



**Dr.M.G.R.**  
**Educational and Research Institute**  
**(DEEMED TO BE UNIVERSITY)**  
(An ISO Certified Institution)  
**University with Graded Autonomy Status**  
Maduravoyal , Chennai - 600 095



DEPARTMENT OF COMMERCE



**B.COM (CORPORATE SECRETARYSHIP)**  
**(DEGREE COURSE)**  
**(SEMESTER SYSTEM WITH CBCS)**  
**(EFFECTIVE FROM THE ACADEMIC YEAR 2017)**  
**REGULATIONS AND SYLLABUS**



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## DEPARTMENT OF COMMERCE **DEPARTMENT OF COMMERCE**

### **GLIMPSE OF THE DEPARTMENT**

The department of commerce was started functioning in 2014 upgraded as a post Graduate with the introduction of M.com course. The department offers an undergraduate course in General, Accounting & finance, Corporate Secretary ship and computer application.

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

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

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

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

**“அன்பறிவுதேற்றம் அவாவின்மைஇந்நான்கும்  
நன்குடையான்கட்டேதெளிவு.”**

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

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

### **VISION**



## DEPARTMENT OF COMMERCE

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

### MISSION

<b>M1</b>	To produce competent, discipline and quality learners through higher education in commerce. With view to train our learner so as to develop the qualities in research.
<b>M2</b>	To impart higher education through upgraded technology and learning through doing, for social transformation
<b>M3</b>	To inspire the students to become innovate leaders and to be socially responsible.
<b>M4</b>	To evaluate our performance against bench marks, to develop programme & go for global tie-ups beyond learning
<b>M5</b>	To establish in leading high quality research, initiating training and development opportunities and to be a competent entrepreneur.
<b>M6</b>	Providing for holistic and value based developments of students which ultimately enhances their employability
<b>M7</b>	Provide a nurturing and motivating environment to exploit the full potential of the students

### PROGRAMME EDUCATIONAL OBJECTIVES



### DEPARTMENT OF COMMERCE

<b>PEO 1</b>	To provide a strong foundation in Accounting, Finance, Business Laws and Taxation to the learners
<b>PEO 2</b>	To Motivate them to pursue Higher Education like M.Com, M.B.A,C.A
<b>PEO 3</b>	To provide sufficient knowledge and skills to learners to seek employment or for managing business organization effectively
<b>PEO 4</b>	To provide essential courses and special guidance to become a successful entrepreneur
<b>PEO 5</b>	To nurture the learners with the intellectual, personal & societal skills for an holistic education
<b>PEO 6</b>	To enable every student to cope up with the latest developments in contemporary, national and global level through effective transaction of the curricular and cocurricular aspects
<b>PEO 7</b>	To impart quality and need based education, to sensitize the students to their changing roles in society through awareness raising activities

### PEO with MISSION STATEMENT

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

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

### PROGRAMME OUTCOMES



## DEPARTMENT OF COMMERCE

<b>PO 1</b>	To students developed management skills, Entrepreneurial skills, Numeric ability and well familiar with business regulatory framework
<b>PO 2</b>	Having basic knowledge of important business laws, financial, costing, management accounting and basic principles of economics
<b>PO 3</b>	Capability of the learners to make decision at personal & professional level will increase after completion of this course
<b>PO 4</b>	Students knowledge enrich in creation, selection and application of modern business world and capability to interface successfully
<b>PO 5</b>	The curriculum offers a number of specialization and practical exposure which would equip the students to face the modern day challenge in commerce.
<b>PO 6</b>	Capability to explore cross curricular talent individually and as a team
<b>PO 7</b>	Behavioral awareness for legal and social readabilities in commerce domain

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

### PEO WITH PROGRAMME OUTCOME

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
<b>PEO1</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>PEO2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>PEO3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>
<b>PEO4</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>
<b>PEO5</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>
<b>PEO 6</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>
<b>PEO 7</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>



**DEPARTMENT OF COMMERCE**

**PROGRAMME SPECIFIC OBJECTIVES**

<b>PSO 1</b>	Graduates integrate knowledge, skill and attitude that will sustain an environment of learning and creativity in them
<b>PSO 2</b>	Graduates are capable of making decision at personal and professional level and also ready to take up entrepreneurship as their Venture
<b>PSO3</b>	Graduates acquire skills to work as tax consultant, audit assistant and other financial supporting services.

**PEO with PSO**

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

	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>	<b>PSO 6</b>	<b>PSO 7</b>
<b>PEO1</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>
<b>PEO2</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>
<b>PEO3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>



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## DEPARTMENT OF COMMERCE

### **COURSES OFFERED:-**

- **UG Courses Offered:- (Three Years)**
  - **B. Com (General)**
  - **B. Com (Accounting & Finance)**
  - **B. Com ( Corporate Secretaryship)**
  - **B. Com (Computer Application)**
  
- **PG Courses Offered:- (Two Years)**
  - **M. Com (General)**
  - **M. Com (Cost and Management Accounting)**
  
- **Research Programs Offered:-**
  - **M. Phil.**
  - **Ph. D.**
  
- **Training on Various Skill Programme:-**
  - **Soft skill**
  - **GST**
  - **Tally**
  - **Financial Literacy**



**DEPARTMENT OF COMMERCE**

**CURRICULUM ENRICHMENT**

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

**CORE PAPERS**

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





**DEPARTMENT OF COMMERCE**

13	HBG21C13	Cost Accounting –II
14	HBG21C14	Management Accounting
15	HBG21C15	Income Tax Law and Practice –II

**ALLIED PAPERS**

S.No	Subject Code	Subject Name
1	HBG21A01	Business Statistics
2	HBG21A02	Business Economics
3	HBG21A03	Marketing
4	HBG21A04	Business Law
5	HBG21A05	Business Environment
6	HBG21A06	Legal Legislation
7	HBG21A07	Human Resource Management
8	HBG21A08	Computer Application in Business (Theory)
9	HBG21A09	Entrepreneurial Development
10	HBG21A10	Financial Services

**ELECTIVE PAPERS**

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



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**LANGUAGE PAPERS**

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

**PROJECT**

<b>S.No</b>	<b>Subject Code</b>	<b>Subject Name</b>
1	HBG21P01	Project & Viva Voce



**DEPARTMENT OF COMMERCE**

**B.Com – Corporate Secretaryship (Full Time)**  
**CURRICULUM AND SYLLABUS**  
**2017 REGULATION**  
**SEMESTER- I**

<b>SUBJECT CODE</b>	<b>SUBJECTS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>CREDITS</b>
HBTA21001 HBHI21001 HBFR21001	Language	3	0	0	3
HBEN17001	English – I	3	0	0	3
HBCO17G01	Financial Accounting – I	3	1	0	4
HBCO17C01	Office Management	3	1	0	4
HBCO17A01	Business Economics	4	0	0	4
<b>Total Credits</b>					<b>18</b>

**SEMESTER- II**

<b>SUBJECT CODE</b>	<b>SUBJECTS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>CREDITS</b>
HBTA21002 HBHI21002 HBFR21002	Language II	3	0	0	3
HBEN21002	English – II	3	0	0	3
HBCO17G03	Financial Accounting – II	3	1	0	4
HBCO17G04	Corporate Communication	4	0	0	4
HBMA17A03	Business statistics	4	0	0	4
<b>Total Credits</b>					<b>18</b>



**DEPARTMENT OF COMMERCE**

**SEMESTER- III**

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

**SEMESTER- IV**

<b>SUBJECT CODE</b>	<b>SUBJECTS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>CREDITS</b>
HBCO17G09	Corporate Accounting II	3	1	0	4
HBCO17G10	Company Law	3	1	0	4
HBCO17G11	Business Environment	4	0	0	4
HBCO17G12	Practical Auditing	4	0	0	4
HBCO17G13	Business Taxation	4	0	0	4
HBMG21L02	Soft Skill -II	2	0	0	2
<b>Total Credits</b>					<b>22</b>



**DEPARTMENT OF COMMERCE**

**SEMESTER- V**

SUBJECT CODE	SUBJECTS	L	T	P	CREDITS
HBCO17G14	Cost Accounting I	3	1	0	4
HBCO17G15	Human Resources Management	3	1	0	4
HBCO17G16	Income Tax Law and Practice-I	3	1	0	4
HBCO17C02	Securities Laws & Market Operations	4	0	0	4
HBCO17G18	Computer Application in Business Theory	4	0	0	4
HBCO17L01	Computer Application in Business Practical	2	0	0	2
<b>Total Credits</b>					<b>22</b>

**SEMESTER- VI**

SUBJECT CODE	SUBJECTS	L	T	P	CREDITS
HBCO17G19	Cost Accounting II	3	1	0	4
HBCO17G20	Management Accounting	4	0	0	4
HBCO17G21	Industrial Law	3	1	0	4
HBCO17G22	Income Tax Law & Practice II	4	0	0	4
HBCO17G23	Entrepreneurial Development	3	0	0	3
HBCO17P01	Project And Viva Voce	10			10
<b>Total Credits</b>					<b>29</b>

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



## DEPARTMENT OF COMMERCE

HBTA 17001

TAMIL

3 0 0 3

### தோக்கம்

- 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 யானை - அப்துல் ரகுமான்
3. முள் முள் முள் - சிற்பி

#### அலகு-3 (புதுமைப்பித்தன் கதைகள்)

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

#### 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



**DEPARTMENT OF COMMERCE**

<b>HBHI21001</b>	<b>HINDI-I</b>	<b>3 0 0 3</b>
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**हिन्दी विभागहिन्दी सेमिस्टरI**  
**पद्य, प्रशासनिक हिन्दी और व्याकरण**

**इकाई I**

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

**इकाई II**

1. मित्रता का रहस्य– पाठ और टिप्पणी प्रश्न और उत्तर
2. पत्र लेखन, परिभाषाएँ, हिन्दी में पत्राचार

**इकाई III**

1. परमाणु ऊर्जा एवं कथ्या संकर्षण (पाठ) टिप्पणी और उत्तर
2. तकनीकी शब्दावली, पत्र लेखन

**इकाई IV**

1. युवाओं से (पाठ) टिप्पणी, निबंध, एवं प्रश्न और उत्तर
2. कार्यालयीन पत्राचार के प्रकार, तकनीकी शब्दावली
3. व्याकरण (वाच्य परिवर्तन वाक्यों को सही करना)

**इकाई V**

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

**संदर्भ**

1. डॉ. सैयद रहमतुल्ला व पूर्णिमा प्रकाशन, हिन्दी गद्य माला
2. डॉ. सैयद रहमतुल्ला व पूर्णिमा प्रकाशन, प्रयोजनमूलक हिन्दी
3. दक्षिण भारत हिन्दी प्रचार सभा, टी. नगर, सरल हिन्दी व्याकरण - 2.

**45 Periods**

<b>HBFR21001</b>	<b>FRENCH-I</b>	<b>3 0 0 3</b>
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**DEPARTMENT OF COMMERCE**

**Unit 1**

**9 Periods**

**Decouvrir la langue francaise**

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

**Unit 2**

**9 Periods**

**Faire connaissance**

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

**Unit 3**

**9 Periods**

**Organiser son temps**

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

**Unit 4**

**9 Periods**

**Decouvrir son environnement**

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

**Unit 5**

**9 Periods**

**S'informer**

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

**45 periods**

**Recommended Book :**

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

<b>HBEN21001</b>	<b>ENGLISH-I</b>	<b>3 0 0 3</b>
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## DEPARTMENT OF COMMERCE

**UNIT I** **9 Periods**

Prose: Literary Melodies (Orient Black Swan)

**UNIT II** **9 Periods**

Poetry: Literary Melodies (Orient Black Swan)

**UNIT III** **9 Periods**

Short Stories: Literary Melodies (Orient Black Swan)

**UNIT IV** **9 Periods**

One Act Plays: Literary Melodies (Orient Black Swan)

**UNIT V** **9 Periods**

Functional English

**Total: 45 Periods**

<b>HBCO17G01</b>	<b>FINANCIAL ACCOUNTING - I</b>	<b>3 1 0 4</b>
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## DEPARTMENT OF COMMERCE

### OBJECTIVES:

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

### UNIT I INTRODUCTION TO ACCOUNTING CONCEPTS

**12 Periods**

Meaning and scope of Accounting, Basic Accounting Concepts and Conventions – Objectives of Accounting – Accounting Transactions – Double Entry Book Keeping – Journal, Ledger, Preparation of Trial Balance – Preparation of Cash Book.

### UNIT II PREPARATION OF FINAL ACCOUNTS

**12 Periods**

Preparation of Final Accounts of a Sole Trading Concern – Adjustments – Closing Stock, Outstanding and Prepaid items, Depreciation, Provision for Bad Debts, Provision for Discount on Debtors, Interest on Capital and Drawings (Simple Problems)

### UNIT III RECTIFICATION OF ERRORS

**12 Periods**

Classification of Errors – Rectification of Errors – Preparation of Suspense Account. Average Due Date

### UNIT IV DEPRECIATION

**12 Periods**

Depreciation – Meaning, Causes, Types – Straight Line Methods, Written Down Value Method. (Change in Method Excluded). Bank Reconciliation Statement (Simple Problems)

### UNIT V SINGLE ENTRY SYSTEM

**12 Periods**

Single Entry – Meaning, Features, Defects, Difference between Single Entry and Double Entry System – Statement of Affairs Methods- Conversion Methods (Only Simple Problems)

### TEXT BOOKS

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

### COURSE OUTCOME:

- C01 Understand key accounting concepts and conventions, prepare journals, ledger and trial balance in accordance with the standards.
- C02 Preparing final accounts in accordance with appropriate standards.



## DEPARTMENT OF COMMERCE

- C03 Prepare accounts using single entry bookkeeping  
 C04 Interpreting the business implications of financial statement information and Preparation of rectification of errors.  
 C05 Calculate depreciation using various methods, computation of the single entry accounting system

### QUESTION PAPER PATTERN

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

### DISTRIBUTION OF QUESTIONS

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

Sem	Course code: HBC017G01	FINANCIAL ACCOUNTING - I	
I	Programme Outcomes (Pos)	Programme Specific Outcomes (PSOs)	Mean Score



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**DEPARTMENT OF COMMERCE**

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

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

<b>HBC017C01</b>	<b>OFFICE MANAGEMENT</b>	<b>3 1 0 4</b>
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**Objectives:**



## DEPARTMENT OF COMMERCE

- To understand the functions of Office management and the effective management techniques.
- To portray the objectives of administrative management and scientific management.
- To impart the knowledge of layout of office and Essentials of Forms and Forms control.
- To know the importance of Records management.
- To manage the office correspondence

### **UNIT – I OFFICE MANAGEMENT**

**12 Periods**

Meaning of Office – Office Functions – The Office manager & his job – Office Organization – Its significance – Elements of Management – Qualities of Office Manager – Importance of Office Management.

### **UNIT – II OFFICE ENVIRONMENT**

**12 Periods**

Office Accommodation – Principles – Location of Office – Office Layout – Open and Private Offices – Office Environment Office Lightening, Ventilation, Interior Decoration – Furniture – noise & Dust – Physical Hazards – Sanitary Requirements –

### **UNIT – III OFFICE SYSTEMS**

**12 Periods**

Office systems and Procedures – Definitions – Characteristics of systems – Functions and Responsibilities of Systems and Procedures office security – Office Manual office Services – Work Simplification (O&M) work measurement and control – motion Study Theory – Time Study – Advantages and disadvantages of these studies.

### **UNIT – IV OFFICE COMMITTEE**

**12 Periods**

Office Committee – Office Form – Design Management and Control – Office Stationery – Need to control – Office Stationery and Supplies – Purchasing and Managing of Office Supplies – Continues Stationery.

### **UNIT – V RECORD MANAGEMENT**

**12 Periods**

Office Mail Service – handling Inwards and Outwards Mail – Office Appliances and Equipments – Equipments – Used in a modern Office including Franking Machine, Xeroxing Machine, Fax, Pager, Cellular phones. Records Management – Filing – Different Methods of filing – Essential features of good filing system – Their advantages and disadvantages – Indexing – Different Methods of Indexing – Their Advantages and Disadvantages.

**60 Periods**

### **REFERENCE BOOKS:**

1. P.K. Gosh – Office Management
2. J.C. Denyer – Office Management
3. Chopra P.K. – Office Management
4. S.P. Arora – Office Management
5. Little Field CL and Peterson RL – Modern Office Management

### **Course Outcome:**

C01 Provide information on office management



## DEPARTMENT OF COMMERCE

- C02            Make students aware of office environment .  
 C03            Gains knowledge on the Office System  
 C04            State the importance of office committee  
 C05            Provide them the nature of records management in organisation.

### QUESTION PAPER PATTERN

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

### DISTRIBUTION OF QUESTIONS

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

Sem	Course code: HBC017C01	OFFICE MANAGEMENT	
I	Programme Outcomes (Pos)	Programme Specific Outcomes (PSOs)	Mean Score



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**DEPARTMENT OF COMMERCE**

Cos	P01	P02	P03	P04	P05	P06	P07	PS01	PS02	PS03	of Cos
C01	3	3	2	3	2	3	3	3	3	2	2.70
C02	3	3	3	2	3	3	3	2	2	3	2.70
C03	2	2	3	3	3	3	2	3	3	2	2.60
C04	3	3	3	2	3	3	2	3	2	2	2.60
C05	3	3	3	3	3	2	2	3	3	3	2.80
<b>Mean Overall Score</b>											<b>2.68</b>

**Result:** The Score For This Course Is 2.68 ( High)

<b>HBCO17A01</b>	<b>BUSINESS ECONOMICS</b>	<b>4 0 0 4</b>
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## DEPARTMENT OF COMMERCE

### OBJECTIVE:

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

### UNIT:I INTRODUCTION TO ECONOMICS

**12 Periods**

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

### UNIT:II DEMAND AND SUPPLY FUNCTIONS

**12 Periods**

Demand and supply Functions – Meaning Of Demand – Determinants and Distinctions of Demand – Law of Demand – Elasticity of Demand – Demand Forecasting – Supply Concept and Equilibrium.

### UNIT:III COST AND PROFIT THEORY

**12 Periods**

Consumer Behaviors Theory – Marshallian and Hicksian Interpretation.

### UNIT:IV PRODUCTION THEORY

**12 Periods**

Theory of Production – Law of Variable Proportion – Law of Returns to Scale.

### UNIT:V MARKET STRUCTURE

**12 Periods**

Market Structure – Role of Time Elements in Price Theory – Competition and Price – Determination.

**60 periods**

### RECOMMENDED BOOKS:

1. Stonier & Hague : Text books of Economic theory.
2. H.L. Ahuja : Principles of Micro Economics
3. S.Sankaran : Economics analysis
4. HS Agarwall : Micro economics
5. M.L Seeth : Principles of Economics
6. Watson D.S : Price Theory and its uses

### Course Outcome:

- C01 Understand the elements of business economics.  
C02 Apprehend the law of demand , supply forecasting





## DEPARTMENT OF COMMERCE

C03	Enable the students understand the cost and profit theories
C04	Understand the production theory and its application
C05	To enhance the knowledge in various market structure

### QUESTION PAPER PATTERN

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

### DISTRIBUTION OF QUESTIONS

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

Sem	Course code HBC017A01	BUSINESS ECONOMICS	
I	Programme Outcomes (Pos)	Programme Specific Outcomes (PSOs)	Mean Score



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**DEPARTMENT OF COMMERCE**

<b>Cos</b>	<b>P01</b>	<b>P02</b>	<b>P03</b>	<b>P04</b>	<b>P05</b>	<b>P06</b>	<b>P07</b>	<b>PS01</b>	<b>PS02</b>	<b>PS03</b>	<b>of Cos</b>
<b>C01</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2.70</b>
<b>C02</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2.80</b>
<b>C03</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2.80</b>
<b>C04</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2.70</b>
<b>C05</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2.70</b>
<b>Mean Overall Score</b>											<b>2.74</b>

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



**DEPARTMENT OF COMMERCE**

HBTA 17002

**TAMIL**

3003

**நோக்கம்**

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

**இரண்டாம் பருவம்- தமிழ்த்தாள் 2**

**அலகு-1**

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

**அலகு-2**

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

**அலகு-3**

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

**அலகு-4**

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

**அலகு-5**

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

**மேற்பார்வை நூல்கள்**

1. சென்னைப்பல்கலைக் கழக வெளியீடு – 2013
2. பொது இலக்கணம்

Total No of Hrs: 45



**DEPARTMENT OF COMMERCE**

<b>HBHI21002</b>	<b>HINDI-II</b>	<b>3 0 0 3</b>
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नया पाठ्यक्रम

हिन्दी – सेमिस्टर II – पेपर- II (पद्य, हिन्दी कम्प्यूटिंग, अलंकार)

**इकाई – I**

1. पद्य – वीर पूजा, कैदी और कोकिला – कवि परिचय, टिप्पणी, सारांशमाखनलाल चतुर्वेदी
2. पद्य – कबीरदास – सखी – कण्ठस्थ 01 – 10 (दोहा)
3. अलंकार – केवल अनुप्रास और उपमा.

**इकाई – II**

1. पद्य – आँसू श्रद्धा का सौंदर्य टिप्पणी, कवि परिचय, सारांश
2. पद्य – सूरदास – दो पद्य

**इकाई – III**

1. पद्य – सुब्रह्मण्य भारती – नाचेंगे – हम, टिप्पणी, कवि परिचय, सारांश
2. काम काजी हिन्दी – राजभाषा की अवधारणा और हिन्दी कम्प्यूटिंग सिद्धांत.

**इकाई – IV**

1. पद्य – गालिब – चुनिंदा शेर – टिप्पणी, सारांश, कवि परिचय
2. कम्प्यूटर, हिन्दी में इंटरनेट, नवीनतम उपकरण और पैकेज

**इकाई – V**

1. कवि परिचय, जयशंकर प्रसाद, सुब्रह्मण्य भारती और मीरजा गालिब, माखनलाल चतुर्वेदी
2. श्लेष अलंकार

**संदर्भ पुस्तकें:**

1. नवीन पद्य चयनिका, -2, आधुनिक काव्य खण्ड, दक्षिण भारत हिन्दी प्रचार सभा.
2. रस, छंद, अलंकार – मुरली मनोहरन, संस्थिता दिग्दर्शन, विद्या निलया, पेरम्बूर-चेन्नई
3. हिन्दी कम्प्यूटिंग, और इंटरनेट उपकरण द्वारा डा एन. सम्राज, वरिष्ठ राजभाषा अधिकारी, दक्षिण रेलवे
4. प्रयोजन मूलक हिन्दी, डा. सैयद रहमतुल्लाह, विभागाध्यक्ष, मद्रास विश्वविद्यालय, पूर्णिमा प्रकाशन,चेन्नई.



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**DEPARTMENT OF COMMERCE**

**45 Periods**

<b>HBFR21002</b>	<b>FRENCH-II</b>	<b>3 0 0 3</b>
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**Unit I**  
**Cultiverses Relations**

**9 Periods**



## DEPARTMENT OF COMMERCE

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

### Unit II

9 Periods

#### Decouvrir le passé

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

### Unit III

9 Periods

#### ENTREPRENDRE

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

### Unit IV

9 Periods

#### Prendre des décisions

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

### Unit V

9 Periods

#### Faire face aux problèmes

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

45 periods

#### Recommended book :

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

<b>HBEN21002</b>	<b>ENGLISH-II</b>	<b>3 0 0 3</b>
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## DEPARTMENT OF COMMERCE

<b>UNIT I</b>	<b>9 Periods</b>
Prose: Literary Melodies (Orient Black Swan)	
<b>UNIT II</b>	<b>9 Periods</b>
Poetry: Literary Melodies (Orient Black Swan)	
<b>UNIT III</b>	<b>9 Periods</b>
Short Stories: Literary Melodies (Orient Black Swan)	
<b>UNIT IV</b>	<b>9 Periods</b>
One Act Plays: Literary Melodies (Orient Black Swan)	
<b>UNIT V</b>	<b>9 Periods</b>
Functional English	
	<b>Total: 45 Periods</b>

<b>HBCO17G03</b>	<b>FINANCIAL ACCOUNTING – II</b>	<b>3 1 0 4</b>
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## DEPARTMENT OF COMMERCE

### OBJECTIVES:

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

### UNIT – I Branch Accounts

**12 periods**

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

### UNIT – II Departmental Accounts

**12 periods**

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

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

**12 periods**

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

### UNIT – IV Partnership Accounts

**12 periods**

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

### UNIT – V Accounting standards for financial Reporting

**12 periods**

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

**60 Periods**

### REFERENCE BOOKS:

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

### Course Outcome:

CO1 Understand key concepts of Branch accounts

CO2 Understand the need and essentials of Departmental accounts.





## DEPARTMENT OF COMMERCE

- C03 Preparing accounts based on Hire Purchase and Installment system.  
 C04 Prepare accounts using admission, death and retirement of partners  
 C05 Understand the importance of financial standards and regulatory reporting

### QUESTION PAPER PATTERN

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

### DISTRIBUTION OF QUESTIONS

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

Sem II	Course code: HBC017G03							FINANCIAL ACCOUNTING – II			Mean Score of Cos
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	



**DEPARTMENT OF COMMERCE**

<b>C01</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2.70</b>
<b>C02</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2.80</b>
<b>C03</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2.90</b>
<b>C04</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2.80</b>
<b>C05</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2.70</b>
<b>Mean Overall Score</b>											<b>2.78</b>

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

<b>HBCO17G04</b>	<b>CORPORATE COMMUNICATION</b>	<b>4 0 0 4</b>
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**Objectives:**

- To facilitate the students to understand the concept of Communication.



## DEPARTMENT OF COMMERCE

- To know the Basic Techniques of the Modern forms of Communication.

### **UNIT I ESSENTIALS OF COMMUNICATION**

**12 Periods**

Definition – Methods – Types – Principles of effective Communication – Barriers to Communication – Business Letter – Layout.

### **UNIT II WRITTEN COMMUNICATION - I**

**12 Periods**

Kinds of Business Letter: Interview – Appointment – Acknowledgement – Promotion – Enquiries – Replies – Orders – Sales – Circular – Complaints.

### **UNIT III WRITTEN COMMUNICATION - II**

**12 Periods**

Bank Correspondence – Insurance Correspondence – Agency Correspondence – Correspondence with Shareholders, Directors.

### **UNIT IV REPORT WRITING**

**12 Periods**

Reports Writing – Agenda, Minutes of Meeting – Memorandum – Office Order – Circular – Notes.

### **UNIT V OTHER FORMS OF COMMUNICATION**

**12 Periods**

Modern Forms of Communication - Fax – e-mail – Video Conferencing – Internet – Websites and their use in Business.

**60 periods**

### **REFERENCE BOOK:**

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

### **Course Outcome:**

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



## DEPARTMENT OF COMMERCE

- C02** Gain basic knowledge of Business letters
- C03** Familiarise with Bank Correspondence & Insurance Correspondence
- C04** To develop knowledge on report writing
- C05** To Understand reason trends in Communication

### QUESTION PAPER PATTERN

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

### DISTRIBUTION OF QUESTIONS

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

<b>Sem II</b>	<b>Course code: HBC017G04</b>	<b>CORPORATE COMMUNICATION</b>	
	<b>Programme Outcomes (Pos)</b>	<b>Programme Specific</b>	<b>Mean</b>



**DEPARTMENT OF COMMERCE**

Cos								Outcomes (PSOs)			Score of Cos
	P01	P02	P03	P04	P05	P06	P07	PS01	PS02	PS03	
C01	2	3	2	3	3	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	3	3	2	3	3	3	3	2	2.70
C04	2	3	2	3	3	3	3	3	3	2	2.70
C05	3	3	3	3	2	3	2	3	2	3	2.70
<b>Mean Overall Score</b>											<b>2.72</b>

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

<b>HBMA17A03</b>	<b>BUSINESS STATISTICS</b>	<b>4 0 0 4</b>
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## DEPARTMENT OF COMMERCE

### OBJECTIVES:

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

### UNIT I Introduction

**12 Periods**

Introduction – Meaning and Definition of Statistics – Collection and Tabulation of Statistical data – Diagrammatic and Graphical representation of data.

### UNIT II - Measures of Central Tendency

**12 Periods**

Measures of Central Tendency – Arithmetic Mean, Median, Mode, Geometric Mean and Harmonic Mean.

### UNIT III - Measures of Dispersion

**12 Periods**

Measures of Dispersion – Range – Standard deviation – Mean deviation – Quartile deviation.

### UNIT IV - Correlation Analysis

**12 Periods**

Correlation Analysis – Types of Correlation – Karl Pearson's coefficient of correlation – Rank Correlation.

### UNIT V - Probability

**12 Periods**

Probability-Conditional probability-Total probability-Baye's theorem- Random variables-probability mass function-probability density function (pdf)- properties (Simple problems)

**60 Periods**

### RECOMMENDED BOOKS:

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

### COURSE OUTCOME

- CO 1 – Get highly familiarized with the concepts of statistics  
CO 2 – Application of measures of average, median and mode



## DEPARTMENT OF COMMERCE

- CO 3 – Knowledge of Range and standard deviation  
 CO 4 – Enable in practical application of correlation and regression  
 CO 5 – Introduce to the students the key concept of probability and its application

### QUESTION PAPER PATTERN

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

### DISTRIBUTION OF QUESTIONS

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

Sem	Course code: HBMA17A03	BUSINESS STATISTICS	
II	Programme Outcomes (Pos)	Programme Specific Outcomes (PSOs)	Mean Score



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**DEPARTMENT OF COMMERCE**

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

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

<b>HBC017G05</b>	<b>CORPORATE ACCOUNTING - I</b>	<b>3 1 0 4</b>
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## DEPARTMENT OF COMMERCE

### OBJECTIVES:

- To understand the company Accounts and enable students to appreciate the Provisions of the companies act 1956.
- To provide the students needed to calculate the value of Goodwill and shares.

### Unit: I ISSUE OF SHARES AND DEBENTURES

**12 Periods**

Company – Definition - kinds of companies, types of shares – Issue of shares and debentures – Issue at par, premium and discount – Forfeiture and reissue- underwriting of shares and debentures – Liability of under writers – partial, complete and firm.

### Unit – II REDEMPTION OF PREFERENCE SHARES

**12 Periods**

Redemption of Preference shares – purchase of business – Profit prior to incorporation.

### Unit – III COMPANY FINAL ACCOUNTS

**12 Periods**

Preparation of Company's final accounts – Company Balance sheet preparation – computation of Managerial Remuneration.

### Unit : IV VALUATION OF GOODWILL AND SHARES

**12 Periods**

Valuation of goodwill and shares.

### Unit: V INTERNAL RECONSTRUCTION

**12 Periods**

Internal Reconstruction – Alteration of share capital and Reduction of capital.

**60 periods**

### Reference Books :

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

### Course Outcome:

- CO1 Enabling the students to understand the features of Shares and Debentures  
CO2 Develop an understanding about redemption of Shares and Debenture and its types



## DEPARTMENT OF COMMERCE

- C03 To give an exposure to the company final accounts  
 C04 To provide knowledge on valuation of Goodwill  
 C05 To provide the students get an idea about internal reconstruction

### QUESTION PAPER PATTERN

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

### DISTRIBUTION OF QUESTIONS

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

Sem	Course code: HBC017G05	CORPORATE ACCOUNTING – I	
III	Programme Outcomes (Pos)	Programme Specific Outcomes (PSOs)	Mean Score



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**DEPARTMENT OF COMMERCE**

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

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

<b>HBC017G07</b>	<b>MARKETING</b>	<b>4 0 0 4</b>
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## DEPARTMENT OF COMMERCE

### **Objectives:**

To enable the students to understand the elements of the complex world of marketing.

- To make them to appreciate the need for marketing science in the modern business world.

### **UNIT I INTRODUCTION**

**12 Periods**

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

### **UNIT II MARKET SEGMENTATION**

**12 Periods**

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

### **UNIT III MARKETING MIX – PRODUCT & PRICING**

**12 Periods**

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

### **UNIT IV MARKETING MIX – DISTRIBUTION & PROMOTION**

**12 Periods**

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

### **UNIT V RECENT TRENDS IN MARKETING**

**12 Periods**

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

**60 Periods**

### **Reference Books:**

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

### **Course Outcome:**

- |     |  |
|-----|--|
| C01 | Develop an idea about marketing and its functions.         |
| C02 | Enhance the students on consumer behaviour                 |
| C03 | Familiarize students about product and its classifications |



## DEPARTMENT OF COMMERCE

- C04            Make them understand distribution, promotion  
 C05            Enrich knowledge on the recent trends in marketing

### QUESTION PAPER PATTERN

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

### DISTRIBUTION OF QUESTIONS

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

<b>Sem III</b>	<b>Course Code: HBC017G07</b>	<b>MARKETING</b>	
	<b>Programme Outcomes (Pos)</b>	<b>Programme Specific</b>	<b>Mean</b>



**DEPARTMENT OF COMMERCE**

Cos								Outcomes (PSOs)			Score of Cos
	P01	P02	P03	P04	P05	P06	P07	PS01	PS02	PS03	
C01	2	3	2	3	3	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	3	3	2	3	3	3	3	2	2.70
C04	2	3	2	3	3	3	3	3	3	2	2.70
C05	3	3	3	3	2	3	2	3	2	3	2.70
<b>Mean Overall Score</b>											<b>2.72</b>

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

<b>HBCO17G06</b>	<b>BUSINESS LAW</b>	<b>4 0 0 4</b>
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**OBJECTIVES:**



## DEPARTMENT OF COMMERCE

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

### **Unit:I Nature of Contract**

**12 Periods**

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

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

### **Unit: II PERFORMANCE OF CONTRACT**

**12 Periods**

Performance of contract – offer to perform contracts which need not be performed – by whom contract must be performed who can demand performance. Discharge of Contract – meaning – methods – by performance –by agreement – impossibility of performance.

### **Unit: III BREACH OF CONTRACT**

**12 Periods**

Remedies for Breach of Contract – Introduction Recession – Damages – Specific Performance – injunction - Quasi contracts.

### **Unit: IV SPECIAL CONTRACTS:**

**12Periods**

Contract of Indemnity and guarantee – Contract of bailment and pledge – Contract of Agency – Creation of agency – Rights, duties and liabilities of an agent - Termination of agency.

### **Unit: V SALE OF GOODS ACT:**

**12Periods**

Formation of contract of Sale - caveat emptor - Express and implied conditions and warranties – Performance of Contract of Sale – Rights of an unpaid Seller.

**60 periods**

### **Books Recommended**

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

## **Course Outcome**



## DEPARTMENT OF COMMERCE

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

### QUESTION PAPER PATTERN

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

### DISTRIBUTION OF QUESTIONS

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

Sem III	Course Code: HBC017G06	BUSINESS LAW	
	Programme Outcomes (Pos)	Programme Specific	Mean





**DEPARTMENT OF COMMERCE**

Cos								Outcomes (PSOs)			Score of Cos
	P01	P02	P03	P04	P05	P06	P07	PS01	PS02	PS03	
C01	2	3	2	3	3	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	3	3	3	3	3	3	3	2	2.80
C04	2	3	3	3	3	3	3	2	3	2	2.70
C05	3	3	3	3	3	2	2	3	3	2	2.70
<b>Mean Overall Score</b>											<b>2.74</b>

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

<b>HBC017G08</b>	<b>BANKING THEORY LAW AND PRACTICE</b>	<b>4 0 0 4</b>
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**OBJECTIVES:**



## DEPARTMENT OF COMMERCE

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

### **UNIT I - INTRODUCTION TO BANKING AND FINANCIAL SYSTEM** **12Periods**

Definition of banking-Classification of banks-Role of banks in economic development - Banking Regulation Act: Importance, Provisions regarding capital structure, Core Capital I &II – Capital Adequacy Ratio-Appropriation of funds, Licensing, Opening of new branches, Management and control over banks.

### **UNIT II – BANKING SYSTEM IN INDIA** **12Periods**

Characteristics of a Central Bank - Administration and management of Reserve Bank - Functions of Reserve Bank of India, methods of issue, credit control, qualitative and quantitative techniques of credit control.

### **UNIT III – PRINCIPLES OF LENDING AND INVESTMENT** **12Periods**

Commercial Banks, Various functions -Credit creation, Loans and Advances, E-Banking, Credit cards, Debit cards, ATM cards, Electronic clearing system, Electronic Fund transfer-Real Time Gross settlement System and Internet Banking.

### **UNIT IV - NEGOTIABLE INSTRUMENTS** **12Periods**

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

### **UNIT V - INNOVATIVE BANKING** **12Periods**

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

**60 periods**

### **REFERENCE BOOKS**

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

### **Course Outcome:**

- C01 Demonstrate the role of banks in economic development and outline the functions of RBI.
- C02 Discuss about the various banking system in India



## DEPARTMENT OF COMMERCE

- C03 Understand the Lending and Investment Policies of Commercial Banks  
 C04 Utilize the various kinds of negotiable instruments  
 C05 To understand the E Banking concepts and its application

### QUESTION PAPER PATTERN

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

### DISTRIBUTION OF QUESTIONS

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

<b>Sem III</b>	<b>Course Code: HBC017G08</b>	<b>BANKING THEORY LAW AND PRACTICE</b>	
	<b>Programme Outcomes (Pos)</b>	<b>Programme Specific</b>	<b>Mean</b>



**DEPARTMENT OF COMMERCE**

Cos								Outcomes (PSOs)			Score of Cos
	P01	P02	P03	P04	P05	P06	P07	PS01	PS02	PS03	
C01	2	3	2	3	3	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	3	3	3	3	3	3	3	2	2.80
C04	2	3	3	3	3	3	3	2	3	2	2.70
C05	3	3	3	3	3	2	2	3	3	2	2.70
<b>Mean Overall Score</b>											<b>2.74</b>

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

<b>HBMG17001</b>	<b>ENVIRONMENTAL STUDIES</b>	<b>3 0 0 3</b>
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## DEPARTMENT OF COMMERCE

### Objectives:

- To facilitate the students to know about the importance of Human Resources.
- To make the students to understand the various aspects of the Human Resources Management.
- To Participate in improvement and protection of environment.

### UNIT-I: ENVIRONMENTAL AND ECO SYSTEMS

**9 Periods**

Definition, scope and importance of environment- need for public awareness-concept, structure and function of an ecosystem-producers, consumers and decomposers-energy flow in the ecosystem. Bio diversity at National and local levels

### UNIT II ENVIRONMENTAL POLLUTION

**9 Periods**

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

### UNIT III NATURAL RESOURCES

**9 Periods**

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

### UNIT IV SOCIAL ISSUES AND THE ENVIRONMENT

**9 Periods**

From unsustainable to sustainable development-urban problems related to energy-water conservation. Rain water harvesting, watershed management-resettlement and rehabilitation of people; its problems and concerns climate change, global warming, acid rain, ozone layer depletion, nuclear and state pollution control boards-Public awareness.

### UNIT-V HUMAN POPULATION AND THE ENVIRONMENT

**9 Periods**

Population growth, variation among nation –population explosion, environment and human health-human rights-value education-HIV/AIDS –women and child welfare –role of information technology in environment and human health.

**45 periods**

### TEXT BOOKS

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

### Course Outcome:

- C01 Discuss the basic role of environmental and eco systems.



## DEPARTMENT OF COMMERCE

- C02 State the nature of environmental pollution  
 C03 Understand the existing natural Resources  
 C04 Understand the social issues related to environment  
 C05 Apprehend the role of human population and environment

### QUESTION PAPER PATTERN

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

### DISTRIBUTION OF QUESTIONS

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

Sem III	Course Code: HBMG17001	ENVIRONMENTAL STUDIES	
	Programme Outcomes (Pos)	Programme Specific	Mean



**DEPARTMENT OF COMMERCE**

Cos								Outcomes (PSOs)			Score of Cos
	P01	P02	P03	P04	P05	P06	P07	PS01	PS02	PS03	
C01	2	3	2	3	3	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	3	3	2	3	3	3	3	2	2.70
C04	2	3	2	3	3	3	3	3	3	2	2.70
C05	3	3	3	3	2	3	2	3	3	3	2.80
<b>Mean Overall Score</b>											<b>2.74</b>

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

<b>HBMG17L01</b>	<b>SOFT SKILL-I</b>	<b>2002</b>
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**OBJECTIVES:**



## DEPARTMENT OF COMMERCE

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

### **Prelude**

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

### **UNIT-I**

**6 hours**

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

### **UNIT-II**

**6 hours**

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

### **UNIT-III**

**6 hours**

#### **Listening and Writing**

Activity based exercise on articles, modals, preposition and infinitives.  
The above topics are chosen as we don't find equivalents' in L1

### **UNIT-IV**

**6 hours**

#### **Reading and Writing**

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

### **UNIT-V**

**6 hours**

#### **Speaking**

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

**Total: 30 Periods**

### **Text Book and Reference Books:**

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

### **COURSE LEARNING OUTCOME:**

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

1. know their weakness in the use of English Language.





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## DEPARTMENT OF COMMERCE

2. understand the functionality of the language in simple context.
3. improve the communication skill through LSRW.
4. improve the functional grammar through practice and activity.
5. understand the necessity of English Language.

<b>HBC017G09</b>	<b>CORPORATE ACCOUNTING – II</b>	<b>3 1 0 4</b>
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**OBJECTIVE:**



## DEPARTMENT OF COMMERCE

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

### **UNIT I ACCOUNTS RELATING TO AMALGAMATION, ABSORPTION AND EXTERNAL RECONSTRUCTION OF COMPANIES** **12**

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

### **UNIT II ACCOUNTS OF BANKING COMPANIES** **12**

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

### **UNIT III ACCOUNTS OF INSURANCE COMPANIES** **12**

Preparation of profit and loss account and balance sheet of banking companies and insurance companies

### **UNIT IV LIQUIDATION OF COMPANIES** **12**

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

### **UNIT V HOLDING COMPANY ACCOUNTS** **12**

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

**60 Periods**

#### **Reference Books :**

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

#### **Course Outcome:**

- C01 Enable the students to understand about amalgamation, absorption and external reconstruction



## DEPARTMENT OF COMMERCE

- C02            Develop an understanding about accounts of banking companies  
 C03            To give an exposure to accounts of insurance companies  
 C04            To provide knowledge on liquidation of companies  
 C05            To provide the students knowledge of holding companies accounts

### QUESTION PAPER PATTERN

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

### DISTRIBUTION OF QUESTIONS

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

Sem IV	Course Code: HBC017G09							CORPORATE ACCOUNTING II			Mean Score of Cos
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	



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**DEPARTMENT OF COMMERCE**

<b>C01</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2.70</b>
<b>C02</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2.80</b>
<b>C03</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2.90</b>
<b>C04</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2.80</b>
<b>C05</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2.70</b>
<b>Mean Overall Score</b>											<b>2.78</b>

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

<b>HBC017G10</b>	<b>COMPANY LAW</b>	<b>3 1 0 4</b>
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**OBJECTIVES:**



## DEPARTMENT OF COMMERCE

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

### UNIT-I

**12 Periods**

Meaning, Definition & Salient Features of Companies Act, 2013 - Kinds of Companies  
- Promotion, Role of Promoters-Incorporation of a Company

### UNIT-II

**12 Periods**

Memorandum of Association, Contents & Alteration - Articles of Association, Contents & Alteration - Prospectus, Contents & Consequences of misstatement - Doctrine of Ultra Virus & Indoor Management.

### UNIT-III

**12 Periods**

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

### UNIT-IV

**12 Period**

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

### UNIT-V

**12 Periods**

Meaning and modes of winding up - Powers of court in winding up - Consequences and procedures for winding up - Powers, Liabilities and Duties of Liquidators.

**60 Periods**

### REFERENCES

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

### Course Outcome:

- C01 Discuss the importance of companies act.  
C02 Provide critical understanding on memorandum and articles of association



## DEPARTMENT OF COMMERCE

- C03 State the nature of appointment of directors and benefits of good governance
- C04 Knowledge on General and Statutory Meeting in a company
- C05 Discuss the laws related to winding up of the company

### QUESTION PAPER PATTERN

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

### DISTRIBUTION OF QUESTIONS

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

Sem	Course Code: HBC017G10	COMPANY LAW	
IV	Programme Outcomes (Pos)	Programme Specific Outcomes (PSOs)	Mean Score



**DEPARTMENT OF COMMERCE**

Cos	P01	P02	P03	P04	P05	P06	P07	PS01	PS02	PS03	of Cos
C01	2	3	2	3	3	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	2	3	2	3	3	3	3	2	2.60
C04	2	3	3	3	3	3	3	2	3	2	2.70
C05	3	3	3	3	2	3	2	3	3	3	2.80
<b>Mean Overall Score</b>											<b>2.72</b>

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

<b>HBC017G11</b>	<b>BUSINESS ENVIRONMENT</b>	<b>4 0 0 4</b>
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**OBJECTIVES:**

- To impart the knowledge of Business environment.



## DEPARTMENT OF COMMERCE

- To enable the students to know the factors influencing the changes in the Business Climate.

### **UNIT I BUSINESS ENVIRONMENT**

**12 Periods**

The concept of Business Environment – its nature and significance – Brief overview of political – Cultural – legal – economic and social and environments and their impact on business and strategic decisions.

### **UNIT II POLITICAL ENVIRONMENT**

**12 periods**

Political Environment – Government and Business relationship in India – Provisions of Indian Constitution pertaining to business.

### **UNIT III SOCIAL ENVIRONMENT**

**12 Periods**

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

### **UNIT IV ECONOMIC ENVIRONMENT**

**12 Periods**

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

### **UNIT V FINANCIAL & TECHNOLOGICAL ENVIRONMENT**

**12 Periods**

– Financial system – Commercial banks – Financial Institutions – RBI Stock Exchange – IDBI – Non Banking Financial Companies NBFCs.

**60 Periods**

### **REFERENCE BOOKS:**

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

### **Course Outcome:**

- |     |  |
|-----|--|
| C01 | Familiarize with concept of business environment.        |
| C02 | Provide importance of political environment              |
| C03 | State the knowledge about social environment in business |





## DEPARTMENT OF COMMERCE

- C04 Knowledge on Economic Environment and its impact in business  
 C05 Discuss the financial and technological environment of business

### QUESTION PAPER PATTERN

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

### DISTRIBUTION OF QUESTIONS

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

Sem IV	Course Code: HBC017G11							BUSINESS ENVIRONMENT			Mean Score of Cos
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	



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<b>C01</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2.70</b>
<b>C02</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2.80</b>
<b>C03</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2.80</b>
<b>C04</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2.70</b>
<b>C05</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2.70</b>
<b>Mean Overall Score</b>											<b>2.74</b>

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

<b>HBC017G12</b>	<b>PRACTICAL AUDITING</b>	<b>4 0 0 4</b>
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## DEPARTMENT OF COMMERCE

### **Objectives**

- To appreciate the role of auditing in business.
- To understand the steps involved in the internal audit of companies.
- To familiarize with provision of the companies act relating to the appointment, conduct and right, Duties and liabilities of an auditor.

### **Unit: I INTRODUCTION**

**12 Periods**

Auditing – meaning – Definition – Objectives – kinds.

### **Unit: II INTERNAL AUDITING**

**12 Periods**

Internal control – internalcheck – Internal audit – audit Note book – Audit working paper - Audit programme.

### **Unit:III VOUCHING**

**12 Periods**

Vouching – Verification & Valuation of Assets & Liabilities.

### **Unit:IV AUDITOR APPOINTMENT**

**12 Periods**

Company Auditor – appointment – qualification – disqualification – removal of auditor – Audit report – duties, powers and liabilities of auditors.

### **Unit: V EDP IN AUDITING**

**12 Periods**

EDP in Auditing.

**60 Periods**

### **Reference Books:**

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

### **Course Outcome:**

- C01 Understand the concepts of auditing in business.
- C02 Provide information related to internal control for the business



## DEPARTMENT OF COMMERCE

- C03 State details related to appointment and removal of auditors
- C04 Identify the concepts of the financial and technological environment of business.
- C05 Knowledge on preparing Audit reports.

### QUESTION PAPER PATTERN

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

### DISTRIBUTION OF QUESTIONS

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

Sem	Course Code: HBC017G12							PRACTICAL AUDITING			Mean Score of Cos
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
<b>C01</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2.70</b>



**DEPARTMENT OF COMMERCE**

<b>C02</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2.80</b>
<b>C03</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2.70</b>
<b>C04</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2.80</b>
<b>C05</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2.70</b>
<b>Mean Overall Score</b>											<b>2.74</b>

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

<b>HBG21C09</b>	<b>BUSINESS TAXATION</b>	<b>4 0 0 4</b>
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**Objectives:**

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



## DEPARTMENT OF COMMERCE

### **UNIT – I INTRODUCTION**

**12 Periods**

Objectives of Taxation – Canons of Taxation – Tax system in India – Direct and Indirect Taxes – Meaning and Types.

### **UNIT – II CENTRAL EXCISE DUTY**

**12 Periods**

Central Excise Duty – Classification – Levy and Collection of Excise duty – Clearance of excisable goods- Exemption from excise duty – Excise and Small Scale Industries – Excise and Exports – Demand, Refund, Rebate of Central Excise duty – Offences and Penalties – Settlement – Appellate provisions.

### **UNIT – III OFFENCES AND PENALTY**

**12 Periods**

The Customs duty – Levy and Collection of customs duty – Organisation of the customs department – Officers of the customs – Powers – Appellate machinery – Infringement of the law – offences and penalties – Exemption from duty – customs duty drawback – duties free zones.

### **UNIT - IV CENTRAL SALES TAX ACT**

**12 Periods**

Central Sales Tax Act – Levy and Collection of CST -Important Definitions - Sales Purchase in the course of export or import- Liability of Tax – Registration of dealers – Goods of Special Importance – Offences and penalties.

### **UNIT- V VALUE ADDED TAX**

**12 Periods**

Value added tax – objectives – Levy of VAT – Arguments in favour of VAT – Difficulties in administering VAT – Set off / Input Tax credit – Carrying over of Tax credit – Registration – TIN – Returns – Assessment of VAT Liability – Declaration form – Service Tax – Tax on different services – Rate of Service Tax.

**60 Periods**

### **REFERENCE BOOKS**

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

### **Course Outcome:**

- C01 State the information related to indirect taxation in business  
C02 Gain in Knowledge on various tax system.  
C03 Elaborate the concepts on central excise duty and customs duty  
C04 provide the data related to CST and liability of taxes  
C05 Inculcate the information related toVAT and service tax



## DEPARTMENT OF COMMERCE

### QUESTION PAPER PATTERN

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

### DISTRIBUTION OF QUESTIONS

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

Sem IV	Course CODE: HBC017G13							BUSINESS TAXATION			Mean Score of Cos
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
<b>CO1</b>	2	3	2	3	3	3	3	3	3	2	2.70



**DEPARTMENT OF COMMERCE**

<b>C02</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2.80</b>
<b>C03</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2.70</b>
<b>C04</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2.80</b>
<b>C05</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2.70</b>
<b>Mean Overall Score</b>											<b>2.74</b>

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

<b>HBMG21L02</b>	<b>SOFT SKILL-II</b>	<b>2 0 0 2</b>
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**OBJECTIVES:**

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





## DEPARTMENT OF COMMERCE

- To raise communication proficiency to global standards

### UNIT-I

**6 hours**

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

### UNIT-II

**6 hours**

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

### UNIT-III

**6 hours**

Body language-grooming- Interview skill- Dos and Donts- mock interview- exchange of interviewee practical session

### UNIT-IV (Department of Mathematics)

**6 hours**

Number system- H.C.F & L.C.M- Problems on ages – Percentage- Profit & Loss- Ratio & Proportion- Partnership.

### UNIT-V

**6 hours**

Time& work-Time& Distance- Clocks – Permutation & Combinations- Heights & Distance a- Odd man out and Series.

**Total: 30 Periods**

### Text Book and Reference Books:

1. Soft Skill for Everyone-Jeff Butterfield,Part-1; Unit-D&E
2. EFA (English For All)- Dr. PadmasanniKannan, Libin Roy Thomas
3. English for Competitive Exam- R.P. Bhatnagar,RajulBhargava
4. Placement Interview- S.Anandamurugan,Chapter-2&3
5. Alex K, Soft Skills; S. Chand& Company Pvt Ltd,2009
6. Rizvi Ashraf M, Effective Technical Communication; Tata McGraw-Hill; 2005
7. Thorpe, Edgar, Course in Mental Ability and Quantitative Aptitude Tata McGraw- Hill,2003
8. Agarwal, R.S, A Modern Approach to Verbal and Non-Verbal Reasoning, S. Chand& Co;2004
9. R.S.Agarwal, Quantitative Aptitude for Competitive Examinations,S. Chand& Co., (2017)
10. Jobsearch.about.com
11. www.exsearch.in/interview.html

### COURSE OUTCOME:

Students completing the course Soft Skill-II will

1. 1.be strengthened in the vocabulary



**Dr.M.G.R.**  
**Educational and Research Institute**  
**(DEEMED TO BE UNIVERSITY)**  
(An ISO Certified Institution)  
University with Graded Autonomy Status  
Maduravoyal , Chennai - 600 095



## DEPARTMENT OF COMMERCE

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

### THIRD YEAR

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

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



## DEPARTMENT OF COMMERCE

### **UNIT – I INTRODUCTION**

**12 Periods**

Nature and scope of cost accounting - Cost analysis - Concepts and classifications – Installation of costing systems, cost centers and profit centers.

### **UNIT – II PREPARATION OF STATEMENT OF COST SHEET**

**12 Periods**

Preparation of statement of cost sheet – Meaning – Prime cost – Works cost – Cost of Production – Cost of sales – Profit.

### **UNIT – III MATERIAL COSTING**

**12 Periods**

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

### **UNIT – IV LABOUR COST**

**12 Periods**

Computation and Treatment – Methods of wage payment – Time rate and Piece rate system(Taylor’s, Merrick’s, Gantt’s task) – Labour turnover.

### **UNIT – V OVERHEADS**

**12 Periods**

Overheads- Classifications – Apportionment and Allocation – Accounting and control of Overheads – Manufacturing, Administration, Selling and Distribution – Primary and Secondary – Direct, Repeated Distribution Method, Step Ladder Method.

**60 Periods**

### **REFERENCE BOOKS:**

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

### **COURSE OUTCOME:**

- C01 Enable the students to understand critical concepts related to cost sheet
- C02 Provide the students necessary knowledge to compute inventory control and stocks using different methods
- C03 To give an exposure on computation of wage rates
- C04 To provide critical understanding on time rate and piece rate systems



## DEPARTMENT OF COMMERCE

C05 To offer the students necessary knowledge on over heads and related allocations

### QUESTION PAPER PATTERN

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

### DISTRIBUTION OF QUESTIONS

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

Sem	Course CODE: HBC017G14							COST ACCOUNTING - I			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	2	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	2	2	3	2.80



**DEPARTMENT OF COMMERCE**

<b>C03</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2.90</b>
<b>C04</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2.80</b>
<b>C05</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2.70</b>
<b>Mean Overall Score</b>											<b>2.78</b>	

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

<b>HBC017G15</b>	<b>HUMAN RESOURCES MANAGEMENT</b>	<b>3 1 0 4</b>
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**OBJECTIVES:**

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



## DEPARTMENT OF COMMERCE

- To make the students to understand the critical aspects of the Human Resources Management

### **UNIT - I INTRODUCTION**

**12 Periods**

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

### **UNIT - II TRAINING AND DEVELOPMENT**

**12 Periods**

Induction – Training – Methods – Techniques – identification of the training needs – Training and Development – Performance appraisal-transfer – promotion and termination of services – Career development.

### **UNIT - III WAGE AND SALARY BENEFITS**

**12 Periods**

Remuneration – Components of remuneration – Incentives – Benefits – Motivation – Welfare and social security measures.

### **UNIT - IV LABOUR RELATIONS**

**12 Periods**

Labour Relations – Functions of trade unions – Forms of collective bargaining – Workers participation in management – Types and effectiveness – Industrial Disputes and settlements (laws excluded)

### **UNIT- V HR AUDIT**

**12 Periods**

Human Resource Audit – Nature – Benefits – Scope – approaches

**60 Periods**

### **REFERENCE BOOKS:**

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

### **Course Outcome:**

- |     |  |
|-----|--|
| C01 | Provide the basic aspects related to human resource management       |
| C02 | Enable the students to be aware of training and remuneration methods |
| C03 | Gain Knowledge of employee Compensation                              |
| C04 | State the information related to labour relations                    |
| C05 | Apprehend the nature of human resource audit                         |



## DEPARTMENT OF COMMERCE

### QUESTION PAPER PATTERN

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

### DISTRIBUTION OF QUESTIONS

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

Sem	Course CODE: HBC017G15							HUMAN RESOURCE MANAGEMENT			
V	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	Mean Score of Cos



**DEPARTMENT OF COMMERCE**

<b>C01</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2.70</b>
<b>C02</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2.70</b>
<b>C03</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2.90</b>
<b>C04</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2.70</b>
<b>C05</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2.70</b>
<b>Mean Overall Score</b>											<b>2.74</b>

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

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

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





## DEPARTMENT OF COMMERCE

### **UNIT-I INTRODUCTION TO INCOME TAX**

**12 Periods**

Income Tax Act 1961-Basic Concepts-Capital Revenue-Residential Status-Incidence of Tax-Exempted Income.

### **UNIT-II INCOME FROM SALARY**

**12 Periods**

Income from salary-Different form of salary and allowance-Perquisites-Problems in computation of salary income.

### **UNIT-III INCOME FROM HOUSE PROPERTY**

**12 Periods**

Income from house property-Annual value-Standard Deduction-Unrealized rent-Problems in computation of house property income.

### **UNIT-IV INCOME FROM BUSINESS OR PROFESSION**

**12 Periods**

Income from Business or Profession –Deduction, Allowable –Expressly disallowed expenses-Computation- Problems in computation of business or professional income.

### **UNIT-V ASSESSMENT OF INDIVIDUALS**

**12 Periods**

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

**60 Periods**

### **Reference Books :**

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

### **Course Outcome:**

- C01 Introduce the concepts related to income tax
- C02 Understand the different forms of incomes for individuals
- C03 Create an idea about income which are generated from house property
- C04 Make the students aware of assessment made for individuals
- C05 Empowers the Practical exposure on income tax provisions.



## DEPARTMENT OF COMMERCE

### QUESTION PAPER PATTERN

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

### DISTRIBUTION OF QUESTIONS

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

Sem V	Course CODE: HBC017G16							INCOME TAX LAW & PRACTICE - I			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
<b>CO1</b>	3	3	2	3	2	3	3	3	3	2	<b>2.70</b>
<b>CO2</b>	3	3	3	2	3	3	3	2	2	3	<b>2.70</b>
<b>CO3</b>	3	2	3	3	3	3	3	3	3	3	<b>2.90</b>
<b>CO4</b>	2	3	3	3	3	3	2	3	3	2	<b>2.70</b>



**DEPARTMENT OF COMMERCE**

<b>C05</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2.80</b>
<b>Mean Overall Score</b>											<b>2.76</b>

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

<b>HBC017C02</b>	<b>SECURITIES LAWS &amp; MARKET OPERATIONS</b>	<b>4 0 0 4</b>
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**OBJECTIVES:**

- To understand the Secretarial duties regarding issue of Prospectus and issue of shares.

**Unit I: INTRODUCTION TO SEBI**

**12 Periods**

Salient features of SEBI Act 1992 – Security Contract Regulation Act, SEBI Guidelines relating to the functioning of New issue Market – SEBI Guidelines for Investor Protection.



## DEPARTMENT OF COMMERCE

### **Unit II: PRIMARY AND SECONDARY MARKET**

**12 Periods**

Stock Market – Primary and Secondary Market – Role and function of New Issue Market – Methods of floating – Pricing of Issue – Promoters Contribution – Offer document – Underwriting of issue – Allotment of Shares – Appointment and role of Merchant Bankers, Underwriters, Brokers, Registers, Lead Managers and Bankers

### **Unit III: STOCK EXCHANGE**

**12 Periods**

Stock Exchanges – Meaning, Function, Important and Limitations – Regarding of Stock Market – Trading and Internet based Trading – Settlement Procedures – Types of Brokers – Listing of Securities in Indian Stock Exchange – Classification and Listing of Securities.

### **Unit IV: OTC**

**12 Periods**

Trading pattern in OTCEI and NSE – Meaning, Significance and Functions – Procedure of listing and Trading on OTCEI – NSE Functioning – Trading Pattern in NSE – Capital Market Segment – Security Market – Indicators – Need and Importance – BSE Sensex, NSE, NIFTY and other Index Number.

### **Unit V: MUTUAL FUNDS AND DEPOSITORY SERVICES**

**12 Periods**

Demat Trading in Mutual Funds – Meaning and Significance – SEBI Guidelines and other regulation relating to Demat Trading – Role of Depositories and Custodial Services – Introduction types – Risk involved, Performance evaluation and SEBI regulation for Mutual Fund.

**60 Periods**

### **Reference Books:**

1. Securities Laws & Market Operations - Dr.L.Natarajan
2. Financial Services & Markets – Dr.S.N.Maheswari
3. Financial Services – Dr. Santhanam

### **Course Outcome:**

- |     |  |
|-----|--|
| C01 | Provide information related to stock exchange and OTC      |
| C02 | Make students aware of primary market and secondary market |
| C03 | State the role of depositories                             |
| C04 | Gain knowledge on Trading pattern OTCEI & NSE              |
| C05 | Make them aware of the concept of mutual funds.            |

### **QUESTION PAPER PATTERN**



## DEPARTMENT OF COMMERCE

Section	Question Component	Number	Marks	Total
Part A	6 Theory	5/6	4	20
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	1 question (Theory)	Unit IV
	2 questions (Theory)	Unit V
<b>PART C</b>	2 questions (Theory)	Unit I
	1 question (Theory)	Unit II
	1 question (Theory)	Unit III
	2 questions (Theory)	Unit IV
	1 question (Theory)	Unit V

Sem	Course CODE:HBC017C02							SECURITIES LAWS & MARKET OPERATIONS			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
<b>C01</b>	3	3	2	3	2	3	3	3	3	2	<b>2.70</b>
<b>C02</b>	3	3	3	2	3	3	3	2	2	3	<b>2.70</b>
<b>C03</b>	2	2	3	3	3	3	2	3	3	2	<b>2.60</b>
<b>C04</b>	3	3	3	2	3	3	2	3	2	2	<b>2.60</b>
<b>C05</b>	3	3	3	3	3	2	2	3	3	3	<b>2.80</b>



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## DEPARTMENT OF COMMERCE

	<b>Mean Overall Score</b>	<b>2.68</b>
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**Result:** The Score for this course is 2.68 (High)

<b>HBC017G18</b>	<b>COMPUTER APPLICATION IN BUSINESS (THEORY)</b>	<b>4 0 0 4</b>
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### Objectives:

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

### UNIT I

**12 Periods**



## DEPARTMENT OF COMMERCE

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

### UNIT II

**12 Periods**

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

### UNIT III MS-OFFICE

**12 Periods**

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

### UNIT IV

**12 Periods**

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

### UNIT V

**12Periods**

**PowerPoint** : Creating and inserting a new slide, creating a title slide , applying a design template , creating a hierarchy, slide sorter view, printing the slides.  
**Access** : Creating tables, Querying, Forms, Reports.

**60 Periods**

### Reference Books

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

### Course Out comes

- C01 Gain Knowledge on basic computing Concepts.
- C02 Familiarize with basic data processing
- C03 Enable students to understand basic of Ms.Word
- C04 Outlines students the knowledge of Ms. Excel
- C05 Gains knowledge on Ms.Power Point for effective presentation .

### QUESTION PAPER PATTERN



## DEPARTMENT OF COMMERCE

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

### DISTRIBUTION OF QUESTIONS

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

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





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

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

<b>HBC017L01</b>	<b>COMPUTER APPLICATION IN BUSINESS (LAB)</b>	<b>2 0 0 2</b>
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**OBJECTIVES:**



## DEPARTMENT OF COMMERCE

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

### UNIT I

**6 hours**

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

### UNIT II

**6hour**

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

### UNIT III

**6 hours**

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

### UNIT IV

**6 hours**

**Access** : Creating tables, Querying, Forms, Reports. Basic of Internet.

### UNIT V

**6 hours**

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

**30 hours**

**TOTAL NO OF PERIODS: 30**

### Reference Books

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



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## DEPARTMENT OF COMMERCE

4. Luca, Information Technology for Management, Tata

<b>HBC017G19</b>	<b>COST ACCOUNTING - II</b>	<b>3 1 0 4</b>
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### **Objectives:**

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

### **UNIT- I JOB COSTING**

**12 Periods**



## DEPARTMENT OF COMMERCE

Job Costing Features and Objectives-procedure - Merits and Limitations of Job Costing - Batch Costing and EBQ

### **UNIT-II CONTRACT COSTING**

**12 Periods**

Contract Costing Introduction and Features - Preparation of Contract Accounts - WIP Valuation - Cost Plus Contracts and Escalation Clause

### **UNIT-III UNIT COSTING**

**12 Periods**

Unit Costing Meaning and Applicability - Treatment of scrap material - Transport costing, Costing Procedure - Computation of cost unit-running Kilometers

### **UNIT-IV PROCESS COSTING**

**12 Periods**

Process costing, characteristics and types of industries using process costing - Advantages and Disadvantages of Process costing - Process losses, inter-process Profits - Joint and By-Product costing

### **UNIT-V MARGINAL COSTING**

**12 Periods**

Definition of Marginal cost and Marginal costing - Features, advantages and limitations of marginal costing - Cost-volume-profit analysis - Application of marginal costing

60 Periods

### **REFERENCES**

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

### **Course Outcome:**

- C01 State the key concepts related to job costing to the students
- C02 Understand the critical aspects of contract costing
- C03 Enable the students to compute using process costing methods related to cost of capital and dividend policies
- C04 Make the students aware of cost volume profit analysis and break even points.
- C05 Invent the Installation of costing system .

### **QUESTION PAPER PATTERN**



## DEPARTMENT OF COMMERCE

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

### DISTRIBUTION OF QUESTIONS

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

Sem VI	COURSE CODE: HBC017G19							COST ACCOUNTING - II			Mean Score of Cos
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			
Cos	P01	P02	P03	P04	P05	P06	P07	PSO1	PSO2	PSO3	
<b>C01</b>	3	3	2	3	2	3	3	3	3	2	<b>2.70</b>
<b>C02</b>	3	3	3	2	3	3	3	2	2	3	<b>2.70</b>
<b>C03</b>	2	2	3	3	3	3	2	3	3	3	<b>2.70</b>
<b>C04</b>	3	3	3	3	3	3	2	3	3	2	<b>2.80</b>



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<b>C05</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2.80</b>
<b>Mean Overall Score</b>											<b>2.74</b>

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

<b>HBCO17G20</b>	<b>MANAGEMENT ACCOUNTING</b>	<b>4 0 0 4</b>
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### OBJECTIVES:

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

### UNIT - I INTRODUCTION

**12 Periods**

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



## DEPARTMENT OF COMMERCE

### UNIT – II FINANCIAL STATEMENT ANALYSIS

**12 Periods**

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

### UNIT – III FUND FLOW STATEMENT AND CASH FLOW STATEMENT

**12 Periods**

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

### UNIT – IV BUDGETARY CONTROL

**12 Periods**

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

### UNIT – V CAPITAL BUDGETING

**12 Periods**

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

**60 Periods**

### REFERENCES

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

### Course Outcome:

- C01            Make the students aware of introduction to management accounting  
 C02            Gain knowledge on fundflow and cash flow analysis.  
 C03            Enable them to analyse the financial statements using ratios  
 C04            Understand the importance of budgetary control  
 C05            Apprehend the students to make decision using capital budgeting tools.

### QUESTION PAPER PATTERN

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



## DEPARTMENT OF COMMERCE

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

### DISTRIBUTION OF QUESTIONS

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

Sem VI	COURSE CODE: HBC017G20							MANAGEMENT ACCOUNTING			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
C01	3	3	2	3	2	3	3	3	3	2	2.70
C02	3	3	3	2	3	3	3	2	2	3	2.70
C03	2	2	3	3	3	3	2	3	3	2	2.60
C04	3	3	3	3	3	3	2	3	3	2	2.80
C05	3	3	3	3	3	2	2	3	3	3	2.80
<b>Mean Overall Score</b>											<b>2.72</b>





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## DEPARTMENT OF COMMERCE

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

<b>HBCO17G21</b>	<b>INDUSTRIAL LAW</b>	<b>3 1 0 4</b>
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**Objectives:**

- Industrial law help to put an end to unfair labour practices and provides for the rights,
- Industrial Law relates to the laws governing industrial enterprises.

**Unit - I: FACTORIES ACT**

**12 PERIODS**

Factories Act, 1948: Definitions – Health – Safety – Welfare – Working hours of Adults, Employment of Women – Employment of Young Persons – Leave with wages

**Unit - II: MINIMUM WAGES ACT**

**12 PERIODS**



## DEPARTMENT OF COMMERCE

Minimum Wages Act, 1948 : Interpretation – Fixing minimum rates of wages – Procedures for fixing – Committee and Advisory Boards – Payment of Minimum Wages – Register and Records – Inspectors – Claims – Penalties and Procedures – The Schedule

### **Unit – III: WORKMEN COMPENSATION ACT 12 PERIODS**

Workmen’s Compensation Act, 1923: Meaning of the terms compensation – Dependants – Disablement – Temporary and permanent disablement – Employers liability – Accident Arising out of employment and in the course of Employment – notional extension – Occupational Diseases – Determination of Compensation – Duties and powers of the Commissioners

### **Unit – IV: PAYMENT OF BONUS ACT 12 PERIODS**

The Payment of Bonus Act, 1965: History of Bonus Act – Objects of the Act – Application of the Act – Eligibility for Bonus – Computation of Gross Profit – Determination of available surplus and allocable surplus – Steps for calculation of bonus for banking and non-banking companies – Disqualification for bonus – proportionate reduction in bonus – Deductions from bonus – time limit for payment of bonus – Functions of Inspectors

### **Unit – V: INDUSTRIAL DISPUTES 12 PERIODS**

The Industrial Disputes Act, 1947: Definitions – Authorities under the Act – Reference of Disputes – Procedures and powers of authorities – Strikes and Lockouts – Layoff and Retrenchment – Special provision relating to Lay-Off – Retrenchment and Closure.

**60 Periods**

#### **Reference Books:**

- 1) N.D.Kapoor – Mercantile Law
- 2) Chawla and Grag – Mercantile Law
- 3) Avtar Singh – Mercantile Law
- 4) M.C.Shukla – Mercantile Law
- 5) P.C.Tripathi – Industrial Law

#### **Course Outcome:**

- |     |   |
|-----|---|
| C01 | Enable the students aware of factories act and workmen compensation act |
| C02 | State the critical aspects of minimum wages act                         |
| C03 | Gain knowledge on the Workmen’s Compensation Act.                       |
| C04 | Apprehend the payment of bonus act                                      |
| C05 | Critically make aware of the industrial disputes act                    |

#### **QUESTION PAPER PATTERN**

Section	Question Component	Number	Marks	Total
Part A	6 Theory	5/6	4	20
Part B	7 Theory	5/7	6	30



**DEPARTMENT OF COMMERCE**

Part C	7 Theory	5/7	10	50
				<b>100</b>

**DISTRIBUTION OF QUESTIONS**

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

Sem	COURSE CODE: HBC017G21							INDUSTRIAL LAW			Mean Score of Cos
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
<b>C01</b>	3	3	2	3	2	3	3	3	3	2	<b>2.70</b>
<b>C02</b>	3	3	3	2	3	3	3	2	2	3	<b>2.70</b>
<b>C03</b>	2	3	3	3	3	2	2	3	3	2	<b>2.60</b>
<b>C04</b>	3	3	3	3	3	3	2	2	3	2	<b>2.70</b>
<b>C05</b>	3	3	3	3	2	2	2	3	3	3	<b>2.70</b>
<b>Mean Overall Score</b>											<b>2.68</b>



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## DEPARTMENT OF COMMERCE

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

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

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

**UNIT I INCOME FROM CAPITAL GAINS**

**12 Periods**



## DEPARTMENT OF COMMERCE

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

### **UNIT II INCOME FROM OTHER SOURCES**

**12 Periods**

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

### **UNIT III DEEMED INCOME**

**12 Periods**

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

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

**12 Periods**

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

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

**12 Periods**

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

**60 Periods**

### **Reference Books :-**

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

### **Course Outcome:**

- C01 Introduce the concepts related to income from capital gains
- C02 Understand the various incomes generated from other sources
- C03 provide understanding on the deemed income about income which are generated from house property
- C04 Make the students aware of tax planning and management
- C05 Empowers the practical exposure on Income tax provision.

## **QUESTION PAPER PATTERN**



## DEPARTMENT OF COMMERCE

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

### DISTRIBUTION OF QUESTIONS

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

Sem VI	COURSE CODE: HBC017G22							INCOME TAX LAW & PRACTICE - II			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	P01	P02	P03	P04	P05	P06	P07	PS01	PS02	PS03	
C01	3	3	2	3	2	3	3	3	3	2	2.70
C02	3	3	3	2	3	3	3	2	2	3	2.70
C03	2	3	3	3	3	3	2	3	3	2	2.70
C04	3	3	3	3	3	3	2	3	3	2	2.80
C05	3	3	3	3	3	2	2	3	3	3	2.80
<b>Mean Overall Score</b>											<b>2.74</b>



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## DEPARTMENT OF COMMERCE

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

<b>HBCO17G23</b>	<b>ENTREPRENEURIAL DEVELOPMENT</b>	<b>3 0 0 3</b>
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### OBJECTIVES:

- To enrich the students towards the knowledge of entrepreneurial skills and to make the students understand the approaches to attain the goals of the business.

### UNIT - I - ENTREPRENEURSHIP

**9 Periods**

Concept of Entrepreneurship – Meaning – Types – Qualities of an Entrepreneur – Classification of Entrepreneurs – Factors influencing Entrepreneurship – Functions of Entrepreneurs .

### UNIT - II ENTREPRENEURIAL DEVELOPMENT

**9 periods**

Entrepreneurial Development – Agencies – Commercial Banks – District Industries Centre – National Small Industries Corporation – Small Industries Development



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Organisation – Small Industries Service Institute.All India Financial Institutions – IDBI – IFCI – ICICI – IRDBI.

### UNIT – III BUSINESS IDEA GENERATION

**9 Periods**

Project Management - Business idea generation techniques – identification of Business Opportunities – Feasibility study – Marketing, Finance, Technology & Legal Formalities- Preparation of Project Report Tools of Appraisal.

### UNIT – IV EDP

**9 Periods**

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

### UNIT- V ENTREPRENEURIAL GROWTH

**9 Periods**

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

**45 Periods**

### REFERENCE BOOKS:

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

### Course Outcome:

C01	Provide information related to entrepreneurship
C02	Make students state the importance of entrepreneurial development
C03	State the importance of business idea generations
C04	Gain knowledge on various EDP organized by Government Sectors.
C05	Provide them the nature of economic development and entrepreneurial growth.

### QUESTION PAPER PATTERN

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

### DISTRIBUTION OF QUESTIONS

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

Sem VI	COURSE CODE: HBC017G23							ENTREPRENEURIAL DEVELOPMENT			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
<b>C01</b>	3	3	2	3	2	3	3	3	3	2	<b>2.70</b>
<b>C02</b>	3	3	3	2	3	3	3	2	2	3	<b>2.70</b>
<b>C03</b>	2	2	3	3	3	3	2	3	3	2	<b>2.60</b>
<b>C04</b>	3	3	3	2	3	3	2	3	2	2	<b>2.60</b>
<b>C05</b>	3	3	3	3	3	2	2	3	3	3	<b>2.80</b>



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Maduravoyal , Chennai - 600 095



**DEPARTMENT OF COMMERCE**

<b>Mean Overall Score</b>	<b>2.68</b>
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**Result:** The Score for this course is 2.68 (High)