



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 (CMA)
COST & MANAGEMENT ACCOUNTING
(DEGREE COURSE)
(SEMESTER SYSTEM WITH CBCS)
(EFFECTIVE FROM THE ACADEMIC YEAR 2018)
REGULATIONS AND SYLLABUS

DEPARTMENT OF COMMERCE



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DEPARTMENT OF COST & MANAGEMENT ACCOUNTING **(CMA)**

GLIMPSE OF THE DEPARTMENT

The B.Com (CMA) course was introduced in the year 2018 with the distinction of providing students a learning experience in the professional arena along with the regular B.Com degree course. From the year 2018 a great stride of the Department was to provide extensive training for the Professional Cost and Management Accounting Examination through its meticulously framed embedded syllabus and expert coaching by practicing professionals.

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.

Curriculum and Syllabus have to frame on the basis of Integrated Mode. ICMAI and Commerce Syllabus as per the UGC Norms were fully incorporated in the CMA Syllabus. The Syllabus have been prepared for the Students in the ideology to write the ICAI Examination.

**“கேடில் விழுச்செல்வம் கல்வி யொருவற்கு
மாடல்ல மற்றை யவை.”**

Learning is the true imperishable riches; all other things are not riches;

[Thirukural – 400]

VISION

- ✓ Design of the effective curriculum standards to structure and enrich the concepts of Commerce, Accounts and Banking aspects in the minds of the students to explore in this competitive environment.
- ✓ To promote entrepreneurial culture and communication skills among the students.

MISSION

M1	Establish a specific plan to make the students to learn through special practical and project based training sessions in the corporate world related to accounting.
M2	To develop soft skill of the students in order to increase their employability and to empower them in contributing to the development of the society as well as nation.

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

PROGRAMME OUTCOMES

PO 1	To spread valuable knowledge relating to basic accounting standards through practical application of accounting procedures
PO 2	To develop the skills of filing taxation and creating the opportunities to get exposure in the field of indirect taxation and GST
PO 3	To explore more chances to learn about marketing, banking management, financial markets and financial institutions to deal with financial services
PO 4	Imparting sufficient knowledge in human resource management and entrepreneurship to deal effectively with human resources in business
PO 5	To learn the methods of E-filing and corporate financial reporting in the business with is the latest development in the business world
PO 6	Computerized knowledge will enhance the students to learn how to maintain accounts using technology
PO 7	Many skill based knowledge will be given in the form of communication skill development, about commodity markets, employability aspects to students

PROGRAMME SPECIFIC OBJECTIVES

PSO 1	This course is very much concentrating over the process of imparting the knowledge about the various areas of accounting, cost and management accounting, financial reporting, taxes, marketing, human resource management, capital markets and other specified financial areas
PSO 2	B.Com (CMA) degree course is aiming to train the students in various skill based subjects where they can improve their capacity and ability to compete in this competitive world
PSO 3	The graduates will get hands on experience in various aspects acquiring skills for Accounting Manager, Cost Accountant, over all Administration abilities of the Company

COURSES OFFERED:-

- **UG Courses Offered:- (Three Years)**
 - **B. Com (Cost & Management Accounting)**

- **PG Courses Offered:- (Two Years)**
 - **M. Com (Cost and Management Accounting)**

- **Training on Various Skill Programme:-**
 - **Soft skill**
 - **GST**
 - **Commodity Marketing**
 - **E-Filing**

CURRICULUM ENRICHMENT

<u>NATURE OF THE COURSE</u>	
Core	C
Allied	A
Project	P
LANGUAGE	
Tamil	TA
Hindi	HI
French	FR
English	EN

CORE PAPERS

S.No	Subject Code	Subject Name
1	HBCO18M01	Fundamentals of Accounting
2	HBCO18M02	Fundamentals of Laws and Ethics
3	HBCO18M03	Business Accounting
4	HBCO18M04	Advanced Laws and Ethics
5	HBCO18M05	Professional Cost Accounting
6	HBCO18M06	Professional Management Accounting
7	HBCO18M07	Professional Financial Management
8	HBCO18M08	Direct Tax Laws
9	HBCO18M09	Operation Management
10	HBCO18M10	Strategic Management
11	HBCO18M11	Cost and Management Accounting
12	HBCO18M12	Company Accounts - I
13	HBCO18M13	Indirect Taxation GST
14	HBCO18M14	Practical Auditing
15	HBCO18M15	Company Accounts - II
16	HBCO18M16	Financial Markets and Institution
17	HBCO18M17	Banking Management
18	HBCO18M18	Computer Application in Business
19	HBCO18M19	Capital Markets

20	HBCO18M20	Marketing
21	HBCO18M21	Human Resource Management
22		Entrepreneurial Development
23	HBCO18M22	Corporate Financial Reporting

ALLIED PAPERS

S.No	Subject Code	Subject Name
1	HBMA18A04	Fundamentals of Business Statistics
2	HBMA18A06	Professional Business Mathematics

LANGUAGE PAPERS

S.No	Subject Code	Subject Name
1	HBTA17001	Tamil -I
2	HBHI17001	Hindi -I
3	HBFR17001	French -I
4	HBEN17001	English - I
5	HBTA17002	Tamil -II
6	HBHI17002	Hindi -II
7	HBFR17002	French -II
8	HBEN17002	English - II

PROJECT

S.No	Subject Code	Subject Name
1	HBCO18MP1	Project and VIVA-VOCE

**B.Com Cost & Management Accounting (CMA)
(Full Time)**

**CURRICULUM AND SYLLABUS
2018 REGULATION**

SEMESTER- I

SUBJECT CODE	SUBJECTS	L	T	P	CREDITS
HBTA/HI/FR17001	Language-I / Tamil I/ Hindi I/ French I	3	0	0	3
HBEN17001	Language-II / English-I	3	0	0	3
HBCO18M01	Fundamentals of Accounting	3	1	0	4
HBCO18M02	Fundamentals of Laws and Ethics	3	1	0	4
HBMA18A04	Fundamentals of Business Statistics	3	0	0	3
HBCO18ML1	Communicative English	0	0	2	2
Total Credits		15	2	2	19

SEMESTER- II

SUBJECT CODE	SUBJECTS	L	T	P	CREDITS
HBTA/HI/FR17002	Language-I/ Tamil II/ Hindi II/ French II	3	0	0	3
HBEN17002	Language-II / English-II	3	0	0	3
HBCO18M03	Business Accounting	3	1	0	4
HBCO18M04	Advanced Laws and Ethics	3	1	0	4
HBMA18A06	Professional Business Mathematics	3	0	0	3
HBCO18ML2	Supply Chain Management	0	0	2	2
Total Credits		15	2	2	19

SEMESTER- III

SUBJECT CODE	SUBJECTS	L	T	P	CREDITS
HBCO18M05	Professional Cost Accounting	3	1	0	4
HBCO18M06	Professional Management Accounting	3	1	0	4
HBCO18M07	Professional Financial Management	3	1	0	4
HBCO18M08	Direct Tax Laws	3	1	0	4
HBCO18M09	Operation Management	3	0	0	3
HBCO18ML3	Effective Employability Skills	0	0	2	2
Total Credits		15	4	2	21

SEMESTER- IV

SUBJECT CODE	SUBJECTS	L	T	P	CREDITS
HBCO18M10	Strategic Management	3	1	0	4
HBCO18M11	Cost and Management Accounting	3	1	0	4
HBCO18M12	Company Accounts -I	3	1	0	4
HBCO18M13	Indirect Taxation GST	3	1	0	4
HBCO18M14	Practical Auditing	3	0	0	3
HBCO18ML4	E- Filing	0	0	2	2
HBCO18ML5	Commodity Marketing Operation	0	0	2	2
Total Credits		15	4	4	23

SEMESTER- V

SUBJECT CODE	SUBJECTS	L	T	P	CREDITS
HBCO18M15	Company Accounts -II	3	1	0	4
HBCO18M16	Financial Markets and Institution	3	1	0	4
HBCO18M17	Banking Management	3	1	0	4
HBCO18M18	Computer Application in Business	3	1	0	4
HBCO18M19	Capital Markets	3	1	0	4
HBCO18ML6	Accounting Package	0	0	2	2
Total Credits		15	5	2	22

SEMESTER- VI

SUBJECT CODE	SUBJECTS	L	T	P	CREDITS
HBCO18M20	Marketing	3	1	0	4
HBCO18M21	Human Resource Management	3	1	0	4
	Entrepreneurial Development	3	1	0	4
HBCO18M22	Corporate Financial Reporting	3	1	0	4
HBCO18MP1	Project and VIVA-VOCE	0	0	10	10
Total Credits		12	4	10	26

CREDIT SUMMARY	
I SEMESTER	19
II SEMESTER	19
III SEMESTER	21
IV SEMESTER	23
V SEMESTER	22
VI SEMESTER	26
Total Credits	130

நோக்கம்

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

முதல் பருவம்- தமிழ்த்தாள் 1**அலகு-1**

செய்யுள் திரட்டு வாய்மொழி இலக்கியம்: **நாட்டுப்புறப்பாடல்கள்**

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

அலகு-2

1. வழித்துணை - ந. பிச்சமூர்த்தி
2. குருடர்களின் யாணை - அப்துல் ரகுமான்
3. முள் முள் முள் - சிற்பி

அலகு-3 (புதுமைப்பித்தன் கதைகள்)

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

அலகு-4

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

அலகு-5

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

மேற்பார்வை நூல்கள்

1. சென்னைப்பல்கலைக் கழக வெளியீடு - 2013
2. பொது இலக்கணம்

Total No of Hrs : 45

OBJECTIVES:

Special emphasis on creative writing with phrases and quotes. Essays of eminent authors have been selected→ Administrative terms prescribed by official language department is taught→ Prose, Administrative Hindi and Grammer.

UNIT I

Sabhyatakaarahasya - lesson and annotations ,Questions & answers, 2. Administrative terms (Prayojanmulak Hindi).

UNIT II

Mitrathakarahasya - lesson and annotations questions and answers 2. Patralekhan, definitions, correspondence in hindi.

UNIT III

Paramanuoorjaevam and kadhyasanrakshan (lesson) annotations and answers, 2. Technical terms and words, letter writing.

UNIT IV

Yuvavon se (lesson), annotations, essay and questions and answers 2. Types of official correspondence, technical terms 3. Grammer(Change of voice, correcting the sentences).

UNIT V

Yogyataaurvyavasaykachunav (Lesson) essay, questions and answers 2. Letter writing 3. grammer& technical terms.

REFERENCE BOOKS:

1. Dr. Syed Rahmatullah&PoornimaPrakashan, Hindi gadhyamaala Refrences Dr. Syed Rahmatullah&PoornimaPrakashan, Prayojanmulak Hindi
2. Dakshin Bharat Hindi Prachara Sabha, T.Nagar,Saral Hindi Vyakaran-2

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UNIT I

Découvrir le langue française

UNIT II

Faire connaissance

UNIT III

Organizer son temps

UNIT IV

Découvrir son environnement

UNIT V

S'informer, Se faire plaisir

REFERENCE BOOKS:

1. Jacky Girardet, Jacques Pécheur Available at :Goyal Publishers Pvt Ltd 86, University Block JawaharNagar , New Delhi – 110007. Tel : 011 – 23858362 / 23858983.

OBJECTIVES:

1. To prepare students for attaining a comprehensive knowledge of the communication skills
2. To make them understand the nuances of the language and use its vocabulary in appropriate contexts
3. To develop in students a knowledge of the various techniques in language use
4. To develop in them analytical and interpretative skills
5. To train learners in organized academic and business writing

UNIT- I

Prose: Literary Melodies (Orient Black Swan)

UNIT- II

Poetry: Literary Melodies (Orient Black Swan)

UNIT- III

Short Stories: Literary Melodies (Orient Black Swan)

UNIT- IV

One Act Plays: Literary Melodies (Orient Black Swan)

UNIT- V

Functional English

UNIT – I**PROSE- For Detailed Study**

- | | |
|-------------------------------|-----------------|
| 1. On Running After One's Hat | G.K. Chesterton |
| 2. The Unexpected | Robert Lynd |
| 3. How to be a Doctor | Stephen Leacock |

UNIT-II**POETRY-For Detailed Study**

- | | |
|------------------------------------|---------------------|
| 1. Ulysses | Lord Tennyson |
| 2. If | Rudyard Kipling |
| 3. Leave this Chanting and Singing | Rabindranath Tagore |

UNIT- III**SHORT STORY**

- | | |
|----------------------------|-------------|
| 1. A Retrieved Reformation | O'Henry |
| 2. Engine Trouble | R.K.Narayan |

UNIT-IV**GLIMPSES FROM GREAT MINDS**

- | | |
|------------------------|-----------------------|
| 1. I LIVED WITH WORDS | R.L.Stevenson |
| 2. My Vision for India | Dr. A.P.J.Abdul Kalam |

UNIT- V**FUNCTIONAL ENGLISH**

Enhancing LSRW Skills through Tasks

Note: Each Lesson to be followed by text-based Vocabulary, Grammar and Usage Exercises.

Synonyms, Antonyms- Affixes (Prefixes& Suffixes) – Noun – Adjectives, Verbs, Tense, Adverb, Preposition, 'if' clause, Articles, discourse marker, Reported and Direct speech-Voice, Degrees of comparison, Interrogatives Comprehension, Precis writing.

Text Books, Reference Books and Web Resources

1. Pushkala.R, P.A.Sarada, El Dorado: A textbook of Communication Skills, Orient Blackswan, 2014
2. PadmasaniKannan.S., Pushkala.R : Functional English
3. Hancock, Mark, English Pronunciation in Use, Cambridge University Press, 2013
4. McCarthy, Michael et.al., English Vocabulary in Use, Advanced, Cambridge University Press, 2011
5. Wren and Martin: Grammar and Composition, Chand & Co, 2006.
6. Part I & Part II from Spring Board by Orient Black Swan Pvt. Ltd.

OBJECTIVE

1. To provide knowledge on the fundamental of financial accounting.
2. To expose the student to various financial transaction and its current application.

UNIT I

Accounting Principles, Concepts and Conventions-Capital and Revenue transactions - capital and revenue expenditures, capital and revenue receipts-Double entry system, Books of prime entry, Subsidiary Books, Cash Book-Journal, Ledger, Trial Balance

UNIT II

Depreciation - Methods (Straight Line and Diminishing Balance methods only)-Not-for-Profit making concern-Preparation of Receipts and Payments Account-Preparation of Income and Expenditure Account

UNIT III

Rectification of Errors-Opening entries, Transfer entries, Adjustment entries, Closing entries-Bank Reconciliation Statements

UNIT IV

Accounting for Special Transactions-Bills of Exchange (excluding accommodation bill, insolvency)-Consignment (cost price, invoice price, commission & valuation of stock)-Joint Venture

UNIT V

Preparation of Final Accounts-Of a Profit making concern (for sole proprietorship concern only)-Accounting treatment of bad debts, reserve for bad and doubtful debts, provision for discount on debtors and provision for discount on creditors-Preparation of Trading Account, Profit & Loss Account and Balance Sheet.

REFERENCE BOOKS

Advanced Accountancy	R.L.Gupta and M.Radhasamy,Sultan chand & sons publish New Delhi
Advanced Accounts	M.C.Shukla and T.S.Grewal ,Chand & Company An - S.N.Maheswari, Kalyani Publishers Ltd
Introduction to Accountancy	M.A.Arulanandam and K.S.Raman Himalaya publishing Company Ltd.
Advanced Accountancy	S.P.Jain and K.L.Narang, Kalyani Publishers Ltd
Advanced Accountancy	R.S.N.Pillai & Bhagavathi, S.Chand & Company Publishers
Financial Accounting	T.S.Reddy and A.Murthy, Margham Publications

COURSE OUTCOME:

- C01 - To educate the basic concepts and conventions of accounting principles through in business.
- C02 - To elaborate the concepts of cash book, journal and ledger to maintain the dealings in business
- C03 - To teach about the income and expenditure concepts to make the students to understand the financial status of the business
- C04 - Special practical approach to students over the accounting for special transactions and joint venture
- C05 - To mould the students to learn about the preparation of final accounts to deal with day to day expenditure and maintenance of balance sheet for the smooth running of the business

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
				100

DISTRIBUTION OF QUESTIONS

PART A	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
PART 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
PART C	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: HBC018M01							FUNDAMENTALS OF ACCOUNTING			Mean Score of Cos
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
CO1	3	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	2	3	3	3	3	3	2.90
CO3	3	3	3	2	3	2	3	3	3	3	2.80
CO4	2	2	3	3	3	2	3	3	3	3	2.70
CO5	3	3	2	3	3	3	3	3	3	3	2.90
Mean Overall Score											2.86

Result: The Score for This Course Is 2.86 (High)

OBJECTIVES:

To enable the students to gain knowledge about advanced law and ethics it's importance.

UNIT I

Indian Contracts Act, 1872-Essential elements of a contract, offer and acceptance-Void and voidable agreements-Consideration, legality of object and consideration-Capacity of Parties, free consent

UNIT II

Quasi Contracts, Contingent Contracts- Performance of contracts-Discharge of contracts-Breach of Contract and Remedies for Breach of Contract

UNIT III

Sale of Goods Act, 1930-Definition-Transfer of ownership-Conditions and Warranties-Performance of the Contract of Sale-Rights of Unpaid Vendor-Auction Sales

UNIT IV

Negotiable Instruments Act, 1881- Characteristics of Negotiable Instruments-Definitions of Promissory Note, Bill of Exchange and Cheque-Differences between Promissory Note, Bill of exchange and Cheque-Crossing – Meaning, Definition and Types of Crossing

UNIT V

Ethics and Business-Ethics – Meaning, Importance-The “Seven Principles of Public Life” – selflessness, integrity, objectivity, accountability, openness,honesty and leadership-The relationship between Ethics and Law-Ethics in Business

REFERENCE BOOKS

- 1.Elements of Mercantile Law : N.D.Kapoor Sultan Chand & Sons
- 2.Mercantile Law : M.C.Shukla,Chand & Company publishers
- 3.Business and corporate Law : P.C.Tulsian,Tata Mcgraw Hill Publishing Co.,
4. Company Law : M.R.Srinivasan,Margham, Publications.
5. Business Law : R.S.N Pillai and Bhagavathi S.Chand &Co.,
- 6.Banking Theory, Law and Practice : E.Gordon and K.Natarajan, Himalaya Publications
- 7.Banking Theory, Law and Practice : Sundaram and Varshney, Sultan Chand & Co.,

COURSE OUTCOME:

C01 - Enrich the concepts related to Indian laws and contract act to enable the students for better gaining of knowledge over offer and acceptance to deal in business

C02 - To brief and give insight for the students to know about the sale of goods act, contract of sale, rights of an unpaid seller in a perfect way

C03 - The knowledge about the negotiable instruments and usage of such financial instruments in business for the financial performance is well explained

C04 - Establish the best practice of business ethics in order to maintain the reality, accountability and honesty to start and run the business can be imparted in the minds of the students

C05 - The concepts of Integrity Ethics and Law, including how they overlap and how they are different.

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
				100

DISTRIBUTION OF QUESTIONS

PART A	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
PART 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
PART C	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	Course code: HBC018M02							FUNDAMENTALS OF LAWS AND ETHICS			Mean Score of Cos
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
C01	3	3	2	3	3	2	3	3	3	3	2.9
C02	3	3	3	2	2	3	2	3	3	3	3.0
C03	3	2	3	3	2	2	3	3	3	3	3.0
C04	3	3	3	2	2	3	3	3	3	3	3.0
C05	3	3	3	2	2	3	3	3	3	3	3.0
Mean Overall Score											2.98

Result: The Score for This Course Is 2.98 (High)

OBJECTIVE

- To educate the students on quantitative analysis and to use statistical techniques for analysis of business data.
- To have a deeper understanding of statistical analysis.
- To get in-depth knowledge in the subject.

UNIT I

Statistical Representation of Data-Diagrammatic representation of data-Frequency distribution-Graphical representation of Frequency Distribution – Histogram, Frequency Polygon Curve, Ogive, Pie-chart

UNIT II

Measures of Central Tendency and Dispersion-Mean, Median, Mode, Mean Deviation-Range, Quartiles and Quartile Deviation-Standard Deviation-Co-efficient of Variation-Karl Pearson and Bowley's Co-efficient of Skewness

UNIT III

Correlation and Regression-Scatter diagram-Karl Pearson's Coefficient of Correlation-Regression lines, Regression equations, Regression coefficients

UNIT IV

Time series – Components – Moving average – Methods of least squares – Measurement of seasonal variations – Simple average, Ratio-to-trend method, Ratio-to-moving average method – Link relative method.

UNIT V

Index numbers – Meaning – Construction of index numbers – Problems – Methods of construction – Test of consistency – Fixed base – Chain base –Base conversion and shifting – Consumer price index – Formula.

REFERENCE BOOKS

1. Statistical methods: Dr.S.P.Gupta Sultan chand & sons, New Delhi.
2. Statistics,Theory& Practice:R.S.N. Pillai&Baghavathy–S.Chand&Company New Delhi.
3. Business Statistics: G.C.Beri Tata Mcgraw-Hill Edition.
4. Statistical Methods: Sanchetti and Kapoor, Sultan Chand & Co.,
5. Business Statistics: M.Wilson – Himalaya Publishing House, Mumbai.
6. Statistical Methods: , M.Manoharan, Palani Paramounts Publications.
7. Business Mathematics and Statistics : P.R.Vittal, Margham Publications

COURSE OUTCOME:

CO1 - To provide a better understanding about the data, frequency distribution and charts and diagrams to present a better result of the business among the students.

CO2 - To impart a well-defined knowledge about the calculation of mean, average and efficient of variation which explains the statistical way of bringing solutions to the business problems in the minds of the students.

CO3 - Students can learn more about correlation and regression by which the relationship between the variables can be assessed.

CO4 - In order to explore more information about the time series in statistics where the returns and also future predictions in business can be easily identified by the students.

CO5 - Testing the consistency of the business operations through statistical way can be educated through test of consistency and index numbers.

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
				100

DISTRIBUTION OF QUESTIONS

PART A	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
PART 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
PART C	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: HBMA18A04							FUNDAMENTALS OF BUSINESS STATISTICS			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
CO1	3	3	2	3	2	3	3	3	3	3	2.80
CO2	3	3	3	3	2	3	3	3	3	3	2.90
CO3	3	3	2	3	3	3	3	3	3	3	2.90
CO4	2	2	3	3	3	3	3	3	3	3	2.80
CO5	3	3	3	2	2	3	3	3	3	3	2.80
Mean Overall Score											2.84

Result: The Score for This Course Is 2.84 (High)

- Pattern of Communication
- Management of Information
- Face to Face Conversation
- Telephonic Conversation
- Interview
- Instruction
- Dictation

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- தமிழ்த்தார் 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 (கலிநீங்கு காண்டம்)
2. சீறாப்புராணம் (மானுக்குப் 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

HBHI17002	HINDI II	3 0 0 3
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OBJECTIVES:

Famous ancient and modern poets from the Hindi literature are prescribed— Navrasas and meters are taught to keep with latest trends in modern Hindi, Computer applications in Hindi, provisions of official language Act etc are included

UNIT I

(Poetry, Hindi computing ,alankar) 1. Poetry Manu Ki chintha - kaviparichay, annotation, summary, Madhushala and kabirdhas , two padhya only 2. 2. Alankaaranupras, and upma only.

UNITII

PoetrySurdas (two padh only), kaviparichay, annotation , Kaikeyikapaschatap, Utprekshaalankar

UNIT III

Meerabai only one padya, Kaamkajihindi, concept of official language, and Hindi computing theory.

UNIT IV

Jugnu, summary & meaning annotation, Hindi software packages.

UNIT V

1.Kaviparichay 2. Kabirdas, MeerabaiMythili saran gupta 3. Jaishankar Prasad 4. Sleshaalankar.

REFERENCE BOOKS:

1. Dakshin Bharat hindipracharasabha, KavyaKusum- 3
2. Murali Manohar&vidhyanilaya,Ras Chand Alankar
3. Hareeshvishwavidyalayprakashan, agra, Kaamkajihindi and hindi computing

UNIT I

Cultiver les relations

UNIT II

Découvrir le passé

UNIT III

Entreprendre UNIT - 4 9 Hrs Prendre des décisions

UNIT IV

Faire face aux problèmes et s'évader

REFERENCE BOOKS:

1. Jacky Girardet, Jacques Pécheur Available at :Goyal Publishers Pvt Ltd 86, University Block JawaharNagar , New Delhi – 110007. Tel : 011 – 23858362 / 23858983.

OBJECTIVES:

1. To prepare students to attain a comprehensive knowledge of the communication skills
2. To make them understand the nuances of the English language and use the vocabulary in appropriate contexts
3. To develop in students a knowledge of the various techniques in language usage
4. To develop in them analytical and interpretative skills
5. To train learners in organized, academic and business writing

UNIT – I

Prose: Literary Melodies (Orient Black Swan)

UNIT – II

Poetry: Literary Melodies (Orient Black Swan)

UNIT – III

Short Stories: Literary Melodies (Orient Black Swan)

UNIT – IV

One Act Plays: Literary Melodies (Orient Black Swan)

UNIT – V

Functional English

UNIT – I**PROSE – For Detailed Study**

- | | |
|------------------------------|---------------|
| 1. Spoon Feeding | W.R.Inge |
| 2. Disaster Management | B.M. Hegde |
| 3. If You are Wrong Admit it | Dale Carnegie |

UNIT – II**POETRY – For Detailed Study**

- | | |
|----------------------------|-----------------|
| 1. Psalm of Life | H.W. Longfellow |
| 2. Anthem for Doomed Youth | Wilfred Owen |
| 3. Street Cries | Sarojini Naidu |

UNIT – III**SHORT STORY**

- | | |
|-----------------------------------|-----------------|
| 1. How much Land does a Man Need? | Leo Tolstoy |
| 2. Uncle Podger Hangs the Picture | Jerome K.Jerome |

UNIT – IV**DRAMA**

- | | |
|---|---------------------|
| 1. Excerpts from The Merchant of Venice | William Shakespeare |
| 2. Monkey's Paw | W.W.Jacob |

UNIT –V**FUNCTIONAL ENGLISH**

Enhancing LSRW Skills through Tasks

Note: Each lesson to be followed by text-based Vocabulary, Grammar, and usage Exercises

Synonym and Antonym, Phrasal Verb- Idioms and Phrases, Collocation. Gerund and infinitives, Auxiliaries: Primary and Modals, Use of 'as soon as', 'No soonerthan'. 'Hardly has-when'. 'Scarcely had-when', 'too...to', 'so that' –Subject-Verb Agreement.

Comprehension, note-making from an unknown passage, Expanding Hints into a meaningful paragraph, Essay writing.

REFERENCE BOOKS:

1. Pushkala.R, P.A.Sarada, El Dorado: A textbook of Communication Skills, Orient Blackswan, 2014
2. PadmasaniKannan.S., Pushkala.R : Functional English
3. Hancock, Mark, English Pronunciation in Use, Cambridge University Press, 2013
4. McCarthy, Michael et.al., English Vocabulary in Use, Advanced, Cambridge University Press, 2011
5. Wren and Martin: Grammar and Composition, Chand & Co, 2006.
6. Part I & Part II from Spring Board by Orient Black Swan Pvt. Ltd.

HBCO18M03	BUSINESS ACCOUNTING	3 1 0 4
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OBJECTIVES:

1. To understand the preparation of accounting for branch and Special transaction
2. To understand the treatment of partnership accounting

UNIT I

Fundamentals of Accounting :- Accounting - Meaning, Scope and Significance of Accounting - Accounting Principles, Concepts and Conventions - Capital and Revenue Transactions - Depreciation - Rectification of Errors.

UNIT II

Accounting for Special Transactions :- Bills of Exchange - Consignment - Joint Venture - Insurance Claims (Loss of Stock and Loss of Profit) - Preparation of Financial Statements

UNIT III

Preparation of Final Accounts of Profit Oriented organizations, Non-Profit Organizations and from Incomplete Records-Preparation of Financial statements of Profit Oriented organizations: P&L Account, Balance Sheet-Preparation of Financial Statements of Non-Profit making organizations: Preparation of Receipts & Payments Account, Income& Expenditure account and Balance Sheet-Preparation of Financial Statements from incomplete records (Single entry)

UNIT IV

Partnership Accounts:- Admission, Retirement, Death, Treatment of Joint Life Policy, Dissolution of partnership firms including piece meal distribution, Amalgamation of partnership firms, Conversion of partnership firm into a company and sale of partnership firm to a company

UNIT - V

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

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 Graw will New Delhi.
4. T.S. Reddy & A. Murthy – Financial Accounting – Margham Publishers T. Nagar – 17.
5. Rajasekar – Financial Accounting – Pearson Publications

COURSE OUTCOME:

C01 - Elaborate view over the accounting for special transactions can be clearly highlighted among the students

C02 - Methodologies to prepare the financial statements for the profit and non-profit organizations can enable the students to get more exposure in the field of finance management

C03 - Imparting the trends of maintaining the partnership accounts and conversion of partnership in to company can enrich the knowledge of the students towards accountability in business

C04 - Maintenance of branch accounts and branch trading will explore more information about the methods to operate the systems in branches to the students

C05 - Equip with the knowledge of business accounting process and preparation of final accounts of sole traders.

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
				100

DISTRIBUTION OF QUESTIONS

PART A	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
PART 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
PART C	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 II	Course code: HBCO18M03							BUSINESS ACCOUNTING			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
CO1	3	2	3	3	3	2	3	3	3	3	2.80
CO2	3	2	3	3	3	2	3	3	3	3	2.80
CO3	3	3	3	2	2	3	3	3	3	3	2.80
CO4	2	3	3	3	3	2	3	3	3	3	2.80
CO5	3	2	3	2	3	2	3	3	3	3	2.70
Mean Overall Score											2.78

Result: The Score for This Course is 2.78 (High)

OBJECTIVES:

To enable the students to gain knowledge about advanced law and ethics it's importance.

UNIT I

Companies Act 2013:- Company types, promotion, formation and related procedures i.e., Sec 1 to Sec 122 of Companies Act, 2013- Director-Role, Responsibilities, Qualification, disqualification, appointment, retirement, resignation, removal, remuneration and powers, Director Identification Number.

UNIT II

Indian Partnership Act, 1932:- Nature of Partnership- Rights and liabilities of Partners- Formation, Reconstitution and Dissolution of Firms

UNIT III

Limited Liability Partnership Act, 2008:- Concept, formation, membership, functioning- Dissolution

UNIT IV

Factories Act, 1948:- Payment of Gratuity Act, 1972-Employees Provident Fund Act, 1952- Employees State Insurance Act, 1948

UNIT V

Payment of Bonus Act, 1965- Minimum Wages Act, 1948- Payment of Wages Act, 1936

REFERENCE BOOKS

- | | |
|---------------------------------|---|
| 1. Elements of Mercantile Law : | N.D.Kapoor Sultan Chand & Sons |
| 2. Mercantile Law | : M.C.Shukla, Chand & Company publishers |
| 3. Business and corporate Law: | P.C.Tulsian, Tata Mcgraw Hill Publishing Co., |
| 4. Company Law | : M.R.Srinivasan, Margham, Publications. |
| 5. Business Law | : R.S.N Pillai and Bhagavathi S.Chand & Co., |

COURSE OUTCOME:

CO1 - Pinpoint the provisions under the companies act 2013 where the role of the authorities in the company can be well defined to the students

CO2 - Relevant facts related to the Indian partnership act can be imparted to maintain a stability among the partner in the business

CO3 - Detail structure about the partnership formation, functioning and dissolution will be clearly pictorialized among the students

CO4 - Well versed information about the Factories act which includes gratuity act, provident fund act and employees state insurance act can be educated to the students

CO5 - Students can get more exposure in the concept of bonus act, payment of wages act to operate the business well with great knowledge

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
				100

DISTRIBUTION OF QUESTIONS

PART A	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
PART 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
PART C	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 II	Course code: HBCO18M04							ADVANCED LAWS AND ETHICS			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
CO1	3	3	2	3	3	2	3	3	3	3	2.9
CO2	3	3	3	2	2	3	2	3	3	3	3.0
CO3	3	2	3	3	2	2	3	3	3	3	3.0
CO4	3	3	3	2	2	3	3	3	3	3	3.0
CO5	3	3	3	2	2	3	3	3	3	3	3.0
Mean Overall Score											2.98

Result: The Score for This Course Is 2.98 (High)

OBJECTIVE

- To educate the students on arithmetic, logarithms, sets and to use mathematics techniques for analysis of data.
- Students who successfully complete the program will be able to apply problem solving and logical skills.
- Have a deeper understanding of mathematical theory.
- Have a solid knowledge of elementary statistics.
- Be able to communicate mathematical/logical ideas in writing.

Unit I

Arithmetic: - Binary number system – Simple and Compound interest – Profit and Loss.
[Simple problems]

Unit II

Logarithms: - Definition – Laws of Logarithms – Characteristics & Mantissa – Anti-Logarithms. [Simple problems]

Unit III

Set theory: - Finite and Infinite sets (Definition and Examples) – Sub sets – Equality of sets - Operation on Sets: Union, Intersection, Difference, and Compliment – Venn Diagram – De-Morgan's law. [Simple problems]

Unit IV

Probability: - Classical definition – Addition and Multiplication theorems – Axiomatic Approach – Axioms of Probability – Conditional probability. [Simple problems]

Unit V

Distributions: - Binomial – Poisson – Normal distributions [Simple problems]

REFERENCE BOOKS

1. Business Mathematics : M.Monoharan and C.Elango, Palani Paramount Publication
2. Business Mathematics : D.C.Sanchetti and V.K.Kapoor,Sultan Chand & Sons
3. Business Mathematics : D.C.Sanchetty and B.M.Agarwal,Sultan Chand & Sons
4. Business Mathematics and Statistics: P.R.Vittal, Margham Publications, (2017).

COURSE OUTCOME:

- C01 To understand the concepts of Professional Business Mathematics.
- C02 To define basic terms in the areas of Business Calculation and Financial Mathematics.
- C03 To connect acquired knowledge and skills with practical problems in Professional Business Mathematics.
- C04 It helps to use calculations to analyze investments, business and consumer loans and charge accounts.
- C05 To apply business mathematics to reconcile various banking statements and service.

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
				100

DISTRIBUTION OF QUESTIONS

PART A	1 questions (Theory)	Unit I
	1 questions (Theory)	Unit II
	2 questions (1Theory & 1 Problem)	Unit III
	1 question (Problem)	Unit IV
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PART 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
PART C	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 II	Course code: HBMA18A06							PROFESSIONAL BUSINESS MATHEMATICS			Mean Score of Cos
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
CO1	2	2	3	3	3	3	2	3	3	3	2.7
CO2	2	2	3	3	3	3	3	3	3	3	2.8
CO3	2	3	3	3	3	3	3	3	3	3	2.9
CO4	2	2	3	3	3	3	2	3	3	3	2.7
CO5	2	2	3	3	3	3	3	3	3	3	2.8
Mean Overall Score											2.78

Result: The Score for This Course Is 2.78 (High)

Logistics management and Supply Chain management - Definition, Evolution, Importance. The concepts of logistics. Logistics relationships. Functional applications – HR, Marketing, Operations, Finance, IT. Logistics Organization - Logistics in different industries

Logistics Activities – functions, objectives, solution. Customer Service, Warehousing and Material Storage, Material Handling, order processing, information handling and procurement Transportation and Packaging. Third party and fourth party logistics - Reverse Logistics - Global Logistics

OBJECTIVE

- To enable the students to know the importance of costing and to understand the basic concepts.

UNIT I

Introduction to cost accounting:- Definition, Scope, objectives and significance of cost accounting, its relationship with financial accounting and management accounting-Cost Objects, Cost centers and cost units-Elements of cost-Classification of costs.

UNIT II

Cost ascertainment - elements of cost:- Material Costs-Procurement of Materials-Inventory Management and Control,-Inventory Accounting & Valuation-Physical Verification, treatment of losses-Scrap, spoilage, defectives and wastage.

UNIT III

Employee Costs:- Time keeping, Time booking and payroll-Labour Turnover, Overtime and idle time-Principles and methods of remuneration and incentive schemes-Employee cost reporting and measurement of efficiency.

UNIT IV

Direct Expenses and Overheads:- Collection, classification and apportionment and allocation of overheads-Absorption and treatment of over or under absorption of overheads-Reporting of overhead costs

UNIT V

Cost Book Keeping:- Cost Accounting Records, Ledgers and Cost Statements-Items excluded from cost and normal and abnormal items/cost-Integral accounts-Reconciliation of cost accounting records with financial accounts-Infrastructure, Educational, Healthcare and Port services

REFERENCE BOOKS

1. Cost accounting : SP.Jain and KL. Narang , Kalyani Publishers.
2. Cost accounting : Das Gupta, Sultan Chand & Sons
3. Cost accounting : R.S.N.Pillai and Bhagvathi, S.Chand & Co.,
4. Cost accounting : S.P. Iyengar, Sultan Chand & Sons
5. Cost accounting : T.S.Reddy, Margham Publications.
6. Cost accounting : V.S.P.Rao, Vrinda Publications
7. A Text Book of cost : M.N.Arora, Vikas Publications. And Management Accounts

COURSE OUTCOME:

CO1 - Students can gain basic knowledge about the cost accounting and its relationship with financial and management accounting to understand the importance of maintenance of accounts

CO2 - Cost elements, inventory management and accounting will enhance the students to identify the importance of cost structure and maintenance in business

CO3 - Students will explore in the areas of payroll, calculation of remuneration and incentive schemes to employees in the business

CO4 - Concept of direct expenses and overheads will impart the established knowledge among the students to calculate the overheads

CO5 - Insight of cost accounting records, cost statements, reconciliation of cost accounting records with financial accounts will expertize the students to understand the importance of cost in business

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
				100

DISTRIBUTION OF QUESTIONS

PART A	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
PART 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
PART C	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 III	Course code: HBC018M05							PROFESSIONAL COST ACCOUNTING			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
CO1	3	3	2	3	3	2	2	3	3	3	2.70
CO2	2	3	3	2	2	3	3	3	3	3	2.70
CO3	3	2	2	3	3	3	3	3	3	3	2.80
CO4	2	3	3	3	2	3	3	3	3	3	2.80
CO5	2	3	3	3	2	3	3	3	3	3	2.80
Mean Overall Score											2.76

Result: The Score for This Course Is 2.76 (High)

OBJECTIVE

To enable the students to know the importance of management accounting and its concepts

UNIT I

Management Accounting:- Introduction to Management Accounting – Relationship between Management Accounting and Cost Accounting

UNIT II

Decision Making Tools:- Marginal Costing: Break Even Analysis and cost-volume-profit analysis; break-even charts and profit charts; differential cost analysis; stock valuation under marginal costing vs. absorption costing; applications of marginal costing in decision making- Transfer Pricing – Determination of Inter-departmental or Inter-company Transfer Price.

UNIT III

Budgeting and Budgetary Control:- Budgetary Control and Preparation of Functional and Master Budgeting-Fixed, Variable, Semi-Variable Budgets-Zero Based Budgeting (ZBB)

UNIT IV

Standard Costing & Variance Analysis:- Computation of variances for each of the elements of costs, Sales Variances, Investigation of variances –Valuation of Stock under Standard Costing – Uniform Costing and Inter-firm comparison.

UNIT V

Learning Curve:- Concept of Learning curve and its application

REFERENCE BOOKS

- | | |
|--|---|
| 1. Principles of Management Accounting | S.N.Maheswari,Sultan Chand& Sons. |
| 2. Management Accounting | Hingo rani & Ramanathan, Sultan Chand&Sons |
| 3. Management Accounting | Guru Prasad Murthy, Himalaya Publications. |
| 4. Management Accounting | R.S.N.Pillai and Bhagwathi S.Chand&Co., |
| 5. Management Accounting | Kalpan, Peeron Education New Delhi |
| 6. Management Accounting | T.S.Reddy & Y. Hari Prasad Reddy, Margham Publication |
| 7. Management Accounting | R.Ramachandran, Shriram Publications. |

COURSE OUTCOME:

CO1 - Elaborate about importance of maintaining management accounting which clearly picturalise the funds & cash flow in the business to students.

CO2 - Students can be able to get exposure over decision making in business by learning about marginal costing, break even charts & profit charts.

CO3 - To teach & educate about preparation of budgets & budgetary control aspects can help the students to frame budgets for business.

CO4 - Expand the knowledge about standard costing & variance analysis which leads the students to learn about valuation of stock under standard costing & investigation of variances.

CO5 - Expose the concepts of learning curve factors to students for better operating of business through financial aspects

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
				100

DISTRIBUTION OF QUESTIONS

PART A	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
PART 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
PART C	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	Course code: HBC018M06							PROFESSIONAL MANAGEMETN ACCOUNTING			
III	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
C01	3	2	3	3	3	2	2	3	3	3	2.70
C02	3	2	3	3	2	2	3	2	3	3	2.60
C03	2	3	3	3	2	3	3	2	3	3	2.70
C04	3	3	2	3	3	2	3	3	3	3	2.80
C05	3	3	2	3	3	3	3	3	3	3	2.90
Mean Overall Score											2.90

Result: The Score for This Course Is 2.90 High)

OBJECTIVE

The objective of this course is to enable the students to understand the conceptual framework of financial management and its applications under appropriate decision making situations. To enable the students to know the principles and practices of managing finance.

UNIT I

Introduction to Financial Management:- Meaning – Objectives – Scope of Financial Management sources of Finance – Introduction to Financial Markets.

UNIT II

Tools for Financial Analysis and Planning:- Financial Ratio Analysis – Funds Flow Analysis – Cash Flow Analysis.

UNIT III

Working capital Management:- Working Capital Management – Financing of Working Capital

UNIT IV

Cost of Capital, Capital Structure Theories, Dividend Decisions and Leverage Analysis:- Meaning of Cost of Capital – Computation of Cost of Capital – Capital Structure Theories and Dividend Decisions Theories (Walters – MM – Gordon Models) – Leverage Analysis.

UNIT V

Capital Budgeting – Investment Decisions:- Concept of Capital Budgeting – Non-Discounted and Discounted Cash Flow Method – Ranking of Projects.

REFERENCE BOOKS

1. Kuchal S C, Corporation Finance
2. Kulkarni P, Financial Management
3. Pandey I M, Financial Management

COURSE OUTCOME:

C01 - Demonstrate an understanding of the overall role and importance of the finance function.

C02 - Demonstrate basic finance management knowledge.

C03 - Communicate effectively using standard business terminology.

C04 - Perform analytical reviews of financial results, proposals, and plans

C05 - Identify the basic financial environment and institutions

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
				100

DISTRIBUTION OF QUESTIONS

PART A	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
PART 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
PART C	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 III	Course code: HBC018M07							PROFESSIONAL FINANCIAL MANAGEMENT			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
CO1	3	2	3	3	2	3	3	3	3	3	2.80
CO2	2	3	3	2	2	2	3	3	3	3	2.60
CO3	3	3	3	3	3	2	3	3	3	3	2.90
CO4	2	3	3	3	3	3	3	3	3	3	2.90
CO5	2	3	3	2	3	3	2	3	3	3	2.70
Mean Overall Score											2.78

Result: The Score for This Course Is 2.78 (High)

OBJECTIVE

To elaborate study on various recent provisions in Direct Tax Systems in India for applying real life situation

UNIT I

Introduction to Income Tax Act, 1961:- Basic Concepts and definitions-Background, concepts, definitions-Capital and revenue – receipts, expenditures-Basis of charge and scope of total income-Residential Status and Incidence of Tax

UNIT II

Heads of Income and Computation of Total Income under various heads:- Income from salaries Income from House property-Profits and gains from Business or Profession-Capital gains-Income from other sources

UNIT III

Clubbing Provisions, Set off and Carry forward of Losses, Deductions:- Income of other persons included in Assessee's Total Income-Aggregation of Income and Set off or Carry Forward of Losses-Deductions in computing Total Income-Rebates & Reliefs-Applicable Rates of Tax and Tax Liability

UNIT IV

Assessment of Income of different persons:- Taxation of Individuals including Non-residents-Hindu Undivided Family-Firms, LLP, Association of Persons-Co-operative Societies-Trusts, Charitable and Religious Institutions

UNIT V

TDS, TCS and Advance Tax:- Tax Deduction at Source-Tax Collection at Source-Advance Tax

REFERENCE BOOKS

- | | |
|---------------------------------------|--|
| 1. Income Tax Law and Accounts | Mehrothra and Goyal, Sahithya Bhavan Publisher. |
| 2. Income Tax | VinodhK.Singhania, Monica Singania, Taxmann |
| 3. Income Tax, Theory, Law & Practice | T.S.Reddy, Y.Prasad, Margham Publications |
| 4. Income Tax, Law & Practice | A.Jeyakumar & N.Hariharan, Vijay Nicol Imprints |
| 5. Income Tax, Law & Practice | V.P.Gaur, D.B.Narang, PujaGaur & Rajeev Puri, Kalyani Publisher. |
| 6. Income Tax | SukumarBhattachary, Kalayani Publications |

COURSE OUTCOME:

CO1 - Students can learn the basic concepts of income tax & residential status & incidence of tax.

CO2 - Exposure over computation of total income under various heads may give more knowledge for the students to deal with tax liability.

CO3 - More about income from other sources, deductions in computing total income may equip the students to learn extra about tax deductions.

CO4 - Insight over assessment of income of different persons can educate the students to explore in calculation of tax over individuals, cooperative societies & charitable institutions.

CO5 - Knowledge about advance taxation & tax collection, tax deduction will provide sufficient sources over taxation on income to students.

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
				100

DISTRIBUTION OF QUESTIONS

PART A	1 questions (Theory)	Unit I
	1 questions (Theory)	Unit II
	2 questions (1Theory & 1 Problem)	Unit III
	1 question (Problem)	Unit IV
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PART 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
PART C	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 III	Course code: HBCO18M08							DIRECT TAX LAWS			Mean Score of Cos
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
CO1	3	2	3	3	2	3	3	3	3	3	2.80
CO2	2	3	3	2	2	2	3	3	3	3	2.60
CO3	3	3	3	3	3	2	3	3	3	3	2.90
CO4	2	3	3	3	3	3	3	3	3	3	2.90
CO5	2	3	3	2	3	3	2	3	3	3	2.70
Mean Overall Score											2.78

Result: The Score for This Course Is 2.78 (High)

HBCO18M09	OPERATION MANAGEMENT	3 1 0 4
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OBJECTIVE

- To enable the students to know the principles and practices of managing operations

UNIT I

Operation Management Introduction:- Scope characteristics of modern operations functions - recent trends in production / operations management.

UNIT II

Operations Planning:- Demand forecasting – capacity planning - capacity requirement planning - facility location - facility layout– Resource aggregate planning – Material requirements planning – Manufacturing resource planning –Economic Batch quantity.

UNIT III

Designing of operational systems and control:- Product Design, Process design - Selection - Product Life Cycle – Process Planning – Process Selection.

UNIT IV

Production planning and Control:- Introduction – Control Measures – Time study, Work study, Method study, Job Evaluation, Job Allocation (Assignment Technique), Scheduling Queuing Models, Simulation and Line Balancing – Optimum Allocation of resources – Lean Operations – JIT – Transportation Model and Linear Programming Technique (Formulation of equations only).

UNIT V

Productivity Management and Quality Management:- Measurement techniques of productivity index, productivity of employee, productivity of materials, productivity of management resources, productivity of other factors – productivity improving methods– TQM basic tools and certification – ISO standards basics.

REFERENCE BOOKS

1. Prasad L N, Reddy & Appanniah, Essentials of Management
2. Lallan Prasad, Koontz, O'Donnel, Essentials of Management
3. Koontz & O' Donnel, Essentials of Management
4. Buffa E.S., Modern Production and Operation Management, Dennis Publications.
5. Chary S.N., Production and Operation Management, TMH Publications, 2006.

COURSE OUTCOME:

CO1 – Brief about the characteristics of modern operations functions & trends in operations can make the students to gain wide knowledge in operations management.

CO2 – Effective operations planning related to location, layout, material requirement planning will give an insight over capacity planning in production to students.

CO3 - Students can learn more about product design, process design & process selection through this operation management.

CO4 - Concepts of time, work & motion study in production, scheduling & queuing models can be well exposed to students.

CO5 - Maintenance of quality in productivity, productivity improving methods, ISO standards basics can be educated to students to get exposure in the field of production.

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
				100

DISTRIBUTION OF QUESTIONS

PART A	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
PART 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
PART C	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 III	Course code: HBCO18M09							OPERATION MANAGEMENT			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
CO1	3	2	3	3	3	3	3	3	3	3	2.9
CO2	3	3	3	3	3	3	3	3	3	3	3.0
CO3	2	2	3	3	3	3	3	3	3	3	2.8
CO4	3	2	3	3	2	3	3	3	3	3	2.8
CO5	3	3	3	3	3	3	3	3	3	3	3.0
Mean Overall Score											2.9

Result: The Score for This Course Is 2.78 (High)

- Communication.
- Teamwork.
- Problem solving.
- Initiative and enterprise.
- Planning and organizing.
- Self-management.
- Learning.
- Technology.

OBJECTIVE

- To enable the students to know the formulate and implies of strategic management

UNIT I

Strategic Management Introduction-Vision- Mission and objective

UNIT II

Strategic Analysis and Strategic Planning-Situational Analysis –SWOT Analysis – Portfolio Analysis – BCG Matrices – Stages in Strategic Planning – Alternatives in Strategic Planning

UNIT III

Formulation and Implementation of Strategy:- Strategy formulation function wise (Production Strategy, Marketing Strategy, Man Power Strategy) – Structuring of Organisation for implementation of strategy – Strategic Business Unit – Business Process re-engineering.

UNIT IV

Project Management:- Project planning – project life cycle – Gantt charts, PERT and CPM.

UNIT V

Economics of Maintenance and Spares Management:- Break down Maintenance – Preventive Maintenance – Routine Maintenance – Replacement of Machine– Spare Parts Management.

REFERENCE BOOKS

1. Lee J. Krajewski, Larry P. Ritzman and Manoj K. Malhotra, Production and strategic Management, Prentice Hall, 2009.
2. Jay Heizer, Larry Render, strategic and Operations Management, Prentice Hall, 2010.
3. R. Panneerselvam, Production and Operations Management, PHI Learning, 2006.
4. Adam Jr. Ebert, Production and Operations Management, PHI Publication
5. Muhlemann, Oakland & Lockyer, Production and Operation Management, Macmillan.

COURSE OUTCOME:

C01- Students can identify the framing of vision and mission practically to be applied in business

C02- Strategic planning for the development of the business and stages in strategic planning can be well defined to students to design strategies for business operations

C03- Exposure over framing of strategies and implementation on of strategies to be concentrated in business dealings can be well educated to students

C04- Knowledge about project management, project planning and application of statistical tools to identify the returns will be delivered to the students

C05- Students can able to learn more about maintenance management over machines and equipment's used for business in order to have a smooth running of operations

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
				100

DISTRIBUTION OF QUESTIONS

PART A	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
PART 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
PART C	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 IV	Course code: HBC018M10							STRATEGIC MANAGEMENT			Mean Score of Cos
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
CO1	3	3	3	3	2	2	2	3	3	3	2.70
CO2	3	2	3	3	2	2	3	3	3	3	2.70
CO3	3	2	2	3	3	3	3	3	3	3	2.0
CO4	2	3	2	2	3	3	3	3	3	3	2.70
CO5	3	3	2	3	3	2	3	3	3	3	2.80
Mean Overall Score											2.74

Result: The Score for This Course Is 2.74 (High)

HBC018M11	COST AND MANAGEMENT ACCOUNTING	3 1 0 4
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OBJECTIVE

- To enable the students to know the importance of costing and managing the basic concepts.

UNIT I

Cost Accounting Techniques:- (Basic Understanding only)-Marginal Costing-Meaning of Marginal Cost and Marginal Costing-Absorption Costing vs. Marginal Costing-Break-even analysis-Margin of safety-Application of Marginal Costing for decision making (simple problems only).

UNIT II

Standard Costing & Variance Analysis:- Concept of standard cost and standard costing-Advantages and limitations-Computation of variances relating to material and labour costs only.

UNIT III

Budget and Budgetary Control (simple problems only):- Concepts, Types of Budgets-Budgetary Control Vs Standard Costing-Advantages and limitations-Preparation of Budgets (simple problems only).

UNIT IV

Methods Of Costing:- Job Costing-Batch Costing-Contract Costing.

UNIT V

Process Costing – Normal and abnormal losses, equivalent production, Joint and By Products-Operating Costing or Service Costing – Transport, Hotel and Hospital.

REFERENCE BOOKS

1. Cost accounting : SP.Jain and KL. Narang , Kalyani Publishers.
2. Cost accounting : Das Gupta, Sultan Chand & Sons
3. Cost accounting : R.S.N.Pillai and Bhagvathi, S.Chand & Co.,
4. Cost accounting : S.P. Iyengar, Sultan Chand & Sons
5. Cost accounting : T.S.Reddy, Margham Publications.
6. Cost accounting : V.S.P.Rao, Vrinda Publications
7. A Text Book of cost : M.N.Arora, Vikas Publications. and Management Accounts

COURSE OUTCOME:

CO1- Techniques of cost management and absorption of costing concepts will be explain to the students

CO2- Effective exposure over standard costing and computation of variance can make the students to learn more about cost maintenance

CO3- Practical problems related to budgeting and budgetary control, preparation of budgets can give a solid idea about framing of budget in business aspects to students

CO4- Knowledge about job costing and contract costing will give more exposure to students related to getting orders in jobs.

CO5- Students can observe more about process costing where the normal and abnormal losses in business can be well educated.

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
				100

DISTRIBUTION OF QUESTIONS

PART A	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
PART 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
PART C	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 IV	Course code: HBC018M11							COST AND MANAGEMENT ACCOUNTING			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
CO1	3	2	3	3	2	3	2	3	3	3	2.70
CO2	3	3	3	3	3	3	3	3	3	3	3.00
CO3	2	2	3	3	3	3	3	3	3	3	2.80
CO4	3	3	3	3	3	3	3	3	3	3	3.00
CO5	3	3	3	3	3	3	3	3	3	3	3.00
Mean Overall Score											2.90

Result: The Score for This Course Is 2.90 (High)

OBJECTIVE

- To enable the students to gain knowledge about company accounts and its importance.

UNIT I

Accounting of Shares and Debentures:- Issue of shares, rights issue, bonus issue, sweat equity shares, forfeiture of share, buy-back of shares-Issue and redemption of preference shares, debentures-Under writing of shares and debentures.

UNIT II

Presentation of Financial Statements (as per Schedule III):- Statement of Profit and Loss-Balance Sheet.

UNIT III

Cash Flow Statement (AS 3).

UNIT IV

Accounts of Banking, Electricity and Insurance Companies:- Accounts of Banking Company-Accounts of an Electricity Company-Accounts of Insurance Company.

UNIT V

Accounting Standards (AS - 11, 12, 15, 16, 17, 18 and 19).

REFERENCE BOOKS

- | | |
|-------------------------|--|
| 1. Advanced Accountancy | - R.L.Gupta and M.Radhasamy, Sultan chand & sons publisher, New Delhi. |
| 2. Advanced Accounts | - M.C.Shukla and T.S.Grewal .,Chand & Company publishers |
| 3. Advanced Accountancy | - S.N.Maheswari, Kalyani Publishers Ltd |
| 4. Advanced Accountancy | - M.A.Arulanandam and K.S.Raman -Himalaya publishing Ltd |
| 5. Advanced Accountancy | - S.P.Jain and K.L.Narang.,Kalyani -Publishers Ltd |
| 6. Advanced Accountancy | - R.S.N.Pillai & Bhagavathi, S.Chand &Company Publishers |
| 7. Corporate Accounting | - T.S.Reddy and A.Murthy, Margham Publications |

COURSE OUTCOME:

CO1- Students can get an opportunity to learn more about shares, issue of shares and debentures by maintenance of accounts for the welfare of the business

CO2- Valuable presentation of financial statements according to schedule III can make the students to learn more about profit and loss accounts

CO3- Inflow of cash in business can be well estimated by the students with the help of cash flow statement

CO4- Exposure in maintaining the accounting procedures of banking, electricity and insurance sector can define the need for recoding the day to day transactions of the sectors

CO5- Students can learn more about Accounting standards which may equip them to apply the concepts of accounts in business

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
				100

DISTRIBUTION OF QUESTIONS

PART A	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
PART B	2 questions(1Theory 1 Problem)	Unit I
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	1 question (problem)	Unit IV
	1 question (problem)	Unit V
PART C	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 IV	Course code: HBC018M12							COMPANY ACCOUNTS - I			Mean Score of Cos
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
CO1	3	3	3	3	2	2	2	3	3	3	2.70
CO2	3	3	3	3	3	3	3	3	3	3	3.00
CO3	3	3	3	3	3	2	2	3	3	3	2.80
CO4	3	3	3	3	3	3	3	3	3	3	3.00
CO5	3	2	3	3	3	3	3	3	3	3	2.90
Mean Overall Score											2.88

Result: The Score for This Course Is 2.88 (High)

OBJECTIVE

- To Provide an in depth study on the various provisions of indirect taxation laws and their impact on business decision-making.

UNIT I

Introduction of GST Act & Rules: - Need for GST in India – One Nation-One Tax – GST Council.

UNIT II

Levy & Collection of Tax: - Scope of Supply – Non-Taxable Supplies under CGST Act, 2017 – Time and Value of Supply – Input Tax Credit – Registration under GST Law.

UNIT III

Tax Invoice, Credit and Debit Notes – Accounts and other Records – Payment of Tax – Returns – Audit – Anti Profiteering

UNIT IV

Customs: - Basic Concepts – Types of Duties: Introduction – Basic Custom Duty – IGST – Productive Duty – Safeguard Duty – Countervailing Duty on subsidized articles – Anti- dumping Duty.

UNIT V

Import and Export Procedure: - Introductions – Import Procedure (Including warehousing) – Export Procedure – Deemed Exports – Duty Drawback.

REFERENCE BOOKS

1. Jain R K, Central Excise Manual, Central Publications, New Delhi.
2. Bhatnagar SP, Customs Law and Procedure, Centax Publications, New Delhi.
3. ICMI Study Materials.

COURSE OUTCOME:

CO1- Need for the implementation of GST will provide the students to learn more in taxation

CO2- Scope of GST and registration procedures of GST can be defined to students in order to gain knowledge about taxation over goods

CO3- Knowledge about payment of tax, debit notes and credit notes can be well educated to students to develop in the area of indirect taxation

CO4- Students can learn more about customs and duties charged over the goods will provide a wide knowledge about the evolution in indirect taxation

CO5- Import and Export procedures relevant to taxes can be observed by the students to apply the concept in business

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
				100

DISTRIBUTION OF QUESTIONS

PART A	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
PART 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
PART C	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 IV	Course code: HBCO18M13							INDIRECT TAXATION GST			Mean Score of Cos
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
CO1	3	3	3	3	3	3	3	3	3	3	3.00
CO2	3	3	3	3	3	3	3	3	3	3	2.80
CO3	3	3	3	2	2	2	3	3	3	3	2.80
CO4	3	2	3	3	2	3	3	3	3	3	2.80
CO5	3	3	3	3	3	3	2	3	3	3	2.90
Mean Overall Score											2.90

Result: The Score for This Course Is 2.90 (High)

OBJECTIVE

- To provide students an understanding about the principles and practice of Auditing.

UNIT I

Audit:- Basic Principles – Definitions – Objects – Differences between Auditing and Investigation – Advantages of Audit – Qualities of an Auditor – Implications regarding detection of errors and frauds – Various types of Audit: Continuous and periodical audit – Audit of Accounts of Sole Traders, Partnership Firms, Joint Stock Companies, Co-operative Societies, Colleges and Universities and Trust Accounts.

UNIT II

Preparation before Audit:- Audit Programme – Audit Files – Working Papers – Procedure for Audit – Internal Control – Meaning and Definition of Internal Check – Objects of Internal Check – Auditor's duty as regards Internal check on different items.

UNIT III

Vouching:- Meaning – Definitions – Importance – Duties of an Auditor – Vouching of Cash Transactions – Vouching of Trading Transactions

UNIT IV

Verification and valuation of assets and liabilities:- General principles – Fixed assets – Investments – Inventories – Freehold and lease hold properties – Loans – Bills receivable – Sundry Debtors – Plant and Machinery – Patents – Verification of liabilities – Duties of an auditor – Audit report.

UNIT V

Liabilities of an auditor:- Liabilities for negligence – Liabilities for misfeasance – Criminal liability – Liability to third party – Legal position.

REFERENCE BOOKS

1. Jha, Aruna: "A Student's Guide to Auditing", Taxmann.
2. Tandon, B. N., S. Sudharsanam, and S. Sundharabahu: "A Handbook of Practical Auditing", S. Chand and Co. Ltd., New Delhi.
3. Pagare, Dinkar: "Principles and Practice of Auditing", Sultan Chand and Sons, New Delhi.
4. Institute of Chartered Accountants of India: "Auditing and Assurance Standards", ICAI, New Delhi.
5. Gupta, Kamal, and Ashok Arora: "Fundamentals of Auditing," Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.

COURSE OUTCOME:

CO1- Basic principles of auditing, qualities of an auditor, Types of audit and relationship between auditing and investigation can be well defined to students to gain exposure in this area

CO2- Audit programme and audit file maintenance will give a great knowledge about the need for auditing to maintain the standards in business

CO3- Students can gain exposure in the field of vouching of cash transactions and duties of an auditor can make them to understand about checking and verification of documents

CO4- Verification and valuation of assets and liabilities can make the students to enhance their ability towards maintaining the authenticated accounts which become a reputation of the business

CO5- Liabilities of an auditor over checking and verifying the documents of business will provide a standard procedures to be followed in the operations of the business.

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
				100

DISTRIBUTION OF QUESTIONS

PART A	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
PART 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
PART C	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 IV	Course code: HBCO18M14							PRACTICAL AUDITING			Mean Score of Cos
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
CO1	3	2	3	3	3	3	3	3	3	3	2.90
CO2	3	3	2	2	3	3	3	3	3	3	2.80
CO3	2	3	2	2	3	3	2	3	3	3	2.60
CO4	2	3	3	3	3	2	3	3	3	3	2.80
CO5	3	3	3	3	3	3	3	3	3	3	3.00
Mean Overall Score											2.82

Result: The Score for This Course Is 2.82 (High)

ADMINISTRATIVE PROCEDURES

- Return Filing and Refund procedures
- Demand, Recovery, Assessment, appeal, revision, and settlement.
- Special Procedure for Assessment of search cases
- E-commerce Transaction and liability in special cases
- Penalties, fines and prosecution.

Commodities Market Operations – Origin of Commodity Market in India – Products, Participants and Functions – Evolution of Commodity Exchanges; Regulatory Framework – Structure Of Commodity exchanges, membership, Risk Management, Clearing and Settlement System, Commodities Traded on Stock Exchanges Platform-NCDEX, MCX SX – Instruments available for Trading – Using commodity exchanges for Hedging, Speculation and Arbitrage

OBJECTIVE

- To enable the students to gain knowledge about advanced company accounts and its importance.

UNIT I

Human Resource Accounting – Accounting Standards – Financial Reporting Practices – Accounting for price 1 level changes.

UNIT II

Amalgamation – Absorption and external reconstruction of a company – (inter company investments excluded)

UNIT III

Valuation of goodwill and shares.

UNIT IV

Holding Companies and preparation of Consolidated Balance Sheet. (simple problems only)

UNIT V

Liquidation – meaning – order of payment liquidator's remuneration – Liquidator's final statement of accounts.

REFERENCE BOOKS

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

COURSE OUTCOME:

CO1- The concepts of human resource accounting and financial reporting practices will make the students to get more exposure towards maintenance of accounting tactics in business

CO2-Elaborate more about the amalgamation, absorption and reconstruction of the company will give a great idea about the handling of transactions in the business

CO3-Students can get more exposure over valuation of goodwill and shares by which the company reputation will go up

CO4-Details about holding companies and preparing the consolidated balance sheet In business leads to students to equip well in company aspects operations

CO5- Brief about liquidation and the payment of liquidators remuneration can make the students to learn more about the challenges in business and procedures in winding up of the company

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
				100

DISTRIBUTION OF QUESTIONS

PART A	1 questions (Theory)	Unit I
	1 questions (Theory)	Unit II
	2 questions (1Theory & 1 Problem)	Unit III
	1 question (Problem)	Unit IV
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	1 question (Problem)	Unit II
	2 question (1 Theory& 1 Problem)	Unit III
	1 question (problem)	Unit IV
	1 question (problem)	Unit V
PART C	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 V	Course code: HBCO18M15							COMPANY ACCOUNTS -II			Mean Score of Cos
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
CO1	2	3	2	3	3	2	3	3	3	3	2.70
CO2	2	2	3	2	3	3	3	3	3	3	2.70
CO3	2	2	3	2	3	3	3	3	3	3	2.70
CO4	3	3	3	3	3	3	3	3	3	3	3.00
CO5	2	3	3	3	3	3	3	3	3	3	2.90
Mean Overall Score											2.80

Result: The Score for This Course Is 2.80 (High)

OBJECTIVE

- To enable the students to know the nature and types of financial markets and institution

UNIT I

Institutions in Financial Markets:- Reserve Bank of India, Commercial Banks, NBFCs- Insurance Companies, Pensions Funds.

UNIT II

Instruments in Financial Market:- Money Market Instruments - Call money, Treasury Bills, Commercial Bills, Commercial Paper; Certificate of Deposits, Repo, Reverse Repo and Promissory Notes, Government Securities, Bonds, valuation of Bonds, Price Yield relationship- Hedge Funds-Mutual Funds – Computation of NAV and Evaluation of Mutual fund's Performance

UNIT III

Capital Markets:- Primary and secondary markets and its instruments-Optionally convertible debentures, Deep discount bonds-Rolling settlement, Clearing house operations

UNIT IV

Dematerialization, Re-materialization and Depository system:- Initial Public Offering (IPO) / Follow on Public Offer (FPO) ; Book Building-Insider trading-Credit rating - Credit rating agencies in India

UNIT V

Commodity Exchange:- Regulatory Structure, Design of markets-Issues in Agricultural, Non-Agricultural Markets, Product design, Spot price and present practices of commodities exchanges-Intermediaries in the commodity exchanges & Clearing house operations, risk management related issues-Commodity Options on futures and its mechanism

REFERENCE BOOKS

1. Raghunathan V, Stock Exchange and Investments.
2. Avadhani V, Security Market.
3. Varma, Merchant Banking.

COURSE OUTCOME:

CO1- Basics of the financial institutions and the role of RBI can be clearly defined with practical examples will provide the students to get exposure in it

CO2- Effective details of money market instruments, repo, book valuation of bonds, mutual funds and its performance can be shown to make the students to learn about financial markets

CO3- Concept of capital markets and convertible securities will equip the students to observe the practical application of securities in capital market

CO4-Knowledge about dematerialization and Re-materialization will enhance the students to know about credit rating in business

CO5-Regulatory structure of the commodity exchange will define role of clearing house operations and mechanism of futures and options

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
				100

DISTRIBUTION OF QUESTIONS

PART A	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
PART B	2 questions(1Theory 1 Problem)	Unit I
	1 question (Problem)	Unit II
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	1 question (problem)	Unit IV
	1 question (problem)	Unit V
PART C	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 V	Course code: HBC018M16							FINANCIAL MARKETS AND INSTITUTION			Mean Score of Cos
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
CO1	2	3	3	2	3	3	2	3	3	3	2.70
CO2	3	2	2	3	3	2	3	3	3	3	2.70
CO3	3	3	3	3	3	3	3	3	3	3	3.00
CO4	3	2	3	3	3	3	3	3	3	3	2.90
CO5	3	2	3	3	2	3	3	3	3	3	2.80
Mean Overall Score											2.80

Result: The Score for This Course Is 2.80 (High)

OBJECTIVE

- To impart knowledge on the theory and practice of Banking and to understand the process of banking activities.

UNIT I

Introduction: Origin of banking – Definition – Classification on the basis of functions, on the basis of organizational structure – Unit Banking Vs Branch Banking – Suitability to Indian conditions.

UNIT II

Commercial Banks: Origin and Growth – Functions – Primary functions – Subsidiary functions – Modern trends in deposit mobilization and lending – Various innovative lending schemes – Modern services like leasing, merchant banking, issue of credit cards etc. – Role in economic development – Social responsibility of banks.

UNIT III

Credit creation by banks: Technique of credit creation – Limitations – Investment policy of banks: Safety, Liquidity and Profitability. Regional Rural Banks: Objectives – Functions – Performance – Defects – Future of RRBs.

UNIT IV

Origin of State Bank of India – Functions – SBI and Agricultural Finance – SBI and Small Scale Industries – SBI and Co-operative sector – Achievements. Reserve Bank of India: Organization – Functions – Credit control measures – Quantitative Vs Qualitative Credit Control – RBI and rural credit – RBI and industrial finance – Bill Market Scheme – Powers under the Banking Regulation Act, 1949.

UNIT V

Recent developments in banking – Banking sector reforms – Non-performing assets – Capital adequacy norms – Provision requirements – Post reforms position – Banking Ombudsman Scheme – Privatization of banks – E-banking.

REFERENCE BOOKS

1. Banking Theory Law and Practice : E.Gordon and K.Natarajan, Himalaya Publications
2. Banking Theory Law and Practice : Sundaram and Varshney, Sultan Chand & Co.,
3. Banking Theory Law and Practice : S.Gurusamy, Vijay Nicole Imprints.
4. Banking Theory Law and Practice : S.N.Maheshwari, Sultan Chand & Co.,
5. Modern Banking Theory : R.R. Paul, Kalyani Publishers.

COURSE OUTCOME:

CO1- Proper introduction over banking operations and suitability to Indian conditions will picturize the operations of banking sector effectively to students

CO2- Concepts related to commercial banks, deposits and lending aspects, leasing, merchant banking, issue of credit cards and other financial services can make the students to learn more about the financial developments in banking sector

CO3- Students can gain more about investment policy of banks, regional rural banks in an effective way to enhance more about banking management

CO4-State bank of India and its functions will reveal the authority of RBI over the formation of standards In banking sector which will be defined to students

CO5-Deveelopments in banks, banking sector reforms and privatization of banks will make the students to update their knowledge over banking sector

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
				100

DISTRIBUTION OF QUESTIONS

PART A	1 questions (Theory)	Unit I
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	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 V	Course code: HBCO18M17							BANKING MANAGEMENT			Mean Score of Cos
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
CO1	3	2	3	3	2	2	3	3	3	3	2.70
CO2	3	3	3	3	2	3	2	3	3	3	2.80
CO3	3	3	3	3	2	2	3	3	3	3	2.80
CO4	3	3	3	3	3	2	2	3	3	3	2.80
CO5	3	3	3	3	3	3	3	3	3	3	3.00
Mean Overall Score											2.82

Result: The Score for This Course Is 2.82 (High)

OBJECTIVE

- To enable the students to know the importance of computer application in business.

UNIT I

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

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 -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

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

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, and Reports.

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 OUTCOME:

CO1- Students can gain practical knowledge over using the technology by learning computing concepts, about software, operating systems to apply in business

CO2- Knowledge about problem solving, Data processing and management, representation of data in computer memory will leads to usage of technology in business

CO3-Students can learn about MS-Word and its usage over the day to day operations of the business

CO4- Exposure over Excel spreadsheets will give an opportunity for the students to learn more formulas to bring effective solutions

CO5- Presentation over usage of powerpoint will make the students to go with different slides to be prepared to put forth the concepts of business

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
				100

DISTRIBUTION OF QUESTIONS

PART A	1 questions (Theory)	Unit I
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PART C	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 V	Course code:HBC018M18							COMPUTER APPLICATION IN BUSINESS			
	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	3	2	2	3	3	3	3	3	2.80
C02	3	3	3	3	3	3	3	3	3	3	3.00
C03	2	3	3	3	3	3	2	3	3	3	2.80
C04	3	2	2	3	3	3	2	3	3	3	2.70
C05	3	3	3	3	2	2	3	3	3	3	2.80
Mean Overall Score											2.82

Result: The Score for This Course Is 2.82 (High)

OBJECTIVE

- To enable the students to know the nature and types of capital markets.

UNIT I

Overview of Capital Market: - Indian Capital Market - Securities Market Reforms and Regulatory Measures to Promote Investor Confidence- Profile of Securities Market - Features of Developed Capital Market: IOSCO- Overview of Depository System in India

UNIT II

Market Infrastructure Institutions - Stock Exchanges:- Functions and Significance of Stock Exchanges- Operations and Trading Mechanism of Stock Exchanges-Settlement of Securities, Stock Market Indices, Risk Management, Surveillance Mechanism at Stock Exchanges, Straight through Processing-Demutualization of Stock Exchanges- SME Exchange

UNIT III

Collective Investment Schemes: - Regulatory Framework- Restrictions on Business Activities-Submission of Information and Documents- Trustees and their Obligations

UNIT IV

Resource Mobilization in International Capital Market: - Listing of Securities Issued Outside India -Foreign Currency Convertible Bonds- Global Depository Receipts- American Depository Receipts- External Commercial Borrowings- Procedure for Issue of Various Instruments

UNIT V

Indian Depository Receipts: - Indian Depository Receipts: Procedure for Making Issue of IDRs, Conditions for Issue of IDRs, Listing of IDRs

REFERENCE BOOKS

1. Raghunathan V, Stock Exchange and Investments.
2. Avadhani V, Security Market.
3. Varma, Merchant Banking.

COURSE OUTCOME:

C01- Overview of capital markets will bring the exposure in the minds of the students to think about investment in business

C02- Define the students more about market infrastructure institutions where the investments can be made and the company can deal with shares and stocks

C03- Students can learn about the regulatory framework for investment schemes to deal in business

C04- Listing of securities and international capital market concepts will provide ample information to students related to foreign exchange dealings

C05-Exposure related to Indian depository receipts can give a brief about the listing of IDRs to promote business well

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
				100

DISTRIBUTION OF QUESTIONS

PART A	1 questions (Theory)	Unit I
	1 questions (Theory)	Unit II
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	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 V	Course code: HBCO18M19							CAPITAL MARKET			Mean Score of Cos
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
CO1	3	3	3	3	3	3	2	3	3	3	2.90
CO2	3	3	3	3	3	2	2	3	3	3	2.80
CO3	3	2	2	2	3	3	3	3	3	3	2.60
CO4	3	3	3	3	3	2	3	3	3	3	2.60
CO5	3	3	3	3	3	2	3	3	3	3	2.60
Mean Overall Score											2.70

Result: The Score for This Course Is 2.70 (High)

COMPUTERIZED ACCOUNTING SYSTEM

- Features, Significance, Grouping of Accounts, Ledger hierarchy
- Accounting Packages and their selection criteria
- Accounting Standards (AS-1, AS-2, AS-6, AS-7, AS-9, AS-10)

HBC018M20	MARKETING	3 1 0 4
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OBJECTIVE

- To enable the students to understand the concepts and principles of marketing.

UNIT I

Marketing – Evolution of Marketing – Marketing Concepts - Market Segmentation – Need for Market Segmentation – Criteria for Segmentation – Marketing Mix.

UNIT II

Product Policy – Branding and packaging – Introduction of new products – Product life cycle– Classification of consumer goods.

UNIT III

Place of Marketing-Functions of Marketing – Buying – Assembling – Selling – Transportation – Storage and Warehousing – Risk bearing – Grading and Standardization – Financing.

UNIT IV

Pricing policy - its objectives – Methods of pricing – Pricing strategies – Factors influencing price decisions

UNIT V

Promotion policy- Advertising and its advantages – Various media of advertisement – Personal selling and salesmanship – Qualities of a successful salesman – Sales promotion

REFERENCE BOOKS

1. Principle of Marketing – N. Rajan Nair, Sultan Chand & Sons
2. Modern Marketing – R.S.N. Pillai and V. Bhagavathi S.Chand &Co.,
3. Marketing – Kathiresan and Radha,Prasanna Publishers
4. Marketing – J.Jayakumar,Margham Publications.,
5. Marketing Management – C.B.Gupta & N.Rajan Nair,sultan Chand & Sons
6. Marketing Management –C.N.Sontakki, Kalyani Publishers.
7. Essentials of Marketing Management –Debraj Datta & Mahua Datta,Virinda Publication

COURSE OUTCOME:

CO1- Knowledge about marketing evolution and marketing concepts will enhance the students to know the basics about market and marketing

CO2-Students get to know about product policy and product life cycle concepts to think about the stages of product where the demand may be assessed

CO3-Distribution or the place factor through which the product can be distributed through channels and selection of channels will provide the exact picture to the students over marketing distribution

CO4-Pricing policy and pricing decisions will make the students to learn the techniques of fixing the prices to the products

CO5- Students can gain more knowledge over promotional aspects where the marketing communication plays an important role to uplift the business

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
				100

DISTRIBUTION OF QUESTIONS

PART A	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
PART 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
PART C	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 VI	Course code: HBCO18M20							MARKETING			Mean Score of Cos
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
CO1	3	3	3	3	3	2	2	3	3	3	2.80
CO2	3	3	2	2	3	3	3	3	3	3	2.80
CO3	3	3	3	3	2	2	3	3	3	3	2.80
CO4	3	3	3	3	3	3	3	3	3	3	3.00
CO5	3	3	3	3	3	3	3	3	3	3	3.00
Mean Overall Score											2.88

Result: The Score for This Course Is 2.88 (High)

OBJECTIVE

- To enable the students to understand the concepts and principles of Human Resource Management.

UNIT I

Introduction – Evolution of Human Resource Development as a management philosophy – Scope and importance – Personnel management vs Human resources development – Human resources system designing.

UNIT II

Role Analysis and Human Resource Development – Role analysis methods – Key performance areas – Critical attributes and role effectiveness – Performance appraisal and its objectives – Considerations in performance appraisal – Development oriented appraisal system.

UNIT III

Performance Counseling and Interpersonal Feedback – Developing dynamic relationship through effective counseling – Potential appraisal and development – Career planning and individual development.

UNIT IV

Training – Conceptual framework – Learning principles – Identification of training needs – Training objectives – Designing training programmes – Training methods – Evaluation of training and retraining.

UNIT V

Organisational effectiveness – Organisational culture – Human resource development – Organisational development interface – Human resource development and TQM and ISO 9000 – Human resource development in service sector.

REFERENCE BOOKS

1. Pareek Udai and Rao T.V, Designing and Managing Human Resource Systems, Oxford and IBH.
2. Rao T.V, Performance Appraisal: Theory and Practice, AIMA, Vikas.
3. Rato T.V. et-al, Alternative Approaches and Strategies of Human Resource Development, Rawat Publications .
4. Silvera D.M, Human Resource Development: The Indian Experience, New India Publications.
5. Kohli Unit and Sinha D (Ed), Human Resource Development: Global and Strategies in 2000 A.D, Allied Publishers.

COURSE OUTCOME:

CO1-Introduction to HRM and the objectives of human resource management to get the right person to the right job will enhance the students to get an insight over HRM

CO2- Students will get more updation over human resource development and role analysis in which students can be motivated to learn more about usage of human resources

CO3- Need for effective counselling and developments in such concepts will enrich the students to solve any issues in business

CO4- Importance of training and methods of training to employees will define the training needs and framing of training programmes to students to learn in business

CO5-Culture inside the organization and its effectiveness will leads the students to gain more about quality maintenance and productivity

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
				100

DISTRIBUTION OF QUESTIONS

PART A	1 questions (Theory)	Unit I
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PART C	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 VI	Course code: HBC018M21							HUMAN RESOURCE MANAGEMENT			Mean Score of Cos
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
CO1	3	3	3	3	3	2	2	3	3	3	2.80
CO2	3	3	3	3	3	3	3	3	3	3	3.00
CO3	3	3	2	2	2	3	3	3	3	3	2.70
CO4	3	3	3	3	3	3	3	3	3	3	3.00
CO5	3	3	3	3	3	3	3	3	3	3	3.00
Mean Overall Score											2.90

Result: The Score for This Course Is 2.90 (High)

OBJECTIVE

- The objective of the course is to help the students understand the dynamics of management of MSME's encompassing generation of business idea, setting up an enterprise, raising necessary funds and other management aspects.

UNIT I

Entrepreneur – Meaning – Importance – Definition – Types – Functions – Qualities of an Entrepreneur – Entrepreneurship as a career.

UNIT II

How to start business – Product selection – Form of ownership – Plant location – land, building, water and power, raw material, machinery, power and other infrastructural facilities– Licensing, registration and local bye laws.

UNIT III

Institutional arrangements for entrepreneurship development – DIC, SIDCO, NSIC, SISI – Institutional finance to entrepreneurs – TIIC, SIDBI, Commercial banks – Incentives to small scale industries.

UNIT IV

Project report – Meaning and importance – Project report – Format of a report (as per requirements of financial institutions) – Project appraisal – Market feasibility – Technical feasibility – Financial feasibility and economic feasibility – Break even analysis

UNIT V

Entrepreneurship development in India – Women entrepreneurship in India – Sickness in small scale industries and their remedial measures

REFERENCE BOOKS

1. Entrepreneurship development – Joseph Paul, N. Ajit kumar and T.Mampilly – Himalayan Publishing House
2. Entrepreneurship Development Programmes in India – M.A.Khan – Kanishka Publishing House – Delhi
3. Dynamics of Entrepreneur Development and Management – Vasant Desai, Himalayan Publishing House
4. Entrepreneurial development – P. Saravanavel – Ess Pee Kay Publishing House
5. Entrepreneurship and Management of Small business – Centre for Entrepreneurship Development, Madurai

COURSE OUTCOME:

CO1- Students can gain more information regarding entrepreneurship as a profession

CO2- Methods to start the business, location, and other facilitates required to operate the business can be well defined to students

CO3-Supportive institutional arrangements for entrepreneurship will enhance the students to get motivated to start any business

CO4-Submitting the project reports related to business and its implications over the performance will define the requirements for documentation of business

CO5-Importance of women entrepreneurship in india and remedial measures to sick industries can educate the students to uplift their business ideas for future

QUESTION PAPER PATTERN

Section	Question Component	Number	Marks	Total
Part A	4 Theory 2 problems	5/6	4	20
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				100

DISTRIBUTION OF QUESTIONS

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	2 questions (1problems and 1 Theory)	Unit IV
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Sem VI	Course code:							ENTERPRENEURSHIP DEVELOPMENT			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
CO1	2	3	3	3	3	2	2	3	3	3	2.70
CO2	3	2	2	3	3	3	3	3	3	3	2.80
CO3	3	2	2	3	3	3	3	3	3	3	2.80
CO4	3	3	3	3	3	3	3	3	3	3	3.00
CO5	3	3	2	2	3	3	3	3	3	3	2.80
Mean Overall Score											2.82

Result: The Score for This Course Is 2.82 (High)

OBJECTIVE

- To enable the students to know about accounting procedure in corporate financial reporting.

UNIT I

GAAP and Accounting Standards: - Generally Accepted Accounting Principles in India- Accounting Standards (AS) – Applicability, Interpretation, Scope and Compliance-International Financial Reporting Standards-Over View of Ind AS-Relative view of AS VS Ind AS VS IFRS

UNIT II

Accounting for Business Combinations & Restructuring (as per Ind AS):- Relevant Terms, Types of merger, methods of accounting, treatment of Goodwill arising on merger, Purchase consideration and settlement-Accounting in books of vendor/ transferor and transferee-Accounting for investment in subsidiary

UNIT III

Consolidated Financial Statements: - Concept of a group, Purposes of consolidated financial statements, Consolidation procedures, Minority interest, Goodwill, Treatment Pre-acquisition profit and Post acquisition profit and concept of Fair value at the time of acquisition-Consolidation with two or more subsidiaries, consolidation with foreign subsidiary.

UNIT IV

Developments in Financial reporting and Other Item of reporting: - Recent trends in Financial reporting- Concept of Triple Bottom Line Reporting

UNIT V

Valuation, Accounting and Reporting of Financial Instruments and others: - Recognition & Valuation Financial Instruments-CENVAT / VAT Accounting-NBFC – Provisioning Norms and Accounting-Valuation of Shares-Valuation of Goodwill

REFERENCE BOOKS

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

COURSE OUTCOME:

CO1- Applicability and interpretation of accounting standards will define the basic concepts of financial reporting

CO2-Students will get exposure about accounting for business combinations and restructuring

CO3- Consolidated balance sheet preparation for pre acquisition and post acquisition will teach students wo deal with the latest trend in business

CO4-Students can learn about developments In reporting will enrich them with valuable knowledge about financial reporting

CO5-Valuation of Goodwill and shares will make the students to gain mor about reporting of financial instruments and others

QUESTION PAPER PATTERN

Section	Question Component	Number	Marks	Total
Part A	4 Theory 2 problems	5/6	4	20
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				100

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Sem VI	Course code: HBCO18M22							CORPORATE FINANCIAL REPORTING			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
CO1	3	3	3	3	2	2	3	3	3	3	2.80
CO2	3	3	3	3	3	3	3	3	3	3	3.00
CO3	3	3	2	2	3	3	3	3	3	3	2.80
CO4	3	3	3	3	3	2	2	3	3	3	2.80
CO5	3	3	3	3	3	2	2	3	3	3	2.80
Mean Overall Score											2.84

Result: The Score for This Course Is 2.84 (High)