
- பிரிவு - 12 வா.செ.குழந்தைசாமியின் அறிவியல் தமிழ் ஆக்கம் இற்றை நிலை  
அறிவியல் தமிழ் - இயற்றுதல் அறிந்தோம் புனைதல் இல்லை - தமிழில் அறிவியல் இலக்கியம் படைப்போம் - வா.செ. குழந்தைசாமி - அறிமுகம் - அறிவியல் தமிழ் - எந்தத் துறைகளைக் குறிக்கும் - அறிவியல் தமிழை உள்ளடக்கியது - தோற்றம் - கலைச்சொல்லாக்கப் பணி - விடுதலைக்குமுன் - விடுதலைக்குப்பின் - பாடநூல் நிறுவனத்தின் பங்கு - பதிப்பகங்களின் பங்கு - பல்கலைக்கழகங்களின் பங்கு - இதழ்களின் பங்கு - இலங்கைத் தமிழரின் பங்கு - கருத வேண்டியவை.

### தொகுதி 4 தமிழ் இலக்கிய வரலாறு

- பிரிவு - 13 சமய இலக்கியக் காலம் (கி.பி.700 - கி.பி 1100)  
தமிழில் சமய இலக்கியங்கள் - சமண இலக்கியத் தோற்றம் - பௌத்த இலக்கியத் தோற்றம் - தமிழில் பௌத்த இலக்கியங்கள் - வைணவ இலக்கியங்கள் - சைவ இலக்கியத் தோற்றம் - தமிழில் சைவ இலக்கியங்கள் - வைணவ இலக்கியத் தோற்றம் - தமிழில் வைணவ இலக்கியங்கள் - தமிழில் இசுலாமிய இலக்கியங்கள் - தமிழில் கிறித்தவ இலக்கியங்கள்.
- பிரிவு - 14 சிற்றிலக்கியக் காலம் (கி.பி. 700 - கி.பி. 1400)  
சிற்றிலக்கியத் தோற்றம் - சிற்றிலக்கிய வகைகள் - இலக்கண நூல்கள் - உலா - கலம்பகம் - பரணி - பிள்ளைத்தமிழ் - கோவை தூது.
- பிரிவு - 15 உரையாசிரியர்கள் காலம் (கி.பி. 1200 கி.பி. 1800)  
உரைநூல்களின் தோற்றம் - பயன்கள் - உரை வகைகள் - நக்கீரர் - இளம்பூரணர் - பேராசிரியர் - சேனாவரையர் - நச்சினார்க்கினியர் - கல்லாடர் - தெய்வச்சிலையார் போன்றோர் - அடியார்க்கு நல்லார் - பரிமேலழகர் - பிரபந்த உரையாசிரியர்கள் - நன்னூல் உரையாசிரியர்கள்.
- பிரிவு - 16 புத்திலக்கியக் காலம் (கி.பி. 1800 - கி.பி 2000)



தமிழில் புதினம் - தமிழில் சிறுகதை - தமிழில் புதுக்கவிதைகள் - தமிழில் உரைநடை நாடகங்கள் - புதினங்கள் - சிறுகதைகள் - இலக்கியங்கள் - மரபுக் கவிதை இலக்கியங்கள் - புதுக்கவிதை இலக்கியங்கள் - தமிழில் ஐக்கக் கவிதைகள்.

## தொகுதி 5

### மொழித்திறன்கள்

பிரிவு - 17

கருத்துப் பரிமாற்ற மொழித்திறன்

கருத்து விளக்கக் கட்டுரைகள் - செய்திக் கட்டுரைகள் - சொற்பொழிவு - குழு விவாதங்கள் - நண்பர்களுடன் உரையாடும் திறன் - கணினித் தமிழ் - கட்டுரை - பெண்ணியம் - தலைப்பு - தேர்ந்தெடுக்கும் முறை - தகவல்கள் சேகரிக்கும் முறை - தகவல் திரட்டல் - நகைச்சுவைத் திறன் - அவை அறிதல் - உச்சரிப்புக் கவனம் - குழு விவாத அமைப்பும் குறிக்கோளும் - உரையாடலில் - சுயபுராணம் தவிர்த்தல் - உடன்பட வைக்கும் நாகரிக உத்தி .

பிரிவு - 18

அலுவலகத் தொடர்பு மடல்கள்

நட்புறவு மடல்கள் - வேண்டுதல் மடல்கள் - குறை தெரிவிக்கும் / புகார் மடல்கள் - கருத்து மடல்கள் - விண்ணப்ப மடல்கள் - அலுவலகத் தொடர்பு மடல்கள் - விண்ணப்ப மடலின் படிநிலைகள் - தன்குறிப்பு விவரங்கள் - விண்ணப்ப மடலின் வடிவமைப்பு - விண்ணப்ப மடல் எழுதும் முறை - குறிப்பு - வரைவு - கடிதம் - குறிப்பு மடல் - அலுவலக ஆணை - நேர்முகக் கடிதம்.

பிரிவு - 19

எழுத்து - சொல் பிழைகளும் திருத்தமும்

ஒலி மயக்கம் தரும் எழுத்துக்கள் - ர, ற ஒலி மயக்கம் - ந, ண ஒலி மயக்கம் - ல, ள, ழ, லு, மயக்கம் - சொல் முதலில் வரும் எழுத்து மரபுகள் - சொல் இடையில் வரும் எழுத்து மரபுகள் - சொற்களின் சந்திப்பு மரபுகள் - வேற்றுமைப் புணர்ச்சியும் அல்வழிப் புணர்ச்சியும் - உயிர்முன் உயிர் புணர்தல் - குற்றியலுகரப் புணர்ச்சி - வல்லின ஒற்று மிகும் இடங்களும் மிகா இடங்களும்.

பிரிவு - 20

இலக்கிய அறிவு வினா விடை

பாடப்பகுதி தொடர்பானவை - பொதுவான தமிழ் இலக்கியம் தொடர்பானவை.

#### பார்வை நூல்கள்:

- » மு. வரதராசன், தமிழ் இலக்கிய வரலாறு, சாகித்ய அக்காதெமி, புதுடெல்லி.
- » மது. ச. விமலானந்தன், தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை.
- » தமிழண்ணல், புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை.
- » தமிழண்ணல், இனிய தமிழ்மொழியின் இயல்புகள் 1,2,3- பகுதிகள், மீனாட்சி புத்தக நிலையம், மதுரை.
- » முத்து கண்ணப்பன், தி.. தமிழில் தவறுகளைத் தவிர்ப்போம், பாரிநிலையம், 184, பிராடவே, சென்னை.
- » கீ. இராமலிங்கனார், தமிழில் எழுதுவோம், கழக வெளியீடு, சென்னை.
- » செ. முத்துவீராசாமி நாயுடு, ஆவணங்களும் பதிவுமுறைகளும், கழக வெளியீடு, சென்னை.
- » டாக்டர் ச. பாலசுப்பிரமணியன், தகவல் தொடர்புக் கல்வி, மாநிலப் பள்ளிசாராக் கல்வித் துறை, சென்னை.
- » எஸ். கலைவாணி, இதழியல் உத்திகள், பராசக்தி வெளியீடு, குற்றாலம்.
- » டாக்டர் அ. சாந்தா, டாக்டர் வீ. மோகன், மக்கள் ஊடகத் தொடர்பியல் புதிய பரிமாணங்கள், மீடியா பப்ளிகேஷன்ஸ், மதுரை.
- » பி.எஸ். ஆச்சார்யா, உயர்வுதரும் உரையாடல்கலை, நர்மதா பதிப்பகம், சென்னை.
- » மு. முத்துக்காளத்தி, பேசுவது எப்படி, கண்ணம்மாள் பதிப்பகம், பாரி நிலையம், சென்னை.

#### இணையத் தளங்கள்/மின்னுலகங்கள்

1. [www.tamilvu.org](http://www.tamilvu.org)
2. [www.tamildigitallibrary.in](http://www.tamildigitallibrary.in)
3. <https://www.tamiluniversity.ac.in/english/library-2/digital-library>
4. <https://www.tamilelibrary.org>
5. [www.projectmadurai.org](http://www.projectmadurai.org)





**Tamil Nadu Open University**  
**School of Management Studies**  
**Chennai – 15**

<b>COURSE TITLE</b>	<b>: Business English</b>
<b>COURSE CODE</b>	<b>: BBAEG</b>
<b>COURSE CREDIT</b>	<b>: 6</b>

**Course Objective**

- » To enable the students to know about the principles, objectives and importance of communication in commerce and trade.
- » To develop the students to write business letters.
- » To make the students aware about various types of business correspondence.
- » To develop the students to write business reports.

**Course Outcome**

- » Have good interpersonal communications.
- » Write effective business letter.
- » Draft business circular and layouts.
- » Acquire knowledge on report preparation.
- » Improve ways to approach industry people and customer.

**Block 1 Business Communication**

Business Communication – Meaning – Objective and scope – Methods of communication – Types – Barriers – Principles of communication – communication process.

**Block 2 Business Correspondence**

Layout of a letter – Business Inquiries and Replies – Quotations – Order – Execution of orders – Cancellation of orders – Claims – Adjustments and settlement of accounts – Sales letters – Circular letters.

**Block 3 Banking and Insurance Correspondence**

Collection letters – Application letters – Import Export correspondence – Bank Correspondence – Insurance correspondence.

**Block 4 Report Writing**

Report writing – Reports by Individual – Committees – Annual Report – Press report – Speeches – Preparation of Agenda – Quorum- Minutes.

**Block 5 E-Communication**

Strategic Importance of E-Communication - Email, Text Messaging, Slide or Visual Presentation - Internet - Video conferencing - Group Discussion – Social Networking.

### References:

- Lesikar, R.V. & Flatley, M.E., (2002) Basic Business Communication Skills for Empowering Internet Generation, 9th Edition, Tata McGraw Hill Publishing Company Ltd, New Delhi.
- PattanShetty C.S & Ramesh M.S., (1999), Effective Business English and correspondence, R. Chand & Company, New Delhi.
- R S N Pillai, Vbagavathi, (2010), Modern Commercial Correspondence, S. Chand Publishing, New Delhi.
- N.S. Raghunathan & B. Santhanam, (2013), Business Communication, Margham Publications, Chennai.
- Rajendra Pal, J. S. Korlahalli, (2015), Essentials of Business Communication, 13th Edition, Sultan Chand & Sons, New Delhi.
- R C Sharma Krishna Mohan, (2002), Business Correspondence and Report Writing, Tata McGraw-Hill Education, 3rd Edition, 7th West Patel Nagar, New Delhi.
- Robert L. Shurter, (1948), Effective letters and Business, McGraw Hill Co, US



**Tamil Nadu Open University**  
**School of Management Studies**  
**Chennai – 15**

<b>COURSE TITLE</b>	<b>: Principles of Management</b>
<b>COURSE CODE</b>	<b>: BBAC 10</b>
<b>COURSE CREDIT</b>	<b>: 6</b>

### Course Objective

- » To enable the students to have knowledge of the evolution of Management, functions and principles of management and to learn the application of the principles in an organisation.
- » It is to provide the student with an understanding of basic management concepts, principles and practices and understanding of what the job of a manager involves.
- » To facilitate the students in appreciating need/significance and applications of various managerial functions.
- » To cover the traditional management functions of planning, organizing, directing, and controlling.

### Course Outcome

- » Understand the basic concepts of management and practices.
- » Understand the proper planning, elements and techniques of planning, recognize and apply the skills necessary for carrying out effective management decision-making and strategic management planning.
- » Understand the basic concepts of staff process in the human resource management department.
- » Understand the problems and stages in controlling process.
- » Knowing the controlling techniques for attaining goals of business organisation.

## **Block 1 Overview of Management Concepts**

Management – meaning- Features, functions – Management as an art, science, profession – Evolution of Management Thoughts

## **Block 2 Planning & Decision Making**

Planning – introduction, Process, importance, nature and scope, types, steps in Planning – Types of Plan - Management By Objectives (MBO) - Decision making – Types of decisions - decision making process - difficulties in decision making.

## **Block 3 Organisation**

Organising – Features, importance – Principles of organisations – types – Organisation structure – Delegation – Span of Management – Line and staff relationship – Use of staff units and committees

## **Block 4 Staffing & Directing**

Staffing – Manpower Planning – Sources and Methods of recruitment – Selection process – Training and Development - Directing – Nature and purpose – Communication process

## Block 5 Controlling & Coordination

Controlling – Significance and limitations of Control – Control process –Types of Control - Requirements of a good Control System - Budgetary and non- budgetary control- Coordination- Needs and Importance - Types and techniques requisites for excellence of Coordination

### References:

- DinkarPagare, (2015), Principles of Management, Sultan Chand & Sons, New Delhi.
- Gupta, C.B., (2014), Management Theory and Practice, Fourteenth Edition, Sultan Chand & Sons, New Delhi.
- Harold Koontz, Cyril O'Donnell and Heinz Weihrich, (2017),Essentials of Management, 5th Revised Edition, McGraw-Hill Inc., US, (ISE Editions).
- L.M. Prasad, (2015), Principles and Practice of Management, Sultan Chand & Sons, New Delhi.
- S.A. Sherlekar&Sherlekar V.S, (2014),Principles of Business Mangement, 3rd Edition, Himalaya Publishing House Pvt. Ltd, Mumbai.
- TripathiP.C,( 2017), Principles of Management, 6th Edition, Tata McGraw Hill Education private limited, 7th west Patel Nagar, New Delhi.
- P C Tripathi P N Reddy, (2012), Principles of Management, 5th Edition ,Tata McGraw Hill Education private limited, 7th west Patel Nagar, New Delhi.



**Tamil Nadu Open University**  
**School of Management Studies**  
**Chennai – 15**

<b>COURSE TITLE</b>	<b>: Managerial Economics</b>
<b>COURSE CODE</b>	<b>: BBAC 11</b>
<b>COURSE CREDIT</b>	<b>: 6</b>

**Course Objective**

- » Understand the fundamental concept of managerial economics.
- » Understand the responsibilities of managerial economist.
- » To learn about law of demand, supply and competition prevails in the market.
- » To learn about production function, supply and cost analysis in a firm.
- » Understand the internal and external decisions to be made by managers.

**Course Outcome**

- » Analyse the demand and supply conditions and assess the position of a company.
- » Design competition strategies including costing, pricing, product differentiation and market environment according to the nature of products and the structure of the market.
- » Analyse the real-world business problems with a systematic theoretical framework.
- » Make optimal business decisions.

**Block 1 Introduction & Demand Analysis**

Definition and Scope of Managerial Economics – Relationship between Micro, Macro and Managerial Economics - Role and responsibility of Managerial Economist - Demand Analysis –Law of demand – Price, Income and Cross Elasticity of demand - Demand Forecasting - meaning and methods

**Block 2 Production Function**

Factors of Production – Law of Production Function - Law of increasing returns – Law of constant returns - Law of diminishing returns – Least combination – Economics of Scale.

**Block 3 Supply & Cost Analysis**

Supply – Law of Supply - Supply determinants – Elasticity of supply – cost analysis – Different cost concepts – Cost output relationship – Short run and long run – Revenue curves of firms

**Block 4 Market Structure**

Market Structure and it's classifications – Pricing under perfect competition – Pricing under monopoly – Comparison of perfect competition and monopoly – Features of Monopolistic Competition –Pricing under Monopolistic competition – Oligopoly

**Block 5 Pricing & Profit Analysis**

Pricing Policy and Methods — General consideration of pricing – methods of pricing – Dual pricing – Pricing in different stages of life cycle of a Product - Price discrimination - Profit - Nature of Profit -Profit Planning -Break Even Analysis- Concept of Profit Maximisation - Profit Forecasting

### References:

- K KDewett& M H Navalur,(2006), Modern Economic Theory, S. Chand Publishing, New Delhi.
- P L Mehta, (2016), Managerial Economics .Analysis , Problems and Cases, Sultan Chand & Sons, New Delhi .
- V Mote, Samuel Paul , G. Gupta, (2017),Managerial Economics : Concepts & Cases, Tata McGraw-Hill Publishing Company limited, New Delhi.
- Dr.S.Sankaran, (2012), Business Economics, 3rd Edition, Margham Publications, Chennai.
- R.L. Varshney, K.L. Maheshwari, (2014), Managerial Economics, 19th Edition Sultan Chand & Sons, New Delhi



# Tamil Nadu Open University

## School of Management Studies

### Chennai – 15

<b>COURSE TITLE</b>	<b>: Computer Application in Business</b>
<b>COURSE CODE</b>	<b>: BBAC 12</b>
<b>COURSE CREDIT</b>	<b>: 6</b>

#### Course Objective

- » To familiarise the students with the innovations of information in computer applications in business.
- » It helps to understand the basic computer knowledge.
- » To give appreciate the practical details of computer.

#### Course Outcome

- » Work with advanced features of MS Word, MS Excel & MS PowerPoint.
- » Create power point presentations.
- » Be aware of mathematical calculations in MS Excel.
- » Able to use basic social networking tools

#### **Block 1 Introduction of Computers**

Introduction to Computers – Characteristics of a Computer - Types of Computers - Applications of computers – Merits and Demerits of Computer - Hardware & Software - System Software: Operating system, interpreter, compiler - Application software: General Purpose Packaged Software and tailor made software.

#### **Block 2 MS Word**

MS Word – Introduction to Word – Creating Word Document – Formatting – Spell Check – Grammar Check – Working with Tables – Saving, Opening and Closing Document – Mail Merge.

#### **Block 3 MS Power Point**

MS Power Point – Creation – Insert Picture – Animation – Creating Multimedia Presentations – Insert Tables and Graphs.

#### **Block 4 MS Excel**

MS Excel – Introduction – Spread Sheet – Entering data in Working sheets – Editing and Formatting Work sheets – Charts – Functions like Saving, Opening and Closing Work book.

#### **Block 5 Introduction to Internet**

Introduction to Internet – Browsers – Search Engine – WWW – Internet Protocols – FTP – TELNET – HTTP – E-mail – How to create E-mail – Internet Vs Intranet – Webpage – URL.

### References:

- GiniCourter & Annette Marquis, (1999), Mastering Microsoft Office 2000 Professional Edition, Sybex, US.
- Joan Lambert and Joyce Cox, (2013), Microsoft Word 2013 Step by Step, Microsoft Press, Washington.
- Dr.R. Parameswaran, (2010), Computer Application in Business, S Chand & Company Ltd, New Delhi.
- Ravi Taxali, (2017), Pc Software for Windows 98 Made Simple, 2nd Edition, McGraw Hill Education, New Delhi.
- Stephen L. Nelson, (1999), Office 2000: The Complete Reference, McGraw Hill Professional, US.





**Tamil Nadu Open University**  
**School of Management Studies**  
**Chennai – 15**

<b>COURSE TITLE</b>	<b>: LAB 1 – OFFICE AUTOMATION PACKAGE</b>
<b>COURSE CODE</b>	<b>: BBAC P1</b>
<b>COURSE CREDIT</b>	<b>: 3</b>

### Course Objective

- » Crafting professional word documents excel spread sheets, power point presentations using the Microsoft office.
- » To familiarise the preparation of documents and presentations with office automation tools.

### Course Outcome

- » Apply theoretical knowledge with examples.
- » Hands on knowledge on word, Excel and PowerPoint.

#### MS WORD

- Preparing a neat aligned, error free document, add header and footer, also perform find replace operation and define bookmarks.
- Preparing documents with special effects and adding new Symbols and frames.
- Preparing documents with inserts pictures objects and database.
- Preparing tables
- Preparing the document in newspaper column layout
- Perform mail merger operation and preparing labels.
- Type the text, change the font size at 20, Align the text to left, right and justify & centre and underline the text.
- Prepare a job application letter enclosing your bio-data
- Demonstrate OLE concept by linking an excel worksheet into a work document
- Type the text, check spelling and grammar, bullets and numbering list items.

#### MS EXCEL

- Entering and printing worksheet
- Worksheet Using formulas
- Worksheet Manipulation for electricity bill preparation
- Drawing graphs to illustrate class performance
- An excel worksheet contains monthly Sales Details of five companies.

#### MS POWER POINT

- Prepare a power point presentation with at least three slides for department inaugural function.
- Draw an organization chart with minimum three hierarchical levels.
- Design an advertisement campaign with minimum three slides
- Insert an excel chart into a power point slide.



# Tamil Nadu Open University

## School of Management Studies

Chennai – 15

II Year Syllabus

<b>COURSE TITLE</b>	<b>: Financial and Management Accounting</b>
<b>COURSE CODE</b>	<b>: BBAC 21</b>
<b>COURSE CREDIT</b>	<b>: 6</b>

### Course Objective

- » To understand the basic concepts of financial accounting, cost accounting and management accounting.
- » To know various tools from accounting and cost accounting. This would facilitate the decision making.
- » To develop analytical abilities to face the business situations.

### Course Outcome

- » Identify the underlying principles, characteristics and objectives of a set of financial statements.
- » Understand the Assets & liabilities of the business firms.
- » On successful completion of this course, the student will gain knowledge in the practical applications of financial and management accounting.
- » On successful completion of this course the students will gain knowledge in the accounting practice.

### Block 1 Fundamentals of Financial Accounting

Financial Accounting – meaning – objectives - scope of financial accounting. Basic Accounting concepts – Double Entry Book-Keeping -Journal - Ledger and Subsidiary books –Accounting equation- Meaning and role of debit and credit - Differences between book-keeping and accounting.

### Block 2 Trial Balance

Introduction , Meaning , Objectives of preparing a trial balance - Methods of preparing a trial balance - Rectification of errors – Trading account – Profit and loss account – Balance sheet – Preparation of Balance Sheet.

### Block 3 Fundamentals of Management Accounting

Management accounting – Meaning and scope - Distinction between Management Accounting and Financial Accounting - Ratio analysis – Nature of analysis – Classification of ratios- Steps in Ratio Analysis – Liquidity, Profitability, Turnover and Capital structure ratio – Interpretations.

### Block 4 Fund Flow and Cash Flow Analysis

Fund flow analysis – Concept of funds – Schedule of changes in working capital - Sources and Application of funds – Preparation of funds flow statements- Cash flow analysis- Cash from operations - Preparation of Cash Flow Statement - Format of Cash Flow Statement

**Block 5 Marginal Cost and Budget**

Introduction - Concept of Marginal Costing -Characteristics of Marginal Costing , Difference between Absorption Costing and Marginal Costing -Cost-volume-Profit (CVP) relationship – Break-even analysis.

Budget and budgetary control – advantages and limitations – Essential features of Budgetary Control- Steps in budgetary Control -Classification and preparation of budgets

**References:**

- Finney,H.A.; Miller,Herbert E., (1953), Principles of Accounting, Introductory, 5th Edition Prentice-Hall., New York.
- S.P Jain & K.L. Narang ,(2016), Advanced Accountancy Principles of Accounting, Kalyani Publishers / Lyall Bk Depot, New Delhi.
- Dr.S.N.Maheswari,(2016),Management Accounting and Financial Control, Sultan Chand & Sons Pvt. Ltd., New Delhi.
- Shashi K. Gupta & R.K. Sharma, (2016), Management Accounting Principles & Practice, 13th Revised Edition, Kalyani Publishers / LyallBk Depot, New Delhi.
- M C Shukla, S C Gupta & T S Grewal, (2016) Advanced Accounts Volume I,19th Edition, S. Chand Publishing, New Delhi.



**Tamil Nadu Open University**  
**School of Management Studies**  
**Chennai – 15**

<b>COURSE TITLE</b>	<b>: Business Statistics</b>
<b>COURSE CODE</b>	<b>: BBAC 22</b>
<b>COURSE CREDIT</b>	<b>: 6</b>

**Course Objective**

- » To inculcate the knowledge of Statistics and its application in the field of Business.
- » To enable the students to apply the statistical tools in analysis and interpretation of data.
- » To provide basic knowledge about averages and Measures of Dispersion.

**Course Outcome**

- » The students will acquire knowledge about averages to be used in Business Research.
- » The students will gain knowledge about the application of Correlation and Regression.
- » Gain knowledge in statistical tools and their application in Business and Research.

**Block 1 Statistics on Overview**

Statistics : meaning, nature and scope - Use of statistics in business – Primary data and secondary data – Frequency distribution – Histogram; Graphs and diagrams.

**Block 2 Measures of Central Tendency**

Measures of central tendency – Arithmetic mean, mode, median, geometric and harmonic mean - measures of dispersion – range, quartile deviation, mean deviation and standard deviation – coefficient of variation.

**Block 3 Correlation & Regression**

Correlation – Types of Correlation – Measures of Correlation - Karl Pearson's Co-efficient of Correlation – Spearman Rank Correlation Co-efficient.

Simple regression analysis – Regression equation, Fitting of Regression lines – Relationship between Regression Co-efficient and Correlation Co-efficient.

**Block 4 Index Numbers**

Index Number - Definition of Index Numbers, Uses – Problems in the construction of index numbers - Simple and Weighted index numbers - Chain and Fixed base index – Cost of living index numbers.

**Block 5 Time Series**

Analysis of Time Series – Definition – Components of Time Series, Uses - Measures of Secular Trend - Measure of Seasonal Variation - Method of simple average only.

### References:

- Gupta, B.N., (2015), Business Statistics, First Revised Edition, SBPD, New Delhi.
- S. P. Gupta, (2012), Statistical Methods, 42nd Revised Edition Sultan Chand & Sons Pvt. Ltd., New Delhi.
- Pillai, R.S.N. & Bagavathi, V., (2012), Statistics – Theory & Practice, 5th Revised Edition, S.Chand & Co., New Delhi.
- Sinha, V.C. & Gupta, A., ( 2015), Business Statistics, First Edition, SBPD, New Delhi.



**Tamil Nadu Open University**  
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<b>COURSE TITLE</b>	<b>: Marketing Management</b>
<b>COURSE CODE</b>	<b>: BBAC 23</b>
<b>COURSE CREDIT</b>	<b>: 6</b>

### Course Objective

- » To develop an overview about concepts underlying in the marketing management process.
- » To learn about market, product, consumer behaviour, distribution, promotion and pricing decisions.

### Course Outcome

- » Developed understanding of various facets of marketing management.
- » The ability to take decisions and plan, develop, execute and control marketing strategies
- » Attainment of organisational marketing goals.

## Block 1 Introduction

Nature and Scope of Marketing – Concepts of Marketing – Marketing Management – Functions of Marketing – Types of Markets - Difference between Marketing and Selling - Various Environmental Factors affecting Marketing Function

## Block 2 Buying Behaviour & Market Segmentation

Buyer behaviour – Factors influencing buyer behaviour – Buying Motives – Stages of buying decision process - Market segmentation – Need and basis of Segmentation – Concept of Marketing Mix – Marketing Strategy.

## Block 3 The Product

Product – Definition – Classification – Consumer Goods – Industrial goods – Product Life Cycle – Product Mix – Product Planning – Branding – Packaging – Developing new Products

## Block 4 Pricing & Physical Distribution

Pricing – Objectives – Pricing Policies and Procedures – Factors influencing pricing decisions – New product pricing – Psychological aspects in pricing.

Physical distribution – Channels of distribution – Types of Channel – Channel Policy – Wholesalers, Retailers and Middle men and their functions.

## Block 5 Promotion Techniques

Promotion – Advertising – Personal Selling – Sales Promotion – Publicity- Recent Trends in Marketing: E-marketing, Relationship marketing, Mobile marketing.

### References:

- Gupta C.B. Nair N. Rajan, ( 2020 ), Marketing Management - Text & Cases,19th edition, Sultan Chand & Sons, New Delhi .
- Philip Kotler & Kevin Lane Keller, (2016), Marketing Management, 15th Edition, Pearson Education India, Noida
- V S Ramaswamy & S Namakumari, (2010), Marketing Management, 4th Edition, Om Books International, New Delhi.
- Rustom S. Davar, (1993), Modern Marketing Management, UBS Publishers' Distributors Pvt.Ltd, New Delhi.
- S.A. Sherlekar & R. Krishnamoorthy (2015), Principles of Marketing, Himalaya Publishing House Pvt. Ltd.,- Mumbai



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<b>COURSE TITLE</b>	<b>: Human Resource Management</b>
<b>COURSE CODE</b>	<b>: BBAC 24</b>
<b>COURSE CREDIT</b>	<b>: 6</b>

**Course Objective**

- » To understand various facets of Human Resource Management.
- » To develop the ability to make decisions and plan, execute and control Human Resource Management strategies towards attainment of organisational goals.
- » To understand functions and qualities of Human Resource Manager.
- » To learn about Recruitment and Selection Process.
- » To acquire knowledge on training and development, performance appraisal, trade union, grievances.

**Course Outcome**

- » Develop understanding of various facets of Human Resourcemanagement.
- » The ability to make decisions and plan, develop, execute and control Human Resource strategies.

**Block 1 Introduction to Human Resource Management**

HRM Concept and Functions, Role, Status and competencies of HR Manager - HR Policies - Evolution of HRM - HRM vs HRD - Evolution of HRM - Emerging Challenges of Human Resource Management - Workforce diversity; Empowerment - Human Resource Information System.

**Block 2 Acquisition of Human Resource**

Human Resource Planning- Quantitative and Qualitative Dimensions - job analysis – job description and job specification - Recruitment and Selection – meaning – process of requirement – sources and techniques of Recruitment – Meaning and Process of Selection – Selection Tests and Interviews – placement, induction, socialisation and Retention.

**Block 3 Training and Development**

Concept and Importance -Training and development methods –Identifying Training and Development Needs - Designing Training Programmes - Role Specific and Competency Based Training - Evaluating Training Effectiveness - Training Process Outsourcing - Management Development - Career Development.

**Block 4 Performance Appraisal**

Nature, objectives and importance - Modern Methods and techniques of performance appraisal - potential appraisal and employee counselling - job changes - transfers and promotions -Problems in Performance Appraisal – Essentials of Effective Appraisal System – Job Evaluation – Concepts, Process and Objectives – Advantages and Limitations – Methods.



**Block 5 Compensation and Maintenance**

Compensation - Concept and policies- wage and Salary administration -Methods of wage payments and incentive plans - Fringe benefits - Performance linked compensation - Employee health, welfare and safety social security - Employer-Employee relations- grievance handling and redressal.

**References:**

- K.Aswathappa, (2013), Human Resource Management: Text and Cases, 7th Edition, McGraw-Hill Education, New Delhi.
- Gupta, C.B., (2013), Human Resource Management, Fourteenth Edition, Sultan Chand & Sons, New Delhi.
- Khanka, S.S., (2007), Human Resource Management- Text and Cases, First Reprint Edition, S. Chand & Co., Ltd., New Delhi.
- Prasad, L.M., (2014), Human Resource Management, Third Edition, Sultan Chand & Sons, New Delhi.
- V.S.P. Rao, (2016), Human Resource Management, Taxmann Publications Pvt. Ltd., Mumbai.
- SubbaRao, P., (2011), Essentials of Human Resource Management and Industrial Relation, Second Edition Reprint, Himalaya Publishing House, Mumbai.
- Tripathi, P.C., (2010), Human Resource Management, Sixth Edition, Sultan Chand and Sons, New Delhi.



**Tamil Nadu Open University**  
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**Chennai – 15**

<b>COURSE TITLE</b>	<b>: Internet &amp; Web Designing</b>
<b>COURSE CODE</b>	<b>: BBAC 25</b>
<b>COURSE CREDIT</b>	<b>: 6</b>

### Course Objective

- » To develop skills in analysing the usability of Internet and E-Mail.
- » To understand how to plan and develop web design.
- » Learn the language of the web: HTML and DHTML.

### Course Outcome

- » Familiar with search engines and browsing.
- » Access modem, use mail, send mail with attachment, signature.
- » Use HTML and create documents using attractive graphics.
- » Use DHTML with various attributes and cascading.

## Block 1 Basics of Internet and Web Designing

Internet basics - Internet Address - Domain names - Browsers search Engines - Connecting to the Internet - Installing and configuring a modem - Creating a connection profile - Changing the default connection - Basic principles involved in developing a web site- Five Golden rules of web designing- Page design -Home Page Layout- Design Concept.

## Block 2 E-Mail

Working with E-mail- Running on email program - Sending, reading, replying deleting and exiting mail - Sending files via email Attaching a signature - Managing an address book.

## Block 3 HTML Introduction

Introduction to HTML - Information file creation - Web server Web client I browser – HTML Commands - Title - Footer - Paragraph breaks - Line breaks - Heading style - Text style Spacing - Centering font size and color.

## Block 4 HTML Elements

List - Types of list - Adding graphics to HTML document - Using width, height, alignment and alternative attributes - Tables - Header rows - data rows - Caption tags - Cells spacing - BG color - Rows span - Cols pan attributes - Links - Internal and external document reference - Images as hyper links.

## Block 5 DHTML

Introduction to DHTML - Cascading style - Color and background attributes - Text attributes - Border attributes - Marginal related attributes - List attributes – Class, External style sheet.

### References:

- Ivan Bayross , (2009), Web enabled commercial application development using HTML, DHTML, Java script, Perl CGI, 4th Revised Edition, BPB Publications, Chennai.
- Maureen Adams, Sherry Bonelli, (1998), Internet complete, BPB publications, Chennai.



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<b>COURSE TITLE</b>	<b>: LAB – 2 INTERNET &amp; WEB DESIGNING</b>
<b>COURSE CODE</b>	<b>: BBAC P2</b>
<b>COURSE CREDIT</b>	<b>: 3</b>

**Course Objective**

- » To analyse the requirements for and create and implement the principles of web page development.
- » To understand the importance of the web as an effective medium of communication.
- » To develop basic skills in analysing the usability of a web site.

**Course Outcome**

- » Develop HTML page with various specifications.
- » Gain exposure to apply theoretical knowledge practically.
- » Access modem, use mail, send mail with attachment, signature.

### Internet & Web Designing

- Install a modem in your system.
- Install a modem in your system.
- Connect internet using an account in your system.
- Search a particular topic in using internet search engines.
- Create a new email id using any available service providers.
- Send andemail to another person's email id.
- Send an email to more than one users at the same time.
- Send an email to a person with an attachment.
- Send a greeting to a person using internet.
- Develop a HTML page to check username and password.
- Develop a HTML page to add and remove item from list box.
- Develop a HTML page to link other web page.
- Develop a HTML page to scroll text from left to right.
- Develop a HTML page to display an advertisement.
- Develop a static HTML page for a college information.
- Develop a HTML page to input information to create a mail id.
- Develop a HTML page to conduct auction.

**The following programs based on databases:**

- Develop a HTML page to input student information.
- Develop a HTML page to display student results for a given roll number.
- Develop a DHTML page to sale a product to users.
- Develop a DHTML page to display product information for a given product id.



**Tamil Nadu Open University**  
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**COURSE TITLE : ENVIRONMENTAL STUDIES**

**COURSE CODE : CCE**

**COURSE CREDIT : 4**

**Course Objective**

- » To provide a dynamic window onto the changing natural and social environments that comprises our world.
- » To engage directly with key contemporary issues – such as globalisation, climate change, environmental management and cultural transformation – whilst also developing valuable analytical and communication skills.
- » To find flexibility to tailor your module choices to your academic interests.

**Course Outcome**

- » Acquiring wide knowledge on natural processes and resources that sustain life and govern economy.
- » Appreciate the consequences of human actions on the web of life, global economy, and quality of human life.
- » Develop critical thinking for shaping strategies (scientific, social, economic, administrative, and legal) for environmental protection, conservation of biodiversity, environmental equity, and sustainable development.
- » Inculcate values and attitudes towards understanding complex environmental economic– social challenges, and active participation in solving current environmental problems and preventing the future ones.
- » Adopt sustainability as a practice in life, society, and industry.

**BLOCK 1 Multidisciplinary nature of environmental studies**

- Definition, scope and importance - Need for public awareness

**BLOCK 2 Natural Resources**

- Renewable and non-renewable resources: Natural resources and associated problems.
- a) Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people.
- b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.
- c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.
- d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.
- e) Energy resources: Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources. Case studies.

- f) Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification.
- Role of an individual in conservation of natural resources.
  - Equitable use of resources for sustainable lifestyles.

### **BLOCK 3 Eco systems**

- Concept of an ecosystem.
- Structure and function of an ecosystem.
- Producers, consumers and decomposers.
- Energy flow in the ecosystem.
- Ecological succession.
- Food chains, food webs and ecological pyramids.
- Introduction, types, characteristic features, structure and function of the following ecosystem: - a. Forest ecosystem b. Grassland ecosystem c. Desert ecosystem d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

### **BLOCK 4 Biodiversity and its conservation**

- Introduction – Definition: genetic, species and ecosystem diversity.
- Bio- geographical classification of India
- Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values • Biodiversity at global, National and local levels.
- India as a mega-diversity nation
- Hot-spots of biodiversity.
- Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts.
- Endangered and endemic species of India
- Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

### **BLOCK 5 Environmental Pollution**

- Definition
- Cause, effects and control measures of: - a. Air pollution b. Water pollution c. Soil pollution
- Marine pollution e. Noise pollution f. Thermal pollution g. Nuclear hazards
- Solid waste Management: Causes, effects and control measures of urban and industrial wastes.
- Role of an individual in prevention of pollution.
- Pollution case studies.
- Disaster management: floods, earthquake, cyclone and landslides.

### **BLOCK 6 Social Issues and the Environment**

- From Unsustainable to Sustainable development
- Urban problems related to energy
- Water conservation, rain water harvesting, watershed management
- Resettlement and rehabilitation of people; its problems and concerns. Case Studies
- Environmental ethics: Issues and possible solutions.
- Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust- Case Studies.

- Wasteland reclamation.
- Consumerism and waste products.
- Environment Protection Act.
- Air (Prevention and Control of Pollution) Act.
- Water (Prevention and control of Pollution) Act
- Wildlife Protection Act
- Forest Conservation Act
- Issues involved in enforcement of environmental legislation.
- Public awareness.

## **BLOCK 7 Human Population and the Environment**

- Population growth, variation among nations.
- Population explosion – Family Welfare Programme.
- Environment and human health.
- Human Rights.
- Value Education.
- HIV/AIDS.
- Women and Child Welfare.
- Role of Information Technology in Environment and human health.
- Case Studies.

## **BLOCK 8 Field Work Visit**

- Visit to a local area to document environmental assets-river / forest/ grassland/ hill / mountain

### **References:**

- Brusseau, M.L., Pepper, I.L., and Gerba, C.P. (2019). Environmental and Pollution Science, 3rd Edition. Academic Press, USA. (pp. 1-520).
- Divan, S. and Rosencranz, A. (2002). Environmental Law and Policy in India: Cases, Material & Statutes, 2nd Edition. Oxford University Press, India. (pp. 1-837).
- Gadgil, M., and Guha, R. (1993). This Fissured Land: An Ecological History of India. University of California Press, Berkeley, USA. (pp. 1-245).
- Raven, P.H, Hassenzahl, D.M., Hager, M.C, Gift, N.Y., and Berg, L.R. (2015). Environment, 8th Edition. Wiley Publishing, USA. (pp. 1-472).
- Singh, J.S., Singh, S.P., and Gupta, S.R. (2017). Ecology, Environmental Science and Conservation. S. Chand Publishing, New Delhi. (pp.1-842)





# Tamil Nadu Open University School of Management Studies

Chennai – 15

III Year Syllabus

<b>COURSE TITLE</b>	<b>: Operation Management</b>
<b>COURSE CODE</b>	<b>: BBAC 31</b>
<b>COURSE CREDIT</b>	<b>: 6</b>

## Course Objective

- » To sensitize the students about fundamental concepts of Production and Operation Management concepts.
- » To learn about production methods and importance of production planning.
- » To know about method analysis and work measurement.
- » Possess knowledge on quality control.

## Course Outcome

- » Understanding of the Production concepts.
- » Acquire knowledge in production methods and importance of production planning
- » The ability to make decisions and plan, develop, execute and control Operations strategies

### BLOCK 1 Introduction & Plant Location

Operations Management–Meaning, objectives, functions–Types of Production Systems – Plant Location – Factors affecting plant location – Selection of site - urban, rural, or sub-urban areas, industrial estates – advantages and disadvantages.

### BLOCK 2 Layout of manufacturing facilities

Plant layout–Introduction–features of a good plant layout–factors affecting the plant layout decisions – Material flow system – Types of plant layout – Material handling – Principles, importance, advantages of good material handling system - Types of material handling equipments.

### BLOCK 3 Production and Inventory Control

Basic types of production – Basic Inventory Models – Economic Order Quantity, Economic Batch Quantity – Reorder point – Safety stock – Classification and Codification of stock – ABC classification – Procedure for Stock Control, Materials Requirement Planning (MRP). JIT.

### BLOCK 4 Method Study & Work Measurement

Method Study Procedures – The Purpose of Time Study – Stop Watch Time Study – Performance Rating – Allowance Factors – Standard Time – Work Sampling Technique. Quality Control: Purposes of Inspection and Quality Control – Acceptance Sampling by Variables and Attributes – Control Charts.

### BLOCK 5 Service Operations Management

Introduction – Types of Service – Service Encounter – Service Facility Location – Service Processes and Service Delivery.

### References:

- Chary, S.N., (2012), Production and Operations Management, Fifth Edition, McGraw- Hill Education, New Delhi.
- Chunawalla, S. A., (2012), Production and Operations Management, Fourth Edition, Himalaya Publishing House, New Delhi.
- Elwood S. Buffa & Rakesh K. Sarin, (1994), Modern Production/Operations Management, 8th Revised Edition, John Wiley & Sons Inc; Hoboken.
- B S Goel, (2011), Production Operations Management, Pragati Prakashan, Meerut.
- P. Gopalakrishnan, (2017), Purchasing and Materials Management, Tata McGraw-Hill Education, New Delhi.
- R. Panneerselvam, (2012), Production and Operations Management, 3rd Edition, PHI Learning Pvt. Ltd., New Delhi.



**Tamil Nadu Open University**  
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<b>COURSE TITLE</b>	<b>: E-Business</b>
<b>COURSE CODE</b>	<b>: BBAC 32</b>
<b>COURSE CREDIT</b>	<b>: 6</b>

**Course Objective**

- » To enable the students gain introductory knowledge on e-business.
- » To enable the students to gain application knowledge on e-business.
- » To gain conceptual knowledge on multimedia in e-business.

**Course Outcome**

- » Acquire the knowledge of recent trends in e-business.
- » Analyse the impact of E-commerce on business.
- » Able to use money on net.
- » Use online advertising search engines, electronic cash.

**BLOCK 1 Doing Business Online**

Definition of E-Business - objectives of E-Business - Evolution of E-Business - History of the Internet- internet revolution and its implications in the business - E-Business Opportunities - E-Business Vs the Traditional Business Mechanism - merits and demerits of E-Business

**BLOCK 2 Business Strategy in New Economy**

Key features of Internet economy – Redefining the borders of the firm – Building a successful e-business – Adopting the Internet in an established business – E-retailing – The elements of business to consumer (B2C) strategy – Marketing on the internet – Emerging trends in e-commerce.

**BLOCK 3 Business – to – Business**

An introduction to Business – to – Business (B2B) e-commerce – Organization of B2B marketplace – B2B marketing and the internet – Opportunities and challenges in B2B – Economics of online advertising: portals and search engine – Concept of M-Commerce

**BLOCK 4 Money on the Net**

Overview of the electronic payment systems – Using credit cards on line – Smart cards, electronic cash and other payment systems – Implications of innovative online payment systems – Rights and obligations in the world of e-commerce – Third-Party Payment Processing - Electronic Payment Gateway–Security Standard for Electronic Payment System

**BLOCK 5 Environment of E-Business**

The environment of e-business - international - legal ethical - tax issues - business plan for implementing e-business.

### References:

- Alexi Leon and Mathews Leon, (2004), Introduction to Information Systems, McGraw-Hill Education (India) Pvt Limited, New Delhi.
- P.T. JOSEPH, S.J. (2015) E-Commerce: An Indian Perspective, Fifth Edition, Prentice Hall India Pvt., Limited, New Delhi
- Peter G W Keen, (1994), Every Manager's Guide to Information Technology, 2nd Edition, Harvard Business School Press, Boston.
- Rajesh Chakrabarti and VikasKardile, (2002),The Asian Manager's Handbook of E-Commerce (paperback edition), Tata McGraw – Hill Publishing Company Limited, New Delhi.



**Tamil Nadu Open University**  
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**Chennai – 15**

<b>COURSE TITLE</b>	<b>: Financial Management</b>
<b>COURSE CODE</b>	<b>: BBAC 33</b>
<b>COURSE CREDIT</b>	<b>: 6</b>

### Course Objective

- » To familiarise the students with the concepts, tools and practices of financial management.
- » To learn about the decision making process of financial management in a business firm.
- » To determine the working capital and cash management of the firm.
- » To plan for a receivable and inventory management.

### Course Outcome

- » To know the basic concepts of financial management, time value of money and cost of capital.
- » Understand the principles of capital structure.
- » Have idea on concept of financial management and its function.
- » Comprehend the characteristics of budgetary control.

## **BLOCK 1 Overview of Financial Management**

Financial management: Definition and scope – objectives of Financial Management – Profit Maximization Vs wealth maximization - functions and role of finance manager.

## **BLOCK 2 Cost of Capital & Capital Structure**

Cost of capital – Cost of debt – Cost of preference share capital – Cost of Equity – Cost of retained earnings – Weighted average cost of capital - Capital structure – Meaning – Factors affecting capital structure – Optimal capital structure- Theories of capital structure: Net income approach -Net operating income approach - MM approach and Traditional approach

## **BLOCK 3 Capital Budgeting & Dividend Policy**

Capital Budgeting – Capital Budgeting process – Methods of Ranking investment proposals – Payback method – Internal Rate of Return method – Net present value method. Dividend and Dividend policy – Forms of dividends – Determinants of dividend policy.

## **BLOCK 4 Working Capital Management - I**

Working capital Management–Concept of working capital–Kinds of working capital - Determinants of working capital – Estimation of Working Capital (Problem) - Cash Management - Motives for holding cash – Managing cash inflows and cash outflows – Monitoring collections & Disbursements.

## **BLOCK 5 Working Capital Management - II**

Receivables management – Objectives – Factors influencing size of receivables – Credit policy – Credit standard – Credit term – Collection policy – Incremental analysis - Inventory management – Meaning – Types of inventory – Purpose of holding inventory – Excess or inadequate inventory – EOQ – Levels of stock: reorder level, minimum level and maximum level – Techniques – ABC, VED, FSN and HML analysis.

### References:

- James C. VanHorne, John M. Wachowicz, (2015), Fundamentals of Financial Management, 13th Edition, Pearson Education India, Noida .
- M Y Khan, P. K Jain, (2014), Financial Management, 7th Edition, Tata McGraw-Hill Publishing Company limited, New Delhi.
- S. C. Kuchhal, (2016), Financial Management, 15th Edition, Chaitanya Publishing House, Allahabad.
- Maheswari, S. N. (2013), Financial Management: Principles and Practice, Sultan Chand and Sons, New Delhi.
- I.M. Pandey, (2016), Financial Management, 11th Edition, Vikas Publishing House, New Delhi.
- Prasanna Chandra, (2017), Financial Management, 9th Edition, Tata McGraw-Hill Publishing Company limited, New Delhi.
- G. Sudarsana Reddy, (2017), Financial Management Principles and Practice, Third Revised edition, Himalaya Publishing House, Mumbai.



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<b>COURSE TITLE</b>	<b>: Management Information Systems</b>
<b>COURSE CODE</b>	<b>: BBAC 34</b>
<b>COURSE CREDIT</b>	<b>: 6</b>

**Course Objective**

- » To develop conceptual understanding about latest developments in the field of Information Technology and the impact of I.T. in managing a business.
- » To learn to use Information Technology to gain competitive advantage in business.

**Course Outcome**

- » Manage information systems and data in organisation.
- » Understand DSS (Decision Support Systems), ERP (Enterprise Resource Planning),
- » Work with hardware and software related to data management.

**BLOCK 1 Introduction to MIS**

Introduction to MIS - Meaning, concept - Evolution - significance and need - Objectives and features - structure of MIS based on management activity

**BLOCK 2 Concepts of Information**

Nature of information - Definition and Types of management information - Data Vs Information - Information for various levels of management - Value of information in decision making - age of information.

**BLOCK 3 Value & Cost of Information**

Value and cost of information - Types of information systems - Operations support system - Transaction Processing Systems - Decision support System - Process Control Systems - Executive support system - Formal and Informal information system - Knowledge Work Systems - Expert system Artificial intelligence

**BLOCK 4 Planning Information System**

Planning information system - Developing information system - System Analysis and design - Implementing Information System acquisition - Managing and Controlling information system resources - Information resources management.

**BLOCK 5 Application Technologies**

Application Technologies: Introduction - ERP Concepts, Evolution of ERP - ERP packages - ERP Evaluation - ERP implementation Application Examples

### References:

- D.P.Goyal, (2014), Management Information System, 4th Edition, Macmillan, New Delhi
- Kenneth C. Laudon and Jane P. Laudon,(2020) , Management Information System, 16th Edition, Pearson, New Delhi
- Murdic, R G and Ross J E, (1971), Information System for Modern Management, PHI , New Delhi
- Dr. S.P. Rajagopalan, (1998), Management Information Systems and EDP, MarghamPublications , Chennai .
- Sadagopan, (2014), Management Information Systems, 2nd Edition, Prentice- Hall of India, New Delhi.





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<b>COURSE TITLE</b>	<b>: Business Accounting Software</b>
<b>COURSE CODE</b>	<b>: BBAC 35</b>
<b>COURSE CREDIT</b>	<b>: 6</b>

### Course Objective

- » To introduce the students to the basic of accounts and the usage of Tally for accounting purpose.
- » To create company, enter accounting voucher entries including advance voucher entries, do reconciliation of bank statement, do accrual adjustments, and also print financial statements, etc. in Tally.

### Course Outcome

- » Use Tally for maintain ledger, cash books and various company data.
- » Prepare bills using Tally.
- » Develop knowledge in VAT, and prepare TDS report.
- » Maintain inventory record in Tally.

## **BLOCK 1 Fundamentals of Accountancy**

Introduction to Accountancy – Introduction to Tally fundamentals – Maintenance of company Data – Concept of Ledger – Configuration of chart of Accounts – Maintaining Stock Details - How to make entries in Cash book – Purchase book – Sales book – Invoice – Purchase return book – Sales return book – Petty cash book – Configuration in tally

## **BLOCK 2 Trial Balance Entries**

Introduction to Bills – Details of bills – Description of: Accounting vouchers – Inventory vouchers – Cost centres and Cost categories – Entries in Trail balance – How to create new groups – master configuration – Accounts masters – ready-made creation – List of groups – How to alter groups – creation of primary groups – Secondary group creation

## **BLOCK 3 VAT**

Introduction to VAT – VAT activation and classification – Creating of ledger – Stationary ledger – Display the created ledger – concepts of voucher – Creation of receipt voucher – Payment voucher – Credit note – Remove the voucher – Print the voucher – Accounting input credit on opening stock – Accounting of inter-state branch transfer – VAT computation – VAT Form – CST introduction – Ledger Creation – Creating vouchers – CST reports

## **BLOCK 4 TDS**

TDS Introduction – Configuration of Tally for TDS - Creation of balance sheets – concept of trial balance in tally – balance sheet – sales registers – Purchase registers – Sales vouchers – concept of ageing – receivable ageing – receivable ageing – TDS Report – Configuring Tally for Service Tax – Master Creation – Service Tax Reports

## **BLOCK 5 Tally in GST**

Activating Tally in GST - Setting Up GST (Company Level, Ledger Level or Inventory Level) - GST Taxes & Invoices - SGST, CGST & IGST - Creating GST Masters in Tally, Purchase Voucher with GST: Updating GST Number for Suppliers - Intra-State Purchase Entry in GST (SGST + CGST) - Inter-State Purchase Entry in GST (IGST) - Printing GST Sales Invoice from Tally ERP9 Software, GST Reports and Returns: GSTR 1 in Tally - GSTR 1 Return Filing

### **References:**

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- Dr. Namrata Agrawal, (2019), Comdex Tally.ERP 9 Course Kit, Dreamtech Press, New Delhi.
- Rizwan Ahmed, (2016), Tally ERP 9, Margham Publications, Chennai.
- Sridharan(2013) TALLY, Narmadha publications, Chennai.



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<b>COURSE TITLE</b>	<b>: LAB – 3 BUSINESS ACCOUNTING SOFTWARE</b>
<b>COURSE CODE</b>	<b>: BBAC P3</b>
<b>COURSE CREDIT</b>	<b>: 3</b>

**Course Objective**

- » To introduce the students to the basic of accounts and the usage of Tally for accounting purpose.
- » To create company, enter accounting voucher entries including advance voucher entries, do reconcile bank statement, do accrual adjustments, and also print financial statements, etc. in Tally.

**Course Outcome**

- » Gain exposure to apply theoretical knowledge practically.
- » Hands on experience in Bill preparation, TDS Report, Ledger, Inventory record.

**Business Accounting Software**

- Create a group in Tally
- How to create a primary group? Explain with your own example
- Create Ledger with your own entries from the books already available
- Explain how to create Voucher entries
- Explain how to remove voucher entries
- Print the Voucher you have created with all necessary entries
- Explain how to create stock category.
- Explain how to create groups with your own entries.
- Explain – Multi Stock Item
- Creation of Delivery Note – Explain with your entries.







## தமிழ்நாடு திறந்தநிலைப் பல்கலைக்கழகம் Tamil Nadu Open University

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