



# Dr. M.G.R. EDUCATIONAL AND RESEARCH INSTITUTE DEEMED TO BE UNIVERSITY

University with Graded Autonomy Status  
(An ISO 21001 : 2018 Certified Institution)  
Periyar E.V.R. High Road, Maduravoyal, Chennai-95, Tamilnadu, India.



## B.COM (GENERAL)

(DEGREE COURSE)

(SEMESTER SYSTEM WITH CBCS)

(EFFECTIVE FROM THE ACADEMIC YEAR 2017)

REGULATIONS AND SYLLABUS

*C. B. Palanivelu*



REGISTRAR  
Dr. M.G.R.  
EDUCATIONAL AND RESEARCH INSTITUTE  
(Deemed to be University)  
Periyar E.V.R. High Road,  
Maduravoyal, Chennai 600 095

DEPARTMENT OF COMMERCE

*B.Com-General (Full Time) - 2017 Regulation*



Dr. M.G.R.  
EDUCATIONAL AND RESEARCH INSTITUTE  
DEEMED TO BE UNIVERSITY

University with Graded Autonomy Status  
(An ISO 21001 : 2018 Certified Institution)  
Periyar E.V.R. High Road, Maduravoyal, Chennai-95, Tamilnadu, India.



**DEPARTMENT OF COMMERCE**

### GLIMPSE OF THE DEPARTMENT

The department of commerce was started functioning in 2014 upgraded as a post Graduate with the introduction of M.com course. The department offers an undergraduate

course in General, Accounting & finance, Corporate Secretary ship and computer application.

The curriculum of commerce education in one department is highly application oriented and hence the department follows a multidimensional pedagogy for different program such as Lectures, tutorials, seminars & workshops, Assignments, projects, industry interaction. The department has highly qualified and experience teaching staff.

The faculty of the department has published large number of research papers both in national and international journals. They have also presented papers at various seminars/conferences. The department has organized a number of seminars, Events and conference.

Social outreach and public interaction Program is an integral part of the departmental activities. The department has proved its excellence with a committed staff and enthusiastic students with consistency bring Kudos to the department in the field of academic and extracurricular activities.

“Art keep us connected with the past science takes us to the future commerce takes care of our present needs.” [AAG]

“அன் பறிவுதேற்றி அவாவின் மிஇந்நான் குட்  
நன் குமைலான் கைதைதேளிவு.”

A loyal love with wisdom, clearness, mind from avarice free;

Who hath these four good gifts should ever trusted be. [Thirukural – 513]

*B.Com-General (Full Time) – 2017 Regulation*

### **VISION**

- ✓ To prepare learners for Higher Education in Commerce and Business Studies.
- ✓ To provide contextually relevant commerce Education
- ✓ To impart state of art knowledge in subject like:-
  - Marketing
  - HumanResource
  - Entrepreneurship
  - Accountingpractice
  - E-Commerce
- ✓ An Educative Community marked by excellence and integrity.

## **MISSION**

**M1** To produce competent, discipline and quality learners through higher education in commerce. With view to train our learner so as to develop the qualities in research.

**M2** To impart higher education through upgraded technology and learning through doing, for social transformation

**M3** To inspire the students to become innovate leaders and to be socially responsible.

**M4** To evaluate our performance against bench marks, to develop programme & go for global tie-ups beyond learning

**M5** To establish in leading high quality research, initiating training and development opportunities and to be a competent entrepreneur.

**M6** Providing for holistic and value based developments of students which ultimately enhances their employability

**M7** Provide a nurturing and motivating environment to exploit the full potential of the students

*B.Com–General (Full Time) – 2017 Regulation*

## **PROGRAMME EDUCATIONAL OBJECTIVES**

**PEO 1** To provide a strong foundation in Accounting, Finance, Business Laws and Taxation to the learners

**PEO 2** To Motivate them to pursue Higher Education like M.Com, M.B.A,C.A

**PEO 3** To provide sufficient knowledge and skills to learners to seek employment or for managing business organization effectively

**PEO 4** To provide essential courses and special guidance to become a successful entrepreneur

**PEO 5** To nurture the learners with the intellectual, personal & societal skills for an holistic education

**PEO 6** To enable every student to cope up with the latest developments in contemporary, national and global level through effective transaction of the curricular and cocurricular aspects

**PEO 7** To impart quality and need based education, to sensitize the students to their changing roles in society through awareness raising activities

**PEO with MISSION STATEMENT**

	<b>M1</b>	<b>M2</b>	<b>M3</b>	<b>M4</b>	<b>M5</b>	<b>M6</b>	<b>M7</b>
<b>PEO 1</b>	3	3	3	3	2	3	2
<b>PEO 2</b>	3	3	2	3	3	2	3
<b>PEO 3</b>	3	2	3	3	3	3	3
<b>PEO 4</b>	2	3	3	3	2	3	3
<b>PEO 5</b>	3	3	3	3	3	2	3
<b>PEO 6</b>	3	3	3	2	2	3	2
<b>PEO 7</b>	3	3	2	3	3	2	3

**1-LOW., 2-MEDIUM., 3-HIGH**

*B.Com-General (Full Time) – 2017 Regulation*

**PROGRAMME OUTCOMES**

**PO 1** To students developed management skills, Entrepreneurial skills, Numeric ability and well familiar with business regulatory framework

**PO 2** Having basic knowledge of important business laws, financial, costing, management accounting and basic principles of economics

**PO 3** Capability of the learners to make decision at personal & professional level will increase after completion of this course

**PO 4** Students knowledge enrich in creation, selection and application of modern business world and capability to interface successfully

**PO 5** The curriculum offers a number of specialization and practical exposure which would equip the students to face the modern day challenge in commerce.

**PO 6** Capability to explore cross curricular talent individually and as a team

**PO 7** Behavioral awareness for legal and social readabilities in commerce domain

**PEO-PO 1-LOW., 2-MEDIUM., 3-HIGH**

**PEO WITH PROGRAMME OUTCOME**

	<b>P01</b>	<b>P02</b>	<b>P03</b>	<b>P04</b>	<b>P05</b>	<b>P06</b>	<b>P07</b>
<b>PEO1</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>PEO2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>PEO3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>
<b>PEO4</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>

<b>PEO5</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>
<b>PEO 6</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>
<b>PEO 7</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

*B.Com-General (Full Time) – 2017 Regulation*

**PROGRAMME SPECIFIC OBJECTIVES**

<b>PSO 1</b> Graduates build a strong foundation of knowledge in different areas of commerce
<b>PSO 2</b> Graduates develop the skill of applying concepts and techniques used in commerce
<b>PSO 3</b> Graduates develop an attitude for working effectively and efficiently in a business environment
<b>PSO 4</b> Graduates integrate knowledge, skill and attitude that will sustain an environment of learning and creativity in them
<b>PSO 5</b> Graduates Expose themselves in taking up entrepreneurship as their venture
<b>PSO 6</b> Graduates are capable of making decision at personal and professional level
<b>PSO7</b> Graduates acquire skills to work as tax consultant, audit assistant and other financial supporting services.

**1-LOW., 2-MEDIUM., 3-HIGH  
Number Representation in Below Table**

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7
PEO1	3	3	3	3	2	3	3
PEO2	2	3	3	2	3	2	3
PEO3	3	3	3	3	3	3	3
PEO4	3	3	2	3	3	3	3
PEO5	3	3	2	2	3	3	3
PEO6	3	3	3	3	3	3	3
PEO7	3	3	2	2	3	2	3

*B.Com-General (Full Time) – 2017 Regulation*

**COURSES OFFERED:-**

**· UG Courses Offered:- (Three Years)**

- **B. Com (General)**
- **B. Com (Accounting & Finance)**
- **B. Com ( Corporate Secretaryship)**
- **B. Com (Computer Application)**

**· PG Courses Offered:- (Two Years)**

- **M. Com (General)**
- **M. Com (Cost and Management Accounting)**

**· Research Programs Offered:-**

➤ **M. Phil.**

➤ **Ph. D.**

· **Training on Various Skill Programme:-**

➤ **Soft skill**

➤ **GST**

➤ **Tally**

➤ **Financial Literacy**

*B.Com-General (Full Time) – 2017 Regulation*

**CURRICULUM ENRICHMENT**

<b><u>NATURE OF THE COURSE</u></b>	
Core	C
Allied	A
Elective	E (Department Offers) MG (University Offers)
Extra Credit Course	MG
Project	P
<b>LANGUAGE</b>	TA
Tamil	HI
Hindi	FR
French	



English	EN
---------	----

**CORE PAPERS**

S.No	Subject Code	Subject Name
1	HBG21C01	Financial Accounting - I
2	HBG21C02	Principles of Management
3	HBG21C03	Financial Accounting - II
4	HBG21C04	Corporate Communication
5	HBG21C05	Corporate Accounting - I
6	HBG21C06	Banking Theory Law & Practice
7	HBG21C07	Corporate Accounting -II
8	HBG21C08	Practical Auditing
9	HBG21C09	Business Taxation
10	HBG21C10	Cost Accounting -I
11	HBG21C11	Income Tax Law and Practice -I
12	HBG21C12	Financial Management
13	HBG21C13	Cost Accounting -II
14	HBG21C14	Management Accounting
15	HBG21C15	Income Tax Law and Practice -II

*B.Com-General (Full Time) - 2017 Regulation*

**ALLIED PAPERS**

S.No	Subject Code	Subject Name
1	HBG21A01	Business Statistics
2	HBG21A02	Business Economics
3	HBG21A03	Marketing
4	HBG21A04	Business Law

5	HBG21A05	Business Environment
6	HBG21A06	Legal Legislation
7	HBG21A07	Human Resource Management
8	HBG21A08	Computer Application in Business (Theory)
9	HBG21A09	Entrepreneurial Development
10	HBG21A10	Financial Services

### **ELECTIVE PAPERS**

<b>S.No</b>	<b>Subject Code</b>	<b>Subject Name</b>
1	HBG21E01	Applying Knowledge in Real life - Forms Filling
2	HBG21E02	Extension Activities
3	HBG21E03	Computer Application in Business - Practical
4	HBMG21001	Environmental Studies
5	HBMG21L01	Soft Skill - I
6	HBMG21L02	Soft Skill - II

### **LANGUAGE PAPERS**

<b>S.No</b>	<b>Subject Code</b>	<b>Subject Name</b>
1	HBTA21001	Tamil -I
2	HBHI21001	Hindi -I
3	HBFR21001	French -I
4	HBEN21001	English - I
5	HBTA21002	Tamil -II
6	HBHI21002	Hindi -II
7	HBFR21002	French -II
8	HBEN21002	English - II

### **PROJECT**

S.No	Subject Code	Subject Name
1	HBG21P01	Project & Viva Voce

*B.Com-General (Full Time) – 2017 Regulation*

**B.Com – General (Full Time)**

**CURRICULUM AND SYLLABUS**

**2017 REGULATION**

**SEMESTER- I**

SUBJECT CODE	SUBJECTS	L	T	P	CREDITS
HBTA210 01 HBHI210 01 HBFR210 01	Language	3	0	0	3
HBEN17001	English – I	3	0	0	3
HBCO17G01	Financial Accounting – I	3	1	0	4
HBCO17G02	Principles of Management	3	1	0	4
HBMA17A03	Business Statistics	4	0	0	4
<b>Total Credits</b>					<b>18</b>

**SEMESTER- II**

SUBJECT CODE	SUBJECTS	L	T	P	CREDITS
HBTA210 02 HBHI210 02	Language II	3	0	0	3

HBFR210 02					
HBEN21002	English – II	3	0	0	3
HBCO17G03	Financial Accounting – II	3	1	0	4
HBCO17G04	Corporate Communication	4	0	0	4
HBCO17A01	Business Economics	4	0	0	4
<b>Total Credits</b>					<b>18</b>

*B.Com-General (Full Time) – 2017 Regulation*

**SEMESTER- III**

<b>SUBJECT CODE</b>	<b>SUBJECTS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>CREDITS</b>
HBCO17G05	Corporate Accounting I	3	1	0	4
HBCO17G06	Business Law	4	0	0	4
HBCO17G07	Marketing	4	0	0	4
HBCO17G08	Banking Theory Law & Practice	4	0	0	4
HBMG17001	Environmental Studies	3	0	0	3
HBMG17L01	Soft Skill – I	2	0	0	2
<b>Total Credits</b>					<b>21</b>

**SEMESTER- IV**

<b>SUBJECT CODE</b>	<b>SUBJECTS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>CREDITS</b>
HBCO17G09	Corporate Accounting II	3	1	0	4

HBCO17G10	Company Law	3	1	0	4
HBCO17G11	Business Environment	4	0	0	4
HBCO17G12	Practical Auditing	4	0	0	4
HBCO17G13	Business Taxation	4	0	0	4
HBMG21L02	Soft Skill -II	2	0	0	2
<b>Total Credits</b>					<b>22</b>

*B.Com-General (Full Time) – 2017 Regulation*

**SEMESTER- V**

<b>SUBJECT CODE</b>	<b>SUBJECTS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>CREDITS</b>
HBCO17G14	Cost Accounting I	3	1	0	4
HBCO17G15	Human Resources Management	3	1	0	4
HBCO17G16	Income Tax Law and Practice-I	3	1	0	4
HBCO17G17	Financial Management	4	0	0	4
HBCO17G18	Computer Application in Business Theory	4	0	0	4
HBCO17L01	Computer Application in Business Practical	2	0	0	2
<b>Total Credits</b>					<b>22</b>

**SEMESTER- VI**

<b>SUBJECT CODE</b>	<b>SUBJECTS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>CREDITS</b>
HBCO17G19	Cost Accounting II	3	1	0	4
HBCO17G20	Management Accounting	4	0	0	4
HBCO17G21	Financial Services	3	1	0	4

HBCO17G22	Income Tax Law & Practice II	4	0	0	4
HBCO17G23	Entrepreneurial Development	3	0	0	3
HBCO17P01	Project And Viva Voce	10			10
<b>Total Credits</b>					<b>29</b>

<b>CREDIT SUMMARY</b>	
I SEMESTER	18
II SEMESTER	18
III SEMESTER	21
IV SEMESTER	22
V SEMESTER	22
VI SEMESTER	29
<b>Total Credits</b>	<b>130</b>

*B.Com-General (Full Time) – 2017 Regulation*

**தேக்கம்**

- வாய்மொழி இலக்கியத்தையும் செய்யுள் இலக்கியத்தையும் அறிந்துகொள்ளல்.
- சிறுகதை மரபினைப் புரிந்துகொள்ளல்.
- பிழையின்றித் தமிழ் எழுதுவதற்கு அடிப்படை இலக்கணத்தைப் பயிற்றுவித்தல்.
- கவிதை மரபினையும் சிறுகதை மரபினையும் வரலாற்று நிலையிலிருந்து விளக்குதல்.

**மூதல் பருவம்- தமிழ்த்தாள் 1****அலகு - 1**

செய்யுள் திரட்டு வாய்மொழி இலக்கியம் **நாட்டுப்புறப்பாடல்கள்**

1. தாலாட்டு
2. காதல்
3. ஒப்பாரி
4. காணிதிலம் வேண்டும் - பாரதியார்
5. நல்லதோர் வீணை - பாரதியார்
6. தமிழ்க்காதல் - பாரதிதாசன்
7. தமிழ் வளர்ச்சி - பாரதிதாசன்
8. எந்தாளோ? - பாரதிதாசன்
9. ஆறுதல் வரலாறு கூறுதல்- கவிமணி தேசிக விநாயகம்பிள்ளை

**அலகு - 2**

1. வழித்துணை - ந. பிச்சமூர்த்தி
2. குருடர்களின் யானை - அப்துல் ரகுமான்
3. முன் முன் முன் - சிற்பி

**அலகு - 3 (புதுமைப்பித்தன் கதைகள்)**

1. கடவுளும் கத்தசாமிப்பிள்ளையும்
2. செல்லம்மாள்
3. துன்பக்கேணி
4. ஆற்றங்கரைப் பிள்ளையார்
5. ஒருநாள் கழிந்தது

**அலகு - 4**

1. பெயர், வினை, இடை, உரிச்சொற்களின் பொது இலக்கணம், வலிமிரும் இடங்கள், வலிமிகா இடங்கள்

**அலகு - 5**

1. தமிழ்க்கவிதையின் தோற்றமும் வளர்ச்சியும் (மரபுக்கவிதை, புதுக்கவிதை)
2. தமிழ்ச்சிறுகதையின் தோற்றமும் வளர்ச்சியும்
3. மரபுத்தொடர்கள், பொருந்திய சொல் தருதல், கலைச்சொற்கள், தேர்காணல்

**மேற்பார்வை நூல்கள்**

1. சென்னைப்பல்கலைக் கழக வெளியீடு - 2013
2. பொது இலக்கணம்

Total No of Hrs : 45

B.Com-General (Full Time) - 2017 Regulation

HBHI21001	HINDI-I	3 0 0 3
-----------	---------	---------

हिन्दी हिभागहिन्दी सेहिस्टरी

पद्य, प्रशासहिक हिन्दी और व्याकरण

1. सभ्यता का रहस्य –पाठ और टिप्पणी, प्रश्न और उत्तर
2. प्रशासनिक शब्दावली (प्रयोजन मूलक टहन्दी)

#### इकाई II

1. टमत्रता का रहस्य– पाठ और टिप्पणी प्रश्न और उत्तर
2. पत्र लेखन, पररभाषाएँ, टहन्दी में पत्राचार

#### इकाई III

1. परमाणु ऊजाा एवं कध्या संकषाण (पाठ) टिप्पणी और उत्तर
2. तकनीकी शब्दावली, पत्र लेखन

#### इकाई IV

1. युवाओं से(पाठ) टिप्पणी, टनबंध, एवं प्रश्न और उत्तर
2. कायाालयीन पत्राचार के प्रकार, तकनीकी शब्दावली
3. व्याकरण (वाच्य पररवतान वाक्ोंको सही करना)

#### इकाई V

1. योग्यता और व्यवसाय का चुनाव (पाठ) टनबंध, प्रश्न और उत्तर
2. पत्र लेखन
3. व्याकरण व तकनीकी शब्दावली

#### संदभभ

1. डॉ. सैयद रहमतुल्ला व पूटणामा प्रकाशन, टहन्दी गद्य माला
2. डॉ. सैयद रहमतुल्ला व पूटणामा प्रकाशन, प्रयोजनमूलक टहन्दी
3. दटिण भारत टहन्दी प्रचार सभा, िी. नगर, सरल टहन्दी व्याकरण - 2.

45 Periods

HBFR21001	FRENCH-I	3 0 0 3
-----------	----------	---------



**Unit 1 9 Periods Decouvrir la langue française**

- Se présenter, dire si on comprend, présenter une personne, nommer les choses, savoir vivre, comprendre la grammaire

**Unit 2 9 Periods Faire connaissance**

- Donner des informations sur une personne, demander, exprimer ses préférences, parler de son travail, parler de ses activités, parler de son pays, de sa ville

**Unit 3 9 Periods Organiser son temps**

- Dire la date, dire l'heure, donner des informations sur un emploi du temps, proposer/accepter/refuser, interroger/répondre, faire un programme d'activités.

**Unit 4 9 Periods Decouvrir son environnement**

- S'orienter, Situer, Se longer, Exprimer la possession, Connaître les rythmes de vie, Fixer des règles.

**Unit 5 9 Periods S'informer**

- Dire ce qu'on fait, S'informer sur un emploi du temps passé, Expliquer, Exprimer la doute ou la certitude, Découvrir les relations entre les mots, Savoir s'informer

**45 periods**

**Recommended Book :**

**Campus 1 – method de française by Jacky Girardet, Jacques Pecheur.**

*B.Com–General (Full Time) – 2017 Regulation*

<b>HBEN21001</b>	<b>ENGLISH-I</b>	<b>3 0 0 3</b>
------------------	------------------	----------------

**UNIT I 9 Periods** Prose: Literary Melodies (Orient Black Swan)

**UNIT II 9 Periods** Poetry: Literary Melodies (Orient Black Swan)

**UNIT III 9 Periods** Short Stories: Literary Melodies (Orient Black Swan)

**UNIT IV 9 Periods** One Act Plays: Literary Melodies (Orient Black Swan)

**UNIT V 9 Periods** Functional English

**Total: 45 Periods**

*B.Com-General (Full Time) – 2017 Regulation*

<b>HBCO17G01</b>	<b>FINANCIAL ACCOUNTING – I</b>	<b>3 1 0 4</b>
------------------	---------------------------------	----------------

**OBJECTIVES:**

- To help the students get sound understanding on basic accounting concepts and principles of the accounting process.
- To familiarize the students with the method of preparing Final Accounts by considering the necessary adjustments.
- To inculcate the students to rectify the errors arising at different, stages of the Accounting process, prepare depreciation accounting using various methods and prepare single entry book system.

**UNIT I INTRODUCTION TO ACCOUNTING CONCEPTS 12 Periods** Meaning and scope of Accounting, Basic Accounting Concepts and Conventions – Objectives of Accounting – Accounting Transactions – Double Entry Book Keeping – Journal, Ledger, Preparation of Trial Balance – Preparation of Cash Book.

**UNIT II PREPARATION OF FINAL ACCOUNTS 12 Periods** Preparation of Final Accounts of a Sole Trading Concern – Adjustments – Closing Stock, Outstanding and Prepaid items, Depreciation, Provision for Bad Debts, Provision for Discount on Debtors, Interest on Capital and Drawings (Simple Problems)

**UNIT III RECTIFICATION OF ERRORS 12 Periods** Classification of Errors – Rectification of Errors – Preparation of Suspense Account. Average Due Date

**UNIT IV DEPRECIATION 12 Periods** Depreciation – Meaning, Causes, Types – Straight Line Methods, Written Down Value Method. (Change in Method Excluded). Bank Reconciliation

Statement (Simple Problems)

**UNIT V SINGLE ENTRY SYSTEM 12 Periods** Single Entry – Meaning, Features, Defects, Difference between Single Entry and Double Entry System – Statement of Affairs Methods- Conversion Methods (Only Simple Problems)

**TEXT BOOKS**

1. R.L. Gupta & V.K. Gupta –Advanced Accounting – Sultan Chand – New Delhi
2. T.S. Reddy & a. Murthy –Financial Accounting – Margham Publications – Chennai
3. Shukla & Grewal – Advanced Accounting – S. Chand – New Delhi
4. Jain & Narang – Financial Accounting
5. P.C. Tulsian – Financial Accounting

**COURSE OUTCOME:**

- CO1 Understand key accounting concepts and conventions, prepare journals, ledger and trial balance in accordance with the standards.
- CO2 Preparing final accounts in accordance with appropriate standards. CO3 Prepare accounts using single entry bookkeeping
- CO4 Interpreting the business implications of financial statement information and Preparation of rectification of errors.
- CO5 Calculate depreciation using various methods, computation of the single entry accounting system

*B.Com-General (Full Time) – 2017 Regulation*

**QUESTION PAPER PATTERN**

Section	Question Component	Number	Marks	Total
Part A	4 Theory 2 problems	5/6	4	20
Part B	2 Theory & 5 Problems	5/7	6	30
Part C	2Theory & 5 problems	5/7	10	50
				<b>100</b>

**DISTRIBUTION OF QUESTIONS**

<b>PART A</b>	1 questions (Theory )	Unit I
	1 questions (Theory)	Unit II
	2 questions (1Theory & 1 Problem)	Unit III
	1 question (Problem)	Unit IV
	1 question (Theory )	Unit V

<b>PART B</b>	2 questions(1Theory 1 Problem)	Unit I
	1 question (Problem)	Unit II
	2 question (1 Theory& 1 Problem )	Unit III
	1 question (problem)	Unit IV
	1 question (problem)	Unit V
<b>PART C</b>	1 question (problems)	Unit I
	1 question (problems)	Unit II
	1 question (problems)	Unit III
	2 questions (1problems and 1 Theory)	Unit IV
	2 questions (1problems and 1 Theory)	Unit V

Sem I	Course code: HBC017G01							FINANCIAL ACCOUNTING - I			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	P01	P02	P03	P04	P05	P06	P07	PS01	PS02	PS03	
C01	3	3	2	3	2	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	3	3	3	3	3	3	3	3	2.90
C04	2	3	3	3	3	3	3	3	3	2	2.80
C05	3	3	3	3	3	2	2	3	3	2	2.70
<b>Mean Overall Score</b>											<b>2.78</b>

**Result:** The Score For This Course Is 2.78 ( High)

*B.Com-General (Full Time) - 2017 Regulation*

<b>HBC017G02</b>	<b>PRINCIPLES OF MANAGEMENT</b>	<b>3 1 0 4</b>
------------------	---------------------------------	----------------

**OBJECTIVES:**

- To enable to students appreciate the contribution made by management thinkers towards the basic principles and function of management.

- To provide opportunities to apply the general function of management in day today managerial practice.

### **UNIT – I Evolution of Management 12 Periods**

Management : Importance – Definition – Nature and Scope of Management Process – Role and Functions of a Manager – Levels of Management – Development of Scientific Management and other Schools of thought and approaches.

### **UNIT – II Planning & Decision Making 12 Periods**

Planning: Nature – Importance – forms – Types – Steps in Planning – Objectives – Policies – Procedures and Methods – Natures and Types of Policies – Decision Making Process of Decision-Making – Types.

### **UNIT – III Organizing 12 Periods**

Organizing : Types of Organizations – Organization Structure – Span of Control– Departmentalization – Informal Organization.

### **UNIT – IV Staffing & Directing 12 Periods**

Authority – Delegation – decentralization – Difference between Authority and Power – Responsibility – Direction – Nature and Purpose.-- Leadership and Kinds Motivation Kinds Of Motivation

### **UNIT – V Coordinating and Control 12 Periods**

Co- Ordination – Need, Type and Techniques and Requisites for Excellent Co - Ordination – Controlling – Meeting and Importance – Control Process.

**60 Periods**

#### **REFERENCE BOOKS:**

1. P.C. Tripathi& P.N. Reddy Principles of Management
2. L.M. Prasad Principles of Management
3. DinkarPagare Principles of Management
4. Dr. C.B. Gupta Business Management
5. N. Premavathy Business Management
6. J. Jayasankar Principles of Management

#### **COURSE OUTCOME**

- CO 1 – Understand the importance of management in Organisation  
 CO 2 – Apply the comprehensive role of planning in Organisation  
 CO 3 – Enhance the knowledge of organizing and authority in business enterprises  
 CO 4 – Understand the required skills for staffing and directing functions  
 CO 5 – Apprehend the knowledge of coordination in control process

*B.Com–General (Full Time) – 2017 Regulation*

#### **QUESTION PAPER PATTERN**

<b>Section</b>	<b>Question Component</b>	<b>Number</b>	<b>Marks</b>	<b>Total</b>
Part A	6 Theory	5/6	4	20
Part B	7 Theory	5/7	6	30
Part C	7 Theory	5/7	10	50

				<b>100</b>
--	--	--	--	------------

### DISTRIBUTION OF QUESTIONS

<b>PART A</b>	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	1 question (Theory)	Unit V
<b>PART B</b>	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	2 questions (Theory)	Unit V
<b>PART C</b>	2 questions (Theory)	Unit I
	1 question (Theory)	Unit II
	1 question (Theory)	Unit III
	2 questions (Theory)	Unit IV
	1 question (Theory)	Unit V

Sem I	Course code: HBCO17G02							PRINCIPLES OF MANAGEMENT			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
C01	2	3	2	3	3	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	3	3	3	3	3	3	3	2	2.80
C04	2	3	3	3	3	3	3	2	3	2	2.70
C05	3	3	3	3	3	2	2	3	3	2	2.70

<b>Mean Overall Score</b>	<b>2.74</b>
---------------------------	-------------

**Result:** The Score for this course is 2.74 ( High)

*B.Com-General (Full Time) – 2017 Regulation*

<b>HBMA17A03</b>	<b>BUSINESS STATISTICS</b>	<b>4 0 0 4</b>
------------------	----------------------------	----------------

**OBJECTIVES:**

- To understand and apply statistical tools for the business.
- To know the uses of diagrammatic representation and its application for the business.
- To understand and apply the different correlation analysis

**UNIT I Introduction 12 Periods** Introduction – Meaning and Definition of Statistics – Collection and Tabulation of Statistical data – Diagrammatic and Graphical representation of data.

**UNIT II - Measures of Central Tendency 12 Periods** Measures of Central Tendency – Arithmetic Mean, Median, Mode, Geometric Mean and Harmonic Mean.

**UNIT III - Measures of Dispersion 12 Periods** Measures of Dispersion – Range – Standard deviation – Mean deviation – Quartile deviation.

**UNIT IV - Correlation Analysis 12 Periods** Correlation Analysis – Types of Correlation – Karl Pearson’s coefficient of correlation – Rank Correlation.

**UNIT V - Probability 12 Periods** Probability-Conditional probability-Total probability- Baye’s theorem- Random variables-probability mass function-probability density function (pdf)- properties (Simple problems)

**60 Periods**

**RECOMMENDED BOOKS:**

1. Statistical Methods – S.P. GUPTA
2. Business Mathematics – V. SUNDARESAN
3. Business Statistics – P.R. VITAL
4. Basic Statistics – B.AGARWAL
5. Business Statistics- J.K. SHARMA.

**COURSE OUTCOME**

- CO 1 – Get highly familiarized with the concepts of statistics
- CO 2 – Application of measures of average, median and mode
- CO 3 – Knowledge of Range and standard deviation
- CO 4 – Enable in practical application of correlation and regression
- CO 5 – Introduce to the students the key concept of probability and its application

**QUESTION PAPER PATTERN**

<b>Section</b>	<b>Question Component</b>	<b>Number</b>	<b>Marks</b>	<b>Total</b>
Part A	4 Theory 2 problems	5/6	4	20
Part B	2 Theory & 5 Problems	5/7	6	30
Part C	2Theory & 5 problems	5/7	10	50
				<b>100</b>

**DISTRIBUTION OF QUESTIONS**

<b>PART A</b>	2 questions (1 Theory and 1 Problem)	Unit I
	2 questions (1 Theory and 1 Problem)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	1 question (Theory)	Unit V
<b>PART B</b>	1 question (Problem)	Unit I
	1 question (Problem)	Unit II
	2 questions (1 theory and 1 Problem)	Unit III
	1 question (Problem)	Unit IV
	2 questions (1 theory and 1 Problem)	Unit V
<b>PART C</b>	1 question (Problem)	Unit I
	1 question (Problem)	Unit II
	1 question (Problem)	Unit III
	2 questions (1 theory and 1 Problem)	Unit IV
	2 questions (1 theory and 1 Problem)	Unit V

<b>Sem I</b>	<b>Course code: HBMA17A03</b>	<b>BUSINESS STATISTICS</b>	
	<b>Programme Outcomes (Pos)</b>	<b>Programme Specific Outcomes (PSOs)</b>	<b>Mean Score</b>



<b>Cos</b>	<b>P01</b>	<b>P02</b>	<b>P03</b>	<b>P04</b>	<b>P05</b>	<b>P06</b>	<b>P07</b>	<b>PS01</b>	<b>PS02</b>	<b>PS03</b>	<b>of Cos</b>
<b>C01</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2.70</b>
<b>C02</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2.80</b>
<b>C03</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2.80</b>
<b>C04</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2.70</b>
<b>C05</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2.80</b>
<b>Mean Overall Score</b>											<b>2.76</b>

**Result:** The Score For This Course Is 2.76 (Very High)

*B.Com-General (Full Time) - 2017 Regulation*

**நோக்கம்**

- தமிழ் இலக்கிய வரலாற்றில் சிற்றிலக்கியங்கள் பெறும் இடத்தைப்பற்றி எடுத்துரைத்தல்
- சைவ, வைணவ சமயங்களோடு தமிழ் இலக்கிய மரபு கொண்டுள்ள உறவினைப்போல பிற சமயங்களான கிறித்தவ, இஸ்லாம் சமயங்களோடும் தமிழ் இலக்கியம் உறவுகொண்டு விளங்குவதனை எடுத்துரைத்தல்
- காப்பிய மரபினை எடுத்துரைத்து ஒருசில காப்பியங்களைப் பயிற்றுவித்தல்
- அடிப்படை இலக்கணத்தைப் பயிற்றுவித்தல்

**இரண்டாம் பருவம்- தமிழ்த்தாள் 2****அலகு-1**

1. சிற்றிலக்கிய வரலாறு
2. கிறித்துவ இலக்கிய வரலாறு
3. இஸ்லாமிய இலக்கிய வரலாறு

**அலகு-2**

1. நந்திக்கலம்பகம்
2. முத்தொள்ளாயிரம்
3. தமிழ்விடு தூது (36 கண்ணிகள்)

**அலகு-3**

1. திருக்குற்றாலக்குறவஞ்சி (குறத்தி மலைவளம் கூறுதல்)
2. முக்கூடற்பள்ளு (நாட்டுவளம்)
3. இயேசுபிரான் பிள்ளைத்தமிழ் (செங்கீரைப்பருவம் முதல் 5 செய்யுட்கள்)

**அலகு-4**

1. நளவெண்பா (கலிதீங்கு காண்டம்)
2. சீறாப்புராணம் (மாணுக்குப் பிணை நின்ற படலம்)

**அலகு-5**

1. **இலக்கணக்குறிப்பு**: உவமைத்தொகை, பண்புத்தொகை, உம்மைத்தொகை, வேற்றுமைத் தொகை, வினைத்தொகை இருபெயரொட்டுப் பண்புத்தொகை, அன்மொழித்தொகை
2. ஒருபொருள் குறித்த பலசொல், பலபொருள் குறித்த ஒருசொல்
3. ஒருமை, பன்மை - மயக்கம், பிறமொழிச்சொற்களை நீக்குதல், அகரவரிசைப்படுத்துதல்

**மேற்பார்வை நூல்கள்**

1. சென்னைப்பல்கலைக் கழக வெளியீடு - 2013
2. பொது இலக்கணம்

Total No of Hrs: 45

B.Com-General (Full Time) - 2017 Regulation

HBHI21002	HINDI-II	3003
-----------	----------	------

टहन्दी - सेटमस्टर II - पेपर- II (पद्य, टहन्दी कम्प्यूटिंग, अलंकार)

इकाई - I

1. पद्य - वीर पूजा, कै दी और कोटकला - कटव पररचय, टिप्पणी,  
सारांशमाखनलाल चतुवेदी 2. पद्य - कबीरदास - सखी - कण्ठस्थ 01 - 10 (दोहा)
3. अलंकार - के वल अनुप्रास और उपमा.

इकाई - II

1. पद्य - आँसू, श्रद्धा का स ंदया टिप्पणी, कटव पररचय, सारांश
2. पद्य - सूरदास - दो पद्य

इकाई - III

1. पद्य - सुब्रह्मण्य भारती - नाचेंगे- हम, टिप्पणी, कटव पररचय, सारांश
2. काम काजी टहन्दी - राजभाषा की अवधारणा और टहन्दी कम्प्यूटिंग टसद्घांत.

इकाई - IV

1. पद्य - गाटलब - चुटनंदा शेर - टिप्पणी, सारांश, कटव पररचय
2. कम्प्यूि, टहन्दी में इंिनेि, नवीनतम उपकरण और पैके ज

इकाई - V

1. कटव पररचय, जयशंकर प्रसाद, सुब्रह्मण्य भारती और मीरजा गाटलब,  
माखनलाल चतुवेदी 2. श्लेष अलंकार

संदभा पुस्तकें:

1. नवीन पद्य चयटनका, -2, आधुटनक काव्य खण्ड, दटिण भारत टहन्दी प्रचार सभा.
2. रस, छं द, अलंकार - मुरली मनोहरन, संस्पिता टदग्दशान, टवदया टनलया, पेरम्बूर-चेन्नई 3. टहन्दी  
कम्प्यूटिंग, और इंिनेि उपकरण द्वारा डा एन. सम्राज, वररष्ठ राजभाषा अटधकारी, दटिण रेलवे
4. प्रयोजन मूलक टहन्दी, डा. सैयद रहमतुल्लाह, टवभागाधि, मद्रास टवश्वटवद्यालय, पूटणामा  
प्रकाशन,चेन्नई.

*B.Com-General (Full Time) – 2017 Regulation*

<b>HBFR21002</b>	<b>FRENCH-II</b>	<b>3 0 0 3</b>
------------------	------------------	----------------

**Unit I 9 Periods Cultiver ses Relations**

- Recevoir, Communiquer, Parler des personnes, Donner des informations, écrire, être à l'aise avec les autres.

**Unit II 9 Periods Découvrir le passé**

- Parler du passé, raconter les moments d'une vie, parler de la famille, préciser le moment de la durée, parler des habitudes et des changements, connaître quelques repères de l'histoire

**Unit III 9 Periods ENTREPRENDRE**

- Parler d'une entreprise, Exprimer un besoin, Parler du futur, présenter les étapes d'une réalisation, Rapporter des paroles, Faire un projet de réalisation

**Unit IV 9 Periods Prendre des décisions**

- Comparer des qualités, Comparer des quantités et des actions, Exprimer la ressemblance ou la différence, faire des suppositions, comparer des lieux, parler de la télévision

**Unit V 9 Periods Faire face aux problèmes**

- Poser un problème, caractériser une action, parler de la santé, interdire autoriser, connaître la vie politique

**45 periods****Recommended book :****Campus 1 – method de française by Jacky Girardet, Jacques Pecheur**

<b>HBEN21002</b>	<b>ENGLISH-II</b>	<b>3 0 0 3</b>
------------------	-------------------	----------------

**UNIT I 9 Periods** Prose: Literary Melodies (Orient Black Swan)

**UNIT II 9 Periods** Poetry: Literary Melodies (Orient Black Swan)

**UNIT III 9 Periods** Short Stories: Literary Melodies (Orient Black Swan)

**UNIT IV 9 Periods** One Act Plays: Literary Melodies (Orient Black Swan)

**UNIT V 9 Periods** Functional English

**Total: 45 Periods**

*B.Com-General (Full Time) – 2017 Regulation*

<b>HBCO17G03</b>	<b>FINANCIAL ACCOUNTING - II</b>	<b>3 1 0 4</b>
------------------	----------------------------------	----------------

**OBJECTIVES:**

- To understand the accounting procedure for different kinds of business like – branch, Hire purchase, Installment, Department Accounts.
- To understand the Accounting Procedure for dissolution of partnership under different methods.

## UNIT – I Branch Accounts 12 periods

Branch Accounts – Dependent Branches – Stock and Debtors System – Branch Trading Accounts – Distinction between whole sale profit and Retail Profit

## UNIT – II Departmental Accounts 12 periods

Departmental Accounts – Basis for allocation of expense – Inter departmental - Transfer of cost (or) Selling price – Treatment of expenses which cannot be allocated.

## UNIT – III Hire Purchase & Installment Purchase System 12 periods

Hire Purchase Accounting – Treatment of Default and Repossession – Complete and Partial – Installment Purchase System.

## UNIT – IV Partnership Accounts 12 periods

Partnership Accounts – Concepts - Treatment of Goodwill – Admission – Retirement – Simple Problems only.

## UNIT – V Accounting standards for financial Reporting 12 periods

Partnership Dissolution – Insolvency of a partner – All Partners – Distribution – Simple Problems only.

**60 Periods**

### REFERENCE BOOKS:

1. R.L. Gupta & V.K. Gupta \_ Financial Accounting – Sultan Chand Publishing – New Delhi.
2. Jain & Narang – Financial Accounting – Kalyani Publishers Patiala
3. Tulsian – Financial Accounting – Tata MC Grawwill New Delhi.
4. T.S. Reddy & A. Murthy – Financial Accounting – Margham Publishers T. Nagar – 17.
5. Rajasekar – Financial Accounting – Pearson Publications

### Course Outcome:

CO1 Understand key concepts of Branch accounts

CO2 Understand the need and essentials of Departmental accounts.

CO3 Preparing accounts based on Hire Purchase and Installment system. CO4

Prepare accounts using admission, death and retirement of partners CO5

Understand the importance of financial standards and regulatory reporting

*B.Com-General (Full Time) – 2017 Regulation*

### QUESTION PAPER PATTERN

Section	Question Component	Number	Marks	Total
Part A	4 Theory 2 problems	5/6	4	20
Part B	2 Theory & 5 Problems	5/7	6	30
Part C	2 Theory & 5 problems	5/7	10	50

				<b>100</b>
--	--	--	--	------------

### DISTRIBUTION OF QUESTIONS

<b>PART A</b>	1questions (Theory )	Unit I
	1 questions(Theory)	Unit II
	2questions (1Theory &1 Problem)	Unit III
	1 question(Problem)	Unit IV
	1question(Theory )	Unit V
<b>PART B</b>	2questions(1Theory 1 Problem)	Unit I
	1 question(Problem)	Unit II
	2 question(1 Theory& 1 Problem )	Unit III
	1 question (problem)	Unit IV
	1 question (problem)	Unit V
<b>PART C</b>	1 question (problems)	Unit I
	2 questions (1 theory and 1 problem)	Unit II
	1 question (problems)	Unit III
	2 questions (problems)	Unit IV
	1 questions (Theory)	Unit V

Sem II	Course code: HBCO17G03							FINANCIAL ACCOUNTING - II			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	P01	P02	P03	P04	P05	P06	P07	PS01	PS02	PS03	
C01	3	3	2	3	2	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	3	3	3	3	3	3	3	3	2.90
C04	2	3	3	3	3	3	3	3	3	2	2.80
C05	3	3	3	3	3	2	2	3	3	2	2.70

<b>Mean Overall Score</b>	<b>2.78</b>
---------------------------	-------------

**Result:** The Score For This Course is 2.78 (Very High)

*B.Com-General (Full Time) – 2017 Regulation*

<b>HBCO17G04</b>	<b>CORPORATE COMMUNICATION</b>	<b>4 0 0 4</b>
------------------	--------------------------------	----------------

**Objectives:**

- To facilitate the students to understand the concept of Communication.
- To know the Basic Techniques of the Modern forms of Communication.

**UNIT I ESSENTIALS OF COMMUNICATION 12 Periods** Definition – Methods – Types – Principles of effective Communication – Barriers to Communication – Business Letter – Layout.

**UNIT II WRITTEN COMMUNICATION - I 12 Periods** Kinds of Business Letter: Interview – Appointment – Acknowledgement – Promotion – Enquiries – Replies – Orders – Sales – Circular – Complaints.

**UNIT III WRITTEN COMMUNICATION - II 12 Periods** Bank Correspondence – Insurance Correspondence – Agency Correspondence – Correspondence with Shareholders, Directors.

**UNIT IV REPORT WRITING 12 Periods** Reports Writing – Agenda, Minutes of Meeting – Memorandum – Office Order – Circular – Notes.

**UNIT V OTHER FORMS OF COMMUNICATION 12 Periods** Modern Forms of Communication - Fax – e-mail – Video Conferencing – Internet – Websites and their use in Business.

**60 periods**

**REFERENCE BOOK:**

1. Essentials of Business Communication – Rajendra Pal & J.S. Korlahalli
2. Communication for Business – Shirley Taylor.
3. Business Communication Today – Bovee, Thill, Schatzman
4. Advanced Business Communication – Penrose, Rasbery, Myers

**Course Outcome:**

**CO1** To Understand skill set required to be able to communicate within an organization

**CO2** Gain basic knowledge of Business letters

**CO3** Familiarise with Bank Correspondence & Insurance Correspondence

**CO4** To develop knowledge on report writing

**CO5** To Understand reason trends in Communication





C01	2	3	2	3	3	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	3	3	2	3	3	3	3	2	2.70
C04	2	3	2	3	3	3	3	3	3	2	2.70
C05	3	3	3	3	2	3	2	3	2	3	2.70
<b>Mean Overall Score</b>											<b>2.72</b>

**Result:** The Score For This Course Is 2.72 (High)

*B.Com-General (Full Time) – 2017 Regulation*

<b>HBCO17A01</b>	<b>BUSINESS ECONOMICS</b>	<b>4 0 0 4</b>
------------------	---------------------------	----------------

**OBJECTIVES:**

- To understand basic economics and apply the practical economics in life.

**UNIT:I INTRODUCTION TO ECONOMICS 12 Periods** Introduction to Economics – Wealth, Welfare and Scarcity – Views in Economics – Positives and Normative Economics – Definition – Scope and Importance of Business Economics. Concept – Production Possibility Frontiers – Opportunity Cost – Accounting Profit And Economics – Profit Incremental and Marginal Concepts, Time & Discounting Principle – concept of Efficiency.

**UNIT:II DEMAND AND SUPPLY FUNCTIONS 12 Periods** Demand and supply Functions – Meaning Of Demand – Determinants and Distinctions of Demand – Law of Demand – Elasticity of Demand – Demand Forecasting – Supply Concept and Equilibrium.

**UNIT:III COST AND PROFIT THEORY 12 Periods** Consumer Behaviors Theory – Marshallian and Hicksian Interpretation.

**UNIT:IV PRODUCTION THEORY 12 Periods** Theory of Production – Law of Variable Proportion – Law of Returns to Scale.

**UNIT:V MARKET STRUCTURE 12 Periods** Market Structure – Role of Time Elements in Price Theory – Competition and Price – Determination.

**60 periods**

**RECOMMENDED BOOKS:**

1. Stonier & Hague : Text books of Economic theory.
2. H.L. Ahuja : Principles of Micro Economics
3. S.Sankaran : Economics analysis
4. HS Agarwall : Micro economics
5. M.L Seeth : Principles of Economics

## 6. Watson D.S : Price Theory and its uses

### Course Outcome:

CO1 Understand the elements of business economics.

CO2 Apprehend the law of demand , supply forecasting

CO3 Enable the students understand the cost and profit theories CO4

Understand the production theory and its application

CO5 To enhance the knowledge in various market structure

### *B.Com-General (Full Time) – 2017 Regulation*

#### QUESTION PAPER PATTERN

Section	Question Component	Number	Marks	Total
Part A	6 Theory	5/6	4	20
Part B	7 Theory	5/7	6	30
Part C	7 Theory	5/7	10	50
				<b>100</b>

#### DISTRIBUTION OF QUESTIONS

<b>PART A</b>	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	1 question (Theory)	Unit V
<b>PART B</b>	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	2 questions (Theory)	Unit V
<b>PART C</b>	2 questions (Theory)	Unit I
	1 question (Theory)	Unit II
	1 question (Theory)	Unit III

	2 questions (Theory)	Unit IV
	1 question (Theory)	Unit V

Sem II	Course code HBCO17A01							BUSINESS ECONOMICS			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
C01	2	3	2	3	3	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	3	3	3	3	3	3	3	2	2.80
C04	2	3	3	3	3	3	3	2	3	2	2.70
C05	3	3	3	3	3	2	2	3	3	2	2.70
<b>Mean Overall Score</b>											<b>2.74</b>

**Result:** The Score For This Course Is 2.74 (High)

*B.Com-General (Full Time) – 2017 Regulation*

<b>HBCO17G05</b>	<b>CORPORATE ACCOUNTING – I</b>	<b>3 1 0 4</b>
------------------	---------------------------------	----------------

**OBJECTIVES:**

- To understand the company Accounts and enable students to appreciate the Provisions of the companies act1956.
- To provide the students needed to calculate the value of Goodwill and shares.

**Unit : I ISSUE OF SHARES AND DEBENTURES 12 Periods** Company – Definition - kinds of companies, types of shares – Issue of shares and debentures – Issue at par, premium and discount – Forfeiture and reissue- underwriting of shares and debentures – Liability of under writers – partial, complete and firm.

**Unit – II REDEMPTION OF PREFERENCE SHARES 12 Periods** Redemption of Preference shares – purchase of business – Profit prior to incorporation.

**Unit – III COMPANY FINAL ACCOUNTS 12 Periods** Preparation of Company’s final

accounts – Company Balance sheet preparation – computation of Managerial Remuneration.

**Unit : IV VALUATION OF GOODWILL AND SHARES 12 Periods** Valuation of goodwill and shares.

**Unit :V INTERNAL RECONSTRUCTION 12 Periods** Internal Reconstruction – Alteration of share capital and Reduction of capital.

**60 periods**

**Reference Books :**

1. Shukla and Grewal – Advanced Accounts, S.Chand
2. T.S. Reddy and A.Murthy – Corporate Accounting, Margam
3. Jain and Narrang - Company Accounts, Kalyani.
4. R.L.Gupta – Corporate Accounting, Sultan chand.
5. Chakraborti- Advanced Accountancy.

**Course Outcome:**

CO1 Enabling the students to understand the features of Shares and Debentures  
CO2 Develop an understanding about redemption of Shares and Debenture and its types  
CO3 To give an exposure to the company final accounts  
CO4 To provide knowledge on valuation of Goodwill  
CO5 To provide the students get an idea about internal reconstruction

*B.Com–General (Full Time) – 2017 Regulation*

**QUESTION PAPER PATTERN**

Section	Question Component	Number	Marks	Total
Part A	4 Theory 2 problems	5/6	4	20
Part B	2 Theory & 5 Problems	5/7	6	30
Part C	2Theory & 5 problems	5/7	10	50
				<b>100</b>

**DISTRIBUTION OF QUESTIONS**

<b>PART A</b>	1questions (Theory )	Unit I
	1 questions(Theory)	Unit II

	2questions (1Theory &1 Problem)	Unit III
	1 question(Problem)	Unit IV
	1question(Theory )	Unit V
<b>PART B</b>	2questions(1Theory 1 Problem)	Unit I
	1 question(Problem)	Unit II
	2 question(1 Theory&1 Problem )	Unit III
	1 question (problem)	Unit IV
	1 question (problem)	Unit V
<b>PART C</b>	1 question (problems)	Unit I
	2 questions (1 Theory and 1 Problem)	Unit II
	1 question (Problems)	Unit III
	2 questions (problems)	Unit IV
	1 questions (Theory)	Unit V

Sem III	Course code: HBCO17G05							CORPORATE ACCOUNTING - I			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	P01	P02	P03	P04	P05	P06	P07	PSO1	PSO2	PSO3	
C01	3	3	2	3	2	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	3	3	3	3	3	3	3	3	2.90
C04	2	3	3	3	3	3	3	3	3	2	2.80
C05	3	3	3	3	3	2	2	3	3	2	2.70
<b>Mean Overall Score</b>											<b>2.78</b>

**Result:** The Score For This Course Is 2.78 (High)

<b>HBCO17G07</b>	<b>MARKETING</b>	<b>4 0 0 4</b>
------------------	------------------	----------------

**Objectives:**

- To enable the students to understand the elements of the complex world of marketing.
- To make them to appreciate the need for marketing science in the modern business world.

**UNIT I INTRODUCTION 12 Periods**

Introduction to Marketing – Meaning – Definition and Functions of Marketing – Marketing Orientation – Role and Importance of Marketing – Classification of Markets

**UNIT II MARKET SEGMENTATION 12 Periods**

Market Segmentation – Concept – Benefits – Basis and Levels. Introduction to Consumer Behaviour – Need for study – Consumer buying decision process – Buying motives.

**UNIT III MARKETING MIX – PRODUCT & PRICING 12 Periods**

Marketing mix. Product – Meaning – Introduction to Stages of New Product Development – Types – Introduction to PLC – Product Mix – Price – Pricing Policies and Methods.

**UNIT IV MARKETING MIX – DISTRIBUTION & PROMOTION 12 Periods**

Channels of Distribution (Levels) – Channel Members – Promotion – Communication Mix – Basics of Advertising, Sales promotion and personal selling.

**UNIT V RECENT TRENDS IN MARKETING 12 Periods**

Recent Trends in Marketing. A Basic understanding of E – Marketing, Consumerism, Market Research, MIS and Marketing Regulations.

**60 Periods**

**Reference Books:**

1. Rajan Nair - Marketing – Sultan chand& sons New Delhi
2. Philip Kotler - Marketing Management Prentice Hill
3. R.S.N. Pillai - Modern Marketing S. Chand & Co. Ltd. New Delhi
4. Cundiff - Fundamentals of Marketing
5. Dr. D.L. Varshney & Dr. S.L. Gupta - Marketing mgt. An Indian Perspective.

**Course Outcome:**

- CO1 Develop an idea about marketing and its functions.
- CO2 Enhance the students on consumer behaviour
- CO3 Familiarize students about product and its classifications
- CO4 Make them understand distribution, promotion
- CO5 Enrich knowledge on the recent trends in marketing

Section	Question Component	Number	Marks	Total
Part A	6 Theory	5/6	4	20
Part B	7 Theory	5/7	6	30
Part C	7 Theory	5/7	10	50
				<b>100</b>

### DISTRIBUTION OF QUESTIONS

<b>PART A</b>	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	1 question (Theory)	Unit V
<b>PART B</b>	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	2 questions (Theory)	Unit V
<b>PART C</b>	2 questions (Theory)	Unit I
	1 question (Theory)	Unit II
	1 question (Theory)	Unit III
	2 questions (Theory)	Unit IV
	1 question (Theory)	Unit V

Sem III	Course Code: HBCO17G07							MARKETING			Mean Score of Cos
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
<b>C01</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2.70</b>



C02	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	3	3	2	3	3	3	3	2	2.70
C04	2	3	2	3	3	3	3	3	3	2	2.70
C05	3	3	3	3	2	3	2	3	2	3	2.70
<b>Mean Overall Score</b>											<b>2.72</b>

**Result:** The Score For This Course Is 2.72 (High)

*B.Com-General (Full Time) – 2017 Regulation*

<b>HBCO17G06</b>	<b>BUSINESS LAW</b>	<b>4 0 0 4</b>
------------------	---------------------	----------------

**OBJECTIVES:**

- To help the students to understand the basic laws related with business and corporate.

**Unit:I Nature of Contract 12 Periods**

The Indian contract act 1872 – Definition of contract - Essential elements of a valid contract – clarification of contracts – offer and acceptance and Communication of offer and Acceptance and Revocation.

Consideration – Capacity to contract – Free consent - Legality of object –void agreement.

**Unit: II PERFORMANCE OF CONTRACT 12 Periods** Performance of contract – offer to perform contracts which need not be performed – by whom contract must be performed who can demand performance. Discharge of Contract – meaning – methods – by performance –by agreement – impossibility of performance.

**Unit: III BREACH OF CONTRACT 12 Periods** Remedies for Breach of Contract – Introduction Recession – Damages – Specific Performance – injunction - Quasi contracts.

**Unit: IV SPECIAL CONTRACTS: 12Periods** Contract of Indemnity and guarantee – Contract of bailment and pledge – Contract of Agency – Creation of agency – Rights, duties and liabilities of an agent - Termination of agency.

**Unit: V SALE OF GOODS ACT: 12Periods** Formation of contract of Sale - caveat emptor - Express and implied conditions and warranties – Performance of Contract of Sale – Rights of an unpaid Seller. **60 periods Books Recommended**

1. N.D.Kapoor- “Business Law” Sulthanchand Publishers
2. Srinivasan Business Law Margham Publishers Chennai – 2004
3. Kuchcal, Mercantile Law, Vikas Publishing house New Delhi – 2003
4. Commercial / Business Law – N.D. Kapoor

**Course Outcome**

- C01 Make the students understand about business law.  
 C02 Develop knowledge on contract and various types of contracts  
 C03 Understand the way for Breach of contract  
 C04 Make the students understand about special contracts  
 C05 Help the students to understand the concept of sale of goods

*B.Com-General (Full Time) – 2017 Regulation*

**QUESTION PAPER PATTERN**

<b>Section</b>	<b>Question Component</b>	<b>Number</b>	<b>Marks</b>	<b>Total</b>
Part A	6 Theory	5/6	4	20
Part B	7 Theory	5/7	6	30
Part C	7 Theory	5/7	10	50
				<b>100</b>

**DISTRIBUTION OF QUESTIONS**

<b>PART A</b>	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	1 question (Theory)	Unit V
<b>PART B</b>	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	2 questions (Theory)	Unit V
<b>PART C</b>	2 questions (Theory)	Unit I
	1 question (Theory)	Unit II
	1 question (Theory)	Unit III
	2 questions (Theory)	Unit IV
	1 question (Theory)	Unit V

Sem III	Course Code: HBCO17G06							BUSINESS LAW			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	P01	P02	P03	P04	P05	P06	P07	PS01	PS02	PS03	
C01	2	3	2	3	3	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	3	3	3	3	3	3	3	2	2.80
C04	2	3	3	3	3	3	3	2	3	2	2.70
C05	3	3	3	3	3	2	2	3	3	2	2.70
<b>Mean Overall Score</b>											<b>2.74</b>

**Result:** The Score For This Course Is 2.74 (High)

*B.Com-General (Full Time) – 2017 Regulation*

<b>HBCO17G08</b>	<b>BANKING THEORY LAW AND PRACTICE</b>	<b>4 0 0 4</b>
------------------	--	----------------

**OBJECTIVES:**

- To facilitate the understanding of the origin and the growth of the Indian Banking System.
- To understand the Modern day Developments in Indian Banking Sector

**UNIT I - INTRODUCTION TO BANKING AND FINANCIAL SYSTEM 12Periods** Definition of banking-Classification of banks-Role of banks in economic development - Banking Regulation Act: Importance, Provisions regarding capital structure, Core Capital I &II – Capital Adequacy Ratio-Appropriation of funds, Licensing, Opening of new branches, Management and control over banks.

**UNIT II – BANKING SYSTEM IN INDIA 12Periods** Characteristics of a Central Bank - Administration and management of Reserve Bank - Functions of Reserve Bank of India, methods of issue, credit control, qualitative and quantitative techniques of credit control.

**UNIT III – PRINCIPLES OF LENDING AND INVESTMENT 12Periods** Commercial Banks, Various functions -Credit creation, Loans and Advances, E-Banking, Credit cards, Debit cards, ATM cards, Electronic clearing system, Electronic Fund transfer-Real Time Gross settlement System and Internet Banking.

**UNIT IV - NEGOTIABLE INSTRUMENTS 12Periods** Opening of an account, Types of deposit

account - Types of customers, Relationship between banker and a customer - Importance of customer relations, Customer grievances and redressal, role of banking ombudsman.

**UNIT V - INNOVATIVE BANKING 12Periods** Negotiable Instruments-Meaning and Characteristics - Promissory notes, bills of exchange - Cheques including E-cheques, Feature, Material alteration, Crossing-Meaning, Kinds, Endorsement Meaning and Types, Payment and Collection of Cheques, Rights, Duties, Statutory protection to the paying banker and collecting banker

**60 periods**

**REFERENCE BOOKS**

1. B.Santhanam, 2005, *Banking theory Law & Practice*, 4<sup>th</sup>Ed., Margham Publications, Chennai.
2. Dr.KNirmala Prasad & J Chandradass, 2005, *Banking theory Law & Practice*, 1st Ed., Himalaya Publishing House, Mumbai.
3. M.L.Tannan, 2005, *Banking Law & Practice*, 21<sup>st</sup> Ed., Wadheva Publishers, Mumbai.
4. [www.banking\\_guide.org.uk](http://www.banking_guide.org.uk)
5. [www.economywatch.com/banking](http://www.economywatch.com/banking)

**Course Outcome:**

- CO1 Demonstrate the role of banks in economic development and outline the functions of RBI.
- CO2 Discuss about the various banking system in India
- CO3 Understand the Lending and Investment Policies of Commercial Banks CO4 Utilize the various kinds of negotiable instruments
- CO5 To understand the E Banking concepts and its application

*B.Com–General (Full Time) – 2017 Regulation*

**QUESTION PAPER PATTERN**

Section	Question Component	Number	Marks	Total
Part A	6 Theory	5/6	4	20
Part B	7 Theory	5/7	6	30
Part C	7 Theory	5/7	10	50
				<b>100</b>

**DISTRIBUTION OF QUESTIONS**

<b>PART A</b>	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	1 question (Theory)	Unit V
<b>PART B</b>	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II

	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	2 questions (Theory)	Unit V
<b>PART C</b>	2 questions (Theory)	Unit I
	1 question (Theory)	Unit II
	1 question (Theory)	Unit III
	2 questions (Theory)	Unit IV
	1 question (Theory)	Unit V

Sem III	Course Code: HBCO17G08							BANKING THEORY LAW AND PRACTICE			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
C01	2	3	2	3	3	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	3	3	3	3	3	3	3	2	2.80
C04	2	3	3	3	3	3	3	2	3	2	2.70
C05	3	3	3	3	3	2	2	3	3	2	2.70
<b>Mean Overall Score</b>											<b>2.74</b>

**Result:** The Score For This Course Is 2.74 (High)

*B.Com-General (Full Time) - 2017 Regulation*

<b>HBMG17001</b>	<b>ENVIRONMENTAL STUDIES</b>	<b>3 0 0 3</b>
------------------	------------------------------	----------------

**Objectives:**

- To facilitate the students to know about the importance of Human Resources. ➤ To

make the students to understand the various aspects of the Human Resources Management.

➤ To Participate in improvement and protection of environment.

**UNIT-I: ENVIRONMENTAL AND ECO SYSTEMS 9 Periods** Definition, scope and importance of environment- need for public awareness concept, structure and function of an ecosystem-producers, consumers and decomposers energy flow in the ecosystem. Bio diversity at National and local levels

**UNIT II ENVIRONMENTAL POLLUTION 9 Periods** Definition-causes, effects and control measures of(a) Air pollution (b) Water pollution (c)Soil pollution (d) Marine pollution (e) Noise pollution (f) Nuclear hazards (g)E Wastes and causes, effects and control measures.

**UNIT III NATURAL RESOURCES 9 Periods** Forest resources: Use and Over-exploitation, deforestation. Water resources: Use and over-utilization of surface and ground Water, Floods, drought, and conflicts over Water, dams-benefits and problems. Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer –pesticide problems.

**UNIT IV SOCIAL ISSUES AND THE ENVIRONMENT 9 Periods** 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 climate change, global warming, acid rain, ozone layer depletion, nuclear and state pollution control boards-Public awareness.

**UNIT-V HUMAN POPULATION AND THE ENVIRONMENT 9 Periods** Population growth, variation among nation –population explosion, environment and human health-human rights-value education-HIV/AIDS –women and child welfare –role of information technology in environment and human health.

**45 periods**

#### **TEXT BOOKS**

1. Gilbert M.Masters ,“Introduction to Environmental Engineering and Science”,2<sup>nd</sup>Edition,Pearson Education (2004)
2. Benny Joseph ,“Environmental Science and Engineering”,TataMcGrawHill ,NewDelhi,(2006)

#### **Course Outcome:**

- CO1 Discuss the basic role of environmental and eco systems. CO2 State the nature of environmental pollution  
CO3 Understand the existing natural Resources  
CO4 Understand the social issues related to environment  
CO5 Apprehend the role of human population and environment

*B.Com–General (Full Time) – 2017 Regulation*

#### **QUESTION PAPER PATTERN**

<b>Section</b>	<b>Question Component</b>	<b>Number</b>	<b>Marks</b>	<b>Total</b>
Part A	6 Theory	5/6	4	20
Part B	7 Theory	5/7	6	30
Part C	7 Theory	5/7	10	50

				<b>100</b>
--	--	--	--	------------

### DISTRIBUTION OF QUESTIONS

<b>PART A</b>	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	1 question (Theory)	Unit V
<b>PART B</b>	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	2 questions (Theory)	Unit V
<b>PART C</b>	2 questions (Theory)	Unit I
	1 question (Theory)	Unit II
	1 question (Theory)	Unit III
	2 questions (Theory)	Unit IV
	1 question (Theory)	Unit V

Sem III	Course Code: HBMG17001							ENVIRONMENTAL STUDIES			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	P01	P02	P03	P04	P05	P06	P07	PS01	PS02	PS03	
C01	2	3	2	3	3	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	3	3	2	3	3	3	3	2	2.70
C04	2	3	2	3	3	3	3	3	3	2	2.70
C05	3	3	3	3	2	3	2	3	3	3	2.80

<b>Mean Overall Score</b>	<b>2.74</b>
---------------------------	-------------

**Result:** The Score For This Course Is 2.74 (Very High)

*B.Com–General (Full Time) – 2017 Regulation*

<b>HBMG17L01</b>	<b>SOFT SKILL-I</b>	<b>2 0 0 2</b>
------------------	---------------------	----------------

**OBJECTIVES:**

- To diagnose the strength and weakness of the student in Functional English.
- To develop the functional grammar.
- To prepare them to use Functional English through LSRW.
- To make them learn through practice and activity.,
- To use English Language as a life skill.

**Prelude**

Diagnostic Test- Articles, Forms of 'be' verbs, Tense, Preposition, Gerund & Infinitives, Reported Speech, Active & Passive Voice, Letter Writing

**UNIT-I 6 hours** Job and Career-three types-Govt., pvt and public sector-Bank, govt. offices, navy, defense, govt. institutions-IT and, BPO and corporate-semi govt like ISRO etc- requirements-advt-skills needed(download the details). Delivery Audio and Video cassettes

**UNIT-II 6 hours** Technical skill-Communication skill especially in English-strengthening communicative English-Listening, Reading, Speaking and Writing-Listening-sounds of vowels and consonants and writing them-functional English-difference between functional and theoretical English **UNIT-III 6 hours Listening and Writing**

Activity based exercise on articles, modals, preposition and infinitives.

The above topics are chosen as we don't find equivalents' in L1

**UNIT-IV 6 hours Reading and Writing**

Vocabulary-synonyms, antonyms, collocations, confused words, homonym, odd man out, words with correct spelling, avoid redundancy-Inferential comprehension (based on BEC and Blog on Soft Skills BY me)

**UNIT-V 6 hours Speaking**

Introducing yourself (giving questions)-collecting information in pairs and presenting it for 2 minute-story telling through picture- interpretation of psychometric pictures through question and answer- PPT preparation and presentation- developing the story in pairs as game

**Total: 30 Periods**

**Text Book and Reference Books:**

1. Soft Skill for Everyone-Jeff Butterfield, Part-1; Unit-D&E
2. EFA (English For All)- Dr. Padmasanni Kannan, Libin Roy Thomas
3. English for Competitive Exam- R.P. Bhatnagar, Rajul Bhargava
4. Soft Skill Blog
5. Jobsearch.about.com
6. [www.exsearch.in/interview.html](http://www.exsearch.in/interview.html)

**COURSE LEARNING OUTCOME:**

Students completing the course Soft Skill-I will be able to

1. know their weakness in the use of English Language.
2. understand the functionality of the language in simple context.
3. improve the communication skill through LSRW.
4. improve the functional grammar through practice and activity.



5. understand the necessity of English Language.

*B.Com-General (Full Time) – 2017 Regulation*

<b>HBC017G09</b>	<b>CORPORATE ACCOUNTING – II</b>	<b>3 1 0 4</b>
------------------	----------------------------------	----------------

**OBJECTIVE:**

- To introduce students to the changes in the preparation of Banking and Insurance Company Accounts and the relevance of Accounting Standards in Company Accounts.

**UNIT I ACCOUNTS RELATING TO AMALGAMATION, ABSORPTION AND EXTERNAL RECONSTRUCTION OF COMPANIES 12** Human Resource Accounting – Accounting Standards – Financial Reporting Practices – Accounting for price level changes.

**UNIT II ACCOUNTS OF BANKING COMPANIES 12** Amalgamation – Absorption and external reconstruction of a company – (inter company investments excluded)

**UNIT III ACCOUNTS OF INSURANCE COMPANIES 12** Preparation of profit and loss account and balance sheet of banking companies and insurance companies

**UNIT IV LIQUIDATION OF COMPANIES 12** Liquidation – meaning – order of payment liquidator’s remuneration – Liquidator’s final statement of accounts.

**UNIT V HOLDING COMPANY ACCOUNTS 12** Holding Companies and preparation of Consolidated Balance Sheet.(simple problems only)

**60 Periods**

**Reference Books :**

1. Shukla and Grewal – Advance Accounts, S.Chand
2. T.S. Reddy and A. Murthy – Corporate Accounting, Margam
3. JainandNarang – Company Accounts, Kalyani
4. R.L. Gupta – Corporate Accounting, Sultan chand

**Course Outcome:**

CO1 Enable the students to understand about amalgamation, absorption and external reconstruction

CO2 Develop an understanding about accounts of banking companies CO3 To give an exposure to accounts of insurance companies

CO4 To provide knowledge on liquidation of companies

CO5 To provide the students knowledge of holding companies accounts

<b>Section</b>	<b>Question Component</b>	<b>Number</b>	<b>Marks</b>	<b>Total</b>
Part A	4 Theory 2 problems	5/6	4	20
Part B	2 Theory & 5 Problems	5/7	6	30
Part C	2Theory & 5 problems	5/7	10	50
				<b>100</b>

### **DISTRIBUTION OF QUESTIONS**

<b>PART A</b>	1questions (Theory )	Unit I
	1 questions(Theory)	Unit II
	2questions (1Theory & 1 Problem)	Unit III
	1 question(Problem)	Unit IV
	1question(Theory )	Unit V
<b>PART B</b>	2questions(1Theory 1 Problem)	Unit I
	1 question(Problem)	Unit II
	2 question(1 Theory& 1 Problem )	Unit III
	1 question (problem)	Unit IV
	1 question (problem)	Unit V
<b>PART C</b>	1 question (problems)	Unit I
	2 questions (1 theory and 1 problem)	Unit II
	1 question (problems)	Unit III
	2 questions (problems)	Unit IV
	1 questions (Theory)	Unit V

<b>Sem</b>	<b>Course Code: HBC017G09</b>	<b>CORPORATE ACCOUNTING II</b>	
<b>IV</b>	<b>Programme Outcomes (Pos)</b>	<b>Programme Specific Outcomes (PSOs)</b>	<b>Mean Score</b>

Cos	P01	P02	P03	P04	P05	P06	P07	PS01	PS02	PS03	of Cos
C01	3	3	2	3	2	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	3	3	3	3	3	3	3	3	2.90
C04	2	3	3	3	3	3	3	3	3	2	2.80
C05	3	3	3	3	3	2	2	3	3	2	2.70
<b>Mean Overall Score</b>											<b>2.78</b>

**Result:** The Score for this course is 2.78 (Very High)

*B.Com-General (Full Time) – 2017 Regulation*

<b>HBC017G10</b>	<b>COMPANY LAW</b>	<b>3 1 0 4</b>
------------------	--------------------	----------------

**OBJECTIVES:**

- In view of the important developments that have taken place in the corporate sector, the course is designed to understand the formation, management and other activities of the companies.
- Important regulations pertaining to the issue of shares and the capital raising have come into force.
- This course aims to impart the students, the corporate management, control, possible abuses, the remedies and government regulation of corporate business and winding up of companies.

**UNIT-I 12 Periods** Meaning, Definition & Salient Features of Companies Act, 2013 - Kinds of Companies - Promotion, Role of Promoters-Incorporation of a Company

**UNIT-II 12 Periods** Memorandum of Association, Contents & Alteration - Articles of Association, Contents & Alteration - Prospectus, Contents & Consequences of misstatement - Doctrine of Ultra Virus & Indoor Management.

**UNIT-III 12 Periods** Directors-Appointment, Qualification-Disqualification - Membership in a Company, Modes of acquiring Membership - Rights and Liabilities of Members, Termination of Membership - Corporate Governance- Meaning, benefits of good governance, factors influencing corporate governance.

**UNIT-IV 12 Period** General and Statutory Meeting, Extraordinary Meetings -Resolutions, Meaning and Kinds - Role of Company Secretary with respect to meetings.

**UNIT-V 12 Periods** Meaning and modes of winding up - Powers of court in winding up - Consequences and procedures for winding up - Powers, Liabilities and Duties of Liquidators. **60 Periods**

**REFERENCES**

1. S.Kathireasan&Dr.V.Radha, 2006, *Company Law*, 6<sup>th</sup> Ed., Prasanna Publishers, Chennai. 2.
- P.C.Tulsian, 2005, *Business & Corporate Laws*, 1<sup>st</sup> Ed., Tata McGraw Hill, New Delhi. 3.
- Majumdar&G.K.Kapoor, 2005, *Company Law*, 9<sup>th</sup> Ed., S.Chand& Sons, New Delhi. 4.
- H.R.Machiraju, 2004, *Corporate Governance*, 1<sup>st</sup> Ed., Himalaya Publishing House, Mumbai. 5.

[www.mca.gov.in](http://www.mca.gov.in)

6. [www.companylawonline.com](http://www.companylawonline.com)

**Course Outcome:**

C01 Discuss the importance of companies act.

C02 Provide critical understanding on memorandum and articles of association C03

State the nature of appointment of directors and benefits of good governance

C04 Knowledge on General and Statutory Meeting in a company C05

Discuss the laws related to winding up of the company

*B.Com–General (Full Time) – 2017 Regulation*

**QUESTION PAPER PATTERN**

Section	Question Component	Number	Marks	Total
Part A	6 Theory	5/6	4	20
Part B	7 Theory	5/7	6	30
Part C	7 Theory	5/7	10	50
				<b>100</b>

**DISTRIBUTION OF QUESTIONS**

<b>PART A</b>	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	1 question (Theory)	Unit V
<b>PART B</b>	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	2 questions (Theory)	Unit V
<b>PART C</b>	2 questions (Theory)	Unit I
	1 question (Theory)	Unit II
	1 question (Theory)	Unit III
	2 questions (Theory)	Unit IV
	1 question (Theory)	Unit V

Sem IV	Course Code: HBC017G10							COMPANY LAW			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	P01	P02	P03	P04	P05	P06	P07	PS01	PS02	PS03	
C01	2	3	2	3	3	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	2	3	2	3	3	3	3	2	2.60
C04	2	3	3	3	3	3	3	2	3	2	2.70
C05	3	3	3	3	2	3	2	3	3	3	2.80
<b>Mean Overall Score</b>											<b>2.72</b>

**Result:** The Score for this course is 2.72 (High)

*B.Com-General (Full Time) - 2017 Regulation*

<b>HBC017G11</b>	<b>BUSINESS ENVIRONMENT</b>	<b>4 0 0 4</b>
------------------	-----------------------------	----------------

**OBJECTIVES:**

- To impart the knowledge of Business environment.
- To enable the students to know the factors influencing the changes in the Business Climate.

**UNIT I BUSINESS ENVIRONMENT 12 Periods** The concept of Business Environment – its nature and significance – Brief overview of political – Cultural – legal – economic and social and environments and their impact on business and strategic decisions.

**UNIT II POLITICAL ENVIRONMENT 12 periods** Political Environment – Government and Business relationship in India – Provisions of Indian Constitution pertaining to business.

**UNIT III SOCIAL ENVIRONMENT 12 Periods** Social environment – Cultural heritage – social attitudes – impact of foreign culture – castes and communities – joint family system – linguistic and religious groups – Types of social organization –social responsibilities of business.

**UNIT IV ECONOMIC ENVIRONMENT 12 Periods** Economics Environment – Economic systems and their impact on business – Macroeconomic parameters like GDP – growth rate

of population – Urbanisation – Fiscal deficit – Plan investment – Per capita income and their impact on business decisions – Five Year Planning.

**UNIT V FINANCIAL & TECHNOLOGICAL ENVIRONMENT 12 Periods** – Financial system – Commercial banks – Financial Institutions – RBI Stock Exchange – IDBI – Non Banking Financial Companies NBFCs.

**60 Periods**

**REFERENCE BOOKS:**

1. Sankaran S – Business Environment
2. Francis Cherunilam - Business Environment
3. Aswathappa - Business Environment
4. Dasgupta&Sengupta – Government and Business in India
5. Srinivisan K. – Productivity and social Environment.

**Course Outcome:**

- CO1 Familiarize with concept of business environment.  
 CO2 Provide importance of political environment  
 CO3 State the knowledge about social environment in business CO4  
 Knowledge on Economic Environment and its impact in business CO5 Discuss  
 the financial and technological environment of business

*B.Com-General (Full Time) – 2017 Regulation*

**QUESTION PAPER PATTERN**

Section	Question Component	Number	Marks	Total
Part A	6 Theory	5/6	4	20
Part B	7 Theory	5/7	6	30
Part C	7 Theory	5/7	10	50
				<b>100</b>

**DISTRIBUTION OF QUESTIONS**

<b>PART A</b>	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	1 question (Theory)	Unit V
<b>PART B</b>	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III

	1 question (Theory)	Unit IV
	2 questions (Theory)	Unit V
<b>PART C</b>	2 questions (Theory)	Unit I
	1 question (Theory)	Unit II
	1 question (Theory)	Unit III
	2 questions (Theory)	Unit IV
	1 question (Theory)	Unit V

Sem IV	Course Code: HBC017G11							BUSINESS ENVIRONMENT			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
C01	2	3	2	3	3	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	3	3	3	3	3	3	3	2	2.80
C04	2	3	3	3	3	3	3	2	3	2	2.70
C05	3	3	3	3	3	2	2	3	3	2	2.70
<b>Mean Overall Score</b>											<b>2.74</b>

**Result:** The Score for this course is 2.74 (High)

*B.Com-General (Full Time) – 2017 Regulation*

<b>HBC017G12</b>	<b>PRACTICAL AUDITING</b>	<b>4 0 0 4</b>
------------------	---------------------------	----------------

**Objectives**

- To appreciate the role of auditing in business.
- To understand the steps involved in the internal audit of companies. ➤ To

familiarize with provision of the companies act relating to the appointment, conduct and right, Duties and liabilities of an auditor.

**Unit: I INTRODUCTION 12 Periods** Auditing – meaning – Definition – Objectives – kinds.

**Unit: II INTERNAL AUDITING 12 Periods** Internal control – internalcheck – Internal audit – audit Note book – Audit working paper - Audit programme.

**Unit:III VOUCHING 12 Periods** Vouching – Verification & Valuation of Assets & Liabilities.

**Unit:IV AUDITOR APPOINTMENT 12 Periods** Company Auditor – appointment – qualification – disqualification – removal of auditor – Audit report – duties, powers and liabilities of auditors.

**Unit: V EDP IN AUDITING 12 Periods** EDP in Auditing.

**60 Periods Reference Books:**

1. B.N.Tandon – practical Auditing sultan chand publication – 2009 – New Delhi
2. Dinakarpagare – principles of auditing sultan chand publication – 2009 – New Delhi
3. Spicer & Pegler – Auditing, MC million publications – 2000 – New Delhi

**Course Outcome:**

CO1 Understand the concepts of auditing in business.

CO2 Provide information related to internal control for the business CO3 State details related to appointment and removal of auditors CO4 Identify the concepts of the financial and technological environment of business.

CO5 Knowledge on preparing Audit reports.

*B.Com–General (Full Time) – 2017 Regulation*

**QUESTION PAPER PATTERN**

Section	Question Component	Number	Marks	Total
Part A	6 Theory	5/6	4	20
Part B	7 Theory	5/7	6	30
Part C	7 Theory	5/7	10	50
				<b>100</b>

**DISTRIBUTION OF QUESTIONS**

<b>PART A</b>	1 question (Theory)	Unit I
---------------	---------------------	--------



	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	1 question (Theory)	Unit V
<b>PART B</b>	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	2 questions (Theory)	Unit V
<b>PART C</b>	2 questions (Theory)	Unit I
	1 question (Theory)	Unit II
	1 question (Theory)	Unit III
	2 questions (Theory)	Unit IV
	1 question (Theory)	Unit V

Sem IV	Course Code: HBC017G12							PRACTICAL AUDITING			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	P01	P02	P03	P04	P05	P06	P07	PS01	PS02	PS03	
C01	2	3	2	3	3	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	3	3	2	3	3	3	3	2	2.70
C04	2	3	2	3	3	3	3	3	3	3	2.80
C05	3	3	3	3	2	3	2	3	2	3	2.70
<b>Mean Overall Score</b>											<b>2.74</b>

**Result:** The Score for this course is 2.74 (High)

<b>HBG21C09</b>	<b>BUSINESS TAXATION</b>	<b>4 0 0 4</b>
-----------------	--------------------------	----------------

**Objectives:**

- To make a students to gain knowledge of the principles of indirect taxation.
- To highlights the students about customs duty.
- To enable the students to gain knowledge of Goods and Service Tax (GST)

**UNIT – I INTRODUCTION 12 Periods** Objectives of Taxation – Canons of Taxation – Tax system in India – Direct and Indirect Taxes – Meaning and Types.

**UNIT – II CENTRAL EXCISE DUTY 12 Periods** Central Excise Duty – Classification – Levy and Collection of Excise duty – Clearance of excisable goods- Exemption from excise duty – Excise and Small Scale Industries – Excise and Exports – Demand, Refund, Rebate of Central Excise duty – Offences and Penalties – Settlement – Appellate provisions.

**UNIT – III OFFENCES AND PENALTY 12 Periods** The Customs duty – Levy and Collection of customs duty – Organisation of the customs department – Officers of the customs – Powers – Appellate machinery – Infringement of the law – offences and penalties – Exemption from duty – customs duty drawback – duties free zones.

**UNIT - IV CENTRAL SALES TAX ACT 12 Periods** Central Sales Tax Act – Levy and Collection of CST -Important Definitions - Sales Purchase in the course of export or import- Liability of Tax – Registration of dealers – Goods of Special Importance – Offences and penalties.

**UNIT- V VALUE ADDED TAX 12 Periods** Value added tax – objectives – Levy of VAT – Arguments in favour of VAT – Difficulties in administering VAT – Set off / Input Tax credit – Carrying over of Tax credit – Registration – TIN – Returns – Assessment of VAT Liability – Declaration form – Service Tax – Tax on different services – Rate of Service Tax.

**60 Periods**

**REFERENCE BOOKS**

1. Central Excise Act.
2. Customs Act
3. Central Sales Act
4. Students Guide to Income Tax by Dr. Vinod K. Singhanian and Monica Singhanian.
5. Indirect Taxes - Datt
6. Business Taxation - T.S. Reddy & Dr. Y. Hariprasad Reddy

**Course Outcome:**

CO1 State the information related to indirect taxation in business CO2

Gain in Knowledge on various tax system.

CO3 Elaborate the concepts on central excise duty and customs duty CO4

provide the data related to CST and liability of taxes

CO5 Inculcate the information related toVAT and service tax

**QUESTION PAPER PATTERN**

<b>Section</b>	<b>Question Component</b>	<b>Number</b>	<b>Marks</b>	<b>Total</b>
----------------	---------------------------	---------------	--------------	--------------

Part A	4 Theory 2 problems	5/6	4	20
Part B	2 Theory & 5 Problems	5/7	6	30
Part C	2Theory & 5 problems	5/7	10	50
				100

### DISTRIBUTION OF QUESTIONS

<b>PART A</b>	1questions (Theory )	Unit I
	1 questions(Theory)	Unit II
	2questions (1Theory &1 Problem)	Unit III
	1 question(Problem)	Unit IV
	1question(Theory )	Unit V
<b>PART B</b>	2questions(1Theory 1 Problem)	Unit I
	1 question(Problem)	Unit II
	2 question(1 Theory& 1 Problem )	Unit III
	1 question (problem)	Unit IV
	1 question (problem)	Unit V
<b>PART C</b>	1 question (problems)	Unit I
	2 questions (1 theory and 1 problem)	Unit II
	1 question (problems)	Unit III
	2 questions (problems)	Unit IV
	1 questions (Theory)	Unit V

<b>Sem IV</b>	<b>Course CODE: HBC017G13</b>	<b>BUSINESS TAXATION</b>	
	<b>Programme Outcomes (Pos)</b>	<b>Programme Specific Outcomes (PSOs)</b>	<b>Mean Score</b>

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	of Cos
C01	2	3	2	3	3	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	3	3	2	3	3	3	3	2	2.70
C04	2	3	2	3	3	3	3	3	3	3	2.80
C05	3	3	3	3	2	3	2	3	2	3	2.70
<b>Mean Overall Score</b>											<b>2.74</b>

**Result:** The Score for this course is 2.74 (High)

*B.Com-General (Full Time) – 2017 Regulation*

<b>HBMG21L02</b>	<b>SOFT SKILL-II</b>	<b>2 0 0 2</b>
------------------	----------------------	----------------

**OBJECTIVES:**

- To strengthen the students with the needed vocabulary.
- To infer information from the given passage through reasoning.
- To train them in attending Group Discussion.
- To face the Technical and HR interview of the corporate.
- To raise communication proficiency to global standards

**UNIT-I 6 hours** Preparation of resume- functional resume with objective according to different advts- how to have interview file- how to send it by email- concept of writing email- practise through BEC method (questions and answer)

**UNIT-II 6 hours** Writing secretarial letters like intra-mail and inter-mail, agenda, memo and business reports- introducing GD through video-conduct of GD on a topic and also case studies

**UNIT-III 6 hours** Body language-grooming- Interview skill- Dos and Dents- mock interview-exchange of interviewee practical session

**UNIT-IV (Department of Mathematics) 6 hours** Number system- H.C.F & L.C.M- Problems on ages – Percentage- Profit & Loss- Ratio & Proportion- Partnership.

**UNIT-V 6 hours** Time& work-Time& Distance- Clocks – Permutation & Combinations- Heights & Distance a Odd man out and Series.

**Total: 30 Periods**

**Text Book and Reference Books:**

1. Soft Skill for Everyone-Jeff Butterfield,Part-1; Unit-D&E
2. EFA (English For All)- Dr. PadmasanniKannan, Libin Roy Thomas
3. English for Competitive Exam- R.P. Bhatnagar,RajulBhargava
4. Placement Interview- S.Anandamurugan,Chapter-2&3
5. Alex K, Soft Skills; S. Chand& Company Pvt Ltd,2009
6. Rizvi Ashraf M, Effective Technical Communication; Tata McGraw-Hill; 2005 7. Thorpe,

Edgar, Course in Mental Ability and Quantitative Aptitude Tata McGraw- Hill,2003 8. Agarwal, R.S, A Modern Approach to Verbal and Non-Verbal Reasoning, S. Chand& Co;2004 9. R.S.Agarwal, Quantitative Aptitude for Competitive Examinations,S. Chand& Co., (2017) 10. Jobsearch.about.com  
11. www.exsearch.in/interview.html

### **COURSE OUTCOME:**

Students completing the course Soft Skill-II will

1. 1.be strengthened in the vocabulary
2. improve their reasoning and finding a logical sequence in the passage given
3. be prepared to face Group Discussion
4. know the nuance of the interview of the corporate
5. raise communication proficiency to global standards

*B.Com–General (Full Time) – 2017 Regulation*  
**THIRD YEAR**

<b>HBC017G14</b>	<b>COST ACCOUNTING- I</b>	<b>3 1 0 4</b>
------------------	---------------------------	----------------

### **OBJECTIVES:**

- To enhance the basis of cost accounting through the preparation of cost sheets. ➤ To make the feasibility report to the management about the labour turnover and the overheads incurred by each department.

**UNIT – I INTRODUCTION 12 Periods** Nature and scope of cost accounting - Cost analysis - Concepts and classifications – Installation of costing systems, cost centers and profit centers.

**UNIT – II PREPARATION OF STATEMENT OF COST SHEET 12 Periods** Preparation of statement of cost sheet – Meaning – Prime cost – Works cost – Cost of Production – Cost of sales – Profit.

**UNIT – III MATERIAL COSTING 12 Periods** Material Costing – Issue of Material – FIFO, LIFO, HIFO, STORES control – EOQ – Material purchase control – Levels, Aspects, Need and Essentials of Material control – Inventory Control - Re-order Levels – Minimum, Maximum, and Average Stock Levels.

**UNIT – IV LABOUR COST 12 Periods** Computation and Treatment – Methods of wage payment – Time rate and Piece rate system(Taylor’s, Merrick’s, Gantts task) – Labour turnover.

**UNIT – V OVERHEADS 12 Periods** Overheads- Classifications – Apportionment and Allocation – Accounting and control of Overheads – Manufacturing, Administration, Selling and Distribution – Primary and Secondary – Direct, Repeated Distribution Method, Step Ladder Method. **60 Periods**

### **REFERENCE BOOKS:**

1. Jain S.P And Narang K.L – Cost Accounting – Kalyani Publishers
2. Reddy And Murthy – Cost Accounting – Margham Publications
3. S.N. Maheswari – Cost Accounting – Sultan Chand & Sons

## COURSE OUTCOME:

C01 Enable the students to understand critical concepts related to cost sheet C02 Provide the students necessary knowledge to compute inventory control and stocks using different methods

C03 To give an exposure on computation of wage rates

C04 To provide critical understanding on time rate and piece rate systems C05 To offer the students necessary knowledge on over heads and related allocations

### *B.Com-General (Full Time) – 2017 Regulation*

#### QUESTION PAPER PATTERN

Section	Question Component	Number	Marks	Total
Part A	4 Theory 2 problems	5/6	4	20
Part B	2 Theory & 5 Problems	5/7	6	30
Part C	2Theory & 5 problems	5/7	10	50
				<b>100</b>

#### DISTRIBUTION OF QUESTIONS

<b>PART A</b>	1questions (Theory )	Unit I
	1 questions(Theory)	Unit II
	2questions (1Theory &1 Problem)	Unit III
	1 question(Problem)	Unit IV
	1question(Theory )	Unit V
<b>PART B</b>	2questions(1Theory 1 Problem)	Unit I
	1 question(Problem)	Unit II
	2 question(1 Theory& 1 Problem )	Unit III
	1 question (problem)	Unit IV
	1 question (problem)	Unit V
<b>PART C</b>	1 question (problems)	Unit I
	2 questions (1 theory and 1 problem)	Unit II

	1 question (problems)	Unit III
	2 questions (problems)	Unit IV
	1 questions (Theory)	Unit V

Sem V	Course CODE: HBC017G14							COST ACCOUNTING - I			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
C01	3	3	2	3	2	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	3	3	3	3	3	3	3	3	2.90
C04	2	3	3	3	3	3	3	3	3	2	2.80
C05	3	3	3	3	3	2	2	3	3	2	2.70
<b>Mean Overall Score</b>											<b>2.78</b>

**Result:** The Score for this course is 2.78 (High)

*B.Com-General (Full Time) – 2017 Regulation*

<b>HBC017G15</b>	<b>HUMAN RESOURCES MANAGEMENT</b>	<b>3 1 0 4</b>
------------------	-----------------------------------	----------------

**OBJECTIVES:**

- To facilitate the students to know about the importance of Human Resources.
- To make the students to understand the critical aspects of the Human Resources Management

**UNIT – I INTRODUCTION 12 Periods** Nature and scope of HRM-Differences between personnel management and HRM – Environment of HRM – Human resource planning – Recruitment – Selection – methods of Selection – Use of Various tests – Interview techniques in selection – Placement.

**UNIT – II TRAINING AND DEVELOPMENT 12 Periods** Induction – Training – Methods – Techniques – identification of the training needs – Training and Development – Performance appraisal-transfer – promotion and termination of services – Career development.

**UNIT – III WAGE AND SALARY BENEFITS 12 Periods** Remuneration – Components of

remuneration – Incentives – Benefits – Motivation – Welfare and social security measures.

**UNIT – IV LABOUR RELATIONS 12 Periods** Labour Relations – Functions of trade unions – Forms of collective bargaining – Workers participation in management – Types and effectiveness – Industrial Disputes and settlements (laws excluded)

**UNIT- V HR AUDIT 12 Periods** Human Resource Audit – Nature – Benefits – Scope – approaches

**60 Periods**

**REFERENCE BOOKS:**

1. V.S.P. Rao – Human Resource Management
2. Ashwathappa – Human Resource Management
3. Garry Deseler – Human Resource Management
4. L.M. Prasad – Human Resource Management
5. Tripathi – Human Resource Management

**Course Outcome:**

CO1 Provide the basic aspects related to human resource management  
CO2 Enable the students to be aware of training and remuneration methods  
CO3 Gain Knowledge of employee Compensation

CO4 State the information related to labour relations

CO5 Apprehend the nature of human resource audit

*B.Com-General (Full Time) – 2017 Regulation*

**QUESTION PAPER PATTERN**

Section	Question Component	Number	Marks	Total
Part A	6 Theory	5/6	4	20
Part B	7 Theory	5/7	6	30
Part C	7 Theory	5/7	10	50
				<b>100</b>

**DISTRIBUTION OF QUESTIONS**

<b>PART A</b>	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	1 question (Theory)	Unit V



<b>PART B</b>	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	2 questions (Theory)	Unit V
<b>PART C</b>	2 questions (Theory)	Unit I
	1 question (Theory)	Unit II
	1 question (Theory)	Unit III
	2 questions (Theory)	Unit IV
	1 question (Theory)	Unit V

Sem V	Course CODE: HBC017G15							HUMAN RESOURCE MANAGEMENT			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	P01	P02	P03	P04	P05	P06	P07	PS01	PS02	PS03	
C01	3	3	2	3	2	3	3	3	3	2	2.70
C02	3	3	3	2	3	3	3	2	2	3	2.70
C03	3	2	3	3	3	3	3	3	3	3	2.90
C04	2	3	3	3	3	3	2	3	3	2	2.70
C05	3	3	3	3	3	2	2	3	3	2	2.70
<b>Mean Overall Score</b>											<b>2.74</b>

**Result:** The Score for this course is 2.74 (High)

*B.Com-General (Full Time) – 2017 Regulation*

<b>HBC017G16</b>	<b>INCOME TAX LAW &amp; PRACTICE - I</b>	<b>3 1 0 4</b>
------------------	--	----------------

## OBJECTIVES:

- To introduce students to the basic concepts in Income-Tax.
- To help them to apply the provisions and compute incomes under various heads.

**UNIT-I INTRODUCTION TO INCOME TAX 12 Periods** Income Tax Act 1961-Basic Concepts-Capital Revenue-Residential Status-Incidence of Tax-Exempted Income.

**UNIT-II INCOME FROM SALARY 12 Periods** Income from salary-Different form of salary and allowance-Perquisites-Problems in computation of salary income.

**UNIT-III INCOME FROM HOUSE PROPERTY 12 Periods** Income from house property-Annual value-Standard Deduction-Unrealized rent Problems in computation of house property income.

**UNIT-IV INCOME FROM BUSINESS OR PROFESSION 12 Periods** Income from Business or Profession –Deduction, Allowable –Expressly disallowed expenses-Computation- Problems in computation of business or professional income.

**UNIT-V ASSESSMENT OF INDIVIDUALS 12 Periods** Assessment of Individuals (Covering incomes under Salary, House Property, Business or Profession including sec. 80C – Computation of Tax) - Filing of Return – Various Return Forms – Permanent Account Number (PAN) and its usage.

**60 Periods**

## Reference Books :

1. Income Tax Law & Accounts – H.C.M.ehrotrA
2. Income Tax Law & Practice – Bhagavathi Prasad
3. Outline of Income Tax - Rupram Gupta
4. Income Tax Law & Accounts – Vinod Singhanian
5. Income Tax Law & Practice – Gaur and Narang

## **Course Outcome:**

CO1 Introduce the concepts related to income tax

CO2 Understand the different forms of incomes for individuals CO3 Create an idea

about income which are generated from house property CO4 Make the students

aware of assessment made for individuals CO5 Empowers the Practical exposure on income tax provisions.

*B.Com–General (Full Time) – 2017 Regulation*

## **QUESTION PAPER PATTERN**

Section	Question Component	Number	Marks	Total
Part A	4 Theory 2 problems	5/6	4	20

Part B	2 Theory & 5 Problems	5/7	6	30
Part C	2 Theory & 5 problems	5/7	10	50
				<b>100</b>

### DISTRIBUTION OF QUESTIONS

<b>PART A</b>	1 questions (Theory )	Unit I
	1 questions(Theory)	Unit II
	2questions (1Theory & 1 Problem)	Unit III
	1 question(Problem)	Unit IV
	1question(Theory )	Unit V
<b>PART B</b>	2questions(1Theory 1 Problem)	Unit I
	1 question(Problem)	Unit II
	2 question(1 Theory& 1 Problem )	Unit III
	1 question (problem)	Unit IV
	1 question (problem)	Unit V
<b>PART C</b>	1 question (problems)	Unit I
	2 questions (1 theory and 1 problem)	Unit II
	1 question (problems)	Unit III
	2 questions (problems)	Unit IV
	1 questions (Theory)	Unit V

Sem V	Course CODE: HBC017G16							INCOME TAX LAW & PRACTICE - I			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
C01	3	3	2	3	2	3	3	3	3	2	2.70
C02	3	3	3	2	3	3	3	2	2	3	2.70

C03	3	2	3	3	3	3	3	3	3	3	2.90
C04	2	3	3	3	3	3	2	3	3	2	2.70
C05	3	3	3	3	3	2	2	3	3	3	2.80
<b>Mean Overall Score</b>											<b>2.76</b>

**Result:** The Score for this course is 2.76 (High)

*B.Com-General (Full Time) - 2017 Regulation*

<b>HBC017G17</b>	<b>FINANCIAL MANAGEMENT</b>	<b>4 0 0 4</b>
------------------	-----------------------------	----------------

**Objectives:**

- To impart the basics of Financial Management for the benefit of students.
- To enable the m understand the concepts of the Investment, Financing and Working Capital.

**Theory : 60**  
**Problems :40**

**UNIT I INTRODUCTION TO FINANCIAL MANAGEMENT 12 Periods**

Meaning, objectives and Importance of Finance – Sources of finance – Functions of financial management – Role of financial manager in Financial Management.

**UNIT II CAPITAL STRUCTURE 12 Periods**

Capital structures planning - Factors affecting capital structures – Determining Debt and equity proportion – Theories of capital structures – Leverage concept.

**UNIT III COST OF CAPITAL 12 Periods**

Cost of capital – Cost of equity – cost of preference capital – Cost of debt – Cost of retained earnings – weighted Average (or) composite cost of capital (WACC) (Simple Problems)

**UNIT IV DIVIDEND POLICIES 12 Periods**

Dividend policies – Factors affecting dividend payment - Company Law provision on dividend payment – Bonus Issues – Rights Share

**UNIT V WORKING CAPITAL 12 Periods** Working capital – components of working capital – types - working capital operating cycle – Factors influencing working capital – Determining (or) Forecasting of working capital requirements. (Simple Problems)

**60 Periods**

**REFERENCE BOOKS :**

1. Financial Management - I.M. Pandey
2. Financial Management – Prasanna Chandra
3. Financial Management – S.N. Maheswari
4. Financial Management – Y. Khan and Jain

**Course Outcome:**

CO1 State the key concepts related to financial management  
 CO2 Outline the Overall functions of financial management in Business  
 CO3 Understand the critical concepts related to capital structure  
 CO4 Provide information related to cost of capital and dividend policies  
 CO4 Make the students understand the concept of working capital.

*B.Com-General (Full Time) – 2017 Regulation***QUESTION PAPER PATTERN**

Section	Question Component	Number	Marks	Total
Part A	4 Theory 2 problems	5/6	4	20
Part B	2 Theory & 5 Problems	5/7	6	30
Part C	2Theory & 5 problems	5/7	10	50
				<b>100</b>

**DISTRIBUTION OF QUESTIONS**

<b>PART A</b>	1questions (Theory )	Unit I
	1 questions(Theory)	Unit II
	2questions (1Theory &1 Problem)	Unit III
	1 question(Problem)	Unit IV
	1question(Theory )	Unit V
<b>PART B</b>	2questions(1Theory 1 Problem)	Unit I
	1 question(Problem)	Unit II
	2 question(1 Theory& 1 Problem )	Unit III
	1 question (problem)	Unit IV
	1 question (problem)	Unit V
<b>PART C</b>	1 question (problems)	Unit I
	2 questions (1 theory and 1 problem)	Unit II
	2 questions (problems)	Unit III
	2 questions (problems)	Unit IV

	1 questions (problems)	Unit V
--	------------------------	--------

Sem V	COURSE CODE: HBC017G17							FINANCIAL MANAGEMENT			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
C01	3	3	2	3	2	3	3	3	3	2	2.70
C02	3	3	3	2	3	3	3	2	2	3	2.70
C03	3	2	3	3	3	3	3	3	3	3	2.90
C04	2	3	3	3	3	3	2	3	3	2	2.70
C05	3	3	3	3	3	2	2	3	3	3	2.80
<b>Mean Overall Score</b>											<b>2.76</b>

**Result:** The Score for this course is 2.76 (Very High)

*B.Com-General (Full Time) – 2017 Regulation*

<b>HBC017G18</b>	<b>COMPUTER APPLICATION IN BUSINESS (THEORY)</b>	<b>4 0 0 4</b>
------------------	--	----------------

**Objectives:**

- To acquire Knowledge of computer basics and OS
- To acquire Knowledge about Ms-office including Ms-Word, Ms-Power Point, Ms-Excel, Ms-Access
- To Acquire basic knowledge about DBMS and Problem Solving.

**UNIT I 12 Periods** Basic Computing Concepts: Introduction to Computers, Applications of Computer in Business, Basic computer Architecture: Systems Concept, CPU, Memory & storage Devices, Input & Output Technologies; Software: Types of Software with examples, Operating System: Functions, Types and classification

**UNIT II 12 Periods** Problem Solving, steps of problem solving, tools and techniques of problem solving, Data Processing and management – Basic of data processing : data and information, data processing activities, representation of data in computer memory(binary , octal and Hexadecimal system) ASCII and EBCDIC.

**UNIT III MS-OFFICE 12 Periods Word Processing :** Word Basics, Creating a new document, Page-Setup, Editing Document (cut, copy, paste, paste special), hyperlink, header and footer, tables, graphics, mail merge, auto correct and auto format.

**UNIT IV 12 Periods Excel :** Spreadsheets and their uses in business, Excel basics, creating a new worksheet, rearranging worksheets, excel formatting techniques, using function protection, goal

seeks scenarios, pivot table and chart.

**UNIT V 12Periods PowerPoint** : Creating and inserting a new slide, creating a title slide ,  
applying a design template , creating a hierarchy, slide sorter view, printing the slides.

**Access** : Creating tables, Querying, Forms, Reports.

**60 Periods**

### Reference Books

1. P.K.Sinha, Fundamental of computers, BPB.
2. Ron Masfield , Ms-Office, Tech Publication
3. V Rajaraman, Introduction to Information Technology, PHI ,2004
4. June Jamarich Parsons, Computer Concepts, Thomson Learning
5. Leon & Leon Introduction to computers, vikas publishing house

### Course Out comes

C01 Gain Knowledge on basic computing Concepts.

C02 Familiarize with basic data processing

C03 Enable students to understand basic of Ms.Word

C04 Outlines students the knowledge of Ms. Excel

C05 Gains knowledge on Ms.Power Point for effective presentation .

*B.Com–General (Full Time) – 2017 Regulation*

### QUESTION PAPER PATTERN

Section	Question Component	Number	Marks	Total
Part A	6 Theory	5/6	4	20
Part B	7 Theory	5/7	6	30
Part C	7 Theory	5/7	10	50
				<b>100</b>

### DISTRIBUTION OF QUESTIONS

<b>PART A</b>	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	1 question (Theory)	Unit V
<b>PART B</b>	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III

	1 question (Theory)	Unit IV
	2 questions (Theory)	Unit V
<b>PART C</b>	2 questions (Theory)	Unit I
	1 question (Theory)	Unit II
	1 question (Theory)	Unit III
	2 questions (Theory)	Unit IV
	1 question (Theory)	Unit V

Sem V	COURSE CODE: HBC017G18							COMPUTER APPLICATION IN BUSINESS (THEORY)			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
C01	3	3	2	3	2	3	3	3	3	2	2.70
C02	3	3	3	2	3	3	3	2	2	3	2.70
C03	2	2	3	3	3	3	2	3	3	3	2.70
C04	2	3	3	3	3	3	2	3	3	2	2.70
C05	3	3	3	3	3	2	2	3	3	3	2.80
<b>Mean Overall Score</b>											<b>2.72</b>

**Result:** The Score for this course is 2.72 (High)

*B.Com-General (Full Time) - 2017 Regulation*

<b>HBC017L01</b>	<b>COMPUTER APPLICATION IN BUSINESS (LAB)</b>	<b>2 0 0 2</b>
------------------	---	----------------

**OBJECTIVES:**

- To acquire Practical Knowledge about Ms-office including Ms-Word, Ms-Power point, Ms-Excel, Ms-Access
- To acquire Knowledge about Tally and Software Package.

**UNIT I 6 hours Word Processing :** Word Basics, Creating a new document, Page-Setup,



Editing Document (cut, copy, paste, paste special), hyperlink, header and footer, tables, graphics, mail merge, auto correct and auto format.

**UNIT II 6hour Excel** : Spreadsheets and their uses in business, Excel basics, creating a new worksheet, rearranging worksheets, excel formatting techniques, using function protection, goal seeks scenarios, pivot table and chart.

**UNIT III 6 hours PowerPoint** : Creating and inserting a new slide, creating a title slide , applying a design template , creating a hierarchy, slide sorter view, printing the slides.

**UNIT IV ` 6 hours Access** : Creating tables, Querying, Forms, Reports. Basic of Internet.

**UNIT V 6 hours Tally** : Accounting Package (Contemporary Version) :-Journal Entry, Ledger posting, Preparation of Trial Balance, Preparation of Balance Sheet & Profit & Loss Accounts.. **30 hours**

**TOTAL NO OF PERIODS: 30**

### Reference Books

1. P.K.Sinha, Fundamental of computers, BPB.
2. Ron Masfield , Ms-Office, Tech Publication
3. V Rajaraman, Introduction to Information Technology, PHI ,2004 Delhi, 2001.
4. Luca, Information Technology for Management, Tata

*B.Com-General (Full Time) – 2017 Regulation*

<b>HBC017G19</b>	<b>COST ACCOUNTING - II</b>	<b>3 1 0 4</b>
------------------	-----------------------------	----------------

### Objectives:

- To teach the different methods of costing i.e., techniques and process employed for the ascertainment of cost in Various types of industries and manufacturing activities.

**UNIT- I JOB COSTING 12 Periods** Job Costing Features and Objectives-procedure - Merits and Limitations of Job Costing - Batch Costing and EBQ

**UNIT-II CONTRACT COSTING 12 Periods** Contract Costing Introduction and Features - Preparation of Contract Accounts - WIP Valuation - Cost Plus Contracts and Escalation Clause

**UNIT-III UNIT COSTING 12 Periods** Unit Costing Meaning and Applicability - Treatment of scrap material - Transport costing, Costing Procedure - Computation of cost unit-running Kilometers

**UNIT-IV PROCESS COSTING 12 Periods** Process costing, characteristics and types of industries using process costing - Advantages and Disadvantages of Process costing - Process losses, inter-process Profits - Joint and By-Product costing

**UNIT-V MARGINAL COSTING 12 Periods** Definition of Marginal cost and Marginal costing - Features, advantages and limitations of marginal costing - Cost-volume-profit analysis - Application of marginal costing

60 Periods

**REFERENCES**

1. S.P.Iyengar, 2004, Cost Accounting, 13<sup>th</sup> Ed., Sultan Chand & Sons, New Delhi.
2. S.P.Jain&K.L.Narang, 2002, Cost Accounting, 17<sup>th</sup> Ed., Kalyani Publishers Ludhiana.
3. M.N.Arora, 2003, Cost Accountancy, 17<sup>th</sup> Ed., Vikas Publishing House, New Delhi.
4. R.S.N.Pillai&V.Bagavathi, 2004, Cost Accounting, 7<sup>th</sup> Ed., S. Chand& Co, New Delhi.
5. T.S.Reddy&Y.Hari Prasad Reddy, 2007, Cost Accounting, 2<sup>nd</sup> Ed., Margham Publications, Chennai.
6. [www.harvardbusinessonline.hbsp](http://www.harvardbusinessonline.hbsp)

**Course Outcome:**

C01 State the key concepts related to job costing to the students C02

Understand the critical aspects of contract costing

C03 Enable the students to compute using process costing methods related to cost of capital and dividend policies

C04 Make the students aware of cost volume profit analysis and break even points.

C05 Invent the Installation of costing system .

*B.Com-General (Full Time) – 2017 Regulation*

**QUESTION PAPER PATTERN**

Section	Question Component	Number	Marks	Total
Part A	4 Theory 2 problems	5/6	4	20
Part B	2 Theory & 5 Problems	5/7	6	30
Part C	2Theory & 5 problems	5/7	10	50
				<b>100</b>

**DISTRIBUTION OF QUESTIONS**

<b>PART A</b>	1questions (Theory )	Unit I
	1 questions(Theory)	Unit II
	2questions (1Theory & 1 Problem)	Unit III
	1 question(Problem)	Unit IV

	1question(Theory )	Unit V
<b>PART B</b>	2questions(1Theory 1 Problem)	Unit I
	1 question(Problem)	Unit II
	2 question(1 Theory& 1 Problem )	Unit III
	1 question (problem)	Unit IV
	1 question (problem)	Unit V
<b>PART C</b>	1 question (problems)	Unit I
	2 questions (1 theory and 1 problem)	Unit II
	2 questions (problems)	Unit III
	2 questions (problems)	Unit IV
	1 questions (problems)	Unit V

Sem VI	COURSE CODE: HBCO17G19							COST ACCOUNTING - II			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
C01	3	3	2	3	2	3	3	3	3	2	2.70
C02	3	3	3	2	3	3	3	2	2	3	2.70
C03	2	2	3	3	3	3	2	3	3	3	2.70
C04	3	3	3	3	3	3	2	3	3	2	2.80
C05	3	3	3	3	3	2	2	3	3	3	2.80
<b>Mean Overall Score</b>											<b>2.74</b>

**Result:** The Score for this course is 2.77 (High)

*B.Com-General (Full Time) - 2017 Regulation*

<b>HBCO17G20</b>	<b>MANAGEMENT ACCOUNTING</b>	<b>4 0 0 4</b>
------------------	------------------------------	----------------

**OBJECTIVES:**

➤ To understand and analyze financial statement to help in managerial decision making. ➤ To prepare statements like cash flow, funds flow, budgets etc., so as to assist the managements to take meaningful and correct decisions.

### **UNIT – I INTRODUCTION 12 Periods**

Management Accounting – Definition, Functions, Scope, Management Accounting Vs Financial Accounting, Management Accounting Vs Cost Accounting.

### **UNIT – II FINANCIAL STATEMENT ANALYSIS 12 Periods**

Analysis and interpretation of financial statements, Methods of analysis (comparative, common size statements and trend analysis) - Ratio Analysis – Meaning, Types, Advantages and Limitations – Profitability ratios – Turnover Ratios – Financial Ratios.

### **UNIT – III FUND FLOW STATEMENT AND CASH FLOW STATEMENT 12 Periods**

Funds flow analysis – Meaning, Importance, Difference between funds flow and Balance Sheet – Advantages and Limitations – Cash flow statement – Meaning – Importance – Difference between funds flow analysis and cash flow analysis – Advantages and Limitations.

### **UNIT – IV BUDGETARY CONTROL 12 Periods**

Budgets and Budgetary Control – Meaning, objectives, merits and demerits – Types of budgets – Production, Production cost budget, Cash budget, Flexible budget, Sales budget.

### **UNIT – V CAPITAL BUDGETING 12 Periods**

Capital Budgeting – Meaning & Definition - Types – Pay Back Period, NPV, ARR and IRR. **60 Periods**

### **REFERENCES**

1. Dr.N.P.Srinivasan, 1988, *Management Accounting*, 2<sup>nd</sup> Ed., Sterling Publication, New Delhi.
2. R.K.Sharma&ShashiK.Gupta, 1999, *Management Accounting*, 2<sup>nd</sup> Ed., Kalyani Publication, Ludhiana.
3. R.S.N.Pillai&Bhagavathy, 1999, *Management Accounting*, 7<sup>th</sup> Ed., Sultan Chand & Sons, New Delhi.
4. N.Vinayakam&I.B.Sinha, 1998, *Management Accounting*, 4<sup>th</sup> Ed., Himalaya Publications, Mumbai.
5. [www.imanet.org](http://www.imanet.org)

### **Course Outcome:**

CO1 Make the students aware of introduction to management accounting CO2

Gain knowledge on fundflow and cash flow analysis.

CO3 Enable them to analyse the financial statements using ratios CO4

Understand the importance of budgetary control

CO5 Apprehend the students to make decision using capital budgeting tools.

*B.Com–General (Full Time) – 2017 Regulation*

### **QUESTION PAPER PATTERN**

<b>Section</b>	<b>Question Component</b>	<b>Number</b>	<b>Marks</b>	<b>Total</b>
Part A	4 Theory 2 problems	5/6	4	20

Part B	2 Theory & 5 Problems	5/7	6	30
Part C	2 Theory & 5 problems	5/7	10	50
				<b>100</b>

### DISTRIBUTION OF QUESTIONS

<b>PART A</b>	1 questions (Theory )	Unit I
	1 questions(Theory)	Unit II
	2questions (1Theory & 1 Problem)	Unit III
	1 question(Problem)	Unit IV
	1question(Theory )	Unit V
<b>PART B</b>	2questions(1Theory 1 Problem)	Unit I
	1 question(Problem)	Unit II
	2 question(1 Theory& 1 Problem )	Unit III
	1 question (problem)	Unit IV
	1 question (problem)	Unit V
<b>PART C</b>	1 question (problems)	Unit I
	2 questions (1 theory and 1 problem)	Unit II
	1 question (problems)	Unit III
	1 question (problems)	Unit IV
	2 questions (1 theory and 1 problem)	Unit V

Sem VI	COURSE CODE: HBCO17G20							MANAGEMENT ACCOUNTING			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
C01	3	3	2	3	2	3	3	3	3	2	2.70
C02	3	3	3	2	3	3	3	2	2	3	2.70

C03	2	2	3	3	3	3	2	3	3	2	2.60
C04	3	3	3	3	3	3	2	3	3	2	2.80
C05	3	3	3	3	3	2	2	3	3	3	2.80
<b>Mean Overall Score</b>											<b>2.72</b>

**Result:** The Score for this course is 2.72 (High)

*B.Com-General (Full Time) – 2017 Regulation*

<b>HBCO17G21</b>	<b>FINANCIAL SERVICES</b>	<b>3 1 0 4</b>
------------------	---------------------------	----------------

**Objectives**

- To highlight the meaning and significance of the financial services available in the country.
- To understand the role of financial service in the development of the capital market and the economy of the country.

**Unit-I INTRODUCTION TO FINANCIAL SERVICES 12 Periods**

Meaning and importance of Financial Service – Types of Financial Services – Financial services and economic environment – players in Financial Services Sector.

**Unit-II MERCHANT BANKING 12 Periods**

Merchant Banking – Functions – Issue Management – Managing of new issues – underwriting - capital market - stock exchange - Rule & SEBI.

**Unit-III HIRE PURCHASE AND LEASE SYSTEMS 12 Periods** Leasing and Hire purchase – concepts and features – Types of Lease.

**Unit- IV FACTORING 12 Periods**

Factoring – Functions of factor – Consumer finance – Venture capital – Mutual funds – Credit rating.

**Unit-VINSURANCE 12 Periods** Insurance – Different Types – Life, marine, fire, motor, health, pension plan, annuity, rural insurance. Insurance Laws and Regulations (A brief introduction to IRDA Insurance Act 1938)

**60 Periods**

**Reference Books:**

1. Mahendra Raja – F.S. –Sultan chand Pub – New Delhi – 1998.
2. M.Y. Khan – FS – tatamchraw Hill – New Delhi – 2000.
3. D. Joseph Anbrasur, V.K. Boominathan, P. Manoharan, G. Gnanaraju. 4. FS. Sultan chand& sons – New Delhi – 2004.
5. ShasiK.Gupta&NishaAggarwar – F.S. Kalyani – Pub – 2010 New Delhi Chennai. 6.

**Course Outcome:**

C01 Enable the students to aware of financial services

C02 Make them aware on concepts related to merchant banking C03

State the importance of hire purchase and leasing systems C04 Gain knowledge on factoring and mutual funds.

C05 Provide the students a critical overview of insurance business.

*B.Com-General (Full Time) – 2017 Regulation*

**QUESTION PAPER PATTERN**

Section	Question Component	Number	Marks	Total
Part A	6 Theory	5/6	4	20
Part B	7 Theory	5/7	6	30
Part C	7 Theory	5/7	10	50
				<b>100</b>

**DISTRIBUTION OF QUESTIONS**

<b>PART A</b>	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	1 question (Theory)	Unit V
<b>PART B</b>	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	2 questions (Theory)	Unit V
<b>PART C</b>	2 questions (Theory)	Unit I
	1 question (Theory)	Unit II
	1 question (Theory)	Unit III
	2 questions (Theory)	Unit IV
	1 question (Theory)	Unit V

Sem VI	COURSE CODE: HBCO17G21							FINANCIAL SERVICES			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	P01	P02	P03	P04	P05	P06	P07	PS01	PS02	PS03	
C01	3	3	2	3	2	3	3	3	3	2	2.70
C02	3	3	3	2	3	3	3	2	2	3	2.70
C03	2	2	3	3	3	3	2	3	3	2	2.60
C04	3	3	3	2	3	3	2	3	2	2	2.60
C05	3	3	3	3	3	2	2	3	3	3	2.80
<b>Mean Overall Score</b>											<b>2.68</b>

**Result:** The Score for this course is 2.68 (High)

*B.Com-General (Full Time) – 2017 Regulation*

<b>HBCO17G22</b>	<b>INCOME TAX LAW &amp; PRACTICE – II</b>	<b>4 0 0 4</b>
------------------	---	----------------

**OBJECTIVES:**

- To make the students competent to compute the total income and tax liability of individual assesses and firms.
- To give them the necessary expertise to file return of income tax and to take up job in filing of tax

**UNIT I INCOME FROM CAPITAL GAINS 12 Periods**

Income under capital gains – Short term, long term capital gains – certain transactions not included as transfer – cost of acquisition – cost of improvement – Indexation of cost- Capital gains under different circumstances- Exempted capital gains computation of capital gains.

**UNIT II INCOME FROM OTHER SOURCES 12 Periods**

Income from other sources – their computation – grossing up – deductions in computing income under the head and other related provisions.

**UNIT III DEEMED INCOME 12 Periods**



Clubbing of Income – Deemed incomes – Provisions of the Act relating to clubbing of income – Set off - Carry forward and set off of losses.

#### **UNIT-IV TAX PLANNING AND MANAGEMENT 12 Periods**

Assessment, Tax Planning Tax Management of individuals- Hindu undivided family firms and AOPs.

#### **UNIT-V TAX DEDUCTED AT SOURCE AND OTHERS 12 Periods**

Income Tax Authorities-Producer for Assessment-Tax deduction at source- Tax Collected at Source

**60 Periods**

#### **Reference Books :-**

1. Income Tax Law & accounts - H.C. Mehrotra
2. Income Tax Law & Practice - Bhagavathi Prasad
3. Outline of Income Tax - Rupram Gupta
4. Income Tax Law & accounts - VinodK.Singhania
5. Income Tax Law & Practice - GaurandNarang

#### **Course Outcome:**

- CO1 Introduce the concepts related to income from capital gains CO2 Understand the various incomes generated from other sources CO3 provide understanding on the deemed income about income which are generated from house property CO4 Make the students aware of tax planning and management CO5 Empowers the practical exposure on Income tax provision.

*B.Com–General (Full Time) – 2017 Regulation*

#### **QUESTION PAPER PATTERN**

<b>Section</b>	<b>Question Component</b>	<b>Number</b>	<b>Marks</b>	<b>Total</b>
Part A	4 Theory 2 problems	5/6	4	20
Part B	2 Theory & 5 Problems	5/7	6	30
Part C	2Theory & 5 problems	5/7	10	50
				<b>100</b>

#### **DISTRIBUTION OF QUESTIONS**

<b>PART A</b>	1questions (Theory )	Unit I
	1 questions(Theory)	Unit II
	2questions (1Theory & 1 Problem)	Unit III
	1 question(Problem)	Unit IV

	1question(Theory )	Unit V
<b>PART B</b>	2questions(1Theory 1 Problem)	Unit I
	1 question(Problem)	Unit II
	2 question(1 Theory& 1 Problem )	Unit III
	1 question (problem)	Unit IV
	1 question (problem)	Unit V
<b>PART C</b>	1 question (problems)	Unit I
	2 questions (1 theory and 1 problem)	Unit II
	1 question (problems)	Unit III
	2 questions (problems)	Unit IV
	1 questions (Theory)	Unit V

Sem VI	COURSE CODE: HBCO17G22							INCOME TAX LAW & PRACTICE - II			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
C01	3	3	2	3	2	3	3	3	3	2	2.70
C02	3	3	3	2	3	3	3	2	2	3	2.70
C03	2	3	3	3	3	3	2	3	3	2	2.70
C04	3	3	3	3	3	3	2	3	3	2	2.80
C05	3	3	3	3	3	2	2	3	3	3	2.80
<b>Mean Overall Score</b>											<b>2.74</b>

**Result:** The Score for this course is 2.74 (High)

*B.Com-General (Full Time) - 2017 Regulation*

<b>HBCO17G23</b>	<b>ENTREPRENEURIAL DEVELOPMENT</b>	<b>3 0 0 3</b>
------------------	------------------------------------	----------------

**OBJECTIVES:**

➤ To enrich the students towards the knowledge of entrepreneurial skills and to make the students understand the approaches to attain the goals of the business. **UNIT – I - ENTREPRENEURSHIP 9 Periods** Concept of Entrepreneurship – Meaning – Types – Qualities of an Entrepreneur – Classification of Entrepreneurs – Factors influencing Entrepreneurship – Functions of Entrepreneurs .

**UNIT – II ENTREPRENEURIAL DEVELOPMENT 9 periods** Entrepreneurial Development – Agencies – Commercial Banks – District Industries Centre – National Small Industries Corporation – Small Industries Development Organisation – Small Industries Service Institute. All India Financial Institutions – IDBI – IFCI – ICICI – IRDBI.

**UNIT – III BUSINESS IDEA GENERATION 9 Periods** Project Management - Business idea generation techniques – identification of Business Opportunities – Feasibility study – Marketing, Finance, Technology & Legal Formalities- Preparation of Project Report Tools of Appraisal.

**UNIT – IV EDP 9 Periods** Entrepreneurial Development programmes (EDP) – their role, relevance, and achievements – Role of Government in organizing EDPs – critical evaluation

**UNIT- V ENTREPRENEURIAL GROWTH 9 Periods** Economic development and entrepreneurial growth - Role of Entrepreneur in economic growth – Strategic approaches in the changing economic scenario for small scale Entrepreneurs – Networking – Niche play, Geographic Concentration, Franchising/dealership – Development of Women Entrepreneurship.

**45 Periods**

**REFERENCE BOOKS:**

1. Srinivasan N.P. – Entrepreneurial Development
2. Saravanavel – Entrepreneurial Development
3. Vasant Desai – Project Management
4. Jayashree Suresh – Entrepreneurial Development
5. Holt – Entrepreneurship – New Venture Creation

**Course Outcome:**

CO1 Provide information related to entrepreneurship

CO2 Make students state the importance of entrepreneurial development CO3

State the importance of business idea generations

CO4 Gain knowledge on various EDP organized by Government Sectors. CO5 Provide them the nature of economic development and entrepreneurial growth.

*B.Com–General (Full Time) – 2017 Regulation*

**QUESTION PAPER PATTERN**

Section	Question Component	Number	Marks	Total
Part A	6 Theory	5/6	4	20
Part B	7 Theory	5/7	6	30
Part C	7 Theory	5/7	10	50
				<b>100</b>

## DISTRIBUTION OF QUESTIONS

<b>PART A</b>	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	1 question (Theory)	Unit V
<b>PART B</b>	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	2 questions (Theory)	Unit V
<b>PART C</b>	2 questions (Theory)	Unit I
	1 question (Theory)	Unit II
	1 question (Theory)	Unit III
	2 questions (Theory)	Unit IV
	1 question (Theory)	Unit V

Sem VI	COURSE CODE: HBCO17G23							ENTREPRENEURIAL DEVELOPMENT			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	P01	P02	P03	P04	P05	P06	P07	PS01	PS02	PS03	
C01	3	3	2	3	2	3	3	3	3	2	2.70
C02	3	3	3	2	3	3	3	2	2	3	2.70
C03	2	2	3	3	3	3	2	3	3	2	2.60
C04	3	3	3	2	3	3	2	3	2	2	2.60
C05	3	3	3	3	3	2	2	3	3	3	2.80
<b>Mean Overall Score</b>											<b>2.68</b>

**Result:** The Score for this course is 2.68 (High)

*B.Com-General (Full Time) – 2017 Regulation*



*C. B. Palaniswamy*

REGISTRAR  
Dr. M.G.R.  
EDUCATIONAL AND RESEARCH INSTITUTE  
(Deemed to be University)  
Periyar E.V.R. High Road,  
Maduravoyal, Chennai 600 095