



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

University with Graded Autonomy Status

(An ISO 21001 : 2018 Certified Institution)

Periyar E.V.R. High Road, Maduravoyal, Chennai-95. Tamilnadu, India.



B.COM (GENERAL)
(DEGREE COURSE)
(SEMESTER SYSTEM WITH CBCS)
(EFFECTIVE FROM THE ACADEMIC YEAR 2018)
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 under graduate 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 programs such as Lectures, tutorials, seminars & workshops, Assignments, projects, industry interaction. The department has highly qualified and experienced 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 extra-curricular activities.

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

**“அன்பறிவு தேற்றம் அவாவின்மை இந்நான்கும்
நன்குமையான்கட் மேதேளிவு.”**

Aloy allove with wisdom, clearness, mindfro mavarice free;

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

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
 - Human Resource
 - Entrepreneurship
 - Accountin gpractice
 - E-Commerce
- ✓ An Educative Community marked by excellence and integrity.

MISSION

M1	To produce competent, discipline and quality learner through higher education in commerce. With view to train our learners 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 an nurturing and motivating environment to exploit the full potential of the students

PROGRAMME EDUCATIONAL OBJECTIVES

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

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

PROGRAMME OUTCOMES

P01	To students developed management skills ,Entrepreneurial skills, Numeric ability and well Familiar with business regulatory frame work
P02	Having basic knowledge of important business laws, financial, costing, Management accounting and basic principles of economics
P03	Capability of the learner to make decision at personal & professional level will increase After completion of this course
P04	Students knowledge enrich in creation ,selection and application of modern business world And capability to interface successfully
P05	The curriculum offers a number of specialization and practical exposure which would equip The students to face the modern day challenge in commerce.
P06	Capability to explore cross curricular talent individually and as a team
P07	Behavioral awareness for legal and social read abilities in commerce domain

PEO-PO1-LOW.,2-MEDIUM.,3-HIGH

PEO WITH PROGRAMME OUTCOME

	P01	P02	P03	P04	P05	P06	P07
PEO1	3	3	3	2	3	3	3
PEO2	3	3	2	3	3	3	3
PEO3	2	3	3	3	3	3	2
PEO4	3	3	3	3	3	2	3
PEO5	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

PROGRAMME SPECIFIC OBJECTIVES

PSO1	Graduates build a strong foundation of knowledge in different areas of commerce
PSO2	Graduates develop the skill of applying concepts and techniques used in commerce
PSO3	Graduates develop an attitude for working effectively and efficiently in a business Environment
PSO4	Graduates integrate knowledge, skill and attitude that will sustain an environment of Learning and creativity in them
PSO5	Graduates Expose themselves in taking up entrepreneurship as their venture
PSO6	Graduates are capable of making decision at personal and professional level
PSO7	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

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
PEO1	3	3	3	3	2	3	3
PEO2	2	3	3	2	3	2	3
PEO3	3	3	3	3	3	3	3
PEO4	3	3	2	3	3	3	3
PEO5	3	3	2	2	3	3	3
PEO6	3	3	3	3	3	3	3
PEO7	3	3	2	2	3	2	3

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**

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

B.Com-General (Fulltime)
CURRICULUM AND SYLLABUS
2018 REGULATION

SEMESTER-I

SUBJECT CODE	SUBJECTS	L	T	P	CREDITS
HBTA18001 HBHI18001 HBFR18001	Language-I	3	0	0	3
HBEN18001	English-I	3	0	0	3
HBCO18G01	Financial Accounting-I	3	1	0	4
HBCO18G02	Principles of Management	3	1	0	4
HBMA18A03	Business Statistics	4	0	0	4
Total Credits					18

SEMESTER-II

SUBJECT CODE	SUBJECTS	L	T	P	CREDITS
HBTA18002 HBHI18002 HBFR18002	Language II	3	0	0	3
HBEN18002	English-II	3	0	0	3
HBCO18G03	Financial Accounting-II	3	1	0	4
HBCO18G04	Corporate Communication	4	0	0	4
HBCO18A01	Business Economics	4	0	0	4
Total Credits					18

SEMESTER-III

SUBJECT CODE	SUBJECTS	L	T	P	CREDITS
HBCO18G05	Corporate Accounting I	3	1	0	4
HBCO18G06	Business Law	4	0	0	4
HBCO18G07	Marketing	4	0	0	4
HBCO18G08	Banking Theory Law & Practice	4	0	0	4
HBMG18001	Environmental Studies	3	0	0	3
HBMG18L01	Soft Skills -I	2	0	0	2
Total Credits					21

SEMESTER-IV

SUBJECT CODE	SUBJECTS	L	T	P	CREDITS
HBCO18G09	Corporate Accounting II	3	1	0	4
HBCO18G10	Company Law	3	1	0	4
HBCO18G11	Business Environment	4	0	0	4
HBCO18G12	Practical Auditing	4	0	0	4
HBCO18G13	Business Taxation	4	0	0	4
HBMG18L02	Soft Skills-II	2	0	0	2
Total Credits					22

SEMESTER- V

SUBJECT CODE	SUBJECTS	L	T	P	CREDITS
HBCO18G14	Cost Accounting I	3	1	0	4
HBCO18G15	Human Resources Management	3	1	0	4
HBCO18G16	Income Tax Law and Practice-I	3	1	0	4
HBCO18G17	Financial Management	4	0	0	4
HBCO18G18	Computer Application in Business	4	0	0	4
HBCO18L01	Computer Application in Business Lab	2	0	0	2
Total Credits					22

SEMESTER-VI

SUBJECT CODE	SUBJECTS	L	T	P	CREDITS
HBCO18G19	Cost Accounting II	3	1	0	4
HBCO18G20	Management Accounting	4	0	0	4
HBCO18G21	Financial Services	3	1	0	4
HBCO18G22	Income Tax Law & Practice II	4	0	0	4
HBMG18G01	Entrepreneurial Development	3	0	0	3
HBCO18P01	Project And Viva Voce	10			10
Total Credits					29

CREDITSUMMARY	
ISEMESTER	18
IISEMESTER	18
IIISEMESTER	21
IVSEMESTER	22
VSEMESTER	22
VISEMESTER	29
Total Credits	130

தோக்கம்

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

முதல் பருவம்- தமிழ்த்தான் 1**அலகு - 1**

செய்யுள் திரட்டு வாய்மொழி இலக்கியம் **நாட்டுப்புறப்பாடல்கள்**

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

அலகு - 2

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

அலகு - 3 (புதுமைப்பித்தன் கதைகள்)

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

அலகு - 4

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

அலகு - 5

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

மேற்பார்வை நூல்கள்

1. சென்னைப்பல்கலைக் கழக வெளியீடு - 2013
2. பொது இலக்கணம்

Total No of Hrs : 45

हिन्दी विभागहिन्दी सेमिस्टरI**पद्य, प्रशासनिक हिन्दी और व्याकरण****इकाई I**

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

इकाई II

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

इकाई III

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

इकाई IV

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

इकाई V

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

संदर्भ

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

45 periods

HBFR18001**FRENCH-I****300 3****Unit1****9Periods****Decouvrir la langue française**

- Se présenter, dire son nom, présenter une personne, nommer les choses, savoir vivre, comprendre la grammaire

Unit2**9Periods****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

Unit3**9Periods****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.

Unit4**9Periods****Decouvrir son environnement**

- S'orienter, situer, se longer, exprimer la possession, connaître les rythmes de vie, fixer des règles.

Unit5**9Periods****S'informer**

- Dire ce qu'on fait, s'informer sur un emploi du temps passé, expliquer, exprimer l'opinion, l'incertitude, découvrir les relations entre les mots, savoir s'informer

45periods**Recommended Book:****Campus 1 – méthode française by Jacky Girardet, Jacques Pecheur.**

HBEN18001	ENGLISH-I	300 3
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UNIT I **9Periods**

Prose:LiteraryMelodies(OrientBlackSwan)

UNIT II **9Periods**

Poetry:LiteraryMelodies(OrientBlackSwan)

UNIT III **9Periods**

ShortStories:LiteraryMelodies(OrientBlackSwan)

UNIT IV **9Periods**

OneActPlays:LiteraryMelodies(OrientBlackSwan)

UNIT V **9Periods**

FunctionalEnglish

Total:45Periods

COURSE OBJECTIVES:

1. To help the students a sound understanding of basic accounting concepts and principles of the accounting process.
2. To familiarize the students with the method of preparing final Accounts of Sole Proprietorship concerns and Non-Trading organizations.
3. To inculcate the ability to rectify the errors arising at different, stages of the Accounting process.

UNIT I

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 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

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

UNIT IV

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

UNIT V

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

REFERENCE BOOK:

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

COURSEOUTCOME:

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 book keeping

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

QUESTIONPAPERPATTERN

Section	QuestionC omponent	Number	Marks	Total
PartA	4Theory 2 problems	5/6	4	20
PartB	2Theory & 5 Problems	5/7	6	30
PartC	2Theory&5 problems	5/7	10	50
				100

DISTRIBUTIONOFQUESTIONS

PARTA	1questions(Theory)	Unit I
	1questions(Theory)	UnitII
	2questions(1Theory&1Problem)	UnitIII
	1question(Problem)	UnitIV
	1question(Theory)	Unit V
PARTB	2questions(1Theory1Problem)	Unit I
	1question(Problem)	UnitII
	2question(1Theory&1Problem)	UnitIII
	1question(problem)	UnitIV
	1question(problem)	Unit V
PARTC	1question(problems)	Unit I
	1question(problems)	UnitII
	1question(problems)	UnitIII
	2questions(1problemsand1Theory)	UnitIV
	2questions(1problemsand1Theory)	Unit V

Sem	Coursecode:HBCO18G01							FINANCIALACCOUNTING-I			Mean Score of Cos
	ProgrammeOutcomes(Pos)							ProgrammeSpecific Outcomes(PSOs)			
I	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	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
MeanOverallScore											2.78

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

OBJECTIVES:

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

UNIT-I Evolution of Management**12Periods**

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

UNIT-II Planning & Decision Making**12Periods**

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**12Periods**

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

UNIT-IV Staffing & Directing**12Periods**

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

UNIT-V Coordinating and Control**12Periods**

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

60Periods**REFERENCEBOOKS:**

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

COURSE OUTCOME

- CO 1 - Understand the importance of management in Organisation
 CO2 - Apply the comprehensive role of planning in Organisation
 CO 3 - Enhance the knowledge of organizing and authority in business enterprises
 CO4 - Understand the required skills for staffing and directing functions
 CO5 - Apprehend the knowledge of coordination in control process

QUESTIONPAPERPATTERN

Section	QuestionC omponent	Number	Marks	Total
PartA	6Theory	5/6	4	20
PartB	7Theory	5/7	6	30
PartC	7Theory	5/7	10	50
				100

DISTRIBUTIONOFQUESTIONS

PARTA	1question(Theory)	Unit I
	2questions(Theory)	UnitII
	1question(Theory)	UnitIII
	1question(Theory)	UnitIV
	1question(Theory)	Unit V
PARTB	1question(Theory)	Unit I
	2questions(Theory)	UnitII
	1question(Theory)	UnitIII
	1question(Theory)	UnitIV
	2questions(Theory)	Unit V
PARTC	2questions(Theory)	Unit I
	1question(Theory)	UnitII
	1question(Theory)	UnitIII
	2questions(Theory)	UnitIV
	1question(Theory)	Unit V

Sem I	Coursecode:HBCO18G02							PRINCIPLESOFMANAGEMENT			Mean Score ofCos
	ProgrammeOutcomes(Pos)							ProgrammeSpecific 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	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
MeanOverallScore											2.74

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

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**12 Periods**

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

UNIT II**12 Periods**

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

UNIT III**12 Periods**

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

UNIT IV**12 Periods**

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

UNIT V**12 Periods**

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

60Periods**RECOMMENDED BOOKS:**

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

COURSE OUTCOME

- CO 1 – Get highly familiarized with the concepts of statistics
 CO 2 – Application of measures of average, median and mode
 CO3 – Knowledge of Range and standard deviation
 CO4 – Enable in practical application of correlation and regression
 CO5 – Introduce to the students the key concept of probability and its application

QUESTIONPAPERPATTERN

Section	QuestionComponent	Number	Marks	Total
PartA	4 Theory 2problems	5/6	4	20
PartB	2 Theory & 5Problems	5/7	6	30
PartC	2Theory&5 problems	5/7	10	50
				100

DISTRIBUTIONOFQUESTIONS

PARTA	2questions(1Theoryand1Problem)	Unit I
	2questions(1Theoryand1Problem)	UnitII
	1question(Theory)	UnitIII
	1question(Theory)	UnitIV
	1question(Theory)	Unit V
PARTB	1question(Problem)	Unit I
	1question(Problem)	UnitII
	2questions(1theoryand1Problem)	UnitIII
	1question(Problem)	UnitIV
	2questions(1theoryand1Problem)	Unit V
PARTC	1question(Problem)	Unit I
	1question(Problem)	UnitII
	1question(Problem)	UnitIII
	2questions(1theoryand1Problem)	UnitIV
	2questions(1theoryand1Problem)	Unit V

Sem	Coursecode:HBMA18A03							BUSINESSSTATISTICS			Mean Score ofCos
	ProgrammeOutcomes(Pos)							ProgrammeSpecific Outcomes(PSOs)			
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
MeanOverallScore											2.76

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

நோக்கம்

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

இரண்டாம் பருவம்- தமிழ்த்தார் 2**அலகு- 1**

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

அலகு- 2

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

அலகு- 3

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

அலகு- 4

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

அலகு- 5

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

மேற்பார்வை நூல்கள்

1. சென்னைப்பல்கலைக் கழக வெளியீடு - 2013
2. பொது இலக்கணம்

Total No of Hrs: 45

नया पाठ्यक्रम

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

इकाई – I

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

इकाई – II

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

इकाई – III

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

इकाई – IV

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

इकाई – V

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

संदर्भ पुस्तकें:

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

HBFR18002**FRENCH-II****300 3****Unit I****9 Periods****Cultiver les 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 futur, présenter les étapes d'une réalisation, Rapporter des paroles, Faire un projet de réalisation

Unit IV**9 Periods****Prendre des décisions**

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

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

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

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

HBEN18002	ENGLISH-II	300 3
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UNIT I **9Periods**

Prose:LiteraryMelodies(OrientBlackSwan)

UNIT II **9Periods**

Poetry:LiteraryMelodies(OrientBlackSwan)

UNIT III **9Periods**

ShortStories:LiteraryMelodies(OrientBlackSwan)

UNIT IV **9Periods**

OneActPlays:LiteraryMelodies(OrientBlackSwan)

UNIT V **9Periods**

FunctionalEnglish

Total:45Periods

OBJECTIVES:

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

UNIT-I Branch Accounts**12 periods**

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

UNIT-II Departmental Accounts**12 periods**

Departmental Accounts – Basis for allocation of expense – Interdepartmental – 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 McGrawwill New Delhi.
4. T.S.Reddy & A.Murthy – Financial Accounting – Margham Publishers T.Nagar – 17.
5. Rajasekar – Financial Accounting – Pearson Publications

Course Outcome:

CO1 Understand key concepts of Branch accounts

CO2 Understand the need and essentials of Departmental accounts. CO3 Preparing accounts based on Hire Purchase and Installments system.

CO4 Prepare accounts using admission, death and retirement of partners

CO5 Understand the importance of financial standards and regulatory reporting

QUESTIONPAPERPATTERN

Section	QuestionComponent	Number	Marks	Total
PartA	4 Theory 2problems	5/6	4	20
PartB	2Theory & 5 Problems	5/7	6	30
PartC	2Theory & 5problems	5/7	10	50
				100

DISTRIBUTIONOFQUESTIONS

PARTA	1questions(Theory)	Unit I
	1questions(Theory)	UnitII
	2questions(1Theory&1Problem)	UnitIII
	1question(Problem)	UnitIV
	1question(Theory)	Unit V
PARTB	2questions(1Theory1Problem)	Unit I
	1question(Problem)	UnitII
	2question(1Theory&1 Problem)	UnitIII
	1question(problem)	UnitIV
	1question(problem)	Unit V
PARTC	1question(problems)	Unit I
	2questions(1theoryand1problem)	UnitII
	1question(problems)	UnitIII
	2questions(problems)	UnitIV
	1questions(Theory)	Unit V

Sem II	Coursecode: HBC018G03							FINANCIALACCOUNTING-II			Mean Score ofC os
	ProgrammeOutcomes(Pos)							ProgrammeSpecific Outcomes(PSOs)			
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
CO1	3	3	2	3	2	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	3	3	3	3	3	3	2.90
CO4	2	3	3	3	3	3	3	3	3	2	2.80
CO5	3	3	3	3	3	2	2	3	3	2	2.70
MeanOverallScore											2.78

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

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–
Barrier to Communication–Business Letter –Layout.

UNIT II WRITTEN COMMUNICATION-I**12 Periods**

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

UNIT III WRITTEN COMMUNICATION-II**12 Periods**

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

UNIT IV REPORT WRITING**12 Periods**

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

UNIT V OTHER FORMS OF COMMUNICATION**12 Periods**

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

60 periods**REFERENCE BOOK:**

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

Course Outcome:

- CO1** To Understand skill set required to be able to communicate within an organization
- CO2** Gain basic knowledge of Business letters
- CO3** Familiarise with Bank Correspondence & Insurance Correspondence
- CO4** To develop knowledge on report writing
- CO5** To Understand reasons and trends in Communication

QUESTIONPAPERPATTERN

Section	Question Component	Number	Marks	Total
PartA	6Theory	5/6	4	20
PartB	7Theory	5/7	6	30
PartC	7Theory	5/7	10	50
				100

DISTRIBUTIONOFQUESTIONS

PARTA	1question(Theory)	Unit I
	2questions(Theory)	UnitII
	1question(Theory)	UnitIII
	1question(Theory)	UnitIV
	1question(Theory)	Unit V
PARTB	1question(Theory)	Unit I
	2questions(Theory)	UnitII
	1question(Theory)	UnitIII
	1question(Theory)	UnitIV
	2questions(Theory)	Unit V
PARTC	2questions(Theory)	Unit I
	1question(Theory)	UnitII
	1question(Theory)	UnitIII
	2questions(Theory)	UnitIV
	1question(Theory)	Unit V

Sem II	Coursecode:HBC018G04							CORPORATECOMMUNICATION			
	ProgrammeOutcomes(Pos)							ProgrammeSpecific Outcomes(PSOs)			Mean Score ofCos
Cos	P01	P02	P03	P04	P05	P06	P07	PS01	PS02	PS03	
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	2	2.70
CO5	3	3	3	3	2	3	2	3	2	3	2.70
MeanOverallScore											2.72

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

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 Behavior Theory – Marshallian and Hicksian Interpretation.

UNIT: IV PRODUCTION THEORY**12 Periods**

Theory of Production – Law of Variable Proportion – Law of Return 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: Textbooks of Economic theory.
2. H.L. Ahuja : Principles of Micro Economics
3. S. Sankaran : Economics analysis
4. H. S. Agarwall : Micro economics
5. M.L. Seeth : Principles of Economics
6. Watson D.S : Price Theory and its uses

Course Outcome:

- C01 Understand the elements of business economics.
C02 Apprehend the law of demand, supply forecasting
C03 Enable the students to understand the cost and profit theories
C04 Understand the production theory and its application
C05 To enhance the knowledge in various market structure

QUESTIONPAPERPATTERN

Section	QuestionComponent	Number	Marks	Total
PartA	6Theory	5/6	4	20
PartB	7Theory	5/7	6	30
PartC	7Theory	5/7	10	50
				100

DISTRIBUTIONOFQUESTIONS

PARTA	1question(Theory)	Unit I
	2questions(Theory)	UnitII
	1question(Theory)	UnitIII
	1question(Theory)	UnitIV
	1question(Theory)	Unit V
PARTB	1question(Theory)	Unit I
	2questions(Theory)	UnitII
	1question(Theory)	UnitIII
	1question(Theory)	UnitIV
	2questions(Theory)	Unit V
PARTC	2questions(Theory)	Unit I
	1question(Theory)	UnitII
	1question(Theory)	UnitIII
	2questions(Theory)	UnitIV
	1question(Theory)	Unit V

Sem II	CoursecodeHBCO18A01							BUSINESSECONOMICS			Mean Score ofCos
	ProgrammeOutcomes(Pos)							ProgrammeSpecific Outcomes(PSOs)			
Cos	P01	P02	P03	P04	P05	P06	P07	PS01	PS02	PS03	
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	3	3	3	3	3	2	2.80
CO4	2	3	3	3	3	3	3	2	3	2	2.70
CO5	3	3	3	3	3	2	2	3	3	2	2.70
MeanOverallScore											2.74

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

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 underwriters – 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

QUESTIONPAPERPATTERN

Section	QuestionC omponent	Number	Marks	Total
PartA	4Theory 2 problems	5/6	4	20
PartB	2 Theory & 5Problems	5/7	6	30
PartC	2Theory & 5problems	5/7	10	50
				100

DISTRIBUTIONOFQUESTIONS

PARTA	1questions(Theory)	Unit I
	1questions(Theory)	UnitII
	2questions(1Theory&1Problem)	UnitIII
	1question(Problem)	UnitIV
	1question(Theory)	Unit V
PARTB	2questions(1Theory1Problem)	Unit I
	1question(Problem)	UnitII
	2question(1Theory&1Problem)	UnitIII
	1question(problem)	UnitIV
	1question(problem)	Unit V
PARTC	1question(problems)	Unit I
	2questions(1Theory and1Problem)	UnitII
	1question(Problems)	UnitIII
	2questions(problems)	UnitIV
	1questions(Theory)	Unit V

Sem	Coursecode:HBCO18G05							CORPORATEACCOUNTING -I			Mean Score ofCos
	ProgrammeOutcomes(Pos)							ProgrammeSpecific Outcomes(PSOs)			
III	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	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
MeanOverallScore											2.78

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

Objectives:

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

UNIT I INTRODUCTION**12 Periods**

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

UNIT II MARKET SEGMENTATION**12 Periods**

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

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

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

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

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

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

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

60 Periods**Reference Books:**

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

Course Outcome:

C01

Develop an idea about marketing and its functions. CO

2

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

QUESTIONPAPERPATTERN

Section	QuestionComponent	Number	Marks	Total
PartA	6Theory	5/6	4	20
PartB	7Theory	5/7	6	30
PartC	7Theory	5/7	10	50
				100

DISTRIBUTIONOFQUESTIONS

PARTA	1question(Theory)	Unit I
	2questions(Theory)	UnitII
	1question(Theory)	UnitIII
	1question(Theory)	UnitIV
	1question(Theory)	Unit V
PARTB	1question(Theory)	Unit I
	2questions(Theory)	UnitII
	1question(Theory)	UnitIII
	1question(Theory)	UnitIV
	2questions(Theory)	Unit V
PARTC	2questions(Theory)	Unit I
	1question(Theory)	UnitII
	1question(Theory)	UnitIII
	2questions(Theory)	UnitIV
	1question(Theory)	Unit V

Sem III	CourseCode:HBCO18G07							MARKETING			Mean Score ofCos
	ProgrammeOutcomes(Pos)							ProgrammeSpecific Outcomes(PSOs)			
Cos	P01	P02	P03	P04	P05	P06	P07	PS01	PS02	PS03	
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	2	2.70
CO5	3	3	3	3	2	3	2	3	2	3	2.70
MeanOverallScore											2.72

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

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:**12 Periods**

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:**12 Periods**

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. Kuchal, Mercantile Law, Vikas Publishing house New Delhi –2003
4. Commercial/Business Law –N.D.Kapoor

Course Outcome

C01	Make the students understand about business law.
C02	Develop knowledge on contract and various types of contracts
	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

QUESTIONPAPERPATTERN

Section	QuestionComponent	Number	Marks	Total
PartA	6Theory	5/6	4	20
PartB	7Theory	5/7	6	30
PartC	7Theory	5/7	10	50
				100

DISTRIBUTIONOFQUESTIONS

PARTA	1question(Theory)	Unit I
	2questions(Theory)	UnitII
	1question(Theory)	UnitIII
	1question(Theory)	UnitIV
	1question(Theory)	Unit V
PARTB	1question(Theory)	Unit I
	2questions(Theory)	UnitII
	1question(Theory)	UnitIII
	1question(Theory)	UnitIV
	2questions(Theory)	Unit V
PARTC	2questions(Theory)	Unit I
	1question(Theory)	UnitII
	1question(Theory)	UnitIII
	2questions(Theory)	UnitIV
	1question(Theory)	Unit V

Sem III	CourseCode:HBCO18G06							BUSINESSLAW			Mean Score ofCos
	ProgrammeOutcomes(Pos)							ProgrammeSpecific Outcomes(PSOs)			
Cos	P01	P02	P03	P04	P05	P06	P07	PS01	PS02	PS03	
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	3	3	3	3	3	2	2.80
CO4	2	3	3	3	3	3	3	2	3	2	2.70
CO5	3	3	3	3	3	2	2	3	3	2	2.70
MeanOverallScore											2.74

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

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**12 Periods**

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**12 Periods**

Characteristic 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**12 Periods**

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**12 Periods**

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**12 Periods**

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*, 4th Ed., Margham Publications, Chennai.
2. Dr.K.Nirmala Prasad & J.Chandradass, 2005, *Banking theory Law & Practice*, 1st Ed., Himalaya Publishing House, Mumbai.
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:

- C01 Demonstrate the role of banks in economic development and outline the functions of RBI.
- C02 Discuss about the various banking system in India
- C03 Understand the Lending and Investment Policies of Commercial Banks
- C04 Utilize the various kinds of negotiable instruments
- C05 To understand the E Banking concepts and its application

QUESTIONPAPERPATTERN

Section	QuestionComponent	Number	Marks	Total
PartA	6Theory	5/6	4	20
PartB	7Theory	5/7	6	30
PartC	7Theory	5/7	10	50
				100

DISTRIBUTIONOFQUESTIONS

PARTA	1question(Theory)	Unit I
	2questions(Theory)	UnitII
	1question(Theory)	UnitIII
	1question(Theory)	UnitIV
	1question(Theory)	Unit V
PARTB	1question(Theory)	Unit I
	2questions(Theory)	UnitII
	1question(Theory)	UnitIII
	1question(Theory)	UnitIV
	2questions(Theory)	Unit V
PARTC	2questions(Theory)	Unit I
	1question(Theory)	UnitII
	1question(Theory)	UnitIII
	2questions(Theory)	UnitIV
	1question(Theory)	Unit V

Sem III	CourseCode:HBCO18G08							BANKINGTHEORYLAWANDPRACTICE			
	ProgrammeOutcomes(Pos)							ProgrammeSpecific Outcomes(PSOs)			Mean Score ofCos
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
MeanOverallScore											2.74

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

Objectives:

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

UNIT-I: ENVIRONMENTAL AND ECOSYSTEMS**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-Waste 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. Rainwater 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**TEXTBOOKS**

1. Gilbert M. Masters, "Introduction to Environmental Engineering and Science", 2nd Edition, Pearson Education (2004)
2. Benny Joseph, "Environmental Science and Engineering", Tata McGraw Hill, New Delhi, (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

QUESTIONPAPERPATTERN

Section	QuestionComponent	Number	Marks	Total
PartA	6Theory	5/6	4	20
PartB	7Theory	5/7	6	30
PartC	7Theory	5/7	10	50
				100

DISTRIBUTIONOFQUESTIONS

PARTA	1question(Theory)	Unit I
	2questions(Theory)	UnitII
	1question(Theory)	UnitIII
	1question(Theory)	UnitIV
	1question(Theory)	Unit V
PARTB	1question(Theory)	Unit I
	2questions(Theory)	UnitII
	1question(Theory)	UnitIII
	1question(Theory)	UnitIV
	2questions(Theory)	Unit V
PARTC	2questions(Theory)	Unit I
	1question(Theory)	UnitII
	1question(Theory)	UnitIII
	2questions(Theory)	UnitIV
	1question(Theory)	Unit V

Sem III	CourseCode:HBMG18001							ENVIRONMENTALS TUDIES			Mean Score ofCos
	ProgrammeOutcomes(Pos)							ProgrammeSpecific 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	3	3	2.80
MeanOverallScore											2.74

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

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**6hours**

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**6hours**

Technical skill- Communication skills 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**6hours****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**6hours****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**6hours****Speaking**

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

Total: 30 Periods**Text Book and Reference Books:**

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

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.

OBJECTIVE:

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

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

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

UNIT II ACCOUNTS OF BANKING COMPANIES **12**

Amalgamation – Absorption and external reconstruction of a company – (intercompany 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 problem only)

60 Periods

Reference Books:

1. Shukla and Grewal – Advance Accounts, S. Chand
2. T.S. Reddy and A. Murthy – Corporate Accounting, Margam
3. Jain and Narang – 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

QUESTIONPAPERPATTERN

Section	QuestionC omponent	Number	Marks	Total
PartA	4Theory 2 Problems	5/6	4	20
PartB	2 Theory & 5Problems	5/7	6	30
PartC	2Theory & 5problems	5/7	10	50
				100

DISTRIBUTIONOFQUESTIONS

PARTA	1questions(Theory)	Unit I
	1questions(Theory)	UnitII
	2questions(1Theory& 1Problem)	UnitIII
	1question(Problem)	UnitIV
	1question(Theory)	Unit V
PARTB	2questions(1Theory1Problem)	Unit I
	1question(Problem)	UnitII
	2question(1Theory&1 Problem)	UnitIII
	1question(problem)	UnitIV
	1question(problem)	Unit V
PARTC	1question(problems)	Unit I
	2questions(1theoryand1problem)	UnitII
	1question(problems)	UnitIII
	2questions(problems)	UnitIV
	1questions(Theory)	Unit V

Sem	CourseCode:HBC018G09							CORPORATEACCOUNTINGII			Mean Score ofCos
IV	ProgrammeOutcomes(Pos)							ProgrammeSpecific Outcomes(PSOs)			
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
C01	3	3	2	3	2	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	2	2	3	2.80
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
MeanOverallScore											2.78

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

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**12Periods**

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

UNIT-II**12Periods**

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

UNIT-III**12Periods**

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**12Period**

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

UNIT-V**12Periods**

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

60Periods**REFERENCES**

1. S. Kathiresan & 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 CO

3

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

QUESTIONPAPERPATTERN

Section	QuestionComponent	Number	Marks	Total
PartA	6Theory	5/6	4	20
PartB	7Theory	5/7	6	30
PartC	7Theory	5/7	10	50
				100

DISTRIBUTIONOFQUESTIONS

PARTA	1question(Theory)	Unit I
	2questions(Theory)	UnitII
	1question(Theory)	UnitIII
	1question(Theory)	UnitIV
	1question(Theory)	Unit V
PARTB	1question(Theory)	Unit I
	2questions(Theory)	UnitII
	1question(Theory)	UnitIII
	1question(Theory)	UnitIV
	2questions(Theory)	Unit V
PARTC	2questions(Theory)	Unit I
	1question(Theory)	UnitII
	1question(Theory)	UnitIII
	2questions(Theory)	UnitIV
	1question(Theory)	Unit V

Sem IV	CourseCode:HBC018G10							COMPANYLAW			Mean Score of Cos
	ProgrammeOutcomes(Pos)							ProgrammeSpecific Outcomes(PSOs)			
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
MeanOverallScore											2.72

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

OBJECTIVES:

- To impart the knowledge of Business environment.
- To enable the student 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**

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

UNIT V FINANCIAL & TECHNOLOGICAL ENVIRONMENT**12 Periods**

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

60 Periods**REFERENCE BOOKS:**

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

Course Outcome:

C01

Familiarize with concept of business environment. C

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

QUESTIONPAPERPATTERN

Section	QuestionComponent	Number	Marks	Total
PartA	6Theory	5/6	4	20
PartB	7Theory	5/7	6	30
PartC	7Theory	5/7	10	50
				100

DISTRIBUTIONOFQUESTIONS

PARTA	1question(Theory)	Unit I
	2questions(Theory)	UnitII
	1question(Theory)	UnitIII
	1question(Theory)	UnitIV
	1question(Theory)	Unit V
PARTB	1question(Theory)	Unit I
	2questions(Theory)	UnitII
	1question(Theory)	UnitIII
	1question(Theory)	UnitIV
	2questions(Theory)	Unit V
PARTC	2questions(Theory)	Unit I
	1question(Theory)	UnitII
	1question(Theory)	UnitIII
	2questions(Theory)	UnitIV
	1question(Theory)	Unit V

Sem IV	CourseCode:HBC018G11							BUSINESS ENVIRONMENT			
	ProgrammeOutcomes(Pos)							ProgrammeSpecific Outcomes(PSOs)			Mean Score ofCos
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
MeanOverallScore											2.74

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

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 rights, Duties and liabilities of an auditor.

Unit: I INTRODUCTION**12 Periods**

Auditing – meaning – Definition – Objectives – kinds.

Unit: II INTERNAL AUDITING**12 Periods**

Internal control – internal check – Internal audit – audit Notebook – Audit working paper – Audit programme.

Unit: III VOUCHING**12 Periods**

Vouching – Verification & Valuation of Assets & Liabilities.

Unit: IV AUDITOR APPOINTMENT**12 Periods**

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

Unit: V EDP IN AUDITING**12 Periods**

EDP in Auditing.

60 Periods**Reference Books:**

1. B.N. Tandon – practical Auditing sultan chand publication – 2009 – New Delhi
2. Dinakar pagare – 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 Stated 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.

QUESTIONPAPERPATTERN

Section	QuestionComponent	Number	Marks	Total
PartA	6Theory	5/6	4	20
PartB	7Theory	5/7	6	30
PartC	7Theory	5/7	10	50
				100

DISTRIBUTIONOFQUESTIONS

PARTA	1question(Theory)	Unit I
	2questions(Theory)	UnitII
	1question(Theory)	UnitIII
	1question(Theory)	UnitIV
	1question(Theory)	Unit V
PARTB	1question(Theory)	Unit I
	2questions(Theory)	UnitII
	1question(Theory)	UnitIII
	1question(Theory)	UnitIV
	2questions(Theory)	Unit V
PARTC	2questions(Theory)	Unit I
	1question(Theory)	UnitII
	1question(Theory)	UnitIII
	2questions(Theory)	UnitIV
	1question(Theory)	Unit V

Sem	CourseCode:HBC018G12							PRACTICALAUDITING			Mean Score ofCos
	ProgrammeOutcomes(Pos)							ProgrammeSpecific Outcomes(PSOs)			
IV	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
MeanOverallScore											2.74

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

Objectives:

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

UNIT – I Introduction

12 Periods

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

UNIT – II Customs Duty

12 Periods

Custom duty – Levy and Collection of custom duty – Organization of custom departments-officer of customs-powers –Appellate Machinery-Infringement of the Law-Offences and Penalties – Exemptions from custom duty- drawback-duties free zones.

UNIT – III GST –Overview & Concepts

12 Periods

Background behind implementing GST – the need for GST-Business impact-Benefits of GST-SGST-CGST- and IGST taxes covered by GST –Definitions –scope and coverage –scope of supply-levy of tax-Rate structure-taxable events.

UNIT - IV GST –Taxation /Assembly Proceeding

12 Periods

Return –Refund-Input Tax Credit –Reserve charge Mechanism, Transitional Provisions composition under GST-Administrative structure of GST-officers as per CGST Act-Officer as per SGST Act-Jurisdiction-Appointment Powers

UNIT- V GST Audit

12 Periods

Assessment and Audit under GST-Demands and Recovery –Appeals and revision-Advance ruling offences and Penalties.

60Periods**REFERENCEBOOKS**

1. Central Excise Act.
2. Customs Act
3. Central Sales Act
4. Students Guide to Income Tax by Dr. Vinod K. Singhania and Monica Singhania.
5. Indirect Taxes-Datta
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 to VAT 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	2 Theory & 5 problems	5/7	10	50
				100

DISTRIBUTION OF QUESTIONS

PART A	1 questions (Theory)	Unit I
	1 questions (Theory)	Unit II
	2 questions (1 Theory & 1 Problem)	Unit III
	1 question (Problem)	Unit IV
	1 question (Theory)	Unit V
PART B	2 questions (1 Theory 1 Problem)	Unit I
	1 question (Problem)	Unit II
	2 questions (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	Course CODE: HBC018G13							BUSINESS TAXATION			Mean Score of Cos
IV	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			
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)

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**6hours**

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**6hours**

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**6hours**

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

UNIT-IV (Department of Mathematics)**6hours**

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

UNIT-V**6hours**

Time & work- Time & Distance- Clocks- Permutation & Combinations- Heights & Distance- 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. Padmasanni Kannan, Libin Roy Thomas
3. English for Competitive Exam- R.P. Bhatnagar, Rajul Bhargava
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

THIRD YEAR

HBC018G14	COST ACCOUNTING-I	3104
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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

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 task) - Labour turnover.

UNIT-V OVER HEADS 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 student to understand critical concepts related to cost sheet
- C02 Provide the student 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 student necessary knowledge on overheads and related allocations

QUESTIONPAPERPATTERN

Section	QuestionC omponent	Number	Marks	Total
PartA	4 Theory 2problem s	5/6	4	20
PartB	2 Theory & 5Problems	5/7	6	30
PartC	2Theory&5 problems	5/7	10	50
				100

DISTRIBUTIONOFQUESTIONS

PARTA	1questions(Theory)	Unit I
	1questions(Theory)	UnitII
	2questions(1Theory&1Problem)	UnitIII
	1question(Problem)	UnitIV
	1question(Theory)	Unit V
PARTB	2questions(1Theory1Problem)	Unit I
	1question(Problem)	UnitII
	2question(1Theory&1 Problem)	UnitIII
	1question(problem)	UnitIV
	1question(problem)	Unit V
PARTC	1question(problems)	Unit I
	2questions(1theoryand1problem)	UnitII
	1question(problems)	UnitIII
	2questions(problems)	UnitIV
	1questions(Theory)	Unit V

Sem V	CourseCODE:HBC018G14							COST ACCOUNTING -I			Mean Score ofC os
	ProgrammeOutcomes(Pos)							ProgrammeSpecific Outcomes(PSOs)			
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
C01	3	3	2	3	2	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	2	2	3	2.80
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
MeanOverallScore											2.78

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

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**12Periods**

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

UNIT-II TRAINING AND DEVELOPMENT**12Periods**

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**12Periods**

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

UNIT-IV LABOUR RELATIONS**12Periods**

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

UNIT-V HR AUDIT**12Periods**

Human Resource Audit–Nature–Benefits–Scope–approaches

60Periods**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
- 5 Apprehend the nature of human resource audit

QUESTIONPAPERPATTERN

Section	QuestionComponent	Number	Marks	Total
PartA	6Theory	5/6	4	20
PartB	7Theory	5/7	6	30
PartC	7Theory	5/7	10	50
				100

DISTRIBUTIONOFQUESTIONS

PARTA	1question(Theory)	Unit I
	2questions(Theory)	UnitII
	1question(Theory)	UnitIII
	1question(Theory)	UnitIV
	1question(Theory)	Unit V
PARTB	1question(Theory)	Unit I
	2questions(Theory)	UnitII
	1question(Theory)	UnitIII
	1question(Theory)	UnitIV
	2questions(Theory)	Unit V
PARTC	2questions(Theory)	Unit I
	1question(Theory)	UnitII
	1question(Theory)	UnitIII
	2questions(Theory)	UnitIV
	1question(Theory)	Unit V

Sem V	CourseCODE:HBC018G15							HUMANRESOURCEMANAGEMENT			
	ProgrammeOutcomes(Pos)							ProgrammeSpecific Outcomes(PSOs)			Mean Score ofCos
Cos	P01	P02	P03	P04	P05	P06	P07	PS01	PS02	PS03	
C01	3	3	2	3	2	3	3	3	3	2	2.70
C02	3	3	3	2	3	3	3	2	2	3	2.70
C03	3	2	3	3	3	3	3	3	3	3	2.90
C04	2	3	3	3	3	3	2	3	3	2	2.70
C05	3	3	3	3	3	2	2	3	3	2	2.70
MeanOverallScore											2.74

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

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**
Income from salary - Different forms 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 Singhania
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 Empower the Practical exposure on income tax provisions.

QUESTIONPAPERPATTERN

Section	QuestionC omponent	Number	Marks	Total
PartA	4 Theory 2problem s	5/6	4	20
PartB	2 Theory & 5Problems	5/7	6	30
PartC	2Theory&5 problems	5/7	10	50
				100

DISTRIBUTIONOFQUESTIONS

PARTA	1questions(Theory)	Unit I
	1questions(Theory)	UnitII
	2questions(1Theory& 1Problem)	UnitIII
	1question(Problem)	UnitIV
	1question(Theory)	Unit V
PARTB	2questions(1Theory1Problem)	Unit I
	1question(Problem)	UnitII
	2question(1Theory&1 Problem)	UnitIII
	1question(problem)	UnitIV
	1question(problem)	Unit V
PARTC	1question(problems)	Unit I
	2questions(1theoryand1 problem)	UnitII
	1question(problems)	UnitIII
	2questions(problems)	UnitIV
	1questions(Theory)	Unit V

Sem V	CourseCODE:HBC018G16							INCOMETAXLAW&PRACTICE-I			Mean Score of Cos
	ProgrammeOutcomes(Pos)							ProgrammeSpecific Outcomes(PSOs)			
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
C01	3	3	2	3	2	3	3	3	3	2	2.70
C02	3	3	3	2	3	3	3	2	2	3	2.70
C03	3	2	3	3	3	3	3	3	3	3	2.90
C04	2	3	3	3	3	3	2	3	3	2	2.70
C05	3	3	3	3	3	2	2	3	3	3	2.80
MeanOverallScore											2.76

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

HBC018G17**FINANCIAL MANAGEMENT****4004****Objectives:**

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

Theory:60
Problems:40

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

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

UNIT II CAPITAL STRUCTURE**12 Periods**

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

UNIT III COST OF CAPITAL**12 Periods**

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

UNIT IV DIVIDEND POLICIES**12 Periods**

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

UNIT V WORKING CAPITAL**12 Periods**

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

60 Periods**REFERENCE BOOKS:**

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

Course Outcome:

- CO1 Statethekeyconceptsrelatedtofinancialmanagement
 CO2 Outline the Overall functions of financial management in Business
 CO2 Understand the critical concepts related to capital structure
 CO3 Provide information related to cost of capital and dividend policies
 CO4 Makethestudentsunderstandtheconceptofworkingcapital.

QUESTIONPAPERPATTERN

Section	QuestionC omponent	Number	Marks	Total
PartA	4 Theory 2problem s	5/6	4	20
PartB	2 Theory & 5Problems	5/7	6	30
PartC	2Theory&5 problems	5/7	10	50
				100

DISTRIBUTIONOFQUESTIONS

PARTA	1questions(Theory)	Unit I
	1questions(Theory)	UnitII
	2questions(1Theory&1Problem)	UnitIII
	1question(Problem)	UnitIV
	1question(Theory)	Unit V
PARTB	2questions(1Theory1Problem)	Unit I
	1question(Problem)	UnitII
	2question(1Theory&1 Problem)	UnitIII
	1question(problem)	UnitIV
	1question(problem)	Unit V
PARTC	1question(problems)	Unit I
	2questions(1theoryand1problem)	UnitII
	2questions(problems)	UnitIII
	2questions(problems)	UnitIV
	1questions(problems)	Unit V

Sem V	COURSECODE:HBC018G17							FINANCIALMANAGEMENT			Mean Score ofCos
	ProgrammeOutcomes(Pos)							ProgrammeSpecific Outcomes(PSOs)			
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
C01	3	3	2	3	2	3	3	3	3	2	2.70
C02	3	3	3	2	3	3	3	2	2	3	2.70
C03	3	2	3	3	3	3	3	3	3	3	2.90
C04	2	3	3	3	3	3	2	3	3	2	2.70
C05	3	3	3	3	3	2	2	3	3	3	2.80
MeanOverallScore											2.76

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

Objectives:

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

UNIT I**12 Periods**

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

UNIT II**12 Periods**

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

UNIT III MS-OFFICE**12 Periods**

Word Processing : Word Basics, Creating a new document, Page-Setup, Editing Document (cut, copy, paste, paste special), hyperlink, header and footer, tables, graphics, mail merge, autocorrect 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 seek scenarios, pivot table and chart.

UNIT V**12 Periods**

PowerPoint: Creating and inserting a new slide, creating a title slide, applying a design template, creating a hierarchy, slide sort 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 Outcomes

C01 Gain Knowledge on basic computing

Concepts. C02 Familiarize with basic data processing

C03

Enable students to understand basic of Ms. Word

4 Outline student's knowledge of Ms. Excel

C05 Gain knowledge on Ms. PowerPoint for effective presentation.

QUESTIONPAPERPATTERN

Section	Question Component	Number	Marks	Total
PartA	6Theory	5/6	4	20
PartB	7Theory	5/7	6	30
PartC	7Theory	5/7	10	50
				100

DISTRIBUTIONOFQUESTIONS

PARTA	1question(Theory)	Unit I
	2questions(Theory)	UnitII
	1question(Theory)	UnitIII
	1question(Theory)	UnitIV
	1question(Theory)	Unit V
PARTB	1question(Theory)	Unit I
	2questions(Theory)	UnitII
	1question(Theory)	UnitIII
	1question(Theory)	UnitIV
	2questions(Theory)	Unit V
PARTC	2questions(Theory)	Unit I
	1question(Theory)	UnitII
	1question(Theory)	UnitIII
	2questions(Theory)	UnitIV
	1question(Theory)	Unit V

Sem	COURSECODE:HBC018G18							COMPUTERAPPLICATIONINBUSINESS(THEORY)			
	ProgrammeOutcomes(Pos)							ProgrammeSpecific Outcomes(PSOs)			Mean Score ofCos
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	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
MeanOverallScore											2.72

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

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**6 hour**

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, slides or review, 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

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-IJOB COSTING**12Periods**

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

UNIT-II CONTRACT COSTING**12Periods**

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

UNIT-III UNIT COSTING**12Periods**

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

UNIT-IV PROCESS COSTING**12Periods**

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**12Periods**

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

60Periods

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
- 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.

QUESTIONPAPERPATTERN

Section	QuestionComponent	Number	Marks	Total
PartA	4 Theory 2problems	5/6	4	20
PartB	2 Theory & 5Problems	5/7	6	30
PartC	2Theory&5 problems	5/7	10	50
				100

DISTRIBUTIONOFQUESTIONS

PARTA	1questions(Theory)	Unit I
	1questions(Theory)	UnitII
	2questions(1Theory&1Problem)	UnitIII
	1question(Problem)	UnitIV
	1question(Theory)	Unit V
PARTB	2questions(1Theory1Problem)	Unit I
	1question(Problem)	UnitII
	2question(1Theory&1 Problem)	UnitIII
	1question(problem)	UnitIV
	1question(problem)	Unit V
PARTC	1question(problems)	Unit I
	2questions(1theoryand1problem)	UnitII
	2questions(problems)	UnitIII
	2questions(problems)	UnitIV
	1questions(problems)	Unit V

Sem	COURSECODE:HBC018G19							COSTACCOUNTING -II			Mean Score ofC os
	ProgrammeOutcomes(Pos)							ProgrammeSpecific Outcomes(PSOs)			
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
C01	3	3	2	3	2	3	3	3	3	2	2.70
C02	3	3	3	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
MeanOverallScore											2.74

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

OBJECTIVES:

- To understand and analyze financial statement to help in managerial decision making.
- To prepare statements like cash flow, funds flow, budget etc., so as to assist the management 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 FUNDS 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 & Shashi K. 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:

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

QUESTIONPAPERPATTERN

Section	QuestionComponent	Number	Marks	Total
PartA	4 Theory 2problems	5/6	4	20
PartB	2 Theory & 5Problems	5/7	6	30
PartC	2Theory&5 problems	5/7	10	50
				100

DISTRIBUTIONOFQUESTIONS

PARTA	1questions(Theory)	Unit I
	1questions(Theory)	UnitII
	2questions(1Theory&1Problem)	UnitIII
	1question(Problem)	UnitIV
	1question(Theory)	Unit V
PARTB	2questions(1Theory1Problem)	Unit I
	1question(Problem)	UnitII
	2question(1Theory&1 Problem)	UnitIII
	1question(problem)	UnitIV
	1question(problem)	Unit V
PARTC	1question(problems)	Unit I
	2questions(1theoryand1problem)	UnitII
	1question(problems)	UnitIII
	1question(problems)	UnitIV
	2questions(1theoryand1problem)	Unit V

Sem VI	COURSECODE:HBCO18G20							MANAGEMENTACCOUNTING			Mean Score ofC os
	ProgrammeOutcomes(Pos)							ProgrammeSpecific Outcomes(PSOs)			
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
C01	3	3	2	3	2	3	3	3	3	2	2.70
C02	3	3	3	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
MeanOverallScore											2.72

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

HBCO18G21	FINANCIAL SERVICES	3104
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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. – Sultanchand Pub – New Delhi – 1998.
2. M.Y. Khan – FS – tata mchraw Hill – New Delhi – 2000.
3. D. Joseph Anbrasar, V.K. Boominathan, P. Manoharan, G. Gnanaraju.
4. FS. Sultanchand & sons – New Delhi – 2004.
5. Shasi K. Gupta & Nisha Aggarwar – F.S. Kalyani – Pub – 2010 New Delhi Chennai.
6. B. Santhanam – Financial Services – Margham Publication – 2010 – Chennai.

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.

QUESTIONPAPERPATTERN

Section	QuestionComponent	Number	Marks	Total
PartA	6Theory	5/6	4	20
PartB	7Theory	5/7	6	30
PartC	7Theory	5/7	10	50
				100

DISTRIBUTIONOFQUESTIONS

PARTA	1question(Theory)	Unit I
	2questions(Theory)	UnitII
	1question(Theory)	UnitIII
	1question(Theory)	UnitIV
	1question(Theory)	Unit V
PARTB	1question(Theory)	Unit I
	2questions(Theory)	UnitII
	1question(Theory)	UnitIII
	1question(Theory)	UnitIV
	2questions(Theory)	Unit V
PARTC	2questions(Theory)	Unit I
	1question(Theory)	UnitII
	1question(Theory)	UnitIII
	2questions(Theory)	UnitIV
	1question(Theory)	Unit V

Sem VI	COURSECODE:HBCO18G21							FINANCIALSERVICES			Mean Score ofCos
	ProgrammeOutcomes(Pos)							ProgrammeSpecific Outcomes(PSOs)			
Cos	P01	P02	P03	P04	P05	P06	P07	PS01	PS02	PS03	
CO1	3	3	2	3	2	3	3	3	3	2	2.70
CO2	3	3	3	2	3	3	3	2	2	3	2.70
CO3	2	2	3	3	3	3	2	3	3	2	2.60
CO4	3	3	3	2	3	3	2	3	2	2	2.60
CO5	3	3	3	3	3	2	2	3	3	3	2.80
MeanOverallScore											2.68

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

OBJECTIVES:

- To make the students competent to compute the total income and tax liability of individuals and firms.
- To give them the necessary expert advice 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 - Vinod K. Singhania
5. Income Tax Law & Practice - Gaur and Narang

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 Empower the practical exposure on Income tax provision.

QUESTIONPAPERPATTERN

Section	QuestionComponent	Number	Marks	Total
PartA	4 Theory 2problems	5/6	4	20
PartB	2 Theory & 5Problems	5/7	6	30
PartC	2Theory&5 problems	5/7	10	50
				100

DISTRIBUTIONOFQUESTIONS

PARTA	1questions(Theory)	Unit I
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	2questions(1Theory& 1Problem)	UnitIII
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PARTB	2questions(1Theory1Problem)	Unit I
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	1question(problem)	UnitIV
	1question(problem)	Unit V
PARTC	1question(problems)	Unit I
	2questions(1theoryand1problem)	UnitII
	1question(problems)	UnitIII
	2questions(problems)	UnitIV
	1questions(Theory)	Unit V

Sem VI	COURSECODE:HBCO18G22							INCOMETAXLAW&PRACTICE-II			Mean Score ofC os
	ProgrammeOutcomes(Pos)							ProgrammeSpecific Outcomes(PSOs)			
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
C01	3	3	2	3	2	3	3	3	3	2	2.70
C02	3	3	3	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
MeanOverallScore											2.74

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

OBJECTIVES:

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

UNIT-I-ENTREPRENEURSHIP**9Periods**

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

UNIT-II-ENTREPRENEURIAL DEVELOPMENT**9periods**

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 IDEAS GENERATION**9Periods**

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

UNIT-IV-EDP**9Periods**

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

UNIT-V-ENTREPRENEURIAL GROWTH**9Periods**

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.

45Periods**REFERENCE BOOKS:**

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

Course Outcome:

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

QUESTIONPAPERPATTERN

Section	QuestionComponent	Number	Marks	Total
PartA	6Theory	5/6	4	20
PartB	7Theory	5/7	6	30
PartC	7Theory	5/7	10	50
				100

DISTRIBUTIONOFQUESTIONS

PARTA	1question(Theory)	Unit I
	2questions(Theory)	UnitII
	1question(Theory)	UnitIII
	1question(Theory)	UnitIV
	1question(Theory)	Unit V
PARTB	1question(Theory)	Unit I
	2questions(Theory)	UnitII
	1question(Theory)	UnitIII
	1question(Theory)	UnitIV
	2questions(Theory)	Unit V
PARTC	2questions(Theory)	Unit I
	1question(Theory)	UnitII
	1question(Theory)	UnitIII
	2questions(Theory)	UnitIV
	1question(Theory)	Unit V

Sem VI	COURSECODE: HBMG18G01							ENTREPRENEURIALDEVELOPMENT			
	ProgrammeOutcomes(Pos)							ProgrammeSpecific Outcomes(PSOs)			Mean Score ofCos
Cos	P01	P02	P03	P04	P05	P06	P07	PS01	PS02	PS03	
CO1	3	3	2	3	2	3	3	3	3	2	2.70
CO2	3	3	3	2	3	3	3	2	2	3	2.70
CO3	2	2	3	3	3	3	2	3	3	2	2.60
CO4	3	3	3	2	3	3	2	3	2	2	2.60
CO5	3	3	3	3	3	2	2	3	3	3	2.80
MeanOverallScore											2.68

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