



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



B.COM - GENERAL



B.COM (GENERAL)

(DEGREE COURSE)

(SEMESTER SYSTEM WITH CBCS)

(EFFECTIVE FROM THE ACADEMIC YEAR 2017)

REGULATIONS AND SYLLABUS

DEPARTMENT OF COMMERCE



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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]



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VISION

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

MISSION

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



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PROGRAMME EDUCATIONAL OBJECTIVES

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

PEO with MISSION STATEMENT

	M1	M2	M3	M4	M5	M6	M7
PEO 1	3	3	3	3	2	3	2
PEO 2	3	3	2	3	3	2	3
PEO 3	3	2	3	3	3	3	3
PEO 4	2	3	3	3	2	3	3
PEO 5	3	3	3	3	3	2	3
PEO 6	3	3	3	2	2	3	2
PEO 7	3	3	2	3	3	2	3

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



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PROGRAMME OUTCOMES

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

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

PEO WITH PROGRAMME OUTCOME

	P01	P02	P03	P04	P05	P06	P07
PE01	3	3	3	2	3	3	3
PE02	3	3	2	3	3	3	3
PE03	2	3	3	3	3	3	2
PE04	3	3	3	3	3	2	3
PE05	3	3	3	3	3	2	3
PEO 6	3	3	3	2	3	2	3
PEO 7	3	3	2	3	3	3	3



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PROGRAMME SPECIFIC OBJECTIVES

PSO 1	Graduates integrate knowledge, skill and attitude that will sustain an environment of learning and creativity in them
PSO 2	Graduates are capable of making decision at personal and professional level and also ready to take up entrepreneurship as their Venture
PSO3	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

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7
PEO1	3	3	3	3	2	3	3
PEO2	2	3	3	2	3	2	3
PEO3	3	3	3	3	3	3	3



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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**



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CURRICULUM ENRICHMENT

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

CORE PAPERS

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



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15	HBG21C15	Income Tax Law and Practice –II
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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

LANGUAGE PAPERS

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

PROJECT

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



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

SUBJECT CODE	SUBJECTS	L	T	P	CREDITS
HBTA21001 HBHI21001 HBFR21001	Language	3	0	0	3
HBEN17001	English – I	3	0	0	3
HBCO17G01	Financial Accounting – I	3	1	0	4
HBCO17G02	Principles of Management	3	1	0	4
HBMA17A03	Business Statistics	4	0	0	4
Total Credits					18

SEMESTER- II

SUBJECT CODE	SUBJECTS	L	T	P	CREDITS
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



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HBCO17A01	Business Economics	4	0	0	4
Total Credits					18

SEMESTER- III

SUBJECT CODE	SUBJECTS	L	T	P	CREDITS
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
Total Credits					21

SEMESTER- IV

SUBJECT CODE	SUBJECTS	L	T	P	CREDITS
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



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HBMG21L02	Soft Skill -II	2	0	0	2
Total Credits					22

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
HBCO17G17	Financial Management	4	0	0	4
HBCO17G18	Computer Application in Business Theory	4	0	0	4
HBCO17L01	Computer Application in Business Practical	2	0	0	2
Total Credits					22

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	Financial Services	3	1	0	4
HBCO17G22	Income Tax Law & Practice II	4	0	0	4
HBCO17G23	Entrepreneurial Development	3	0	0	3
HBCO17P01	Project And Viva Voce	10			10
Total Credits					29

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



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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 யாணை - அப்துல் ரகுமான்
3. முன் முன் முன் - சிற்பி

அலகு - 3 (புதுமைப்பித்தன் கதைகள்)

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

அலகு - 4

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

அலகு - 5

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

மேற்பார்வை நூல்கள்

1. சென்னைப்பல்கலைக் கழக வெளியீடு - 2013
2. பொது இலக்கணம்

Total No of Hrs : 45



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HBHI21001	HINDI-I	3 0 0 3
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हिन्दी विभाग हिन्दी सेमिस्टर I
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 कक्षा संकषण (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

HBFR21001	FRENCH-I	3 0 0 3
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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 française by Jacky Girardet, Jacques Pecheur.

HBEN21001	ENGLISH-I	3 0 0 3
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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

HBCO17G01	FINANCIAL ACCOUNTING - I	3 1 0 4
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OBJECTIVE:



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- 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:



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- 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.
- 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
				100

DISTRIBUTION OF QUESTIONS

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



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Sem I	Course code: HBC017G01							FINANCIAL ACCOUNTING - I			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
C01	3	3	2	3	2	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	3	3	3	3	3	3	3	3	2.90
C04	2	3	3	3	3	3	3	3	3	2	2.80
C05	3	3	3	3	3	2	2	3	3	2	2.70
Mean Overall Score											2.78

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



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HBCO17G02	PRINCIPLES OF MANAGEMENT	3 1 0 4
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OBJECTIVES:

- To enable to students appreciate the contribution made by management thinkers towards the basic principles and function of management.
- To provide opportunities to apply the general function of management in day today managerial practice.

UNIT – I Evolution of Management

12 Periods

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

UNIT – II Planning & Decision Making

12 Periods

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

UNIT – III Organizing

12 Periods

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

UNIT – IV Staffing & Directing

12 Periods

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

UNIT – V Coordinating and Control

12 Periods

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

60 Periods

REFERENCE BOOKS:

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



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COURSE OUTCOME

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

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
				100

DISTRIBUTION OF QUESTIONS

PART A	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
PART 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
PART C	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



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Sem I	Course code: HBC017G02							PRINCIPLES OF MANAGEMENT			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	P01	P02	P03	P04	P05	P06	P07	PSO1	PSO2	PSO3	
C01	2	3	2	3	3	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	3	3	3	3	3	3	3	2	2.80
C04	2	3	3	3	3	3	3	2	3	2	2.70
C05	3	3	3	3	3	2	2	3	3	2	2.70
Mean Overall Score											2.74

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



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HBMA17A03	BUSINESS STATISTICS	4 0 0 4
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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



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4. Basic Statistics – B.AGARWAL
5. Business Statistics- J.K. SHARMA.

COURSE OUTCOME

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

QUESTION PAPER PATTERN

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

PART A	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
PART 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
PART C	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



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Sem I	Course code: HBMA17A03							BUSINESS STATISTICS			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
C01	2	3	2	3	3	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	3	3	3	3	3	3	3	2	2.80
C04	2	3	3	3	3	3	3	2	3	2	2.70
C05	3	3	3	3	3	2	2	3	3	3	2.80
Mean Overall Score											2.76

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



HBTA 17002

TAMIL

3003

நோக்கம்

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

இரண்டாம் பருவம்- தமிழ்த்தான் 2

அலகு-1

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

அலகு-2

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

அலகு-3

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

அலகு-4

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

அலகு-5

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

மேற்பார்வை நூல்கள்

1. சென்னைப்பல்கலைக் கழக வெளியீடு - 2013
2. பொது இலக்கணம்

Total No of Hrs: 45



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HBHI21002	HINDI-II	3 0 0 3
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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



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संदर्भ पुस्तकें:

1. नवीन पद्य चयनिका, -2, आधुनिक काव्य खण्ड, दक्षिण भारत हिन्दी प्रचार सभा.
2. रस, छंद, अलंकार – मुरली मनोहरन, संस्पिता दिग्दर्शन, विदया 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.

45 Periods

HBFR21002	FRENCH-II	3 0 0 3
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Unit I

9 Periods



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Cultiverses Relations

- 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 future, 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 television

Unit V

9 Periods

Faire face aux problèmes

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

45 periods

Recommended book :

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

HBEN21002	ENGLISH-II	3 0 0 3
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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

HBCO17G03	FINANCIAL ACCOUNTING – II	3 1 0 4
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OBJECTIVES:



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- 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:



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- C01 Understand key concepts of Branch accounts
 C02 Understand the need and essentials of Departmental accounts.
 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
				100

DISTRIBUTION OF QUESTIONS

PART A	1questions (Theory)	Unit I
	1 questions(Theory)	Unit II
	2questions (1Theory &1 Problem)	Unit III
	1 question(Problem)	Unit IV
	1question(Theory)	Unit V
PART 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
PART C	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	
	Programme Outcomes (Pos)	Programme Specific	Mean



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Cos								Outcomes (PSOs)			Score of Cos
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
C01	3	3	2	3	2	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	3	3	3	3	3	3	3	3	2.90
C04	2	3	3	3	3	3	3	3	3	2	2.80
C05	3	3	3	3	3	2	2	3	3	2	2.70
Mean Overall Score											2.78

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

HBCO17G04	CORPORATE COMMUNICATION	4 0 0 4
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Objectives:

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

UNIT I ESSENTIALS OF COMMUNICATION

12 Periods

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

UNIT II WRITTEN COMMUNICATION - I

12 Periods

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

UNIT III WRITTEN COMMUNICATION - II

12 Periods

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

UNIT IV REPORT WRITING

12 Periods

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

UNIT V OTHER FORMS OF COMMUNICATION

12 Periods

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

60 periods

REFERENCE BOOK:

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

Course Outcome:

- C01** To Understand skill set required to be able to communicate within an organization
- 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



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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
				100

DISTRIBUTION OF QUESTIONS

PART A	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
PART 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
PART C	2 questions (Theory)	Unit I
	1 question (Theory)	Unit II
	1 question (Theory)	Unit III
	2 questions (Theory)	Unit IV
	1 question (Theory)	Unit V

Sem II	Course code: HBC017G04							CORPORATE COMMUNICATION			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
C01	2	3	2	3	3	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	3	3	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
Mean Overall Score											2.72

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



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HBCO17A01	BUSINESS ECONOMICS	4 0 0 4
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OBJECTIVES:

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

UNIT:I INTRODUCTION TO ECONOMICS

12 Periods

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

UNIT:II DEMAND AND SUPPLY FUNCTIONS

12 Periods

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

UNIT:III COST AND PROFIT THEORY

12 Periods

Consumer Behaviors Theory – Marshallian and Hicksian Interpretation.

UNIT:IV PRODUCTION THEORY

12 Periods

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

UNIT:V MARKET STRUCTURE

12 Periods

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

60 periods

RECOMMENDED BOOKS:

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

Course Outcome:



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C01	Understand the elements of business economics.
C02	Apprehend the law of demand , supply forecasting
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
				100

DISTRIBUTION OF QUESTIONS

PART A	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
PART 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
PART C	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



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Sem	Course code HBC017A01							BUSINESS ECONOMICS			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	P01	P02	P03	P04	P05	P06	P07	PS01	PS02	PS03	
C01	2	3	2	3	3	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	3	3	3	3	3	3	3	2	2.80
C04	2	3	3	3	3	3	3	2	3	2	2.70
C05	3	3	3	3	3	2	2	3	3	2	2.70
Mean Overall Score											2.74

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



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HBC017G05	CORPORATE ACCOUNTING - I	3 1 0 4
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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:

- C01 Enabling the students to understand the features of Shares and Debentures
- C02 Develop an understanding about redemption of Shares and Debenture and its types
- 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



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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

PART A	1questions (Theory)	Unit I
	1 questions(Theory)	Unit II
	2questions (1Theory &1 Problem)	Unit III
	1 question(Problem)	Unit IV
	1question(Theory)	Unit V
PART 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
PART C	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



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Sem III	Course code: HBC017G05							CORPORATE ACCOUNTING - I			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	P01	P02	P03	P04	P05	P06	P07	PSO1	PSO2	PSO3	
C01	3	3	2	3	2	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	3	3	3	3	3	3	3	3	2.90
C04	2	3	3	3	3	3	3	3	3	2	2.80
C05	3	3	3	3	3	2	2	3	3	2	2.70
Mean Overall Score											2.78

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



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HBCO17G07	MARKETING	4 0 0 4
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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



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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
- 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
				100

DISTRIBUTION OF QUESTIONS

PART A	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
PART 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
PART C	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



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Sem	Course Code: HBC017G07							MARKETING			Mean Score of Cos
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			
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
Mean Overall Score											2.72

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



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HBCO17G06	BUSINESS LAW	4 0 0 4
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OBJECTIVES:

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

Unit:I Nature of Contract

12 Periods

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

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

Unit: II PERFORMANCE OF CONTRACT

12 Periods

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

Unit: III BREACH OF CONTRACT

12 Periods

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

Unit: IV SPECIAL CONTRACTS:

12Periods

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

Unit: V SALE OF GOODS ACT:

12Periods

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

60 periods

Books Recommended

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

Course Outcome



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- 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
				100

DISTRIBUTION OF QUESTIONS

PART A	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
PART 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
PART C	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 Outcomes (PSOs)			Mean Score of Cos
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
C01	2	3	2	3	3	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	3	3	3	3	3	3	3	2	2.80
C04	2	3	3	3	3	3	3	2	3	2	2.70



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C05	3	3	3	3	3	2	2	3	3	2	2.70
Mean Overall Score											2.74

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

HBCO17G08	BANKING THEORY LAW AND PRACTICE	4 0 0 4
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OBJECTIVES:

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

UNIT I - INTRODUCTION TO BANKING AND FINANCIAL SYSTEM 12Periods

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

UNIT II - BANKING SYSTEM IN INDIA 12Periods

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

UNIT III - PRINCIPLES OF LENDING AND INVESTMENT 12Periods

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

UNIT IV - NEGOTIABLE INSTRUMENTS 12Periods

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

UNIT V - INNOVATIVE BANKING 12Periods

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

60 periods

REFERENCE BOOKS

1. B.Santhanam, 2005, *Banking theory Law & Practice*, 4thEd., Margham Publications, Chennai.
2. Dr.KNirmala Prasad & J Chandradass, 2005, *Banking theory Law & Practice*, 1st Ed., Himalaya Publishing House, Mumbai.



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3. M.L.Tannan, 2005, Banking Law & Practice, 21st Ed., Wadheva Publishers, Mumbai.
4. www.banking_guide.org.uk
5. www.economywatch.com/banking

Course Outcome:

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

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
				100

DISTRIBUTION OF QUESTIONS

PART A	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
PART 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
PART C	2 questions (Theory)	Unit I
	1 question (Theory)	Unit II
	1 question (Theory)	Unit III
	2 questions (Theory)	Unit IV



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	1 question (Theory)	Unit V
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Sem	Course Code: HBC017G08							BANKING THEORY LAW AND PRACTICE			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	P01	P02	P03	P04	P05	P06	P07	PS01	PS02	PS03	
C01	2	3	2	3	3	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	3	3	3	3	3	3	3	2	2.80
C04	2	3	3	3	3	3	3	2	3	2	2.70
C05	3	3	3	3	3	2	2	3	3	2	2.70
Mean Overall Score											2.74

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



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HBMG17001	ENVIRONMENTAL STUDIES	3 0 0 3
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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



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1. Gilbert M.Masters ,“Introduction to Environmental Engineering and Science”,2ndEdition,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.
 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
				100

DISTRIBUTION OF QUESTIONS

PART A	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
PART 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
PART C	2 questions (Theory)	Unit I
	1 question (Theory)	Unit II
	1 question (Theory)	Unit III
	2 questions (Theory)	Unit IV



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	1 question (Theory)	Unit V
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Sem	Course Code: HBMG17001							ENVIRONMENTAL STUDIES			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
C01	2	3	2	3	3	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	3	3	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
Mean Overall Score											2.74

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



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HBMG17L01	SOFT SKILL-I	2 0 0 2
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OBJECTIVES:

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

Prelude

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

UNIT-I

6 hours

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

UNIT-II

6 hours

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

UNIT-III

6 hours

Listening and Writing

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

UNIT-IV

6 hours

Reading and Writing

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

UNIT-V

6 hours

Speaking



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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

COURSE LEARNING OUTCOME:

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

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



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HBC017G09	CORPORATE ACCOUNTING - II	3 1 0 4
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OBJECTIVE:

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

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

Human Resource Accounting – Accounting Standards – Financial Reporting Practices – Accounting for price 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)



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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
- 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
				100

DISTRIBUTION OF QUESTIONS

PART A	1questions (Theory)	Unit I
	1 questions(Theory)	Unit II
	2questions (1Theory & 1 Problem)	Unit III
	1 question(Problem)	Unit IV
	1question(Theory)	Unit V
PART 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
PART C	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



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Sem IV	Course Code: HBC017G09							CORPORATE ACCOUNTING II			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
C01	3	3	2	3	2	3	3	3	3	2	2.70
C02	3	3	3	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
Mean Overall Score											2.78

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

HBC017G10	COMPANY LAW	3 1 0 4
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OBJECTIVES:

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

UNIT-I

12 Periods

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

UNIT-II

12 Periods

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

UNIT-III

12 Periods

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

UNIT-IV

12 Period



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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*, 6th Ed., Prasanna Publishers, Chennai.
2. P.C.Tulsian, 2005, *Business & Corporate Laws*, 1st Ed., Tata McGraw Hill, New Delhi.
3. Majumdar&G.K.Kapoor, 2005, *Company Law*, 9th Ed., S.Chand& Sons, New Delhi.
4. H.R.Machiraju, 2004, *Corporate Governance*, 1st Ed., Himalaya Publishing House, Mumbai.
5. www.mca.gov.in
6. www.companylawonline.com

Course Outcome:

- C01 Discuss the importance of companies act.
 C02 Provide critical understanding on memorandum and articles of association
 C03 State the nature of appointment of directors and benefits of good governance
 C04 Knowledge on General and Statutory Meeting in a company
 C05 Discuss the laws related to winding up of the company

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
				100

DISTRIBUTION OF QUESTIONS

PART A	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
PART B	1 question (Theory)	Unit I



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	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	2 questions (Theory)	Unit V
PART C	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			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	P01	P02	P03	P04	P05	P06	P07	PSO1	PSO2	PSO3	
C01	2	3	2	3	3	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	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
Mean Overall Score											2.72

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



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HBC017G11	BUSINESS ENVIRONMENT	4 0 0 4
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OBJECTIVES:

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

UNIT I BUSINESS ENVIRONMENT

12 Periods

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

UNIT II POLITICAL ENVIRONMENT

12 periods

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

UNIT III SOCIAL ENVIRONMENT

12 Periods

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

UNIT IV ECONOMIC ENVIRONMENT

12 Periods

Economics Environment – Economic systems and their impact on business – Macroeconomic parameters like GDP – growth rate of population – Urbanisation – Fiscal



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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
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
				100

DISTRIBUTION OF QUESTIONS

PART A	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



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PART 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
PART C	2 questions (Theory)	Unit I
	1 question (Theory)	Unit II
	1 question (Theory)	Unit III
	2 questions (Theory)	Unit IV
	1 question (Theory)	Unit V

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

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



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HBC017G12	PRACTICAL AUDITING	4 0 0 4
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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

Auditing – meaning – Definition – Objectives – kinds.

12 Periods

Unit: II INTERNAL AUDITING

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

12 Periods

Unit: III VOUCHING

Vouching – Verification & Valuation of Assets & Liabilities.

12 Periods

Unit: IV AUDITOR APPOINTMENT

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

12 Periods



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Unit: V EDP IN AUDITING
 EDP in Auditing.

12 Periods

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
- 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
				100

DISTRIBUTION OF QUESTIONS

PART A	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
PART 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
PART C	2 questions (Theory)	Unit I
	1 question (Theory)	Unit II



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

Sem IV	Course Code: HBC017G12							PRACTICAL AUDITING			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
C01	2	3	2	3	3	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	3	3	2	3	3	3	3	2	2.70
C04	2	3	2	3	3	3	3	3	3	3	2.80
C05	3	3	3	3	2	3	2	3	2	3	2.70
Mean Overall Score											2.74

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

HBG21C09	BUSINESS TAXATION	4 0 0 4
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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)

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.



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UNIT - IV CENTRAL SALES TAX ACT

12 Periods

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

UNIT- V VALUE ADDED TAX

12 Periods

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

60 Periods

REFERENCE BOOKS

1. Central Excise Act.
2. Customs Act
3. Central Sales Act
4. Students Guide to Income Tax by Dr. Vinod K. Singhanian and Monica Singhanian.
5. Indirect Taxes - 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

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



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PART A	1questions (Theory)	Unit I
	1 questions(Theory)	Unit II
	2questions (1Theory &1 Problem)	Unit III
	1 question(Problem)	Unit IV
	1question(Theory)	Unit V
PART 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
PART C	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			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
CO1	2	3	2	3	3	3	3	3	3	2	2.70
CO2	3	3	3	3	3	3	3	2	2	3	2.80
CO3	3	2	3	3	2	3	3	3	3	2	2.70
CO4	2	3	2	3	3	3	3	3	3	3	2.80
CO5	3	3	3	3	2	3	2	3	2	3	2.70
Mean Overall Score											2.74

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



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HBMG21L02	SOFT SKILL-II	2002
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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.
- 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



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



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THIRD YEAR

HBC017G14	COST ACCOUNTING- I	3 1 0 4
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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.

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



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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
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	5/7	6	30



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	Problems			
Part C	2Theory & 5 problems	5/7	10	50
				100

DISTRIBUTION OF QUESTIONS

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

Sem V	Course CODE: HBC017G14							COST ACCOUNTING - I			Mean Score of Cos
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			
Cos	P01	P02	P03	P04	P05	P06	P07	PS01	PS02	PS03	
C01	3	3	2	3	2	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	3	3	3	3	3	3	3	3	2.90
C04	2	3	3	3	3	3	3	3	3	2	2.80
C05	3	3	3	3	3	2	2	3	3	2	2.70
Mean Overall Score											2.78

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



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HBC017G15	HUMAN RESOURCES MANAGEMENT	3 1 0 4
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OBJECTIVES:

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

UNIT - I INTRODUCTION

12 Periods

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



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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

QUESTION PAPER PATTERN

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



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Part B	7 Theory	5/7	6	30
Part C	7 Theory	5/7	10	50
				100

DISTRIBUTION OF QUESTIONS

PART A	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
PART 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
PART C	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			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
V	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
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	3	2	3	3	3	3	3	3	3	3	2.90
C04	2	3	3	3	3	3	2	3	3	2	2.70
C05	3	3	3	3	3	2	2	3	3	2	2.70
Mean Overall Score											2.74



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

HBC017G16	INCOME TAX LAW & PRACTICE – I	3 1 0 4
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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.

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



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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. |

QUESTION PAPER PATTERN



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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

PART A	1questions (Theory)	Unit I
	1 questions(Theory)	Unit II
	2questions (1Theory & 1 Problem)	Unit III
	1 question(Problem)	Unit IV
	1question(Theory)	Unit V
PART 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
PART C	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	P01	P02	P03	P04	P05	P06	P07	PS01	PS02	PS03	
C01	3	3	2	3	2	3	3	3	3	2	2.70
C02	3	3	3	2	3	3	3	2	2	3	2.70
C03	3	2	3	3	3	3	3	3	3	3	2.90
C04	2	3	3	3	3	3	2	3	3	2	2.70



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C05	3	3	3	3	3	2	2	3	3	3	2.80
Mean Overall Score											2.76

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

HBC017G17	FINANCIAL MANAGEMENT	4 0 0 4
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Objectives:

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

Theory : 60



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Problems :40

UNIT I INTRODUCTION TO FINANCIAL MANAGEMENT

12 Periods

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

UNIT II CAPITAL STRUCTURE

12 Periods

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

UNIT III COST OF CAPITAL

12 Periods

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

UNIT IV DIVIDEND POLICIES

12 Periods

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

UNIT V WORKING CAPITAL

12 Periods

Working capital – components of working capital – types - working capital operating cycle – Factors influencing working capital – Determining (or) Forecasting of working capital requirements. (Simple Problems)

60 Periods

REFERENCE BOOKS :

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

Course Outcome:

- | | |
|-----|--|
| C01 | State the key concepts related to financial management |
| C02 | Outline the Overall functions of financial management in Business |
| C02 | Understand the critical concepts related to capital structure |
| C03 | Provide information related to cost of capital and dividend policies |
| C04 | Make the students understand the concept of working capital. |



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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

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

Sem V	COURSE CODE: HBC017G17							FINANCIAL MANAGEMENT			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
C01	3	3	2	3	2	3	3	3	3	2	2.70
C02	3	3	3	2	3	3	3	2	2	3	2.70



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C03	3	2	3	3	3	3	3	3	3	3	2.90
C04	2	3	3	3	3	3	2	3	3	2	2.70
C05	3	3	3	3	3	2	2	3	3	3	2.80
Mean Overall Score											2.76

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

HBC017G18	COMPUTER APPLICATION IN BUSINESS (THEORY)	4 0 0 4
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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.



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UNIT I

12 Periods

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

UNIT II

12 Periods

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

UNIT III MS-OFFICE

12 Periods

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

UNIT IV

12 Periods

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

UNIT V

12Periods

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

60 Periods

Reference Books

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

Course Out comes

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



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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
				100

DISTRIBUTION OF QUESTIONS

PART A	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
PART 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
PART C	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: HBC017G18							COMPUTER APPLICATION IN BUSINESS (THEORY)			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
V	P01	P02	P03	P04	P05	P06	P07	PS01	PS02	PS03	
Cos											



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C01	3	3	2	3	2	3	3	3	3	2	2.70
C02	3	3	3	2	3	3	3	2	2	3	2.70
C03	2	2	3	3	3	3	2	3	3	3	2.70
C04	2	3	3	3	3	3	2	3	3	2	2.70
C05	3	3	3	3	3	2	2	3	3	3	2.80
Mean Overall Score											2.72

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

HBC017L01	COMPUTER APPLICATION IN BUSINESS (LAB)	2 0 0 2
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OBJECTIVES:

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

UNIT I

6 hours

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

UNIT II

6hour

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

UNIT III

6 hours

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

UNIT IV

6 hours

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

UNIT V

6 hours

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

30 hours

TOTAL NO OF PERIODS: 30

Reference Books

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

HBC017G19	COST ACCOUNTING - II	3 1 0 4
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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

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

Course Outcome:

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



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- 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

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

PART A	1questions (Theory)	Unit I
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PART C	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	
	Programme Outcomes (Pos)	Programme Specific	Mean



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Cos								Outcomes (PSOs)			Score of Cos
	P01	P02	P03	P04	P05	P06	P07	PSO1	PSO2	PSO3	
C01	3	3	2	3	2	3	3	3	3	2	2.70
C02	3	3	3	2	3	3	3	2	2	3	2.70
C03	2	2	3	3	3	3	2	3	3	3	2.70
C04	3	3	3	3	3	3	2	3	3	2	2.80
C05	3	3	3	3	3	2	2	3	3	3	2.80
Mean Overall Score											2.74

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

HBCO17G20	MANAGEMENT ACCOUNTING	4 0 0 4
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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.

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*, 2nd Ed., Sterling Publication, New Delhi.
2. R.K.Sharma&ShashiK.Gupta, 1999, *Management Accounting*, 2nd Ed., Kalyani Publication, Ludhiana.
3. R.S.N.Pillai&Bhagavathy, 1999, *Management Accounting*, 7th Ed., Sultan Chand & Sons, New Delhi.
4. N.Vinayakam&I.B.Sinha, 1998, *Management Accounting*, 4th Ed., Himalaya Publications, Mumbai.
5. www.imanet.org

Course Outcome:



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- 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 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

PART A	1questions (Theory)	Unit I
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	2questions (1Theory & 1 Problem)	Unit III
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	2 question(1 Theory& 1 Problem)	Unit III
	1 question (problem)	Unit IV
	1 question (problem)	Unit V
PART C	1 question (problems)	Unit I
	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



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Sem VI	COURSE CODE: HBC017G20							MANAGEMENT ACCOUNTING			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	P01	P02	P03	P04	P05	P06	P07	PS01	PS02	PS03	
C01	3	3	2	3	2	3	3	3	3	2	2.70
C02	3	3	3	2	3	3	3	2	2	3	2.70
C03	2	2	3	3	3	3	2	3	3	2	2.60
C04	3	3	3	3	3	3	2	3	3	2	2.80
C05	3	3	3	3	3	2	2	3	3	3	2.80
Mean Overall Score											2.72

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



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HBCO17G21	FINANCIAL SERVICES	3 1 0 4
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Objectives

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

Unit-I INTRODUCTION TO FINANCIAL SERVICES

12 Periods

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

Unit-II MERCHANT BANKING

12 Periods

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

Unit-III HIRE PURCHASE AND LEASE SYSTEMS

12 Periods

Leasing and Hire purchase – concepts and features – Types of Lease.

Unit- IV FACTORING

12 Periods

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

Unit-V INSURANCE

12 Periods

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

60 Periods

Reference Books:

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



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Course Outcome:

- C01 Enable the students to aware of financial services
C02 Make them aware on concepts related to merchant banking
C03 State the importance of hire purchase and leasing systems
C04 Gain knowledge on factoring and mutual funds.
C05 Provide the students a critical overview of insurance business.

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
				100

DISTRIBUTION OF QUESTIONS

PART A	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
PART 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
PART C	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



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Sem VI	COURSE CODE: HBC017G21							FINANCIAL SERVICES			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	P01	P02	P03	P04	P05	P06	P07	PS01	PS02	PS03	
C01	3	3	2	3	2	3	3	3	3	2	2.70
C02	3	3	3	2	3	3	3	2	2	3	2.70
C03	2	2	3	3	3	3	2	3	3	2	2.60
C04	3	3	3	2	3	3	2	3	2	2	2.60
C05	3	3	3	3	3	2	2	3	3	3	2.80
Mean Overall Score											2.68

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



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HBC017G22	INCOME TAX LAW & PRACTICE – II	4 0 0 4
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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

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



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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

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

PART A	1questions (Theory)	Unit I
	1 questions(Theory)	Unit II
	2questions (1Theory & 1 Problem)	Unit III
	1 question(Problem)	Unit IV
	1question(Theory)	Unit V
PART B	2questions(1Theory 1 Problem)	Unit I
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PART C	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



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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	PSO1	PSO2	PSO3	
C01	3	3	2	3	2	3	3	3	3	2	2.70
C02	3	3	3	2	3	3	3	2	2	3	2.70
C03	2	3	3	3	3	3	2	3	3	2	2.70
C04	3	3	3	3	3	3	2	3	3	2	2.80
C05	3	3	3	3	3	2	2	3	3	3	2.80
Mean Overall Score											2.74

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



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HBCO17G23	ENTREPRENEURIAL DEVELOPMENT	3 0 0 3
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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 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



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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 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
				100

DISTRIBUTION OF QUESTIONS

PART A	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
PART 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
PART C	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



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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	
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
Mean Overall Score											2.68

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