



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.



LEARNING OUTCOME BASED CURRICULUM

**New Curriculum Structure for 4 years B.Com Honors Programme
with an exit criteria at the end of Third year**

B.Com-General 2022 Regulations

(For the students admitted from the Academic Year 2024-25)



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Department of Commerce

Glimpse of the Department

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

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

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

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

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

**“அன்பறிவு தேற்றம் அவாவின்பைஇந்நான்கும்
நன்குடையான் கட்டே தெளிவு.”**

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

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

VISION

01	To prepare learners for Higher Education in Commerce and Business Studies.
02	To provide contextually relevant commerce Education.
03	To impart state of art knowledge in subject like Accounting Practice, Marketing, Human Resource, Entrepreneurship, and Ecommerce.
04	An Educative Community marked by excellence and integrity.

MISSION

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

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.

MAPPING OF 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

Strength of Correlation 1-LOW., 2-MEDIUM., 3-HIGH

PROGRAMME OUTCOMES

PROGRAMME OUTCOMES

PO1:Disciplinary knowledge: Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate programme of study.

PO2: Communication Skills: Ability to understand and express thoughts and ideas effectively in writing and orally; and present complex information in a clear and concise manner to different groups.

PO3:Critical and Reflective thinking: Capability to apply analytic thought to analyze and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach. Critical sensibility, with self awareness and reflexivity of both self and society.

PO4:Research-related skills: Ability to recognize cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyze, interpret and draw conclusions from data, ability to plan, execute and report the results of an experiment or investigation.

PO5: Team work and Leadership qualities: Function effectively as an individual, and as a team member or leader in diverse teams, and in multidisciplinary environment.

PO6: Information/digital literacy: Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data and further presentation.

PO7: Multicultural competence and knowledge of heritage: Possess knowledge of the values and beliefs of multiple cultures to effectively engage globally in a multicultural society and interact respectfully with diverse groups. Ability to understand and propagate heritage values.

PO8: Moral and ethical awareness: Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.

PO9: Lifelong learning: Ability to update knowledge and skills, participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives.

MAPPING OF PEO WITH PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
PEO1	3	3	3	2	3	3	3	2	3
PEO2	3	3	2	3	3	3	3	3	3
PEO3	2	3	3	3	3	3	2	3	3
PEO4	3	3	3	3	3	2	3	3	3
PEO5	3	3	3	3	3	2	3	3	3
PEO 6	3	3	3	2	3	2	3	2	3
PEO 7	3	3	2	3	3	3	3	3	3

Strength of Correlation 1-LOW., 2-MEDIUM., 3-HIGH

PROGRAMME SPECIFIC OUTCOMES

PSO 1	Students can begin their career as a Manager, Accountant , Management Accountant, cost Accountant, Bank Manager, Financial analyst, Auditor, Company Secretary, Teacher, , Stock Agents, Government employments and so on
PSO 2	Students will prove themselves in different professional exams like C.A. , C S, CMA, MPSC, UPSC., and also plan for higher studies M.com, MBA, LLB, LLM
PSO 3	The students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day to day business activities and they can start their own business.

MAPPING OF PEO with PSO

	PEO 1	PEO 2	PEO3	PEO 4	PEO 5	PEO 6	PEO 7
PSO 1	3	3	3	2	3	3	3
PSO 2	3	2	3	3	3	3	3
PSO 3	3	3	3	3	3	3	3

Strength of Correlation 1-LOW., 2-MEDIUM., 3-HIGH

Courses Offered:-

- **UG Courses offered:- (Three years)**

- B. Com (General)
- B. Com (Accounting & Finance)
- B. Com (Corporate Secretary ship)
- B. Com (Computer Application)
- B.Com (Artificial Intelligence)

- **PG Courses offered:- (Two years)**

- M. Com (General)

- **Research Programs offered:-**

- Ph. D.

- **Training on various Skill Programme:-**

- Soft skill
- GST
- Tally
- Financial Literacy
- Logistics

Semester: 1**Theory:**

Course Code	Course Title	C	L	T/SLr	P/R	Ty/Lb/ETL/IE
HBTA22001/ HBFR22001 HBHI22001	LANGUAGE (Tamil-I/ French-I/ Hindi-I)	3	3	0	0	Ty
HBEN22001	LANGUAGE (ENGLISH – I)	3	3	0	0	Ty
HBMA22ID3	INTERDISCIPLINARY - I Business Statistics	4	2	2	0	Ty
HBCO23001	Financial Accounting I	4	2	2	0	Ty
HBCO23002	Principles of Management	4	4	0	0	Ty

Practical

HBCO23I01	Fundamentals of Insurance	2	1	0	2	IE
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Credits Sub Total: 20**Semester: 2****Theory:**

Course Code	Course Title	C	L	T/SLr	P/R	Ty/Lb/ETL/IE
HBTA22002/ HBFR22002/ HBHI22002 HBFR22002	LANGUAGE (Tamil-II/ French-II/Hindi-II)	3	3	0	0	Ty
HBEN22002	LANGUAGE (ENGLISH – II)	3	3	0	0	Ty
HBCO23ID1	INTERDISCIPLINARY-II Corporate Communication	4	4	0	0	Ty
HBCO23003	Financial Accounting II	4	2	2	0	Ty
HBCO23004	Business Economics	4	4	0	0	Ty

Practical

HBCO23I02	Yoga & Meditation	2	1	0	2	IE
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Credits Sub Total: 20

C : Credits L : Lecture T : Tutorial S.Lr : Supervised Learning P : Problem / Practical R : Research
T/L/ETL : Theory/Lab/Embedded Theory and Lab

Semester: 3**Theory:**

Course Code	Course Title	C	L	T/ SLr	P/R	Ty/Lb/ ETL/IE
HBCO23ID2	INTERDISCIPLINARY – III	4	4	0	0	Ty
HBCO23005	Corporate Accounting - I	4	2	2	0	Ty
HBCO23006	Banking Theory Law and Practice	4	4	0	0	Ty
HBCO23007	Business Law	4	4	0	0	Ty
HBCO23008	Indirect Taxation	4	4	0	0	Ty

Practical:

HBCO23I03	Everyday Banking	2	1	0	2	IE
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Credits Sub Total: 22**Semester: 4****Theory:**

Course Code	Course Title	C	L	T/ SLr	P/R	Ty/Lb/ ETL/IE
HBCO23ID3	INTERDISCIPLINARY - IV Practical Auditing	4	4	0	0	Ty
HBCO23009	Corporate Accounting - II	4	2	2	0	Ty
HBCO23010	Company Law	4	4	0	0	Ty
HBCO23EXX	PROGRAMME ELECTIVE – I	3	3	0	0	Ty
HBCC22001	Environmental Studies	3	3	0	0	Ty

Practical:

HBCC22I02	Soft Skill – I	1	0	0	2	IE
HBCO23I04	Basic Elements of Logistics	2	1	0	2	IE

Credits Sub Total: 21

Semester: 5**Theory:**

Course Code	Course Title	C	L	T/SLr	P/R	Ty/Lb/ETL/IE
HBCO23011	Cost Accounting	4	2	2	0	Ty
HBCO23012	Income Tax Law and Practice – I	4	2	2	0	Ty
HBCO23013	Computer Application in Business	4	4	0	0	Ty
HBCO23EXX	PROGRAMME ELECTIVE – II	3	3	0	0	Ty
HBCO23SEX	SKILL ENHANCEMENT ELECTIVE - I	3	3	0	0	Ty

Practical:

HBCO23L01	Computer Application in Business Lab	2	0	0	4	Lb
HBCC22I03	Soft Skill -II	1	0	0	2	IE

Credits Sub Total: 21**Semester: 6****Theory:**

Course Code	Course Title	C	L	T/SLr	P/R	Ty/Lb/ETL/IE
HBCC22002	Entrepreneurship Development	3	3	0	0	Ty
HBCO23014	Income Tax Law and Practice - II	4	2	2	0	Ty
HBCO23015	Management Accounting	4	2	2	0	Ty
HBCO23SEX	SKILL ENHANCEMENT ELECTIVE - II	3	3	0	0	Ty
HBCC22ET1	UNIVERSAL HUMAN VALUES	3	2	0	2	ETL

Practical:

HBCO23L02	PROJECT	9	0	0	16	Lb
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Credits Sub Total: 26

Credit Summary	
Semester: 1	20
Semester: 2	20
Semester: 3	22
Semester: 4	21
Semester: 5	21
Semester: 6	26
Total Credits	130

Regulation 2022 -2023 (Optional for 4 years Honors Programme)

Semester: 7**Theory:**

Course Code	Course Title	C	L	T/ SLr	P/R	Ty/Lb/ ETL/IE
HBCO23016	Consumer Behaviour	4	4	0	0	Ty
HBCO23017	Computerized Accounting System	4	2	2	0	Ty
HBCO23018	Financial Reporting	4	2	2	0	Ty
HBCC22003	Research Methodology	3	3	0	0	Ty
HBCC22004	Start Up Strategies	3	3	0	0	Ty

Practical:

HBCO22I08	Research Publication	1	0	0	2	IE
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Credits Sub Total: 19**Semester: 8****Theory:**

Course Code	Course Title	C	L	T/ SLr	P/R	Ty/Lb/ ETL/IE
HBCO23019	Financial Analytics and Control	4	2	2	0	Ty
HBCC22005	Principles of Digital Marketing	3	3	0	0	Ty
HBCC22006	Intellectual property Rights and Patents	3	3	0	0	Ty

Practical:

HBCO23L03	Major Project	6	0	0	12	Lb
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Credits Sub Total: 16

Credit Summary	
Semester: 7	19
Semester: 8	16
Total Credits	35

B.Com (General)

CORE PAPERS

Core Code	Semester	Subjects
HBCO23001	1	Financial Accounting – I
HBCO23002	1	Principles of Management
HBCO23003	2	Financial Accounting II
HBCO23004	2	Business Economics
HBCO23005	3	Corporate Accounting – I
HBCO23006	3	Banking Theory Law and Practices
HBCO23007	3	Business Law
HBCO23008	3	Indirect Taxation
HBCO23009	4	Corporate Accounting II
HBCO23010	4	Company Law
HBCO23011	5	Cost Accounting
HBCO23012	5	Income Tax Law and Practice –I
HBCO23013	5	Computer Application in Business
HBCO23014	6	Income Tax Law and Practice –II
HBCO23015	6	Management Accounting
HBCO23016	7	Consumer Behaviour
HBCO23017	7	Computerized Accounting System
HBCO23018	7	Financial Reporting
HBCO23019	8	Financial Analytics and Control

INTERDISCIPLINARY SUBJECTS

Sub Code	Semester	Subjects
HBMA22ID3	1	Business Statistics
HBCO23ID1	2	Corporate Communication
HBCO23ID2	3	Financial Services
HBCO23ID3	4	Practical Auditing

UNIVERSITY COMMON PAPER

Sub Code	Semester	Subjects
HBCC22001	4	Environmental Studies
HBCC22002	6	Entrepreneurship Development
HBCC22003	7	Research Methodology
HBCC22004	7	Start up Strategies
HBCC22005	8	Principles of Digital Marketing
HBCC22006	8	Intellectual Property Rights & Patents
HBCC22ET1	6	Universal Human Values(ETL)

PROGRAMME ELECTIVES (2 papers to be chosen in Sem 4 & Sem 5)

Sub Code	Subjects
HBCO23E01	Marketing Management
HBCO23E02	Human Resource Management
HBCO23E03	International Trade
HBCO23E04	Business Environment
HBCO23E05	Portfolio Management
HBCO23E06	Business Policy & Strategic Management

SKILL ENHANCEMENT ELECTIVES (2 papers to be chosen in Sem 5 & Sem 6)

Sub Code	Subjects
HBCO23SE1	E Commerce
HBCO23SE2	Financial Management
HBCO23SE3	Industrial Law
HBCO23SE4	Digital Marketing
HBCO23SE5	Corporate Governance and Ethics

PRACTICAL

Sub Code	Semester	Subjects
HBCO23I01	1	Fundamentals of Insurance
HBCO23I02	2	Yoga and Meditation
HBCO23I03	3	Everyday Banking
HBCC22I02	4	Soft Skill I
HBCO23I04	4	Basic Elements of Logistics
HBCC22I03	5	Soft Skills II
HBCO23I08	7	Research Publication

LAB

Sub Code	Semester	Subjects
HBCO23L01	5	Computer Application in Business Lab
HBCO23L02	6	Project
HBCO23L03	8	Major Project

Table 1: Credit Distribution Format (B.Com Gen /CA/ CS/AF) From I to VI semester

S. No	CATEGORY	Description	No.of Courses	Credits	Total	Credit Weightage	Contact hours
1	CORE COURSES	Core Theory	15	4	66	51	900
		Core Lab	3	2			135
2	ELECTIVE COURSES	Department Core Electives/ Skill enhancement electives	4	3	12	9	180
3	OPEN ELECTIVES	Open Elective theory					
		Open Elective Lab					
4	INTERDISCIPLINARY/ ALLIED COURSES	Theory	4	4	18	14	240
		Lab	1	2			60
5	HUMANITIES & SOCIAL SCIENCES , LIFE SKILLS &SOFT SKILLS	Language 1 & 2	2	3	25	19	90
		English 1 & 2	2	3			90
		Soft Skills	2	1			60
		Life Skill(Yoga)	1	2			45
		Foreign Language					
		Environmental Studies	1	3			45
		Management Papers					
		Entrepreneurship Development	1	3			45
		Universal Human values	1	3			45
6	PROJECTS/INTERNSHIP/ CORE SKILL	Project	1	9	9	7	270
		Practical					
		Internship / NSS / NCC					
7	Research Component	Research methodology, Publication, IPR and Patents etc.					
8	Any other						
Total			38	44	130	100	2205

Table 1: Credit Distribution Format (B.Com Gen / CA/CS/AF) From VII and VIII Semester

S. No	CATEGORY	Description	No.of Courses	Credits	Total	Credit Weightage	Contact hours
1	CORE COURSES	Core Theory	4	4	16	45.7	240
		Core Lab					
2	ELECTIVE COURSES	Department Core Electives/ Skill enhancement electives					
3	OPEN ELECTIVES	Open Elective theory					
		Open Elective Lab					
4	INTERDISCIPLINARY/ ALLIED COURSES	Theory					
		Lab					
5	HUMANITIES & SOCIAL SCIENCES , LIFE SKILLS &SOFT SKILLS	Language 1 & 2			6	17.1	
		English 1 & 2					
		Soft Skills					
		Life Skill					
		Foreign Language					
		Environmental Studies					
		Management Papers	1	3			45
		Entrepreneurship Development	1	3			45
		Universal Human values					
6	PROJECTS/INTERNSHIP/ CORE SKILL	Project	1	6	6	17.1	180
		practicals					
		Internship / NSS / NCC					
7	Research Component	Research Methodology,	1	3	7	20	45
		Research Publication,	1	1			30
		IPR and Patents	1	3			45
8	Any other						
Total			10	21	35	100	675

**Table 2:
Revision/modification done in syllabus content:**

S. No	Course (Subject) Code	Course (Subject) Name	Concept/ topic if any, removed in current curriculum	Concept/topic added in the new curriculum	% of Revision/ Modification done
1	HBCO23001	Financial Accounting I		Unit 3 - Bank Reconciliation Statement (BRS)– Need and preparation, Unit 4 -Insurance Claims – Calculation of Claim amount – Average clause	20%
2	HBCO23002	Principles of Management		Unit 1 - Contribution to Management – Henry Fayol Principles -F.W.Taylor's, Unit 3 - Meaning and Importance of Departmentalization. Policies - Meaning and Types – Procedures - Forecasting.	25%
3	HBCO23003	Financial Accounting – II		Unit 4 - Death of a Partner , Unit 5 - Garner vs Murray rule - Piece Meal Distribution of Cash in case of Liquidation of Partnership Firm	
4	HBCO23004	Business Economics		Unit 3 - Indifference Curve – Definition, Properties and equilibrium, Unit 5 -Monopoly and Price Discrimination– Monopolistic Competition – Oligopoly–Models of Oligopoly..	15%
5	HBCO23004	Business Economics		Unit 3 - Indifference Curve – Definition, Properties and equilibrium , Unit 5 -Monopoly and Price Discrimination– 6Monopolistic Competition – O7ligopoly–Models of Oligopoly..	20%
6	HBCO23005	Corporate Accounting - I		Unit 1 Stock Split , Unit 2 - Debentures – Issue of Debentures and its classification Unit 3 - Calculation and Legal Provisions., Unit 4 - Methods of Valuation of Shares and Goodwill	30%
7	HBCO23006	Banking Theory Law and Practices		Unit 2 - Regulations–Financial sector reforms-Sukhmoy committee 1985- Narasimham committee I and II- Prudential norms: capital adequacy norms-classification of assets and provisioning. , Unit 3 - – KYC norms. Bank Lending –Lending Sources-Bank Lending Principles-Forms of lending – Insurance -Different Types of Insurance - IRDA – Pension Plan - annuity, Unit 4 - Meaning - Importance - Types of Financial Services – Economic Environment – Merchant Banking - Managing new	50%

				issue – Underwriting – Capital Market – Stock Exchange - SEBI – Leasing and Hire Purchase – Factoring – Venture capital – Mutual Funds – Credit Rating	
8	HBCO23007	Business Law		Unit 1 - Fraud - Misrepresentation - Mistake. Legality of object - Void agreements- Unlawful Agreements Unit 5 - Exceptions of Caveat Emptor	15%
9	HBCO23008	Indirect Taxation	NEW PAPER		
10	HBCO23ID3	Practical Auditing		Unit 1 - Difference between Auditing and Accounting – Classification of Auditing – investigation – Difference between Auditing and Investigation, Unit 2 - Audit Programme – Ownership and custody , Unit 3 - Vouching of cash Receipts and Payments – Difference between Verification and valuation., Unit 5 - EDP in Auditing – Division of Auditing in EDP Environment - Online Computer system in Audit – Types of Online Computer System in Audit - Procedure of Audit under EDP System	55%
11	HBCO23009	Corporate Accounting - II		Unit 1 - Calculation of purchase consideration (all methods), Unit 4 - Preparation of Statement of Affairs and Deficiency Account	20%
12	HBCO23010	Company Law	News paper	Meaning - Kinds of Companies (Special Provisions with respect to Private Company, Public Company, One Person Company, Small Company, Dormant Company) - Formation - Memorandum of Association - Contents - Restriction on “Other Objects”- DoctrineofUltraVires- ArticlesofAssociation-Contents- Prospectus-Contents-Types (Statement in Lieu of Prospectus, shelf Prospectus, Red Herring Prospectus) - Underwriting - Book Building Process - Green Shoe Option - E-Filing - Dematerialization. Unit-II: Share Capital and Debentures 12 periods Meaning of Shares- Kinds of Shares - Voting rights - Issue of shares at a Premium and Discount - Partly paid shares - Bonus Shares - Rights shares - Sweat Equity Shares. Debentures - Meaning - Types. Unit-III: Managerial Personnel 12 periods Directors-Women Directors-	70%

				Independent Director s- Director Identification Number- Other Key Managerial Personnel - Related Party Transactions	
13	HBCO23011	Cost Accounting	Cost Accounting I And II, merged as Cost Accounting	Unit 3 - SAM, WAMcontrol , Unit 4 - Absorption of Overheads including “Machine Hour Rate”.	20%
14	HBCO23012	Income Tax Law and Practice – I		Unit 2 - Leave Salary - Profits in lieu of Salary - Provident Funds, Unit 5 - Income Tax Authorities-Producer for Assessment-Tax deduction at source-Tax Collected at Source - Income Tax Authorities - Powers of the Central Board of Direct Taxes (CBDT), Commissioners of Income Tax and Income Tax officers. Assessment Procedures - Self Assessment - Best Judgement Assessment -Filing of Return – Various Return Forms – Permanent Account Number (PAN) and its usage- e-filing - Concept - Procedure - 26 AS - TDS - Traces - Filing of Return	30%
15	HBCO23I01	Fundamentals of Insurance			
16	HBCO23I02	Yoga and Meditation			
17	HBCO23I03	Everyday Banking			
18	HBCO23I04	Basic Elements of Logistics			
19	HBCC22ET1	Universal Human Values			
20	HBCO23E03	International Trade			
21	HBCO23E05	Portfolio Management			
22	HBCO23E06	Business Policy & Strategic Management			
23	HBCO23SE4	Digital Marketing			
24	HBCO23SE5	Corporate Governance and Ethics			
				New Syllabus	100%

Table3 (Common to B.Com-General, A&F, C.S & C.A)

List of New courses/ value added courses//life skills/Electives/interdisciplinary /courses focusing on employability/entrepreneurship/skill development.

S.No	New courses (Subjects)	Value added courses	Life skill	Electives	Inter Disciplinary	Focus on employability/entrepreneurship/skill development.
1	Fundamentals of Insurance	√				
2	Yoga and Meditation		√			
3	Everyday Banking	√				
4	Basic Elements of Logistics					√
5	Universal Human Values		√			
6	International Trade			√		
7	Portfolio Management			√		
8	Business Policy & Strategic Management			√		
9	Digital Marketing			√		√
10	Corporate Governance and Ethics			√		√
11	Indirect Taxation					√
12	Consumer Behaviour					√
13	Computerized Accounting System				√	
14	Financial Reporting	√				
15	Research Methodology				√	
16	Start Up Strategies					√
17	Financial Analytics and Control	√				
18	Principles of Digital Marketing					√
19	Intellectual Property Rights and Patents					√

SEMESTER- I

SubjectCode: HBTA22001	Subject Name: TAMIL - I	Ty/Lb/ ETL/IE	L	T/S.Lr	P/R	C
	Prerequisite: +2 Tamil Language	Ty	3	0/0	0/0	3

L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits
Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation

OBJECTIVES

- Understand the aims and objectives of teaching Tamil.
- Understand the rationale for learning Tamil.
- To motivate and stimulate the students to overcome their inferiority complex and improve fluency in the language.
- Learn significance of spoken skill.
- The relationship between language & culture and the implications for language teaching.

COURSE OUTCOMES (COs)- Students completing this course were able to

CO1	Tamil students are actively engaged in learning Tamil language and culture in a meaningful setting
CO2	Focus on applying the language in real life situations.
CO3	Use proficiency descriptors to motivate learners to progress to the next stage of learning.
CO4	Lessons are customized to arouse students interest and ignite the joy of learning Tamil Language.
CO5	Develop a strong foundation in listening & speaking skills.

Mapping of Course Outcome with Program Outcome (POs)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	3	2	3	2	3	3	3	2
CO2	2	2	3	2	3	2	2	3	3
CO3	3	3	2	3	2	3	3	3	2
CO4	2	2	3	2	2	2	2	3	2
CO5	3	3	3	3	3	3	2	2	3

		PSOs			
COs		PSO1	PSO2	PSO3	PSO4
CO1		3	3	3	3
CO2		2	2	3	3
CO3		3	3	3	2
CO4		2	2	3	3
CO5		3	2	2	3

3/2/1 Indicates Strength Of Correlation, 3-High, 2-Medium, 1-Low

Category	Program Core	Program Elective	Humanities and Social Science	Open Elective	Skill Enhancing Elective	Inter Disciplinary/ Allied	Skill Component	Practical / Project / internship	Others
			√						

Subject Code: HBTA22001	Subject Name : TAMIL-I	Ty/ Lb/ ETL/IE	L	T / S.Lr	P/R	C
	Prerequisite: + 2 Tamil Language	Ty	3	0	0	3
L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation						

பொதுத்தமிழ்

இளநிலைமாணாக்கருக்கு
B.A/B.Sc/B.Com/B.B.A/B.C.A/B.PES

HBTA22001

முதலாம்ஆண்டு- முதல்பருவம்

கற்றல்நோக்கம்: 1.மாணவர்களின்கவிதை,கட்டுரைஎழுதும்திறன்வளர்த்தல்
2.தமிழில் பிழையின்றி பேசும் எழுதும் திறன்வளர்த்தல்

அலகு-1

11மணிநேரம்

அ) மரபுக்கவிதை

- 1.செந்தமிழ்நாடு - மகாகவிபாரதியார்
- 2.தமிழின்இனிமை, இன்பத்தமிழ், எங்கள்தமிழ், சங்கநாதம்-பாரதிதாசன்
- 3.தமிழ்வளர்க்கசபதம் - நாமக்கல்கவிஞர்வெ.இராமலிங்கம்பிள்ளை
4. கோயில்வழிபாடு, வாழ்க்கைத்தத்துவங்கள் - கவிமணிதேசிகவிநாயகம்பிள்ளை
- 5.கும்மிப்பாடல் - சுத்தானந்தபாரதியார்
6. தமிழ்த்தாய்வாழ்த்து - மனோன்மணியம்பெ.சுந்தரம்பிள்ளை
- 7.விடுதலைவிளைத்தஉரிமை - கவியரசர்கண்ணதாசன்
8. அன்பெனும்பிடியுள்.....,முரசறைத்தல் - வள்ளலார்இராமலிங்கஅடிகள்

ஆ) புதுக்கவிதை

- 1.பாட்டாளிகளின்குரல் - பட்டுக்கோட்டைகலியாணசுந்தரம்
2. மகாத்மகாந்தியடிகள் - கவிஞர்வாலி
3. காகிதப்பூக்கள் - நா.காமராசு
- 4.வள்ளுவர்வழங்கும்விடுதலை - ஈரோடுதமிழன்பன்
5. உலகம் -வைரமுத்து
6. இன்னமுதமாமழை - பேரா. முனைவர்பொற்கோ
- 7.தமிழ்ப்பற்று-மீரா
- 8.ஐந்தாம்வகுப்புஅபிரிவு - நா.முத்துக்குமார்

அலகு - 2

7மணிநேரம்

நாட்டுப்புறஇலக்கியம்

1. பொதுஅறிமுகம்
2. நாட்டுப்புறஇலக்கியவகைகள்
- 3.நாட்டுப்புறக்கலைகள்

அலகு-3

12மணிநேரம்

அ) சிறுகதைகள்

1. தேங்காய்த்துண்டுகள் (மு.வரதராசனார்)
2. அறம் (மாலன்)
3. நாற்காலியும்நான்குதலைமுறைகளும் (திலகவதி)
4. அன்னையும்பிதாவும் (இராஜாஜி)
5. விடியுமா? (கு.ப.ராஜகோபாலன்)

ஆ) உரைநடை

1. மு.வ.என்னும்மந்திரம் (இரா.மோகன்)
2. தமிழிசைஇயக்கம் (க.வெள்ளைவாரணனார்)
3. மதுரைமாநகரம் (ரா.பி.சேதுப்பிள்ளை)

அலகு - 4

6மணிநேரம்

1. புதுக்கவிதை - தோற்றமும்வளர்ச்சியும்
2. உரைநடை- தோற்றமும்வளர்ச்சியும்
3. சிறுகதை- தோற்றமும்வளர்ச்சியும்

அலகு - 5

9மணிநேரம்

அ) இலக்கணம்

1. வழக்கு
2. தொகாநிலைத்தொடர்
3. எழுத்துப்போலி
4. பதவியல்

ஆ) மொழிப்பயிற்சி

1. தன்வினை -பிறவினை
2. ஒருமைபன்மைமயக்கம்
3. பிறமொழிச்சொற்களைநீக்குதல்
4. விண்ணப்பம்எழுதுதல்

Total Periods :

45

Subject Code:	HBFR22001	Semester	I			
Category	All UG Programs		L	T/SLr	P/R	C
Course Title	French - I		3	0	0	3

L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits
 Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation

OBJECTIVES

1. The students will acquire a different perspective of their own culture in relation to the French culture
2. The students will discover the attitudes towards familiar practices
3. The students will acquire a sense of the French language, its music and rhythms and basic usage.
4. The students will acquire a comprehensive view of the European Union and the member states

COURSE OUTCOMES (COs)

Students completing this course were able to

CO1	<ul style="list-style-type: none"> Identify the French language from other European language and to show and tell French words and expression
CO2	<ul style="list-style-type: none"> Understand how the language works discovering the pronunciation
CO3	<ul style="list-style-type: none"> Start writing short dialogues of greetings Try to interact with someone with life skill question – what, where, who, etc Describe persons and places
CO4	<ul style="list-style-type: none"> Discover France and its physical tributes, develop an idea about the importance of France in the world affairs Analyze ideas in the content of short paragraphs, paintings, etc., and everyday contexts. Appreciate the culture and uniqueness of France. Discuss in English various aspects of France and a new cultural event and compare with current scenario
CO5	<ul style="list-style-type: none"> Develop enough confidence to introduce oneself and ask others simple questions about personal details. Interact as long as other person speaks slowly and clearly.
CO6	<ul style="list-style-type: none"> Plan by Interacting with basic sentences and expressions as long As the person to with whom he/she speaks can help to re-formulate the sentences
CO7	<ul style="list-style-type: none"> Write any message, can fill any questionnaire. write ones names, nationality, address etc. on a hotel registration card/passport etc.

Mapping of Course Outcome with Program Outcome (POs)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	2	2	2	1	2	2	3
CO2	2	2	2	2	1	1	3	2	3
CO3	2	3	2	3	1	1	2	2	3
CO4	3	3	3	2	2	2	2	3	3
CO5	2	2	2	3	3	2	3	2	3
CO6	3	3	2	2	3	3	3	3	3
CO7	3	3	2	2	3	3	3	3	3

3/2/1 Indicates Strength Of Correlation, 3–High, 2–Medium, 1–Low

Category	Program Core	Program Elective	Humanities and Social Science	Open Elective	Skill Enhancing Elective	Inter Disciplinary /Allied	Skill Component	Practical / Project / internship	Others
			√						

Subject Code: HBFR22001	Subject Name: FRENCH - I	Ty/ Lb/ ETL/IE	L	T / S.Lr	P/R	C
	Prerequisite:+2 French Language	Ty	3	0	0	3
L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation						

FRENCH-I

UNIT I

9 Periods

Sesaluer, LaGraphie – écrire (compréhension orale, expression orale)

- SePrésenter-
- Lalangue française
- LaGraphie–écrireL‘alphabet,L‘abécédaire
- Les Accentsetles Ponctuations
- L‘interactionde base.
- **Clip audios: Exercice** orales, compositions orales et épreuvesorales. (20 –duréemoinsde 2 minute
- **Audio clips**-For oral expressions, oral assignments and oral test-20 duration lessthan2 minutes(10 oral exercises

UNIT II

9 Periods

S‘informer – Interaction saidantdes Compétences Debase

- Desmodèle sinterrogatifs
- Lesnombres, demander lecout/leprix
- Demanderl‘heure,Lesjours,Lesmoisdel‘année.
- **Clip audios: Exercicesorales**, compositions orales et épreuvesorales. (20 –duréemoinsde 2 minutes)
- **Audio clips**-For oral expressions, oral assignments and oral test-20 duration lessthan2 minutes (10 oral exercises,6 audioreading compositions & 4 tests).

UNIT III

9 Periods

Localiser–LaFrance

- Quelque symbole dela France.
- La carte de l‘Europe, La France dans le contexte international, La France et les Fuseaux horaires, Lafrancophonie, L‘unionEuropéen
- LaFrance physique, industrielle, touristique administrative
- Quelque symbole de Paris.
- **Clip audios: Exercicesorales**, compositions orales et épreuvesorales. (20 –duréemoinsde 2 minutes)
- **Audio clips**-For oral expressions, oral assignments and oral test-20 duration lessthan2 minutes (10 oral exercises, 6audioreadingcompositions & 4 tests).

UNIT IV**9 Periods****Lire et prononcer Le français**

- Les sons français, les voyelles françaises, les sons nasaux, les consonnes, Quelques sons uniques.
- Les syllabes françaises, Les Rythme de la langue française.
- **Clip audios** : Exercices oraux, compositions orales et épreuves orales. (20 – durée moins de 2 minutes)
- **Audioclips** - For oral expressions, oral assignments and oral test - 20 duration less than 2 minutes (10 oral exercises, 6 audio reading)

UNIT V**9 Periods****Observer et Comprendre**

- L'avis de la France quotidienne, Encas d'urgence.
- Grammaire initiale
- **Clip audios** : Exercices oraux, compositions orales et épreuves orales. (20 – durée moins de 2 minutes)
- **Audio clips** - For oral expressions, oral assignments and oral test - 20 duration less than 2 minutes (10 oral exercises, 6 audio Reading compositions & 4 tests).

Total no. of Periods: 45**Reference Books:**

1. **Parlez-vous français?**
Partie 1 Dr. M. Chandrika. V. Unni & Mrs. Meena Mathews 2019 by Universal publisher
2. **CLE INTERNATIONAL Lectures Clé en français facile.** (2012) Hachette Paris
3. **Cosmopolite: Livre d'élève A1** by Nathalie Hirschprung, Tony Tricot, Claude Le Ninan
4. **Latitudes-1** - Régine Mérieux & Yves l'oiseau, Didier 2017
5. **Alter Ego 1** - Catherine Dolez, Sylvie Pons: (2014) Hachette, Paris

SubjectCode: HBHI22001	Subject Name: HINDI - I	Ty/Lb/ET L/IE	L	T /S.Lr	P/R	C
	Prerequisite:+2 Hindi Language	Ty	3	0	0	3

L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits
Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation

OBJECTIVES

1. To Understand the Hindi Literature, culture and the usage of language in the various streams
2. To Build up the Confidence in covering in Hindi language.
3. To acquire Knowledge of the usage of Hindi language in the various Government Offices

COURSE OUTCOMES (COs)

Students completing this course were able to

CO1	Understand the basic concepts and Origin of Hindi
CO2	Know about the roots of Hindi Literature, its perspective and methods.
CO3	Elaborate and understand philosophical methods of Hindi Literature.
CO4	Evaluate the concept of Hindi from past to present and to study the society closely through Literature
CO5	Understand the importance of Hindi in the contemporary world.

Mapping of Course Outcome with Program Outcome (POs)

Sem I	Course code: HBH122001								
	Programme Outcomes (POs)								
COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	3	2	3	3	3	3	3
CO2	3	3	3	3	2	3	3	3	2
CO3	3	3	2	3	3	3	3	3	2
CO4	2	3	3	3	3	2	2	3	3
CO5	3	3	3	3	3	2	2	3	3

3/2/1 Indicates Strength Of Correlation, 3-High, 2-Medium, 1-Low

Category	Program Core	Program Elective	Humanities and Social Science	Open Elective	Skill Enhancing Elective	Inter Disciplinary/ Allied	Skill Component	Practical / Project / internship	Others
			√						

Subject: HBHI22001	Subject Name: HINDI - I	Ty/Lb/ETL/ IE	L	T /S.Lr	P/ R	C
	Prerequisite:+2 Hindi Language	Ty	3	0	0	3
L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation						

UNIT – I Prose –Understanding the secret of the culture and how to draft the letters in Government offices, technical terms

1. Sabhyataka Rahasya
2. Personal Applications
3. Leave Letters
4. Government Order
5. Administrative Terminology Hindi to English (25Words)

UNIT – II Prose-Understanding the human relations and also to know the procedures to open the account in the bank, technical terms

1. Mitrata
2. Letter to the Editor
3. Openingan A/C
4. Demi Official Letter
5. Administrative Terminology English to Hindi (25Words)

UNIT-III Prose- the contribution of youth in developing India, drafting memo and technical things used in memo

1. YuvavonSe
2. Application for Withdrawal
3. Circular
4. Memo
5. Administrative Terminology Hindi to English (25Words)

UNIT-IV Prose-The effect of Nuclea renergy and usage of technical terms in offices

1. Paramanu Oorjaevam Khadya Padarth Sanrakshan
2. Transfer ofan A/C
3. Missingof Pass Book/Cheque Leaf
4. Official Memo
5. Administrative Terminology English to Hindi(25Words)

UNIT-V Prose-The Obstacles faced by the youth forgetting employment, drafting complaint letters, technical terms

1. Yougyataaur Vyavasayka Chunav
2. Complaints
3. Ordering for Books
4. Notification
5. Official Noting Hindi to English
(25 words)

Total no. of Periods: 45

REFERENCE:

1. Prayojan Moolak Hindi:Dr. Syed Rahamathulla, Poornima Prakashan4/7,BegumIIIStreet, Royapettah, Chennai– 14
2. Hindi Gadhya Mala Dr. Syed Rahamathulla, PoornimaPrakashan4/7,Begum III Street, Royapettah, Chennai.

HBEN22001	ENGLISH - I(Common to all UG Programs under H&S)	L	T	P	C
	Total contact Periods– 45	3	0	0	3
	Prerequisite–Plus 2 English Language				
	Course designed by–Department of English				

Objectives:

1. Develop English Language skills (LSRW) to communicate in English without any inhibition.
2. Learn lexis and syntax to be fluent in English for social and academic communication
3. Demonstrate content knowledge through appropriate language use for academic success.
4. Develop in the analytical and interpretative skills for search, projects, placement etc.,
5. Engage in academic and business writing with professional ethics.

Course Outcomes (COs)

CO1	Possess Language skills (LSRW) to communicate in English without any inhibition.
CO2	Express with appropriate lexis and syntax in English for social and academic communication
CO3	Demonstrate content knowledge through appropriate language use for academic success.
CO4	Analyse and interpret any genre of literature in English for research, projects, placement etc.,
CO5	Engage themselves in organized academic and business writing with professional ethics

Program Specific Outcome

PSO1	Demonstrating mastery of the components of English language and literature.
PSO2	Explaining through literature in English, diverse historical cultural and social ethics
PSO3	Applying literary critical perspectives to generate original analysis of literature in English
PSO4	Promoting cultural values and real-life skills through English language and Literature

Mapping of course outcomes (COs)with Program Outcomes(POs)

(H/M/L indicates the strength of correlation) H=High; M=Medium; L=Low

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
1	3	3	3	1	2	2	1	2	3
2	3	3	3	1	2	2	1	2	3
3	3	3	3	1	2	2	1	2	3
4	3	3	3	3	3	2	1	2	3
5	3	3	3	3	3	2	1	2	3

Mapping of course outcomes (COs) with program Specific outcomes (PSOs)

COs	PSO1	PSO2	PSO3	PSO4
CO1	3	2	2	2
CO2	2	2	2	2
CO3	3	2	2	2
CO4	3	2	2	2
CO5	3	2	2	2

3/2/1IndicatesStrengthOfCorrelation,3–High,2-Medium,1-Low

Category	Program Core	Program Elective	Humanities and Social Science	Open Elective	Skill Enhancing Elective	Inter Disciplinary/ Allied	Skill Component	Practical / Project / internship	Others
			√						

HBEN22001	Semester I	L	T	P	C
	ENGLISH - I (Common to all UG Programs under H&S)	3	0	0	3

Course Objectives:

The students will be facilitated to

1. Develop English Language skills (LSRW) to communicate in English without any inhibition.
2. Learn vocabulary and syntax to be fluent in English for social and academic communication
3. Demonstrate content knowledge through appropriate language use for academic success.
4. Develop in them analytical and interpretative skills for research, projects, placement etc.,
5. Engage in academic and business writing with a focus on social and professional ethics.

Unit I: Prose

1. Beware the loss of Biodiversity
2. The Urban - Rural Divide
3. Grading down Plastics
4. The Unsung Hero of Covid – 19 in India
5. From Aircrafts to Drones
6. My Vision for India

Unit II: Poetry

1. On Killing a Tree
2. The Road Not Taken
3. Anthem for Doomed Youth

Unit III: Short Story

1. Portrait of a Lady
2. The Connoisseur

Unit IV: Drama

1. The Never-Never Nest
2. Frederick Douglass

Unit V: Functional Grammar – Charts & LSRW Development

Functional Grammar: (*Grammar exercises spread up in all four units*)

Parts of speech- use of articles- prepositions – their uses – verb + prepositions- words followed by prepositions – modals -tenses- active -passive- impersonal passive forms- concord- conditional sentences – question tags - Common errors - Punctuation

Vocabulary development- word formation - prefixes-suffixes – synonyms-antonyms – homophones - homonyms – words often confused

Charts/Diagrams and their interpretation - their use

Tables- Flow chart- Pie chart -Bar chart

Letters: Formal and Informal

LSRW Development: audio, video and tasks for the content of lessons under each unit.

Course Outcomes:

On completing the course the students will be able to

1. Possess Language skills (LSRW) to communicate in English without any inhibition.
2. Express with appropriate lexis and syntax in English for social and academic communication
3. Demonstrate content knowledge through appropriate language use for academic success.
4. Analyse and interpret any genre of literature in English for research, projects, placement etc.,
5. Engage themselves in organized academic and business writing with professional ethics.

Prescribed Text:

1.M. Chandrasena Rajeswaran, R. Pushkala & S. Bhuvanewari, Pinnacle: A Skills Integrated Textbook

2.V. Karpagavadivu, S. Bhuvanewari, J. Valentina Rani , S. Magdelin Percy, English Workbook

Suggested Reading:Wren and Martin: Grammar and Composition, Chand &Co 2006

Total Periods	45
:	

Subject Code: HBMA22ID3	Subject Name: Business Statistics	Ty/Lb/E TL/IE	L	T	p	C
	Prerequisite: Higher Secondary Mathematics	Ty	2	2	0	4

L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits
Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation

OBJECTIVES

- To understand the Basic concepts in Statistics
- To understand the Basic concepts in Measures of Central Tendency
- To understand the Basic concepts in Measures of Dispersion
- To understand the Basic concepts in Correlation
- To understand the Basic concepts in Probability theory

COURSE OUTCOMES (Cos)

Students completing this course were able to

CO1	Understand the basic concepts of Statistics and Graphical representation of Data
CO2	Learn how to analyze the Data with various measures of Central Tendency
CO3	Learn how to analyze the Data with various measures of Dispersion
CO4	Understand the concept of Correlation
CO5	Understand the basic concepts of Probability

Mapping of Course Outcome with Program Outcome (POs)

Cos/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	2	3	3	1	2	1	3
CO2	3	2	3	3	2	1	2	2	3
CO3	2	2	3	3	3	2	1	2	3
CO4	3	1	3	3	3	2	2	1	2
CO5	3	2	3	3	3	2	1	2	3
COs /PSOs	PSO1				PSO2				PSO3
CO1	3				2				2
CO2	2				2				2
CO3	3				2				2
CO4	3				2				2
CO5	3				2				2

Category	Program Core	Program Elective	Humanities and Social Science	Open Elective	Skill Enhancing Elective	Inter Disciplinary/ Allied	Skill Component	Practical / Project / internship	Others
			√						

Subject Code:	Subject Name: FINANCIAL ACCOUNTING – I	Ty/Lb/ETL/ IE	L	T / S.Lr	P/R	C
HBCO23001	Prerequisite : Basic knowledge in Accounting	Ty	2	2	0	4

L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits
Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation

OBJECTIVES

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

COURSE OUTCOMES (Cos)

Students completing this course were able to

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

Mapping of Course Outcome with Program Outcome (POs)

Sem	Course code:HBCO23001								
I	Programme Outcomes(POs)								
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	3	2	3	2	3	3	2	3
CO2	3	3	3	3	3	3	3	3	3
CO3	3	2	3	3	3	3	3	3	3
CO4	2	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	2	2	3	2

Sem -I

Programme Specific Outcomes(PSOs)

Cos	PSO1	PSO2	PSO3
CO1	3	3	3
CO2	2	2	3
CO3	3	3	3
CO4	2	2	3
CO5	3	2	2

3/2/1 Indicates Strength Of Correlation, 3 – High, 2- Medium, 1- Low

Category	Program Core	Program Elective	Humanities and Social Science	Open Elective	Skill Enhancing Elective	Inter Disciplinary/ Allied	Skill Component	Practical / Project / internship	Others
	√								

Subject Code:	Subject Name: FINANCIAL ACCOUNTING – I	Ty/Lb/ETL/IE	L	T / S.Lr	P/R	C
HBCO23001	Prerequisite : Basic knowledge in Accounting	Ty	2	2	0	4
L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation						

UNIT I INTRODUCTION

12 Periods

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

UNIT II PREPARATION OF FINAL ACCOUNTS

12 Periods

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

UNIT III RECTIFICATION OF ERRORS and BRS

12 Periods

Classification of Errors – Rectification of Errors – Preparation of Suspense Account. Bank Reconciliation Statement (BRS)– Need and preparation

UNIT IV DEPRECIATION AND INSURANCE CLAIMS

12 Periods

Depreciation – Meaning, Causes, Types – Straight Line Methods, Written Down Value Method.(Change in Method Excluded). Concept of useful life under Companies Act 2013
Insurance Claims – Calculation of Claim amount – Average clause

UNIT V SINGLE ENTRY SYSTEM

12 Periods

Single Entry – Meaning, Features, Defects, Difference between Single Entry and Double Entry System – Statement of Affairs Methods- Conversion Methods

Total Periods :	60
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Books for Reference :

1. Gupta, R.L & Gupta, V.K, Advanced Accounting, Sulthan Chand & Sons, New Delhi.
2. Jain & Narang, Financial Accounting, Kalyani Publishers, New Delhi.
3. Reddy, T.S & Murthy, A. Financial Accounting, Margham Publications, Chennai.
4. Shukla & Grewal, Advanced Accounting, S.Chand & Co. New Delhi.
5. Parthasarathy, S. & Jaffarulla, A. Financial Accounting, Kalyani Publishers, New Delhi

Subject Code:	Subject Name: Principles of Management	Ty/Lb/ETL/ IE	L	T / S.Lr	P/R	C
HBCO23002	Prerequisite : Knowledge in Management	Ty	4	0	0	4

L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits
Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation

OBJECTIVES

- 1.To enable to students appreciate the contribution made by management thinkers towards the basic principles and function of management.
- 2.To provide opportunities to apply the general function of management in day today managerial practice.
- 3.To understand the required skills for staffing and directing functions.

COURSE OUTCOMES (Cos)

Students completing this course were able to

CO1	Understand the importance of management in Organisation
CO2	Apply the comprehensive role of planning in Organisation
CO3	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

Mapping of Course Outcome with Program Outcome (POs)

Sem	Course code: HBCO23002								
I	Programme Outcomes(Pos)								
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	3	2	3	3	3	3	2	3
CO2	3	3	3	3	3	3	3	3	3
CO3	3	2	3	3	3	3	3	3	2
CO4	2	3	3	3	3	3	3	2	3
CO5	3	3	3	3	3	2	2	3	3

Sem -I	Programme Specific Outcomes(PSOs)								
Cos	PSO1			PSO2			PSO3		
CO1	3			3			3		
CO2	2			2			3		
CO3	3			3			3		
CO4	2			2			3		
CO5	3			2			2		

3/2/1 Indicates Strength Of Correlation, 3 – High, 2- Medium, 1- Low

Category	Program Core	Program Elective	Humanities and Social Science	Open Elective	Skill Enhancing Elective	Inter Disciplinary /Allied	Skill Component	Practical / Project / internship	Others
	√								

Subject Code:	Subject Name: Principles of Management	Ty/Lb/ ETL/ IE	L	T / S.Lr	P/R	C
HBCO23002	Prerequisite : Knowledge in Management	Ty	4	0	0	4

UNIT – I Evolution of Management

12 Periods

Management : Importance – Definition – Nature and Scope of Management Process - Role and Functions of a Manager – Levels of Management – Contribution to Management – Henry Fayol Principles - F.W.Taylor's - Scientific Management Elton Mayo's Hawthorne Experiments.

UNIT – II Planning & Decision Making

12 Periods

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

UNIT – III Organizing

12 Periods

Organizing : Types of Organizations – Organization Structure – Span of Control– Departmentation – Meaning and Importance of Departmentation, Types . Policies - Meaning and Types – Procedures -

UNIT – IV Staffing & Directing

12 Periods

Functions of Staffing -Authority – Delegation – decentralization — –Direction – Nature and Purpose.-- Leadership – Types – Motivation – need - Kinds Motivation– Maslow Theory - Communication – process – Methods

UNIT – V Coordinating and Control

12 Periods

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

Total periods :	60
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Books for Study :

1. Gupta, C.B. Management Theory & Practice, Sulthan Chand & Sons, New Delhi.
2. Prasad, L.M. Principles & Practice of Management, Sultan Chand & Sons ,New Delhi.
3. Tripathi, P.C.&Reddy, P.N.Principles of Managements, Tata Mac. Graw Hill, New Delhi.
4. Weihri chand Koontz, Management- A Global Perspective.
5. N.Premavathy, Principles of Management, Sri Vishnu Publications, Chennai.
6. Jayasankar,J. Business Management, Margham Publication, Chennai.
7. Sundar, K. Principles of Management, Vijay Nicole Imprints Pvt. Ltd., Chennai.

E-Resources

1. www.wisdomjobs.com www.aim2.,
2. www.clep.collegeboard.org

Subject Code: HBCO23I01	Subject Name: FUNDAMENTALS OF INSURANCE	Ty/Lb/ ETL/ IE	L	T/ S.Lr	P/R	C
	Prerequisite : Basic knowledge in INSURANCE	IE	1	0	2	2

L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits
Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation

OBJECTIVES

- 1.To facilitate the students to understand the concept of Insurance
- 2.To know the Basic Techniques of the Modern forms of Insurance agency.
- 3.To develop knowledge on IRDA Act

COURSE OUTCOMES (Cos)

Students completing this course were able to

CO1	Understand skill set required to be able to understand origin of insurance
CO2	Gain basic knowledge of types of insurance
CO3	Familiarise with types of policies
CO4	To develop knowledge on functions of agent
CO5	To Understand reason trends in IRDA Act

Mapping of Course Outcome with Program Outcome (POs)

Sem	Course code: HBCO23I01								
	Programme Outcomes(Pos)								
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	3	2	3	3	3	3	2	3
CO2	3	3	3	3	3	3	3	3	3
CO3	3	2	3	3	2	3	3	3	2
CO4	2	3	2	3	3	3	3	2	3
CO5	3	3	3	3	2	3	2	3	3

Sem –I	Programme Specific Outcomes(PSOs)								
Cos	PSO1			PSO2			PSO3		
CO1	3			3			2		
CO2	2			2			3		
CO3	3			3			3		
CO4	3			3			2		
CO5	3			3			2		

3/2/1 Indicates Strength Of Correlation, 3 – High, 2- Medium, 1- Low

Category	Program Core	Program Elective	Humanities and Social Science	Open Elective	Skill Enhancing Elective	Inter Disciplinary /Allied	Skill Component	Practical / Project / internship	Others
								√	

Subject Code:	Subject Name: FUNDAMENTALS OF INSURANCE	Ty/Lb/ ETL/ IE	L	T/ S.Lr	P/R	C
HBCO23I01	Prerequisite : Basic knowledge in INSURANCE	IE	1	0	2	2
L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation						

Unit-I

Introduction to Insurance–Type of Insurance – Principles of Insurance.

Unit-II

Salient features of IRDA Act – Administration of IRDA Act – Regulatory measures of IRDA

Unit-III

Life insurance products – Term, Whole life, Endowment.

Unit-IV

Introduction to general Insurance – fire, marine and motor insurance.

Unit-V

Government and insurance companies – LIC India- private players in Insurance in India.

Total Periods	30
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Text Books Recommended:

1. Dr.N.Premavathy – Elements of Insurance, Sri Vishnu Publications, Chennai.
Dr.A.Murthy –
2. Elements of Insurance, Margham Publications, Chennai M.N.Mishra –
3. Insurance, Principles and practice, S.Chand& Co. Ltd., New Delhi
4. Nalini Prava Tripathy, Prabir Paal – Insurance Theory & Practice, Prentice Hall of India
5. Anand Ganguly – Insurance Management, New Age International Publishers

SEMESTER - II

Subject Code: HBTA22002	Subject Name: TAMIL - II		C	L	T/S Lr	P/R	Ty/ Lb/ ETL		
	Prerequisite: Knowledge of Tamil		3	3	0	0	Ty		
L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation									
OBJECTIVES									
<ul style="list-style-type: none"> Communicating with friends from around the world via social networking opportunities. To develop 21st century learners who love & appreciate Tamil language. Learn significance of spoken skill. The relationship between language & culture and the implications for language teaching Travelling to other countries and learning about other cultures. 									
COURSE OUTCOMES (Cos)									
Students completing this course were able to									
CO1	Strengthen literacy skills								
CO2	Engage in learning Tamil language and culture in a meaningful setting								
CO3	Engross in independent and life-long learning								
CO4	Develop a strong foundation in listening & speaking skills.								
CO5	Arouse students interest and ignite the joy of learning Tamil language.								
Mapping of Course Outcome with Program Outcome (POs)									
Cos/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	3	2	3	2	3	3	3	2
CO2	2	2	3	2	3	2	2	3	3
CO3	3	3	2	3	2	3	3	3	2
CO4	2	2	3	2	2	2	2	3	2
CO5	3	3	3	3	3	3	2	2	3
3/2/1 Indicates Strength Of Correlation, 3 – High, 2- Medium, 1- Low									
COs	PSOs								
	PSO1		PSO2		PSO3		PSO4		
CO 1	3		3		3		3		
CO 2	2		2		3		3		
CO 3	3		3		3		3		
CO 4	2		2		3		3		
CO 5	3		3		3		2		
3/2/1 Indicates Strength Of Correlation, 3 – High, 2- Medium, 1- Low									
Category	Program Core	Program Elective	Humanities and Social Science	Open Elective	Skill Enhancing Elective	Inter Disciplinary/ Allied	Skill Component	Practical / Project / internship	Others
			√						

பொதுத்தமிழ்

இளநிலைமாணாக்கருக்கு

B.A/B.Sc/B.Com/B.B.A/B.C.A/B.PES

HBTA22002

முதலாம்ஆண்டு- இரண்டாம்பருவம்

கற்றல்நோக்கம்: 1.தமிழர்பண்பாட்டினை அறியச்செய்தல்

2. கடிதம்எழுதும்திறன்வளர்த்தல்

3.தமிழ்இலக்கியவரலாற்றினை அறிதல்

அலகு - 1 சங்கஇலக்கியம்9 மணிநேரம்

1. புறநானூறு - பா.எண் - 183,184,192

2. குறுந்தொகை - பா. எண் 2,40,167

3. நெடுநல்வாடை - 1 முதல் 44 வரிகள்வரை

4.கலித்தொகை - பா.எண் 102,133

அலகு - 2 காப்பியம் 9 மணிநேரம்

1. சிலப்பதிகாரம் -

வழக்குஉரைகாதைமுழுவதும்

அலகு - 3 நீதிஇலக்கியம் 9 மணிநேரம்

1.திருக்குறள் - 34,72,96,102,103,116,124,136,158,395 (10 குறள்கள்)

2.நாலடியார் - 1,11,29,32,43,51,74,103,116,135 (10பாடல்கள்)

3.ஆசாரக்கோவை - 20,23,25,76,96 (5 பாடல்கள்)

4.திரிகடுகம்- 7,12,27,31,38,(5 பாடல்கள்)

அலகு - 4 தமிழ்இலக்கியவரலாறு 9 மணிநேரம்

1.பக்திஇலக்கியம்

2. சிற்றிலக்கியம்

அலகு - 5 இலக்கணம் 9 மணிநேரம்

1.வல்லினம்மிகும்இடங்கள்

2.வல்லினம்மிகாஇடங்கள்

3. வினாவகைகள்

4.விடைவகைகள்

மொழிப்பயிற்சி

1. கடிதம்எழுதும்முறை

2.செய்வினை - செயப்பாட்டுவினை

3.மயங்கொலிப் பிழையை நீக்குக

Subject Code: HBFR22002	Subject Name: FRENCH II	C	L	T/SLr	P/R	Ty/ Lb/ ETL/IE
	Prerequisite : Knowledge of basics of french	3	3	0	0	Ty

L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits
Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation

Objectives

1. Students will be able to understand the familiar words and expressions when someone talks slowly and distinctly.
2. The students will be able to reads; he/she will be able to understand the posters, advertisements or catalogues.
3. The students will be able to communicate and ask and reply to simple questions on familiar subjects
4. The students will be able to use expressions and write simple sentences without faults to describe their living spaces

Course Outcome	Course Outcome	Bloom's Level
CO 1	Repeating the basics learnt and memorizing new a factors like the conjugations	Remembering
CO 2	Understanding very frequent expressions and vocabulary concerning immediate surrounding and what concerns the speaker. Also understand simple announcements and clear message.	Understanding
CO 3	Can read ,understand and act upon on short announcements classified in papers or catalogues ,menu cards, timings and personal shot and messages	Applying Analyzing
CO 4	Can utilize a series of sentences or expressions to describe in simple terms family living conditions studies and actual and recent professional activities	Evaluating
CO 5	Can communicate simple and direct exchange originating from simple habitual tasks on familiar activities and subjects.	Creating

MAPPING OF Cos WITH POs

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	2	2	2	2	3	2	2	1
CO2	2	2	2	2	3	3	1	2	3
CO3	2	1	2	1	3	3	2	2	1
CO4	1	2	1	2	2	2	2	1	1
CO4	2	2	2	1	1	1	1	2	1
CO5	1	1	2	2	1	1	1	1	1

H/M/L indicates strength of correlation 1- High 2- Medium 3- Low

Category	Program Core	Program elective	Humanities and social Science	Open Elective	Skill enhancing elective	Inter Disciplinary/ Allied	Skill Component	Practical /Project/ internship	Others
			√						

Subject Code: HBFR22002	Subject Name: FRENCH– II	C	L	T/SLr	P/R	Ty/ Lb/ ETL/IE
	Prerequisite : Knowledge of basics of French	3	3		0	Ty
L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation						

UNIT I

9Periods

Compétences communicatives, phonologiques, linguistiques, grammaticales et culturelles

Sesaluer, prendre congé, se présenter quelqu'un/quelque chose, Salutations, présentatifs, détails d'identité, professions, quartiers

Genres, nombres, articles, présentatifs, pluriels des noms, c'est/il est, pronoms toniques

Salutations française, comportement des salutations, les quartiers parisiens, le peintre Monet

- **Clip audios** : Exercices orales, compositions orales et épreuves orales. (20 –durée moins de 2 minutes)
- **Audio clips**- For oral expressions, oral assignments and oral test-20- duration less than 2 minutes (10 oral exercises, 6 audio reading compositions& 4 tests).

UNIT II

9Periods

Compétences communicatives, phonologiques, linguistiques, grammaticales et culturelles

- Dialogue de la vie d'étudiant, des liens familiaux, de l'appartenance, des habitudes ; poème, le son « eu » énonces a répéter, lecture guidée.

- S'exprimer de la fréquence, des habitudes, articles, present de l'indicatif, verbes a la terminaison – er, adjectifs possessifs et qualificatifs, locutions avec « avoir »

- Demander l'heure, Les jours, Les mois de l'année.

- **Clip audios** : Exercices orales, compositions orales et épreuves orales.(20 –durée moins de 2 minutes)
- **Audio clips**- For oral exercises, oral assignments and oral test-20 duration less than 2 minutes (10 oral excercises ,6 audio reading compositions& 4 tests).

UNIT III

9Periods

Compétences communicatives, phonologiques, linguistiques, grammaticales et culturelles

- Parler des voyages, identifier les vêtements, caractériser de personnes, faire des exclamations, s'informer sur la vie d'étudiant français.

- Poème, le « son i », décrire des personnes, prononcer le nom des pays et des nationalités, appréciation/exclamation

- Transport et voyages, les pays, nationalités, la mode, la partie du corps ,Adjectifs de nationalités et genres, adjectifs réguliers/irréguliers, prépositions de lieux, verbes aller- venir et verbes a la terminaison –ir

- L'aéroport de Roissy, a la douane, les vêtements, a mode a paris, quelques professions, le sport et la sante ; a Joconde, la BD,

- **Clip audios** : Exercices orales, compositions orales et épreuves orales. (20 –durée moins de 2 minutes)
- **Audio clips**- For oral expressions, oral assignments and oral test-20-duration less than 2 minutes (10 oral exercises ,6 audio Reading compositions& 4 tests).

UNIT IV

9Periods

Compétences communicatives, phonologiques, linguistiques, grammaticales et culturelles

- Communication au restaurant, des recettes, le goût et les préférences identifier le type des restaurants.
- Poème, le son « o » énonces simples, des sons nasaux, exercices de répétition
- Les repas français recette activités et sportives
- **Clip audios** : Exercices orales, compositions orales et épreuves orales.(20 –durée moins de 2 minutes)
- **Audio clips**- For oral expressions, oral assignments and oral test-20 duration less than 2 minutes (10 oral exercises ,6 audio reading

UNIT V

9Periods

Compétences communicatives, phonologiques, linguistiques, grammaticales et culturelles

- Planifier des vacances, parler des concours, du sport, du temps qu'il fait, s'exprimer au comparatif
- Poème le son « yu », répétition d'énonces, lire de noms de quelques villes
- Activités de vacances, mots de localisation, plan de Paris, le climat et l'écologie, un concours international, les saisons
- Adjectifs de couleur, nombres ordinaux, quelques verbes irréguliers,
- 3 temps autour du présent « de » et « a » et des verbes. Différentes formes du négatif, « il fait » le comparatif le superlatif absolu
- Auberges de jeunesse, vacance, plan de Paris arrondissements quelques monuments parisiens, tourisme fluvial français
- **Clip audios** : Exercices orales, compositions orales et épreuves orales. (20 –durée moins de 2 minutes)
- **Audio clips**- For oral expressions, oral assignments and oral test-20 duration less than 2 minutes (10 oral exercises , 6 audio Reading compositions& 4 tests).

Total Periods: 45

Reference Books :

1. Parlez-vous français?Partie 1 - Dr.M.Chandrika.V.Unni&Mrs. Meena Mathews 2019 by Universal publisher
2. CLE INTERNATIONAL Lectures Clé en français facile. (2012) Hachette Paris
3. Cosmopolite: Livre de eleve A1 by Nathalie Hirsch sprung, Tony Tricot, Claude Le Ninan
4. Latitudes-1 by Régine Mérieux & Yves l'oiseau, Didier 2017
5. Alter Ego 1 - Catherine Dolez, Sylvie Pons : (2014) Hachette, Paris

Subject Code: HBHI22002	Subject Name: HINDI II		C	L	T/SLr	P/R	Ty/ Lb/ ETL/IE		
	Prerequisite : Knowledge of Hindi		3	3	0/0	0/0	Ty		
L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation									
OBJECTIVES									
1.To Understand the Ancient Hindi plays and its aspects. 2.To understand the medieval stories and well known novels 3.To know the techniques in writing Annotation and Translation									
COURSE OUTCOMES (Cos) Students completing this course were able to									
CO1	Introduce students to the real world situation with the help of Plays and stories written by various poets and writers.								
CO2	Understand the Literature in broader areas than merely confined to the subject								
CO3	Evaluate the concept of Hindi from past to present and to study the society closely through Literature.								
CO4	Make the best use of Hindi language in various streams.								
CO5	Helps in their Career acquiring knowledge in a language								
Mapping of Course Outcome with Program Outcome (POs)									
Sem II	Programme Outcomes (Pos)								
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	3	2	3	3	3	3	3
CO2	3	3	3	3	2	3	3	3	2
CO3	3	3	2	3	3	3	3	3	2
CO4	2	3	3	3	3	2	2	3	3
CO5	3	3	3	3	3	2	2	3	3
3/2/1 Indicates Strength Of Correlation, 3 – High, 2- Medium, 1- Low									
Category	Program Core	Program elective	Humanities and social Science	Open Elective	Skill enhancing elective	Inter Disciplinary/Allied	Skill Component	Practical /Project/internship	Others
			√						

Subject Code: HBHI22002	Subject Name: HINDI II	C	L	T/SLr	P/R	Ty/ Lb/ ETL/IE
	Prerequisite : Knowledge of Hindi	3	3	0/0	0/0	Ty
L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation						

UNIT – I One Act Play – novel and translation of hindi language) 9 Periods

1. Auranzeb ki Aakhiri Raat
2. Mukthidhan
3. Practice of Annotation Writing
4. Practice of Summary and Literary evaluation Writing

UNIT – II One Act Play – novel and translation of hindi language) 9 Periods

1. Laksmi ka Swagat
2. Mithayeewala
3. Practice of Annotation Writing
4. Practice of Summary and Literary evaluation Writing

UNIT-III One Act Play – novel and translation of hindi language) 9 Periods

1. Basant Ritu ka Natak
2. Seb Aur Dev
3. Practice of Annotation Writing
4. Practice of Summary and Literary evaluation Writing

UNIT-IV One Act Play – novel and translation of hindi language) 9 Periods

1. Bahut Bada Sawal
2. Vivah ki Teen Kathayen
3. Practice of Annotation Writing
4. Practice of Summary and Literary evaluation Writing

UNIT-V (Translation of Hindi Language to English language-paragraph, technical terms) 9 Periods

1. Translation Practice. (English to Hindi)

REFERENCES:

1. Aath Ekanki, Edited by Devendra Raj Ankur, Mahesh Anand Vaaniprakashan, 4695, 21- A Dariyagunj, New Delhi-110002
2. Swarna Manjari, Edited by Dr. Chitti Annapurna, Rajeshwari Publications 21/3, Mothilal street, (opp. Ranganthan Street) T.Nagar, Chennai-600017
3. Prayojan Mulak Hindi : Dr. Syed Rahmathullah, Poornima Prakashan, 4/7, Begum III street, Royapettah, Chennai-14.
4. Anuvad Abhyas Part III Dakshin Hindi Prachar Sabha, T.Nagar, Chennai -17

HBEN22002	LANGUAGE II - ENGLISH II (Common to all UG Courses under H&S)						Ty/Lb/ ETL/IE	L	T/ S.Lr	P/R	C		
	Total contact Periods – 45						Ty	3	0/0	0	3		
	Prerequisite – English Language												
	L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation												
Course Objectives													
<ol style="list-style-type: none"> 1. Develop four language skills appropriate to the level of education. 2. Demonstrate knowledge of vocabulary and sentence construction in appropriate contexts. 3. Express diverse forms of knowledge in different social and cultural contexts. 4. Attain a comprehensive knowledge of communication skills to use ethically. 5. Develop organized academic and business writing for professional careers. 													
Course Outcomes (COs)													
<ol style="list-style-type: none"> 1. Develop four language skills appropriate to the level of education. 2. Demonstrate knowledge of vocabulary and sentence construction in appropriate contexts. 3. Express diverse forms of knowledge in different social and cultural contexts. 4. Attain a comprehensive knowledge of communication skills to use ethically. 5. Develop organized academic and business writing for professional careers. 													
Program Specific Outcomes (PSOs)													
<ul style="list-style-type: none"> • Demonstrating mastery of the components of English language and literature. • Explaining through literature in English, diverse historical cultural and social ethics • Applying literary critical perspectives to generate original analysis of literature in English • Promoting cultural values and real-life skills through English language and Literature 													
Mapping of course outcomes (COs) with Program Outcomes (POs) & Program Specific Outcomes													
(3/2/1 indicates the strength of correlation) 3= High; 2= Medium; 1= Low													
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
1	3	3	3	3	3	3	3	1	3	3	3	3	3
2	3	3	3	3	3	3	3	1	3	3	3	3	3
3	3	3	3	3	3	3	3	1	3	3	3	3	3
4	3	3	3	3	3	3	3	1	3	3	3	3	3
5	3	3	3	3	3	3	3	1	3	3	3	3	3
Category	H&S	Program core	Program Elective	Open Elective	Interdisciplinary/ Allied	Skill enhancing Elective	Skill component	Practical	Project	Internship	Others		
	√												

Course Code	LANGUAGE-II : ENGLISH II	Ty/Lb/ ETL/IE	L	T/ S.Lr	P/R	C
HBEN22002	(Common to all UG H&S Courses)	Ty	3	0/0	0/0	3
L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation						

Unit I:

9 Periods

1. All the World's a Stage – William Shakespeare
2. Speech of Barack Obama
3. The Verger- Somerset Maugham

Unit II:

9 Periods

1. Spider and the Fly - Mary Howitt
2. "They thought that a bullet would silence us, but they failed". - Malala Yousafzai
3. Refund – Fritz Karinthy

Unit III:

9 Periods

1. Night of the Scorpion-Nissim Ezekiel
2. On Running after one's hat- G.K.Chesterton
3. The Last Leaf – O. Henry

Unit IV:

9 Periods

1. Polonius Advice to Laertes-William Shakespeare
2. 'We Must Continue to Dream Big': An open letter from Serena Williams
3. The Necklace - Guy de Maupassant

Unit V:

9 Periods

1. Functional English: Letter Writing (Formal, Informal, Email)
2. Resume
3. Précis
4. Reading Comprehension
Developing the hints

Total 45 Periods

Prescribed Text:

- 'Greatest Speeches of the Modern World', Rupa Publications India, 2018.
- Woudhuysen H.R. 'The Arden Shakespeare third series', the Arden Shakespeare Publishers, 2020.
- Karinthy. Fritz, 'Refund: A Play in One Act', French. Samuel, 1938.
- Simpson H. C & Wilson E. H, 'A Senior Anthology of Poetry', Macmillan Education, 1952.
- O'Brien. Terry, '50 Greatest Short Stories', Rupa Publications India; First Edition, 2015.
- J.C.Richards with J.Hull & S.Proctor, Interchange, Level 3, Cambridge University Press, 2021.
- Mark Hancock, English Pronunciation in Use, CUP, 2016.
- M.Chandrasena Rajeswaran & R.Pushkala, Communication Lab Workbook 2022.
- M.Chandrasena Rajeswaran, R.Pushkala & S.Bhuvanewari Pinnacle: A Skills Integrated Text, 2022
- Dutt, K, Rajeevan, G & Prakash, A, A Course on Communication Skills, 1st edn, CUP, Chennai, 2008

Suggested Links: <https://www.poetrybyheart.org.uk/poems/the-spider-and-the-fly/Reference>

Subject Code:	Subject Name: CORPORATE COMMUNICATION	Ty/Lb/ETL/ IE	L	T/S.Lr	P/R	C
HBCO23ID1	Prerequisite : Basic knowledge in communication	Ty	4	0	0	4

L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits
Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation

OBJECTIVES

1. To facilitate the students to understand the concept of Communication.
2. To know the Basic Techniques of the Modern forms of Communication.
3. To develop knowledge on report writing

COURSE OUTCOMES (Cos)

Students completing this course were able to

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

Mapping of Course Outcome with Program Outcome (POs)

Sem	Course code: HBCO23ID1								
II	Programme Outcomes (Pos)								
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	3	2	3	3	3	3	2	3
CO2	3	3	3	3	3	3	3	3	3
CO3	3	2	3	3	2	3	3	3	2
CO4	2	3	2	3	3	3	3	2	3
CO5	3	3	3	3	2	3	2	3	3

Sem -II	Programme Specific Outcomes (PSOs)								
Cos	PSO1			PSO2			PSO3		
CO1	3			3			2		
CO2	2			2			3		
CO3	3			3			2		
CO4	3			3			2		
CO5	3			2			3		

3/2/1 Indicates Strength Of Correlation, 3 – High, 2- Medium, 1- Low

Category	Program Core	Program Elective	Humanities and Social Science	Open Elective	Skill Enhancing Elective	Inter Disciplinary/ Allied	Skill Component	Practical / Project / internship	Others
						√			

Subject Code:	Subject Name: CORPORATE COMMUNICATION	Ty/Lb/ ETL/ IE	L	T / S.Lr	P/R	C
HBCO23ID1	Prerequisite : Basic knowledge in communication	Ty	4	0	0	4

UNIT I ESSENTIALS OF COMMUNICATION

12 Periods

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

UNIT II WRITTEN COMMUNICATION - I

12 Periods

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

UNIT III WRITTEN COMMUNICATION - II

12 Periods

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

UNIT IV REPORT WRITING

12 Periods

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

UNIT V OTHER FORMS OF COMMUNICATION

12 Periods

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

Total Periods :	60
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Books for Study :

1. Rajendra Paul & Korlahalli, J.S.Essentials of Business Communication, Sultan Chand & Sons, New Delhi.
2. Shirley Taylor, Communication for Business, Pearson Publications, New Delhi.
3. Bovee, Thill, Schatzman, Business Communication Today- Peas on Education Private Ltd - New Delhi.
4. Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.
5. Simon Collin, Doing Business on the Internet, Kogan Page Ltd, London.
6. Mary Ellen Guffey, Business Communication- Process and Product ,International Thomson Publishing, Ohio.
7. Sundar, K.A, Business Communication, Vijay Nicole Imprints Pvt.Ltd., Chennai.

Subject Code:	Subject Name: Financial Accounting II	Ty/Lb/ETL/ IE	L	T / S.Lr	P/R	C
HBCO23003	Prerequisite : Basic knowledge in accounting	Ty	2	2	0	4

L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits

Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation

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.
- To understand the importance of financial standards and regulatory reporting

COURSE OUTCOMES (Cos)

Students completing this course were able to

CO1	Understand key concepts of Branch accounts
CO2	Understand the need and essentials of Departmental accounts
CO3	Preparing accounts based on Hire Purchase and Installment system
CO4	Prepare accounts using admission, death and retirement of partners
CO5	Understand the importance of financial standards and regulatory reporting

Mapping of Course Outcome with Program Outcome (POs)

Sem II	Course code: HBCO23003								
	Programme Outcomes (Pos)								
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	3	2	3	2	3	3	2	3
CO2	3	3	3	3	3	3	3	3	3
CO3	3	2	3	3	3	3	3	3	2
CO4	2	3	3	3	3	3	3	2	3
CO5	3	3	3	3	3	2	2	3	3

Sem -II	Programme Specific Outcomes (PSOs)					
Cos	PSO1		PSO2		PSO3	
CO1	3		3		2	
CO2	2		2		3	
CO3	3		3		2	
CO4	3		3		2	
CO5	3		2		3	

3/2/1 Indicates Strength Of Correlation, 3 – High, 2- Medium, 1- Low

Category	Program Core	Program Elective	Humanities and Social Science	Open Elective	Skill Enhancing Elective	Inter Disciplinary/ Allied	Skill Component	Practical / Project / internship	Others
	√								

Subject Code:	Subject Name: Financial Accounting II	Ty/Lb/ ETL/ IE	L	T/ S.Lr	P/R	C
HBCO23003	Prerequisite : Basic knowledge in accounting	Ty	2	2	0	4

UNIT – I Branch Accounts

12 periods

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

UNIT – II Departmental Accounts

12 periods

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

UNIT – III Hire Purchase & Installment Purchase System

12 periods

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

UNIT – IV Partnership Accounts

12 periods

Partnership Accounts – Concepts - Treatment of Goodwill – Admission – Retirement – Death of a partner

UNIT – V Partnership Accounts

12 periods

Partnership Dissolution – Insolvency of a partner – All Partners – Distribution-Garner vs Murray rule - Piece Meal Distribution of Cash in case of Liquidation of Partnership Firm

Books for Study

Total Periods :

60

1. Gupta, R.L & Gupta, V.K, Advanced Accounting, Sulthan Chand & Sons, New Delhi.
2. Jain & Narang, Financial Accounting, Kalyani Publishers, New Delhi.
3. Reddy, T.S & Murthy, A. Financial Accounting, Margham Publications, Chennai.
4. Shukla & Grewal, Advanced Accounting, S.Chand & Co., New Delhi.
5. Tulsian P.C.-Financial Accounting.
6. Parthasarathy, S. & Jaffarulla, A. Financial Accounting, Kalyani Publishers, New Delhi.

E-Resources

www.accountingcoach.com
www.accountings
tudyguide.com
www.futureaccountant.com
www.onlinelibrary.wiley.com

Subject Code:	Subject Name: Business Economics	Ty/Lb/ETL/IE	L	T / S.Lr	P/R	C
HBCO23004	Prerequisite : Basic knowledge in Economics	Ty	4	0	0	4

L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits
Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation

OBJECTIVES

1. To understand basic economics and apply the practical economics in life.
2. To become familiar with salient developments in the world economy, in both present-day and historical contexts.
3. To master the theoretical and applied tools necessary to critique and create economic research

COURSE OUTCOMES (Cos)

Students completing this course were able to

CO1	Understand the elements of business economics
CO2	Apprehend the law of demand , supply forecasting
CO3	Enable the students understand the cost and profit theories
CO4	Understand the production theory and its application
CO5	enhance the knowledge in various market structure

Mapping of Course Outcome with Program Outcome (POs)

Sem	Course code: HBCO23004								
II	Programme Outcomes (Pos)								
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	3	2	3	3	3	3	2	3
CO2	3	3	3	3	3	3	3	3	3
CO3	3	2	3	3	3	3	3	3	2
CO4	2	3	3	3	3	3	3	2	3
CO5	3	3	3	3	3	2	2	3	3

Sem -II	Programme Specific Outcomes (PSOs)					
Cos	PSO1		PSO2		PSO3	
CO1	3		3		2	
CO2	2		2		3	
CO3	3		3		2	
CO4	2		3		2	
CO5	3		3		2	

3/2/1 Indicates Strength Of Correlation, 3 – High, 2- Medium, 1- Low

Category	Program Core	Program Elective	Humanities and Social Science	Open Elective	Skill Enhancing Elective	Inter Disciplinary /Allied	Skill Component	Practical / Project / internship	Others
	√								

Subject Code:	Subject Name: Business Economics	Ty/Lb/ ETL/ IE	L	T/ S.Lr	P/R	C
HBCO23004	Prerequisite : Basic knowledge in Economics	Ty	4	0	0	4
L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation						

UNIT: I INTRODUCTION

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 – Concepts of Efficiency

UNIT: II DEMAND AND SUPPLY FUNCTIONS

12 Periods

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

UNIT: III COST AND PROFIT THEORY

12 Periods

Consumer Behaviors Theory – Law of Diminishing Marginal Utility - Equimarginal Utility - Indifference Curve – Definition, Properties and equilibrium

UNIT: IV PRODUCTION THEORY

12 Periods

Theory of Production – Law of Variable Proportion – Law of Returns to Scale – Producers equilibrium – Economies of Scale - Cost classification – Break Even Analysis

UNIT: PRODUCT PRICING

12 Periods

Price and Output Determination under perfect competition – Monopoly and Price Discrimination – Monopolistic Competition – Oligopoly – Models of Oligopoly. – Pricing Objectives and methods

Total Periods :	60
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Books for Study

1. S.Shankaran, Business Economics -MarghamPublications-Ch-17
2. P.L.Mehta,Managerial Economics–Analysis,Problems&Cases-SultanChand&Sons- NewDelhi–02.
3. Francis Cherunilam, Business Environment-Himalaya Publishing House- Mumbai – 04.
4. Peter Mitchelson and Andrew Mann, Economics for Business- Thomas Nelson Australia -Can - 004603454.
5. C.M.Chaudhary, Business Economics-RBSA Publishers -Jaipur-03.
6. H.L. Ahuja, Business Economics – Micro & Macro - Sultan Chand & Sons - NewDelhi – 55.

Subject Code:	Subject Name: YOGA & MEDITATION	Ty/Lb/ ETL/ IE	L	T/ S.Lr	P/R	C
HBCO23I02	Prerequisite : To have interest on physical fitness	IE	1	0	2	2

L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits
Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation

OBJECTIVES

1. To relieve from the routine stress
2. To help the students to improve on their physical fitness
3. To build concentration power

COURSE OUTCOMES (Cos)

Students completing this course were able to

CO1	Understand skill set required to know the basic need for yoga
CO2	Gain basic knowledge of ways to meditate
CO3	Helps in building the concentration power
CO4	To develop knowledge on physical fitness
CO5	To Understand the power of positive thinking

Mapping of Course Outcome with Program Outcome (POs)

Sem			Course code: HBCO23I02						
II			Programme Outcomes (Pos)						
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	3	2	3	3	3	3	2	3
CO2	3	3	3	3	3	3	3	3	3
CO3	3	2	3	3	2	3	3	3	2
CO4	2	3	2	3	3	3	3	2	3
CO5	3	3	3	3	2	3	2	3	3

Sem –II	Programme Specific Outcomes (PSOs)								
Cos	PSO1			PSO2			PSO3		
CO1	3			3			2		
CO2	2			2			3		
CO3	3			3			3		
CO4	3			3			2		
CO5	3			3			2		

3/2/1 Indicates Strength Of Correlation, 3 – High, 2- Medium, 1- Low

Category	Program Core	Program Elective	Humanities and Social Science	Open Elective	Skill Enhancing Elective	Inter Disciplinary/ Allied	Skill Component	Practical / Project / internship	Others
								√	

Subject Code:	Subject Name: YOGA & MEDITATION	Ty/Lb/ ETL/ IE	L	T/ S.Lr	P/R	C
HBCO23102	Prerequisite : To have interest on physical fitness	IE	1	0	2	2
L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation						

UNIT 1–INTRODUCTION (5 Periods)

Yoga : Origin - History and Development - aim - Objectives - Misconceptions

UNIT 2 - ASANAS (5 Periods)

Astanga Yoga - (Yama, Niyam, Asana, Pranayama, Pratyahara, Dharna, Dhyana, Samadhi)

UNIT 3- THERAPY AND SPECIAL POPULATIONS (5 Periods)

Introduction to yoga therapy - conditions and ailments and their management through yoga - Adapting yoga for special populations such as seniors, pregnant women, and children

UNIT 4 - MEDITATION (5 Periods)

Meditation – Need - Importance – Types – Meditation and motivation – Meditation and Stress Relieving

UNIT 5 – MEDITATIVE ASANAS (10 Periods)

1. Sukhasana, 2. Siddhaasana (or) Siddhayoniasana, 3.Ardha Padmasana (or) Padmasana 4.Vajrasana
Relaxative Asanas 5. Makarasana 6. Advasana 7. Matsya Kridasana 8. Shavasana,9. Jyestikasana
Preparation for Meditation, (sitting in meditative Asanas with Concentration on Tip of the Nose and Centre of eye brow) pranadarana (Body awareness) – Yoga Nidra

Total periods :	30
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Texts and References

- 1.yogic Suksma Vyayama by Dharendra Brahmachari
2. Asana Pranayama Mudra Bandha by Swami Sathyananda Saraswathi: publisher: Yoga publication trust, Munger, Bihar,India
3. karma Yoga, Bjakthi Yoga, Rajayoga , Jnana Yoga by Swami Vivekananda
4. The book of life: Daily Meditations with Krishnamurti, Harper one.
- 5.Yoga for a Healthy Body. London: Greenwich Editions. Ravishankar.N.S., (2001).
- 6.Yoga for Health. New Delhi: Pustak Mahal. Tummers, Nanette, E., (2009)
- 7.Teaching Yoga for Life. Champaign: Human Kinetics. Yogendra, Hansa Jayadeva and Desai, Armaiti Neriosand., (1991)
- 8.Yoga for back and joint disorders. Mumbai: Dr.

SEMESTER - III

Subject Code:	Subject Name: Financial Services	Ty/Lb/ETL/ IE	L	T / S.Lr	P/R	C
HBCO23ID2	Prerequisite : Basic knowledge in Financial services	Ty	4	0	0	4

L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits
Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation

OBJECTIVES

1. To facilitate the students to understand the concept of Merchant banking
2. To know the Basic Techniques of leasing and hire purchase
3. To develop knowledge Factoring

COURSE OUTCOMES (Cos)

Students completing this course were able to

CO1 Understand skill set required to be able to understand various financial services

CO2 Gain basic knowledge of Merchant Banking

CO3 Familiarise with Leasing concepts

CO4 To develop knowledge on Factoring

CO5 To Understand the concept of Insurance

Mapping of Course Outcome with Program Outcome (POs)

Sem	Course code: HBCO23ID2								
III	Programme Outcomes (Pos)								
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	3	2	3	3	3	3	2	3
CO2	3	3	3	3	3	3	3	3	3
CO3	3	2	3	3	2	3	3	3	2
CO4	2	3	2	3	3	3	3	2	3
CO5	3	3	3	3	2	3	2	3	3

Sem -III		Programme Specific Outcomes (PSOs)							
Cos	PSO1			PSO2			PSO3		
CO1	3			3			2		
CO2	2			2			3		
CO3	3			3			3		
CO4	3			3			2		
CO5	3			3			2		

3/2/1 Indicates Strength Of Correlation, 3 – High, 2- Medium, 1- Low

Category	Program Core	Program Elective	Humanities and Social Science	Open Elective	Skill Enhancing Elective	Inter Disciplinary/ Allied	Skill Component	Practical / Project / internship	Others
						√			

Subject Code:	Subject Name: Financial Services	Ty/Lb/ ETL/ IE	L	T / S.Lr	P/R	C
HBCO23ID2	Prerequisite : Basic knowledge in Financial services	Ty	4	0	0	4
L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation						

Unit-I: Introduction

12 periods

Financial Services - Concept – Objectives - Functions- Characteristics- Financial Services Market- Concept- Constituents- Growth of Financial Services in India- Financial Services Sector Problems -Financial Services Environment -The Forces -Players in Financial Markets-Interest Rate Determination-Macro Economic Aggregates in India.

Unit-II: Merchant Banking and Public Issue Management

12 periods

Definition- Functions-Merchant Bankers Code of Conduct- Public Issue Management - Concept - Functions - Categories of Securities Issue -Mechanics of Public Issue Management-Issue Manager-Role of Issue Manager-Marketing of Issue- New Issues Market Vs Secondary Market- Underwriting-Types- Benefits Functions.

Unit-III: Money Market and Stock Exchange

12 periods

Characteristics-Functions-Indian Capital Market- Constituents of Indian Capital Market- New Financial Institutions and Instruments - Investor Protection - Stock Exchange - Functions-Services-Features-Role-Stock Exchange Traders-Regulations of Stock Exchanges- Depository-SEBI-Functions and Working.

Unit-IV: Leasing

12 periods

Characteristics- Types- Participants- Myths about Leasing- Hire Purchase -Lease Financing Vs Hire Purchase Financing- Factoring- Mechanism- Functions of a Factor - Factoring - Players - Types - Operational Profile of Indian Factoring - Operational Problems in Indian Factoring - Factoring Vs bills Discounting – Consumer Finance - Mechanics -Sources - Modes- Demand for Consumer Finance -Factors-Consumer Finance Insurance.

Unit-V: Venture Capital

12 periods

Origin and Growth of Venture Capital - Investment Nurturing Methods-Mutual Funds Portfolio Management Process in Mutual Funds-Credit Rating System- Growth Factors- Credit Rating Process - Global and Domestic Credit Rating agencies - Principles of Insurance - Life and Non-Life Insurance-IRDA- Powers- Pension Fund-Objectives- Functions - Features - Types - Chilean Model - Pension Investment Policy - Pension Financing.

Reference Books

1. Gurusamy S, Essentials of Financial Services, Vijay Nicole Imprints, Chennai, 2014
2. Gomez Clifford, Prentice Hall of India, Financial Markets, Institutions and Financial Services,2008
3. Meir Kohn, Financial Institutions and Markets, Oxford University Press
4. Rajesh Kothari, Financial Services in India: Concept and Application, Sage publications, 2012, New Delhi.
5. Madhu Vij & Swati Dhawan, Merchant Banking and Financial Services, Jain Book Agency,2000, Mumbai
6. Vasant Desai, Financial Markets and Financial Services, Himalayan Publishing House Pvt Ltd,2000, Mumbai
7. SanthanamB, Financial Services, Margam Publications

Total periods :	60
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Subject Code:	Subject Name: Corporate Accounting – I	Ty/Lb/ETL/ IE	L	T / S.Lr	P/R	C
HBCO23005	Prerequisite : Basic knowledge in Accounting	Ty	2	2	0	4

L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits
Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation

OBJECTIVES

- 1.To understand the company Accounts and enable students to appreciate the Provisions of the companies act1956.
- 2.To provide the students needed to calculate the value of Goodwill and shares
- 3.To calibrate the procedure involved in Amalgamation of companies

COURSE OUTCOMES (Cos)

Students completing this course were able to

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

Mapping of Course Outcome with Program Outcome (POs)

Sem III	Course code: H B C O 2 3 0 5								
	Programme Outcomes (Pos)								
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	3	2	3	2	3	3	2	3
CO2	3	3	3	3	3	3	3	3	3
CO3	3	2	3	3	3	3	3	3	2
CO4	2	3	3	3	3	3	3	2	3
CO5	3	3	3	3	3	2	2	3	3

Sem -III	Programme Specific Outcomes (PSOs)								
Cos	PSO1			PSO2			PSO3		
CO1	3			3			2		
CO2	2			2			3		
CO3	3			3			3		
CO4	3			3			2		
CO5	3			3			2		

3/2/1 Indicates Strength Of Correlation, 3 – High, 2- Medium, 1- Low

Category	Program Core	Program Elective	Humanities and Social Science	Open Elective	Skill Enhancing Elective	Inter Disciplinary/ Allied	Skill Component	Practical / Project / internship	Others
	√								

Subject Code:	Subject Name: Corporate Accounting – I	Ty/Lb/ETL/ IE	L	T/S.Lr	P/R	C
HBCO23005	Prerequisite : Basic knowledge in Accounting	Ty	2	2	0	4
L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation						

Unit: I SHARE CAPITAL

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 – Stock Split– Liability of under writers – partial, complete and firm.

Unit – II DEBENTURES & ACQUISITION OF BUSINESS

12 Periods

Meaning – Types of Debentures – Issues – Underwriting of Debentures – Redemption of Debentures – Acquisition of Business – Profit prior to Incorporation

Unit – III FINAL ACCOUNTS

12 Periods

Preparation of Company’s final accounts – Company Balance sheet preparation – computation of Managerial Remuneration. Calculation and Legal Provisions.

Unit: IV VALUATION OF SHARES AND GOODWILL

12 Periods

Valuation of goodwill and shares - Methods of Valuation of Shares and Goodwill

Unit: V ALTERATION OF SHARE CAPITAL

12 Periods

Meaning -Internal Reconstruction – Alteration of share capital and Reduction of Share capital.

Total periods :	60
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Suggested Readings

1. Gupta,R.L&Radhaswamy, M,AdvancedAccounts,Sulthan Chand,NewDelhi.
2. Jain,S.P&Narang,N.L.,AdvancedAccounting,KalyaniPublications.
3. ReddyT.S.&Murthy,A,CorporateAccounting,MarghamPublications,Chennai.
4. Shukla&Grewal&Gupta,AdvancedAccounting,S.Chand&Co.,NewDelhi.

E-Resources

www.accountingcoach.com
www.accountings
tudyguide.com
www.futureaccountant.com
www.education.svtuition.org

Subject Code:	Subject Name: Banking Theory Law and Practice	Ty/Lb/ETL/ IE	L	T / S.Lr	P/R	C
HBCO23006	Prerequisite : Basic knowledge in Banking	Ty	4	0	0	4

L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits
Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation

OBJECTIVES

1. To facilitate the understanding of the origin and the growth of the Indian Banking System.
2. To understand the Modern day Developments in Indian Banking Sector.
3. To develop appropriate effective written and oral communication skills relevant to banking sector

COURSE OUTCOMES (Cos)

Students completing this course were able to

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

Mapping of Course Outcome with Program Outcome (POs)

Sem III	Course code: HBCO23006								
	Programme Outcomes (Pos)								
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	3	2	3	3	3	3	2	3
CO2	3	3	3	3	3	3	3	3	3
CO3	3	2	3	3	3	3	3	3	2
CO4	2	3	3	3	3	3	3	2	3
CO5	3	3	3	3	3	2	2	3	3

Sem -III	Programme Specific Outcomes (PSOs)					
Cos	PSO1		PSO2		PSO3	
CO1	3		3		2	
CO2	2		2		3	
CO3	3		3		2	
CO4	2		3		2	
CO5	3		3		2	

3/2/1 Indicates Strength Of Correlation, 3 – High, 2- Medium, 1- Low

Category	Program Core	Program Elective	Humanities and Social Science	Open Elective	Skill Enhancing Elective	Inter Disciplinary/ Allied	Skill Component	Practical / Project / internship
	√							

Subject Code:	Subject Name: Banking Theory Law and Practice	Ty/Lb/ ETL/ IE	L	T/ S.Lr	P/R	C
HBCO23006	Prerequisite : Basic knowledge in Banking function	Ty	4	0	0	4

UNIT-I: Introduction to Banking

12 Periods

History of banking – Components of Indian banking - Indian banking system - Phases of development -Banking structure in India - Payment banks and Small Banks - Commercial banking-Definition -Classification of banks. Banking system -Universal banking – Commercial Banking- functions- Role of Banks in Economic Development. Central Banking- Definition - Need - Principles - Central Banking Vs. Commercial banking - Functions of Central bank.

UNIT-II: RBI

12 Periods

Establishment- Objective - Legal framework - Functions - SBI - Origin and History - Establishment - Indian subsidiaries - Foreign subsidiaries - Non-banking - Subsidiaries – Personal banking- International banking-Trade financing- Correspondent banking. Co-operative banks- Meaning and Definition- Features-Co-operative banks Vs Commercial banks - Structure.

UNIT-III: e –banking

12 Periods

Meaning - Services - e-banking and Financial services - Initiatives- Opportunities - Internet banking-Meaning- Internet banking Vs Traditional banking- Services- Drawbacks- Frauds in Internet banking. Mobile banking - Meaning - Features - Services -Security issues – Electronic Mobile Wallets.ATM - Evolution - Concept - Features -Types - Mechanism - Functions. Electronic money- Meaning - Categories- Merits of e-money-Electronic Funds Transfer (EFT) system - Meaning - Steps - Benefits.

UNIT-IV: Bank Account:

12 Periods

Opening- Types of accounts - FDR - Steps in opening Accounts - Savings Vs Current Account-, Donatio Mortis Causa"- Passbook- Bank Customer Relationship- Special Types of customers - KYC norms. Bank Lending - Lending sources - Bank Lending Principles - Forms of lending - Loan evaluation process- Securities of lending - Factors influencing Bank lending - Negotiable Instruments - Meaning - Characteristics - Types. Crossing - Definition - Objectives - Crossing and negotiability – Consequences of crossing.

UNIT-V: Endorsement

12 Periods

Meaning - Components - Kinds of Endorsements- Cheques payable to fictitious persons - Endorsement by legal representative – Negotiation back - effect of endorsement - Rules regardingendorsement.Payingbanker-Banker"s duty-Dishonoringofcheque-Discharge of paying banks – Payment of a crossed cheque - Material alteration - Statutory protection under Section 85-Refusal of cheque payment. Collecting Banker - Statutory protection undersection131-Collectingbanker"s duty-RBIinstructions-Paying banker Vs Collecting Banker-Customer grievances - Grievances redressal - Banking Ombudsman.

Suggested Readings

1. GurusamyS, Banking Theory: Law and Practice, Vijay Nicole Publications, 2015, Chennai
2. Clifford Gomez, Banking and Finance, Theory, Law and Practice, Jain Book Agency, 2010, Mumbai
3. Gupta, RK BANKING Law and Practice, Jain Book Agency, 2001, New Delhi
4. Sundaram and Varshney, Banking Theory Law and Practice, Sultan Chand Co,2010,New Delhi
5. Maheswari, S.N.Banking Law Theory and Practice, Kalyani Publications,2011,Mumbai
6. SanthanamB, Banking Theory Law and Practice, Margam Publications
7. Nirmala Prasad, Banking and Financial Services, Himalaya Publications

E Resources www.lawcommissionofindia.nic.in www.rbi.org www.bankingombudsman.org

Total periods :	60
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Subject Code:	Subject Name: Business Law	Ty/Lb/ETL/ IE	L	T / S.Lr	P/R	C
HBCO23007	Prerequisite : Basic knowledge in Business Law	Ty	4	0	0	4

L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits
Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation

OBJECTIVES

- 1 To help the students to understand the basic laws related with business and corporate.
2. To provide the students with practical legal knowledge of general business law issues.
3. It aims at providing a rich fund of contemporary knowledge , time tested• principles, basic concepts, emerging ideas, evolving theories, latest technique , ever changing procedures & practices in the field of Law

COURSE OUTCOMES (Cos)

Students completing this course were able to

CO1	Make the students understand about business law
CO2	Develop knowledge on contract and various types of contracts
CO3	Understand the way for Breach of contract
CO4	Make the students understand about special contracts
CO5	Help the students to understand the concept of sale of goods

Mapping of Course Outcome with Program Outcome (POs)

Sem	Course code: HBCO23007								
III	Programme Outcomes (Pos)								
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	3	2	3	3	3	3	2	3
CO2	3	3	3	3	3	3	3	3	3
CO3	3	2	3	3	3	3	3	3	2
CO4	2	3	3	3	3	3	3	2	3
CO5	3	3	3	3	3	2	2	3	3

Sem -III	Programme Specific Outcomes (PSOs)								
Cos	PSO1			PSO2			PSO3		
CO1	3			3			2		
CO2	2			2			3		
CO3	3			3			3		
CO4	3			3			2		
CO5	3			3			2		

3/2/1 Indicates Strength Of Correlation, 3 – High, 2- Medium, 1- Low

Category	Program Core	Program Elective	Humanities and Social Science	Open Elective	Skill Enhancing Elective	Inter Disciplinary /Allied	Skill Component	Practical / Project / internship
	√							

Subject Code: HBCO23007	Subject Name: Business Law	Ty/Lb/ ETL/ IE	L	T / S.Lr	P/R	C
	Prerequisite : Basic knowledge in Business Law	Ty	4	0	0	4
L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation						

Unit-I: Formation of Contract

12 periods

Indian Contract Act - Formation - Nature and Elements of Contract - Classification of Contracts - Contract Vs Agreement.

Unit-II: Offer, Acceptance and Consideration

12 periods

Offer- Definition- Forms of Offer- Requirements of a Valid Offer. Acceptance- Meaning- Legal rules as to a Valid Acceptance. Consideration- Definition- Types- Essentials.

Unit-III: Other Elements of Valid Contract

12 Periods

Capacity of Parties- Definition- Persons Competent to contract. Free consent- Coercion - Undue Influence - Fraud - Misrepresentation - Mistake. Legality of object - Void agreements - Unlawful Agreements.

Unit-IV : Performance of Contract

12 Periods

Performance of Contracts-Actual Performance- Attempted Performance - Tender. Quasi Contract- Definition and Essentials. Discharge of Contract - Modes of Discharge – Breach of Contract- Remedies available for Breach of Contract.

Unit-V: Sale of Goods Act

12 Periods

Sale- Contract of Sale- Sale Vs Agreement to Sell- Meaning of Goods- Conditions and Warranty- Caveat Emptor-Exceptions of Caveat Emptor- Buyer and Seller of Goods- Unpaid Seller- Definition- Rights of an Unpaid Seller– Contract of Agency – Creation of agency – Rights, duties and liabilities of an agent - Termination of agency.

1. Balachandran.V & Thothadri.S, Business Law, Vijay Nicole Imprints Pvt. Ltd. Chennai
2. Kapoor, N.D. Business Laws, SultanChand and Sons.
3. Sreenivasan,M.R. Business Laws, Margam Publications.
4. Dhandapani, M.V.Business Laws,Sultan Chand and Sons.
5. Badre Alam, S.&Saravanel, P.Mercantile Law
6. Pillai,R.S.N. & Chand,S, Business Law, SChand & Co, Delhi
7. Ramaswamy, K.N., Business Law,SChand & Co, Delhi
8. Shukla, M.C,BusinessLaw,S.Chand & Co.

Total Periods :	60
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E-Resources

www.cramerz.com
www.digitalbusinesslawgroup.com
http://swcu.libguides.com/buslaw
<http://libguides.slu.edu/businesslaw>

Subject Code:	Subject Name: Indirect Taxation	Ty/Lb/ETL/IE	L	T/S.Lr	P/R	C
HBCO23008	Prerequisite : Basic knowledge in Tax	Ty	4	0	0	4

L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits
Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation

OBJECTIVES

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

COURSE OUTCOMES (Cos)

Students completing this course were able to

CO1 State the information related to indirect taxation in business

CO2 Gain in Knowledge on various tax systems.

CO3 Elaborate the concepts on central excise duty and customs duty

CO4 provide the data related to CST and liability of taxes

CO5 Inculcate the information related to VAT and service tax

Mapping of Course Outcome with Program Outcome (POs)

Sem	Course code: HBCO23008								
III	Programme Outcomes (Pos)								
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	3	2	3	2	3	3	2	3
CO2	3	3	3	3	3	3	3	3	3
CO3	3	2	3	3	3	3	3	3	2
CO4	2	3	3	3	3	3	3	2	3
CO5	3	3	3	3	3	2	2	3	3

Sem -III	Programme Specific Outcomes (PSOs)								
Cos	PSO1			PSO2			PSO3		
CO1	3			3			2		
CO2	2			2			3		
CO3	3			3			3		
CO4	3			3			2		
CO5	3			3			2		

3/2/1 Indicates Strength Of Correlation, 3 – High, 2- Medium, 1- Low

Category	Program Core	Program Elective	Humanities and Social Science	Open Elective	Skill Enhancing Elective	Inter Disciplinary /Allied	Skill Component	Practical / Project / internship	Others
	√								

Subject Code:	Subject Name: Indirect Taxation	Ty/Lb/ETL/IE	L	T/S.Lr	P/R	C
HBCO23008	Prerequisite : Basic knowledge in Business Taxation	Ty	4	0	0	4
L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation						

Unit-I : Introduction

12 Periods

History and Objectives of Taxation –Tax Systems in India –Direct & Indirect Taxes – Meaning and Types - Powers of Union and States to levy taxes.

Unit-II: 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-III: GST-Taxation/Assessment Proceedings

12 periods

Return – Refunds - Input Tax Credit - Reverse charge Mechanism, Transitional Provisions composition under GST- Administrative structure of GST - Officers as per CGST Act - Officers as per SGST Act - Jurisdiction - Appointment Powers.

Unit-IV: GST-Audit

12 periods

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

Unit-V: Customs duty

12 periods

The customs duty –Levy and collection of customs duty –Organisations of custom departments - Officers of customs – powers – Appellate Machinery – Infringement of the Law –Offences and penalties - Exemptions from duty Customs duty draw back – duties free Zones.

SUGGESTED READINGS

1. Swetha Jain GST Law & Practice Taxmann Publishers. July 2017
2. V.S.Daty-GST-InputTaxCredit-TaxmannPublishers.2nd Edition.Aug2017
3. C.A.AnuragPandy-Law& Practice of GST-SumedhaPublicationHouse2017
4. Dr.Vandana Banger- Beginner's- GuideAadhayaPrakahan Publishers- 2017
5. Dr.M.Govindarajan-A Practical Guide- Centax publishers- July 2017.

Total Periods :	60
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E-Resources.

1. WWW.gstjockey.com
2. WWW.gst.gov.in
3. <http://gstpanacea.com>
4. <http://taxheal.com>

Subject Code: HBCO23I03	Subject Name: Everyday Banking	Ty/Lb/ ETL/ IE	L	T/ S.Lr	P/R	C			
	Prerequisite : Basic knowledge in Banks Form Filling	IE	1	0	2	2			
L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation									
OBJECTIVES									
1.To understand basic concepts of banking 2.To become familiar with salient developments in ATM and EFT 3.To master the theoretical and applied tools necessary to critique and create E-banking									
COURSE OUTCOMES (Cos)									
Students completing this course were able to									
CO1	Understand the elements of E banking								
CO2	Apprehend the concept of ATM								
CO3	Enable the students understand the MICR codes, writing cheques								
CO4	Understand the theory of data encryption								
CO5	Enhance the knowledge in various E security solutions								
Mapping of Course Outcome with Program Outcome (POs)									
Sem	Course code: HBCO23I06								
IV	Programme Outcomes (Pos)								
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	3	2	3	3	3	3	2	3
CO2	3	3	3	3	3	3	3	3	3
CO3	3	2	3	3	2	3	3	3	2
CO4	2	3	2	3	3	3	3	2	3
CO5	3	3	3	3	2	3	2	3	3
Sem -IV		Programme Specific Outcomes (PSOs)							
Cos	PSO1		PSO2			PSO3			
CO1	3		3			2			
CO2	2		2			3			
CO3	3		3			2			
CO4	3		3			3			
CO5	3		2			3			
3/2/1 Indicates Strength Of Correlation, 3 – High, 2- Medium, 1- Low									
Category	Basic Sciences	Engg. Science	Humanities & social Science	Program Core	Program Elective	Open Elective	Practical/ Project	Internships/ Technical Skills	Internships/ Technical Skills
							√		

Subject Code:	Subject Name: Everyday Banking	T/L/ ETL/IE	L	T/ S.Lr	P/R	C
HBCO23I03	Prerequisite : Basic knowledge in Banks Form Filling	IE	1	0	2	2
L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation						

UNIT-I

Banking – Definition – pass book – cheque book – Format of Cheque – Filling up of Cheque- Deposit Challan –Filling up–Clearing cheque–Transfer cheque –Collection Cheque–Payable at par–Demand Draft – application filling

UNIT II

Account Opening form – Filling up – Documents required - Debit Card – Credit Card – ATM Machine – Cash Deposit Machine – Pass book printing machine. MICR- IFSC- Fund transfer through ECS – NEFT –RTGS – Form filling for Fund transfer.

UNIT-III

Online Banking–Signup–Process–Requirements–Login–CustomerID–UserID–Password – Hints for creating Pass words – change of pass word – on line transactions – Account statements–Fund Transfer– Payment of bills– Utility payments– Loans– Repayment for Loans

UNIT IV

Mobile Banking – meaning – importance – Advantages – Mobile Applications(App)–WAP(Wireless Application Protocol)- USSD (Unstructured Supplementary Service Data)-Registration process–through Mobiles–Process at Bank Branch –ATM-User ID-MPIN-change of MPIN–IMPSD (Immediate Mobile Payment System)-UPI (Unified Payment interface)

UNIT V

BHIM(Bharat Interface for money)- NPCI (National Payment Corporation of India) – Bank account Management – Transfer Funds – paying Bills – Locating ATMs - QR code payments-Alerts and notifications-Tracking Spending habits–Cash back-Safe banking methods.

Suggested Readings:

B.Santhanam- Banking & Financial systems, Margham Publications
S.N.Maheshwari Banking theory, law and practice, Kalyani Publications
Parameswaran- Indian Banking, S.Chand & Co.

Total Periods :	30
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Web References:

https://en.wikipedia.org/wiki/Online_banking

- <https://www.sbi.co.in/portal/web/services/internet-banking>
- <https://www.hdfcbank.com/assets/popuppages/netbanking.htm>
<https://www.investopedia.com/terms/m/mobile-banking.asp>
www.scotiabank.com/mobile/ca/en/0,,5181,00.html
- <https://www.sbimf.com>
- <https://www.miraeassetmf.co.in>
- <https://www.investor.gov>

SEMESTER - IV

Subject Code: HBCO23ID3	Subject Name: Practical Auditing	Ty/Lb/ ETL/ IE	L	T/ S.Lr	P/R	C
	Prerequisite : Basic knowledge in Auditing	Ty	4	0	0	4

L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits
Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation

OBJECTIVES

1. To enhance the knowledge of auditing in business.
2. To understand the steps involved in the internal audit of companies.
3. To familiarize with provision of the companies act relating to the appointment, conduct and right, Duties and liabilities of an auditor

COURSE OUTCOMES (Cos)

Students completing this course were able to

CO1	Understand the concepts of auditing in business
CO2	Provide information related to internal control for the business
CO3	State details related to appointment and removal of auditors
CO4	Identify the concepts of the financial and technological environment of business.
CO5	Knowledge on preparing Audit reports.

Mapping of Course Outcome with Program Outcome (POs)

Sem	Course code: HBCO23ID3								
IV	Programme Outcomes (Pos)								
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	3	2	3	3	3	3	2	3
CO2	3	3	3	3	3	3	3	3	3
CO3	3	2	3	3	2	3	3	3	2
CO4	2	3	2	3	3	3	3	2	3
CO5	3	3	3	3	2	3	2	3	3

Sem -IV		Programme Specific Outcomes (PSOs)							
Cos	PSO1	PSO2							PSO3
CO1	3	3							2
CO2	2	2							3
CO3	3	3							2
CO4	3	3							3
CO5	3	2							3

3/2/1 Indicates Strength Of Correlation, 3 – High, 2- Medium, 1- Low

Category	Program Core	Program Elective	Humanities and Social Science	Open Elective	Skill Enhancing Elective	Inter Disciplinary /Allied	Skill Component	Practical / Project / internship	Others
								√	

Subject Code:	Subject Name: Practical Auditing	Ty/Lb/ ETL/ IE	L	T / S.Lr	P/R	C
HBCO23ID3	Prerequisite : Basic knowledge in Auditing	Ty	4	0	0	4

UNIT-I: Introduction

12 Periods

Meaning and Definition of Auditing - Distinction between Auditing and Accounting - Objectives-Advantages and Limitations of Audit - Scope of Audit - Classifications of Audit- Audit Planning- Meaning. Audit programme- Meaning-Objectives and Contents -Audit Note Book, -contents, Usefulness of Audit Note Book – Audit working papers - Meaning. Ownership and Custody - Test checking and Routine checking - Meaning. Internal control- Meaning-Definition- Objectives- Technique for evaluation of Internal Control System. Internal check - Meaning – Objectives difference between Internal control, Internal check and Internal Audit.

UNIT- II: Vouching and Verification

12 Periods

Vouching - Meaning and Definitions- Objectives. Trading Transactions- Audit of Ledger - Scrutinizing of ledgers - Vouching of cash Receipts and Payments – Vouching of outstanding Assets and Liabilities - Verification - Meaning - Objectives and Process – Valuation of Assets and liabilities- Distinction between Verification and Valuation.

Unit - III: Audit and Accounting Standards

12 Periods

Types of Audit- Statutory Audit- Concurrent Audit- Stock Audit- Cost Audit- Secretarial Audit- CAG Audit- Management Audit. Accounting Standards- Standards on Auditing- Standards on Internal Audit - Penal Provisions - Role of National Financial Reporting Authority (NFRA)

Unit-IV: Auditors and Audit Report

12 Periods

Appointment- Procedures- Eligibility and Qualifications- Powers and Duties- Rotation and Removal of Auditors -Resignation of Auditors -Remuneration of Auditors -Audit report- Preparation and presentation. Auditor’s Responsibilities and liabilities towards Shareholders, Board and Audit Committee. Restriction on other Services.

Unit-V: Recent Trends in Auditing

12 Periods

EDP Audit - Meaning - Division of auditing in EDP environment. Impact of Computerization on Audit Approach – Online Computer System Audit- Types of Online Computer System Audit - Audit a round with the Computers – Procedure of Audit under EDP system.

References Books

1. Auditing, D.P.Jain Konark Publishers Pvt. Ltd.
2. Auditing, Principles and Practice, Ravinder Kumar and Virender Sharma, Eastern Economy Edition.
3. Practical Auditing, B.N.Tandon, Sultan Chand and Co., New Delhi.
4. Contemporary Auditing, Kamal Gupta, Tata McGraw Hill.
5. Practical Auditing, Dinkar Pagare,Sultan Chand & Sons
6. Sundar.K&Paari.K,PracticalAuditing,VijayNicoleImprintsPvt.Ltd.Chennai

E-Resources http://www.osbornebookshop.co.uk/p/auditing_tutorialwww.mu.ac.in

www.learnthat.com

Total periods :	60
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Books for Study :

1. B.N.Tandon – practical Auditing sultan chand publication – 2009 – New Delhi
2. Dinakarpagare – principles of auditing sultan chand publication – 2009 – New Delhi

Books for Reference :

1. Spicer & Pegler – Auditing, MC million publications – 2000 – New Delhi.

Subject Code: HBCO23009	Subject Name: Corporate Accounting II	Ty/Lb/ ETL/ IE	L	T/ S.Lr	P/R	C
	Prerequisite : Basic knowledge in Corporate accounting	Ty	2	2	0	4

L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits

Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation

OBJECTIVES

1. To introduce students to the changes in the preparation of Banking and Insurance Company Accounts and the relevance of Accounting Standards in Company Accounts
2. To make them aware about accounts of banking companies.
3. To introduce and develop knowledge of holding companies accounts.

COURSE OUTCOMES (Cos)

Students completing this course were able to

CO1	Enable the students to understand about amalgamation, absorption and external reconstruction
CO2	Develop an understanding about accounts of banking companies
CO3	To give an exposure to accounts of insurance companies
CO4	To provide knowledge on liquidation of companies
CO5	To provide the students knowledge of holding companies accounts

Mapping of Course Outcome with Program Outcome (POs)

Sem	Course code: HBCO23009								
IV	Programme Outcomes (Pos)								
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	3	2	3	2	3	3	2	3
CO2	3	3	3	3	3	3	3	3	3
CO3	3	2	3	3	3	3	3	3	2
CO4	2	3	3	3	3	3	3	2	3
CO5	3	3	3	3	3	2	2	3	3

Sem -IV

Programme Specific Outcomes (PSOs)

Cos	PSO1	PSO2	PSO3
CO1	3	3	2
CO2	2	2	3
CO3	3	3	3
CO4	3	3	2
CO5	3	3	2

3/2/1 Indicates Strength Of Correlation, 3 – High, 2- Medium, 1- Low

Category	Program Core	Program Elective	Humanities and Social Science	Open Elective	Skill Enhancing Elective	Inter Disciplinary/ Allied	Skill Component	Practical / Project / internship	Others
	√								

Subject Code:	Subject Name: Corporate Accounting II	Ty/Lb/ETL/IE	L	T/S.Lr	P/R	C
HBCO23009	Prerequisite : Basic knowledge in Corporate accounting	Ty	2	2	0	4
L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation						

Unit-I: Company Accounts

12 Periods

Amalgamation, Absorbition and External Reconstruction of Companies – (inter company investments excluded)
Calculation of purchase consideration (all methods)

Unit-II: Holding Company

12 Periods

Holding Company- Subsidiary Company- Meaning-Preparation of Consolidated Final Statement of Accounts-
Treatment of Dividend. (Inter-Company Owing excluded)

Unit-III : Banking Company & Insurance Company

12 Periods

Preparation of- Final Accounts of Banking Insurance Companies.

Unit-IV: Liquidation

12 Periods

Liquidation – meaning – order of payment liquidator’s remuneration – Preparation of Statement of Affairs and
Deficiency Account

Unit-V:Special Accounting

12 Periods

Accounting for Price Level Changes – Human Resource Accounting - Computerised Accounting Meaning.

Total Periods :	60
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Reference Books

1. Gupta, R.L.& Radhaswamy,M., Advanced Accounts, Sulthan Chand & Sons, New Delhi.
2. Jain,S.P. & Narang K.L., Advanced Accounts- Kalyani Publishers.
3. Reddy,T.S & Murthy,A, Corporate Accounting, Margham Publications, Chennai.
4. Shukla, M.C.&Grewal, J.S, Advanced Accounts, S.Chand and Company, NewDelhi.

E-Resources

www.accountingcoach.com
www.accountingstudyguide.com
www.futureaccountant.com
www.education.svtuition.org

Subject Code:	Subject Name: Company Law	Ty/Lb/ETL/ IE	L	T / S.Lr	P/R	C
HBCO23010	Prerequisite : Basic knowledge in Company Law	Ty	4	0	0	4

L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits
Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation

OBJECTIVES

1. To 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.
2. Important regulations pertaining to the issue of shares and the capital raising have come into force.
3. Aims to impart the students, the corporate management, control, possible abuses, the remedies and government regulation of corporate business and winding up of companies.

COURSE OUTCOMES (Cos)

Students completing this course were able to

CO1	Discuss the importance of companies act
CO2	Provide critical understanding on memorandum and articles of association
CO3	State the nature of appointment of directors and benefits of good governance
CO4	Knowledge on General and Statutory Meeting in a company
CO5	Discuss the laws related to winding up of the company

Mapping of Course Outcome with Program Outcome (POs)

Sem	Course code: HBCO23010								
IV	Programme Outcomes (Pos)								
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	3	2	3	3	3	3	2	3
CO2	3	3	3	3	3	3	3	3	3
CO3	3	2	2	3	2	3	3	3	2
CO4	2	3	3	3	3	3	3	2	3
CO5	3	3	3	3	2	3	2	3	3

Sem -IV	Programme Specific Outcomes (PSOs)								
Cos	PSO1			PSO2			PSO3		
CO1	3			3			2		
CO2	2			2			3		
CO3	3			3			2		
CO4	2			3			2		
CO5	3			3			3		

3/2/1 Indicates Strength Of Correlation, 3 – High, 2- Medium, 1- Low

Category	Program Core	Program Elective	Humanities and Social Science	Open Elective	Skill Enhancing Elective	Inter Disciplinary /Allied	Skill Component	Practical / Project / internship	Others
			√						

Subject Code:	Subject Name: Company Law	Ty/Lb/ ETL/ IE	L	T/ S.Lr	P/R	C
HBCO23010	Prerequisite : Basic knowledge in Company Law	Ty	4	0	0	4
L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation						

Unit-I :Joint Stock Company

12 periods

Meaning - Kinds of Companies (Special Provisions with respect to Private Company, Public Company, One Person Company, Small Company, Dormant Company) - Formation - Memorandum of Association - Contents - Restriction on "Other Objects"- Doctrine of Ultra Vires-Articles of Association-Contents-Prospectus-Contents-Types (Statement in Lieu of Prospectus, shelf Prospectus, Red Herring Prospectus) – Under writing - Book Building Process - Green Shoe Option - E-Filing - Dematerialization.

Unit-II: Share Capital and Debentures

12 periods

Meaning of Shares- Kinds of Shares - Voting rights - Issue of shares at a Premium and Discount - Partly paid shares - Bonus Shares - Rights shares - Sweat Equity Shares. Debentures - Meaning - Types.

Unit-III: Managerial Personnel

12 periods

Directors-Women Directors- Independent Director s- Director Identification Number- Other Key Managerial Personnel - Related Party Transactions.

Unit-IV: Meetings and Resolutions

12 periods

Meeting – Statutory Meeting – Annual General Meeting – Extra ordinary General Meeting – Notice of Meeting-Quorum-Proxy - Board of Directors Meeting- Committee-Types of Committee- Audit Committee - Stake Holders Relationship Committee - Corporate Social Responsibility Committee. Resolutions- Ordinary Resolution- Special Resolution – Resolution requiring special notice.

Unit-V: Winding up of Company

12 periods

Modes of Winding up-Winding up by the Court - Voluntary Winding up -Types - Members Voluntary Winding up- Creditors Voluntary Winding up. National Company Law Appellate Tribunal.

Reference Books

1. Kapoor, N.D., Business Laws, Sulthan Chand and Sons, New Delhi.
2. Sreenivasan, M.R. Business Laws, Margam Publications, Chennai.
3. Dhandapani, M.V. Business Laws, Sultan Chand and Sons, New Delhi.
4. Avatar Singh ,Company Law,Eastern Book Company
5. Shukla, M.C.& Gulshan, S.S.,Principles of Company Law
6. Badri Alam,S & Saravanavel, Company Law, Himalaya Publications
7. Gogna,P. P.S., TextBook of Company Law, S.Chand & Co.
8. Gaffor & Thothadri, Company Law,Vijay Nicole Imprints Pvt. Ltd. Chennai

EResources

www.mca.gov.in

www.companyliquidator.gov

www.companyformationinindia.co.in

www.iepf.gov.in

Total Periods :	60
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Subject Code: BCC22001	Subject Name: ENVIRONMENTAL STUDIES						Ty/Lb/ETL/IE	L	T/S.Lr	P/R	C	
	Prerequisite: None						Ty	3	0	0	3	
L : Lecture, T : Tutorial, SLr : Supervised Learning, P: Project, R : Research, C : Credits, Ty/Lb/ETL/IE :Theory / Lab / Embedded Theory and Lab/Internal Evaluation												
OBJECTIVES:												
<ul style="list-style-type: none"> • To acquire knowledge of the Environment and Ecosystem & Biodiversity • To acquire knowledge of the different types of Environmental pollution • To know more about Natural Resources and social issues and the Environment • To attain familiarity of human population and Environment 												
COURSEOUTCOMES(COs) :												
Students completing the course were able to												
CO1	To know about Environment and Ecosystem & Biodiversity											
CO2	To clearly comprehend air, water, Soil, Marine, Noise, Thermal and Nuclear Pollutions and Solid Waste management and identify the importance of natural resources.											
CO3	To know about the natural resources and environmental problems associated with climate change, Global warming, acid rain, ozone layer depletion etc., and explain possible solution.											
Mapping of Course Outcomes with Program Outcomes (POs)												
COs/ POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3
CO1	2	1	1	1	2	1		2	2			
CO2	2	1	1	1	2	1		2	2			
CO3	2	1	1	1	2	1		2	2			

Category	Program Core	Program Elective	Humanities and Social Science	Open Elective	Skill Enhancing Elective	Inter Disciplinary/Allied	Skill Component	Practical / Project / internship	Others
			√						

Subject Code: HBCC22001	Subject Name: ENVIRONMENTAL STUDIES	Ty/Lb/ ETL/IE	L	T/S.Lr	P/R	C
	Prerequisite: None	Ty	3	0	0	3
L : Lecture, T : Tutorial, SLr : Supervised Learning, P: Project, R : Research, C : Credits, Ty/Lb/ETL/IE :Theory / Lab / Embedded Theory and Lab/Internal Evaluation						

UNIT-I ENVIRONMENT 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 eco system. Bio diversity at National and local levels– India

UNIT-II ENVIRONMENTAL POLLUTION

9 periods

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

UNIT-III NATURAL RESOURCES

9 periods

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

UNIT-IV SOCIAL ISSUES AND THE ENVIRONMENT

9 periods

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

UNIT-V HUMAN POPULATION AND THE ENVIRONMENT

9 periods

Population growth, variation among nations – 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

Total no. of periods: 45

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).

Subject Code:	Subject Name: SOFT SKILL I	Ty/Lb/ETL/IE	L	T/S.Lr	P/R	C
HBCC22I02	Prerequisite : Knowledge in Management	IE	0	0	2	1

L : Lecture, T : Tutorial, SLr : Supervised Learning, P: Project, R : Research, C : Credits, Ty/Lb/ETL/IE : Theory / Lab / Embedded Theory and Lab/Internal Evaluation

OBJECTIVES

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

COURSE OUTCOMES (Cos)

Students completing this course were able to

CO1	Know their weakness in the use of English Language.
CO2	Understand the functionality of the language in simple context
CO3	Improve the communication skill through LSRW
CO4	Improve the function a grammar through practice and activity
CO5	Understand the necessity of English Language

Mapping of Course Outcome with Program Outcome (POs)

Sem	Course code: HBCC22I02								
IV	Programme Outcomes (Pos)								
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	3	2	3	3	3	3	2	3
CO2	3	3	3	3	3	3	2	3	3
CO3	3	2	3	3	3	3	3	3	2
CO4	2	3	3	2	3	3	3	2	3
CO5	3	3	3	3	3	2	2	3	3

Sem -IV	Programme Specific Outcomes (PSOs)								
Cos	PSO1			PSO2			PSO3		
CO1	3			3			3		
CO2	2			2			3		
CO3	3			3			3		
CO4	2			2			3		
CO5	3			2			2		

3/2/1 Indicates Strength Of Correlation, 3 – High, 2- Medium, 1- Low

Category	Program Core	Program Elective	Humanities and Social Science	Open Elective	Skill Enhancing Elective	Inter Disciplinary/ Allied	Skill Component	Practical / Project / internship	Others
							√		

Subject Code:	Subject Name: SOFT SKILL I	Ty/Lb/ETL/IE	L	T/ S.Lr	P/R	C
HBCC22I02	Prerequisite : Knowledge in Management	IE	0	0	2	1
L : Lecture, T : Tutorial, SLr : Supervised Learning, P: Project, R : Research, C : Credits, Ty/Lb/ETL/IE :Theory / Lab / Embedded Theory and Lab/Internal Evaluation						

Unit-I Listening, Speaking, Reading and Writing skills (LSRW)

Unit-II Team work skills: adaptability, emotional intelligence, learning skills

Unit-III Leadership Qualities: assertiveness, reasoning, compassion and compatibility

Unit-IV Problem solving: willingness to learn, creative thinking, developing observation Skills

Unit -V –Interview skills: employability skills, resume writing

Text Book and Reference Books:

1. Soft Skill for Everyone-Jeff Butter field,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.Ananda murugan, Chapter- 2&3
5. AlexK, SoftSkills; S.Chand & Company Pvt Ltd, 2009
6. Rizvi AshrafM, 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
www.exsearch.in/interview.html

Subject Code:	Subject Name: Basic Elements of Logistics	T/L/ ETL/IE	L	T/ S.Lr	P/R	C
HBCO23I04	Prerequisite : Basic knowledge in Marketing	IE	1	0	2	2

L:Lecture T:Tutorial SLR: Supervised Learning P:Project R: Research C: Credits
Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation

OBJECTIVES

1. To prepare students with basic understanding of concepts of logistics and supply chain Management
2. To aware students to the key activities performed by the logistics function
3. To enlighten on the nature of supply chain, its functions and supply chain system

COURSE OUTCOMES (Cos)

Students completing this course were able to

CO1	Students will recognize the basic understanding of concepts of logistics and supply chain management.
CO2	Students will familiarize with the key activities performed by the logistics function.
CO3	Students will aware of the Warehousing types and functions
CO4	Students will perception about the nature of supply chain, its functions and supply chain
CO5	Students will comprehend global trends in logistics and supply

Mapping of Course Outcome with Program Outcome (POs)

Sem	Course code: HBCO23I04								
V	Programme Outcomes (Pos)								
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	3	2	3	3	3	3	2	3
CO2	3	3	3	3	3	3	3	3	3
CO3	3	2	3	3	2	3	3	3	2
CO4	2	3	2	3	3	3	3	2	3
CO5	3	3	3	3	2	3	2	3	3

Sem -V	Programme Specific Outcomes (PSOs)								
Cos	PSO1			PSO2			PSO3		
CO1	3			3			2		
CO2	2			2			3		
CO3	3			3			2		
CO4	3			3			3		
CO5	3			2			3		

3/2/1 Indicates Strength Of Correlation, 3 – High, 2- Medium, 1- Low

Category	Program Core	Program Elective	Humanities and Social Science	Open Elective	Skill Enhancing Elective	Inter Disciplinary/ Allied	Skill Component	Practical / Project / internship	Others
								√	

Subject Code: HBCO23I04	Subject Name: Basic Elements of Logistics	T/L/ ETL/IE	L	T/ S.Lr	P/R	C
	Prerequisite : Basic knowledge in Marketing	IE	1	0	2	2
L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation						

UNIT –I - LOGISTICS

Concept&Significance–LogisticsSystemFundamentals–TransportSystem: Railway, Road, Air, Waterways, Pipe Lines, Animals and Animal driven vehicles

UNIT -2 – TRANS PORTATION

Economics of transportation– Stocking Policies –Storage and handling capacities–

UNIT 3 - WARE HOUSING

Warehousing - Introduction to Warehousing Concepts -Role of warehouse-types of warehouse-warehouse location- Need for warehousing

UNIT– 4 - PACKAGING

Principles, functions and types – Containerization – Concepts – Infrastructure – Inventory Policy–

UNIT 5 – SUPPLYCHAIN MANAGEMENT

Concept of Supply Chain Management and its strategic role in the organization–Intra and Inter Organization Supply Chain.

Total Periods :	30
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Reference Books

1. Strategic Logistics Management–Lambert
2. Logistical Management – The Integrated Supply Chain Process – Bowersox
3. Logistics & Supply Chain Management –Christopher
4. Supply Chain Management– Sunil Chopra
5. Logistics & Supply Chain Management –Raghuram
6. Supply Chain Managementfor21st Century – Sahay.

SEMESTER - V

Subject Code:	Subject Name: Cost Accounting	Ty/Lb/ETL/IE	L	T/S.Lr	P/R	C
HBCO23011	Prerequisite : Basic knowledge in Cost Accounting	Ty	2	2	0	4

L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits
Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation

OBJECTIVES

1. To enhance the basis of cost accounting through the preparation of cost sheets.
2. To make the feasibility report to the management about the labour turnover and the overheads incurred by each department.
3. To advise ways to bring economy by analyzing costs and implications of different production methods

COURSE OUTCOMES (Cos)

Students completing this course were able to

CO1	Enable the students to understand critical concepts related to cost sheet
CO2	Provide the students necessary knowledge to compute inventory control and stocks using different methods
CO3	To give an exposure on computation of wage rates
CO4	To provide critical understanding on time rate and piece rate systems
CO5	offer the students necessary knowledge on over heads and related allocations

Mapping of Course Outcome with Program Outcome (POs)

Sem	Course code: HBCO23011								
V	Programme Outcomes (Pos)								
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	3	2	3	3	3	3	2	3
CO2	3	3	3	3	3	3	3	3	3
CO3	3	2	3	3	2	3	3	3	2
CO4	2	3	2	3	3	3	3	2	3
CO5	3	3	3	3	2	3	2	3	3

Sem -V		Programme Specific Outcomes (PSOs)							
Cos		PSO1			PSO2			PSO3	
CO1		3			3			2	
CO2		2			2			3	
CO3		3			3			2	
CO4		3			3			3	
CO5		3			2			3	

3/2/1 Indicates Strength Of Correlation, 3 – High, 2- Medium, 1- Low

Category	Program Core	Program Elective	Humanities and Social Science	Open Elective	Skill Enhancing Elective	Inter Disciplinary/ Allied	Skill Component	Practical / Project / internship	Others
	√								

Subject Code:	Subject Name: Cost Accounting	Ty/Lb/ETL/IE	L	T / S.Lr	P/R	C
HBCO23011	Prerequisite : Basic knowledge in Cost Accounting	Ty	2	2	0	4
L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation						

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, SAM, WAM control – EOQ – Material purchase control – Levels, Aspects, Need and Essentials of Material control – Inventory Control - Re-order Levels – Minimum, Maximum, and Average Stock Levels.

UNIT – IV LABOUR COST

12 Periods

Computation and Treatment – Methods of wage payment – Time rate and Piece rate system (Taylor's, Merrick's, Gantt's task) – Labour turnover - Absorption of Overheads including "Machine Hour Rate".

UNIT – V OVERHEADS

12 Periods

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

Total Periods :	60
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References Books

1. Murthy A & Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai
2. Jain, S.P & Narang, K.L., Cost Accounting, Kalyani Publishers
3. Khanna, B.S. Pandey, I.M-Ahuja, G.K and Arora M.N., Practical Costing, SChand & Sons
4. Reddy, T.S. and Hari Prasad Reddy, Y, Cost Accounting, Margam Publications
5. Prasad, N.K and Prasad, V.K, Cost Accounting, Book Syndicate
6. Saxena and Vashist, Cost Accounting Sulthan Chand and Sons, 2014, New Delhi

E-Resources

www.accountinglectures.com www.accountin

gcoach.com

http://simplestudies.com/accounting-lectures.html www.accountingstudyguide.com

Subject Code: HBCO23012	Subject Name: Income Tax Law and Practice – I	Ty/Lb/ETL/IE	L	T / S.Lr	P/R	C
	Prerequisite : Basic knowledge in Income Tax	Ty	2	2	0	4

L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits
Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation

OBJECTIVES

1. To introduce students to the basic concepts in Income-Tax.
2. To help them to apply the provisions and complete incomes under various heads
3. To gather more knowledge about income tax authorities.

COURSE OUTCOMES (Cos)

Students completing this course were able to

CO1	Enable the students to understand income tax
CO2	Provide the students necessary knowledge to tax from salary
CO3	To give an exposure on computation of tax from HUF
CO4	To provide critical understanding on business gains
CO5	Offer the students necessary knowledge on e-filing

Mapping of Course Outcome with Program Outcome (POs)

Sem	Course code: HBCO23012								
V	Programme Outcomes (Pos)								
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	3	2	3	3	3	3	2	3
CO2	3	3	3	3	3	3	3	3	3
CO3	3	2	3	3	2	3	3	3	2
CO4	2	3	2	3	3	3	3	2	3
CO5	3	3	3	3	2	3	2	3	3

Sem -V	Programme Specific Outcomes (PSOs)								
Cos	PSO1			PSO2			PSO3		
CO1	3			3			2		
CO2	2			2			3		
CO3	3			3			2		
CO4	3			3			3		
CO5	3			2			3		

3/2/1 Indicates Strength Of Correlation, 3 – High, 2- Medium, 1- Low

Category	Program Core	Program Elective	Humanities and Social Science	Open Elective	Skill Enhancing Elective	Inter Disciplinary/ Allied	Skill Component	Practical / Project / internship	Others
	√								

Subject Code: HBCO23012	Subject Name: Income Tax Law and Practice – I	Ty/Lb/ ETL/IE	L	T/ S.Lr	P/R	C
	Prerequisite : Basic knowledge in Income Tax	Ty	2	2	0	4
L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation						

UNIT-I INTRODUCTION TO INCOME TAX

12 Periods

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

UNIT-II INCOME FROM SALARY

12 Periods

Income from salary-Different form of salary and allowance-Perquisites-Problems in computation of salary income - Leave Salary - Profits in lieu of Salary - Provident Funds

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 Income Tax Authorities

12 Periods

Income Tax Authorities-Producer for Assessment-Tax deduction at source- Tax Collected at Source - Income Tax Authorities - Powers of the Central Board of Direct Taxes (CBDT), Commissioners of Income Tax and Income Tax officers. Assessment Procedures - Self Assessment - Best Judgement Assessment -Filing of Return – Various Return Forms – Permanent Account Number (PAN) and its usage- e-filing - Concept - Procedure - 26 AS - TDS - Traces - Filing of Return

Total Periods :	60
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Reference Book

1. Vinod, K.Singhania, Students Guide to Income Tax, Taxman Publications Pvt.Ltd.
2. Mehrotra Income Tax Law & Accounts, Goyal, Sathya Bhavan Publications.
3. Gaur & Narang, Income Tax Law & Practice, Kalyani Publishers.
4. Reddy, T.S. & Hariprasad Reddy, Y, Income Tax Theory, Law & Practice, Margham Publications, Chennai.
5. Murthy, A, Income Tax Law & Practice, Vijay Nicole Imprints Pvt.Ltd. Chennai
6. Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt.Ltd. Chennai

E-Resources www.incometaxindia.gov.in

www.incometaxindiaefiling.gov.in

www.onlineservices.tin.egovnsdl.com

www.cleartax.in

Subject Code:	Subject Name: Computer Application in Business	Ty/Lb/ETL/IE	L	T/S.Lr	P/R	C
HBCO23013	Prerequisite : Basic knowledge in Computer Application	Ty	4	0	0	4

L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits
Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation

OBJECTIVES

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

COURSE OUTCOMES (Cos)

Students completing this course were able to

CO1	Gain Knowledge on basic computing Concepts
CO2	Familiarize with basic data processing
CO3	Enable students to understand basic of Ms.Word
CO4	Outlines students the knowledge of Ms. Excel
CO5	Gains knowledge on Ms.Power Point for effective presentation

Mapping of Course Outcome with Program Outcome (POs)

Sem	Course code: HBCO23013								
V	Programme Outcomes (Pos)								
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	3	2	3	3	3	3	2	3
CO2	3	3	3	3	3	3	3	3	3
CO3	3	2	3	3	2	3	3	3	2
CO4	2	3	2	3	3	3	3	2	3
CO5	3	3	3	3	2	3	2	3	3

Sem -V	Programme Specific Outcomes (PSOs)								
Cos	PSO1			PSO2			PSO3		
CO1	3			3			2		
CO2	2			2			3		
CO3	3			3			2		
CO4	3			3			3		
CO5	3			2			3		

3/2/1 Indicates Strength Of Correlation, 3 – High, 2- Medium, 1- Low

Category	Program Core	Program Elective	Humanities and Social Science	Open Elective	Skill Enhancing Elective	Inter Disciplinary /Allied	Skill Component	Practical / Project / internship	Others
	√								

Subject Code:	Subject Name: Computer Application in Business	Ty/Lb/ETL/IE	L	T / S.Lr	P/R	C
HBCO23013	Prerequisite : Basic knowledge in Computer Application	Ty	4	0	0	4
L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation						

UNIT I INTRODUCTION

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 DATA PROCESSING

12 Periods

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

UNIT III MS-OFFICE

12 Periods

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

UNIT IV MS.EXCEL

12 Periods

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

UNIT V MS.POWERPOINT

12 Periods

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

Access: Creating tables, Querying, Forms, Reports.

Total Periods :	60
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Books for Study :

1. P.K.Sinha, Fundamental of computers, BPB.
2. Ron Masfield ,Ms-Office, Tech Publication

Books for Reference :

1. June Jamarich Parsons, Computer Concepts, Thomson Learning
2. Leon & Leon Introduction to computers, vikas publishing house
3. V Rajaraman, Introduction to Information Technology, PHI ,2004.

Subject Code:	Subject Name: Computer Application in Business Lab	Ty/Lb/ETL/IE	L	T / S.Lr	P/R	C
HBCO23L01	Prerequisite : Basic knowledge in System	Lb	0	0	4	2

L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits
Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation

OBJECTIVES

1. To learn the basics of MS office
2. To gain knowledge on MS Excel useful tool for students
3. To understand the power point presentation techniques

COURSE OUTCOMES (Cos)

Students completing this course were able to

CO1	To study on MS words operation and mail merge function
CO2	To gain knowledge on Ms Excel
CO3	To understand and improve on presentation skills, Powerpoint presentation
CO4	To know about Ms Access spreadsheet
CO5	To learn basics of Tally, Accounting packages

Mapping of Course Outcome with Program Outcome (POs)

Sem	Course code: HBCO23L01								
V	Programme Outcomes (Pos)								
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	3	2	3	3	3	3	2	3
CO2	3	2	3	2	3	3	3	3	2
CO3	3	2	3	3	2	3	3	3	2
CO4	2	3	2	3	3	2	3	2	3
CO5	3	3	3	3	2	3	2	3	3

Sem –V	Programme Specific Outcomes (PSOs)								
Cos	PSO1			PSO2			PSO3		
CO1	3			3			2		
CO2	2			2			3		
CO3	3			3			3		
CO4	3			3			2		
CO5	3			3			2		

3/2/1 Indicates Strength Of Correlation, 3 – High, 2- Medium, 1- Low

Category	Program Core	Program Elective	Humanities and Social Science	Open Elective	Skill Enhancing Elective	Inter Disciplinary/ Allied	Skill Component	Practical / Project / internship	Others
	√								

Subject Code:	Subject Name: Computer Application in Business Lab	Ty/Lb/ETL/IE	L	T / S.Lr	P/R	C
HBCO23L01	Prerequisite : Basic knowledge in System	Lb	0	0	4	2
L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation						

UNIT-I -Word Processing

6Periods

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 -Excel

6Periods

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 PowerPoint

6Periods

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

UNIT-IV -Access`

6Periods

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

UNIT-V Tally

6Periods

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

Total Periods :	30
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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

Subject Code:	Subject Name: SOFT SKILL II	Ty/Lb/ETL/IE	L	T / S.Lr	P/R	C
HBCC22I03	Prerequisite : Soft skill-I	IE	0	0	2	1

L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits
Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation

OBJECTIVES

1. To strengthen the students with the needed vocabulary.
2. To infer information from the given passage through reasoning.
3. To train the min attending Group Discussion.
4. To face the Technical and HR interview of the corporate.
5. To raise communication proficiency to global standards

COURSE OUTCOMES (Cos)

Students completing this course were able to

CO1	Cultivate employability skills that they get employed even before they leave the university
CO2	To be prepared to face Group Discussion
CO3	To improve their reasoning and finding a logical sequence in the passage given
CO4	TO learn the Aptitude
CO5	To raise communication proficiency to global standards

Mapping of Course Outcome with Program Outcome (POs)

Sem	Course code: HBCC22I03								
V	Programme Outcomes (Pos)								
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	3	2	3	3	3	3	2	3
CO2	3	3	3	3	3	3	2	3	3
CO3	3	2	3	3	3	3	3	3	2
CO4	2	3	3	2	3	3	3	2	3
CO5	3	3	3	3	3	2	2	3	3

Sem - V		Programme Specific Outcomes (PSOs)							
Cos	PSO1			PSO2			PSO3		
CO1	3			3			3		
CO2	2			2			3		
CO3	3			3			3		
CO4	2			2			3		
CO5	3			2			2		

3/2/1 Indicates Strength Of Correlation, 3 – High, 2- Medium, 1- Low

Category	Program Core	Program Elective	Humanities and Social Science	Open Elective	Skill Enhancing Elective	Inter Disciplinary/ Allied	Skill Component	Practical / Project / internship	Others
								√	

Subject Code:	Subject Name: SOFT SKILL II	Ty/Lb/ETL/IE	L	T / S.Lr	P/R	C
HBCC22I03	Prerequisite : Soft skill I	IE	0	0	2	1
L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation						

(COMMON TO ALL UG (H&S) DEGREE PROGRAMS)

Prefatory Note

This paper aims to equip the advanced learners with skills essential for work place and global environment to which they will move on from the university, once they complete the course. As such, it covers a range of indispensable soft skills and values such as, self-esteem, empathy, public relations, positivity, reliability, professionalism, leadership and intercultural communication, interview skills, etc.. Together with the effective English communication in global contexts, these skills, if cultivated and strengthened, can immensely help the students become employable in the multinational companies as good global citizens abiding the social and professional ethics in cross-cultural diversity.

Unit-I

Conversational skills, Self-esteem skills, empathy, public relations

Unit-II

Positivity, reliability, professionalism

Unit -III Leadership Problem solving

Unit-IV

Inter cultural communication skills

Global Manthra: Go local, Cultural sensitivity, Group behaviour

Cultural intelligence: Low and High context, email and intercultural communication

Unit-V

Group discussion & Interview skills Course Outcome

On completion of the course the students will

1. Cultivate employability skills that they get employed even before they leave the university.
2. Build self-esteem and a sense of self – worth to be good team members
3. Cultivate empathy to think from others' point of view to be good team leaders.
4. Evolve as good global citizens with insights into social and professional ethics.
5. Develop life long learning skills to adapt in the multi cultural context of work places.

Suggested reading

1.S.P.Dhanavel, English and Soft Skills, Vol.2 Orient Blackswan Pvt.Ltd.2010

P.D.Chaturvedi and M.Chaturvedi, Communication Skills, Pearson,2012

SEMESTER - VI

Subject Code: HBCC22002	Subject Name: ENTREPRENURSHIP DEVELOPMENT	Ty/Lb/ETL/IE	L	T/S.Lr	P/R	C
	Prerequisite : Basic knowledge in entrepreneurship development	Ty	3	0	0	3

L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits
Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation

OBJECTIVES

1. To enrich the students towards the knowledge of entrepreneurial skills and to make the students understand the approaches to attain the goals of the business.
2. To recognize the value of problem solving, effective business management and entrepreneurial thinking to business development.
3. To identify the key factors and be able to apply the key entrepreneurial process – command and control, calculated risk-taking and opportunity recognition to business development

COURSE OUTCOMES (Cos)

Students completing this course were able to

CO1	Provide information related to entrepreneurship
CO2	Make students state the importance of entrepreneurial development
CO3	State the importance of business idea generations
CO4	Gain knowledge on various EDP organized by Government Sectors
CO5	Provide them the nature of economic development and entrepreneurial growth.

Mapping of Course Outcome with Program Outcome (POs)

Sem VI	Course code: HBCC22002								
	Programme Outcomes (Pos)								
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	3	2	3	3	3	3	2	3
CO2	3	3	3	3	3	3	3	3	3
CO3	3	2	3	3	2	3	3	3	2
CO4	2	3	2	3	3	3	3	2	3
CO5	3	3	3	3	2	3	2	3	3

Sem -VI	Programme Specific Outcomes (PSOs)								
Cos	PSO1			PSO2			PSO3		
CO1	3			3			2		
CO2	2			2			3		
CO3	3			3			2		
CO4	3			3			3		
CO5	3			2			3		

3/2/1 Indicates Strength Of Correlation, 3 – High, 2- Medium, 1- Low

Category	Program Core	Program Elective	Humanities and Social Science	Open Elective	Skill Enhancing Elective	Inter Disciplinary /Allied	Skill Component	Practical / Project / internship	Others
	√								

Subject Code: HBCC22002	Subject Name: ENTREPRENURSHIP DEVELOPMENT	Ty/Lb/ETL/IE	L	T / S.Lr	P/R	C
	Prerequisite : Basic knowledge in entrepreneurship development	Ty	3	0	0	3
L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits Ty/Lb/ETL/IE.:Theory/Lab/Embedded Theory and Lab/Internal Evaluation						

UNITI: Concept of Entrepreneurship

9 Periods

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

UNITII: Entrepreneurial Development Agencies.

9 Periods

Commercial Banks- District Industries Centre - National Small Industries Corporation Small Industries Development Organisation - Small Industries Service Institute. All India Financial Institutions. SIPCOT and its objectives. MSME Sector and its coverage Objectives of Ministry of MSME. Role and Functions of MICRO Small and Medium Enterprises – Development Organisation (MSME - DO) -Objectives of SIDCO - Functions of Tamil Nadu SIDCO - IRBI and its Role. NABARD and its role in the Rural Development of India- Introduction to Micro Units Development Refinance Agency(MUDRA)

UNITIII: Project Management

9 Periods

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

UNITIV- Entrepreneurial Development Programmes

9 Periods

Entrepreneurial Development Programmes (EDP) - Role, relevance and achievements – Role of Government in organizing EDPs- Critical evaluation

UNITV- Economic Development and Entrepreneurial growth

9 Periods

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. Self-help groups and empowerment of Women in India – Financing SHG and their role in Micro-financing. Financial inclusion and its penetration in India, Challenges and Government role in financial inclusion –Pradhan Mantri Jan-DhanYojana- Six Pillars of Its Mission objectives

Total Periods :	45
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Books for Study

1. Saravanavel, P. Entrepreneurial Development, Principles, Policies and Programmes, EssPee Kay PublishingHouse-1997, Chennai.
2. Tulsian, P.C & Vishal Pandey, Business Organization and Management, PearsonEducation India, 2002,Delhi.

Books for Reference

1. Janakiram, B, and Rizwana, M, Entrepreneurship Development, Text and Cases, Excel Books India, 2011,Delhi.
2. Arun Mittal & Gupta, S.L - Entrepreneurship Development, International Book House Pvt. Ltd, 2011,Mumbai.
3. Anil Kumar, S, Poornima, S, Abraham, K, Jayashree, K - Entrepreneurship Development, NewageInternational (P) Ltd, 2012,Delhi
4. Gupta C B andSrinivasan NP, Entrepreneurial Development, Sul

Subject Code:	Subject Name: Income Tax Law and Practice II	Ty/Lb/ETL/IE	L	T / S.Lr	P/R	C
HBCO23014	Prerequisite : Basic knowledge in Income Tax Law and Practice	Ty	2	2	0	4

L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits
Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation

OBJECTIVES

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

COURSE OUTCOMES (Cos)

Students completing this course were able to

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

Mapping of Course Outcome with Program Outcome (POs)

Sem	Course code: HBCO23014								
VI	Programme Outcomes (Pos)								
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	3	2	3	3	3	3	2	3
CO2	3	3	3	3	3	3	3	3	3
CO3	3	2	3	3	2	3	3	3	2
CO4	2	3	2	3	3	3	3	2	3
CO5	3	3	3	3	2	3	2	3	3

Sem -VI	Programme Specific Outcomes (PSOs)								
Cos	PSO1			PSO2			PSO3		
CO1	3			3			2		
CO2	2			2			3		
CO3	3			3			2		
CO4	3			3			3		
CO5	3			2			3		

3/2/1 Indicates Strength Of Correlation, 3 – High, 2- Medium, 1- Low

Category	Program Core	Program Elective	Humanities and Social Science	Open Elective	Skill Enhancing Elective	Inter Disciplinary/ Allied	Skill Component	Practical / Project / internship	Others
	√								

Subject Code:	Subject Name: Income Tax Law and Practice II	Ty/Lb/ETL/IE	L	T/S.Lr	P/R	C
HBCO23014	Prerequisite : Basic knowledge in Income Tax Law and Practice	Ty	2	2	0	4
L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation						

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 CLUBBING OF INCOME AND SET OFF - CARRY FORWARD

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.

UNITIV: DEDUCTIONS FROM GROSS INCOME

12 Periods

Permissible Deductions from Gross Total Income -Sec.80C, 80CCC, 80CCCD, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80QQB, 80RRB, 80U. Assessment of Individual- Computation of Tax.

UNIT-V: INCOME TAX AUTHORTIES AND PROCEDURE OF ASSESSMENT

12 periods

Income Tax Authorities - Powers of the Central Board of Direct Taxes (CBDT), Commissioners of Income Tax and Income Tax officers. Assessment Procedures - Self Assessment-Best Judgement Assessment-Income Escaping Assessment (Reassessment)- Advance Payment of Tax- Meaning and Due dates

Reference Books

1. Vinod, K.Singhania, Students Guide to Income Tax, Taxman Publications Pvt. Ltd.
2. Mehrotra – Income Tax Law & Accounts, Goyal, Sathiya Bhavan Publications.
3. Gaur & Narang, Income Tax Law & Practice, Kalyani Publishers.
4. Reddy, T.S.& Hariprasad Reddy, Y, Income Tax Theory, Law & Practice, Margham Publications,Chennai.
5. Murthy.A,IncomeTaxLaw&Practice,VijayNicoleImprintsPvt.Ltd.Chennai
6. HariharanN,IncomeTaxLaw&Practice,VijayNicoleImprintsPvt.Ltd.Chennai

E-Resources www.incometaxindia.gov.in

www.incometaxindiaefiling.gov.in
www.onlineservices.tin.egov-nsdl.com
www.cleartax.in

Total Periods :	60
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Subject Code:	Subject Name: Management Accounting	Ty/Lb/ETL/IE	L	T/S.Lr	P/R	C
HBCO23015	Prerequisite :Basic knowledge in Management Accounting	Ty	2	2	0	4

L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits
Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation

OBJECTIVES

1. To enable the students to get knowledge about the various techniques of Management Principles.
2. To make the students to get practical skill in solving management problems.
3. To learn about ratio and cash flow analysis.

COURSE OUTCOMES (Cos)

Students completing this course were able to

CO1	Provide information related to entrepreneurship
CO2	Make students state the importance of entrepreneurial development
CO3	State the importance of business idea generations
CO4	Gain knowledge on various EDP organized by Government Sectors
CO5	Provide them the nature of economic development and entrepreneurial growth.

Mapping of Course Outcome with Program Outcome (POs)

Sem			Course code: HBCO23015						
VI			Programme Outcomes (Pos)						
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	3	2	3	3	3	3	2	3
CO2	3	3	3	3	3	3	3	3	3
CO3	3	2	3	3	2	3	3	3	2
CO4	2	3	2	3	3	3	3	2	3
CO5	3	3	3	3	2	3	2	3	3

Sem -VI		Programme Specific Outcomes (PSOs)						
Cos	PSO1	PSO2			PSO3			
CO1	3	3			2			
CO2	2	2			3			
CO3	3	3			2			
CO4	3	3			3			
CO5	3	2			3			

3/2/1 Indicates Strength Of Correlation, 3 – High, 2- Medium, 1- Low

Category	Program Core	Program Elective	Humanities and Social Science	Open Elective	Skill Enhancing Elective	Inter Disciplinary/ Allied	Skill Component	Practical / Project / internship	Others
	√								

Subject Code:	Subject Name: Management Accounting	Ty/Lb/ETL/IE	L	T / S.Lr	P/R	C
HBCO23015	Prerequisite : Basic knowledge in Management Accounting	Ty	2	2	0	4
L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation						

UNIT I: Introduction

12 Periods

Management Accounting - Meaning- Scope- Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting.

UNIT II: Financial Statement Analysis

12 Periods

Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common size Statement –Trend Analysis.

UNIT III: Ratio Analysis

12 Periods

Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios Turnover Ratios – Capital Structure Ratios – Leverage Ratios – Calculation of Ratios.

UNIT IV: Fund Flow Analysis & Cash Flow Analysis

12 Periods

Introduction, Meaning of Funds Flow Statement-Ascertainment of flow of funds- Technique of preparing funds flow statement- Schedule of Changes in Working Capital- Adjusted Profit and Loss account-Funds Flow Statement Meaning of Cash Flow Statements – Advantages – Limitations – Preparation of Cash Flow Statement – Types of Cash flows - Operating, Financing and Investing Cash flows.

UNITV: Budgetary Control, Marginal Costing& Capital Budgeting

12 Periods

Budgetary Control – Meaning – Preparation of various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget. Capital Expenditure Control - Application of Marginal Costing in Decision Making – Make or Buy –Shut down or Continue – Exploring New Markets. Meaning of Capital Budgeting – Assessement of Capital Expenditure through Pay Back Method, Net Present Value Method and Accounting Rate of Return Method

Total Periods :	60
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Books for Study:

1. Maheswari,S.N., Management Accounting, Sultan Chand & Sons
2. Murthy A and Gurusamy S, Management Accounting- Theory &Practice, Vijay Nicole Imprints.

Books for Reference :

1. Rajiv Kumar Goel , Ishaan Goel – Concepts Building Approach to management Accounting–CENGAGE New Delhi
2. Drury – Management and Cost Accounting with CourseMate3. Anil Kumar, S, Poornima, 3. Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers
4. Reddy, T.S. & Dr. Hariprasad Reddy, Y, Management Accounting, Margham Publications, Chennai.

Subject Code: HBCO23L02	Subject Name : Project	Ty/Lb/ ETL/IE	C	L	T/ S.Lr	P/R
	Prerequisite: NIL	Lb	9	0/0	0/0	18

L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits
Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation

OBJECTIVES :

- The objective of the Main Project is to culminate the academic study and provide an opportunity to explore a problem or issue, address through focused and applied research under the direction of a faculty mentor. The project demonstrates the student's ability to synthesize and apply the knowledge and skills acquired to real-world issues and problems. This project affirms the students to think critically and creatively, find an optimal solution, make ethical decisions and to present effectively.

COURSE OUTCOMES (COs) : (3- 5)

CO1	To make students identify and define problem
CO2	To express ways to collect Reviews
CO3	To know the Research Methodology process
CO4	To analyse the data and interpret
CO5	To give findings and suggestions for the exist problems

Mapping of Course Outcomes with Program Outcomes (POs)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	3	3	3	2	3	3	1	1
CO2	3	3	3	3	3	3	3	1	2
CO3	3	3	3	3	3	3	3	1	1
CO4	3	2	3	3	3	3	2	1	2
CO5	1	2	2	2	2	2	3	1	1

COs / PSOs	PSO1	PSO2	PSO3
CO1	3	3	2
CO2	3	3	3
CO3	3	3	3
CO4	2	2	2
CO5	3	2	2

3/2/1 indicates Strength of Correlation 3- High, 2- Medium, 1-Low

Category	Program Core	Program elective	Humanities and social Science	Open Elective	Skill Enhancing Elective	Inter Disciplinary/Allied	Skill Component	Practical /Project/internship	Others
								✓	

Sub. Code	Subject Name	Ty/ Lb/ ETL/IE	L	T/ S.Lr	P/R	C
HBCO23L02	PROJECT	Lb	0/0	0/0	18	9

Students are expected to carry out the following:

1. Define Problems
2. Review of Literature
3. Research Methodology
4. Data analysis and Interpretation
5. Findings, Suggestions & Conclusions

Subject Code:	Subject Name: Universal Human Values	Ty/Lb/ETL/IE	L	T/ S.Lr	P/R	C
HBCC22ET1	Prerequisite : Basic knowledge in Universal Human Values	ETL	2	0	2	3

L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits
Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation

OBJECTIVES

- 1.To facilitate the students to understand the concept of values
- 2.To know the Basic Techniques of Holistic perspectives and forms.
- 3.To develop knowledge on ethical conduct

COURSE OUTCOMES (Cos)

Students completing this course were able to

CO1	Understand skill set required to be able to values
CO2	Gain basic knowledge of self exploration
CO3	Familiarise with preconditioned beliefs
CO4	To develop knowledge on Natural acceptance
CO5	To Understand the power of value perspeptions

Mapping of Course Outcome with Program Outcome (POs)

Sem			Course code: HBCC22ET1						
VI			Programme Outcomes (Pos)						
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	3	2	3	3	3	3	2	3
CO2	3	3	3	3	3	3	3	3	3
CO3	3	2	3	3	2	3	3	3	2
CO4	2	3	2	3	3	3	3	2	3
CO5	3	3	3	3	2	3	2	3	3

Sem -VI	Programme Specific Outcomes (PSOs)								
Cos	PSO1			PSO2			PSO3		
CO1	3			3			2		
CO2	2			2			3		
CO3	3			3			3		
CO4	3			3			2		
CO5	3			3			2		

3/2/1 Indicates Strength Of Correlation, 3 – High, 2- Medium, 1- Low

Category	Program Core	Program Elective	Humanities and Social Science	Open Elective	Skill Enhancing Elective	Inter Disciplinary/ Allied	Skill Component	Practical / Project / internship	Others
									√

SUBJECT CODE	SUBJECT NAME	Ty/Lb/ETL/IE	L	T / S.Lr	P/R	C
HBCC22ET1	UNIVERSAL HUMAN VALUES	ETL	2	0	2	3

Unit 1 : 9 Periods

Love and Compassion: Love and its forms: love for self, parents, family, friend, spouse, community, nation, humanity, nature and other beings—living and non-living. Love and compassion and inter-relatedness, Individuals who are remembered in history for love and compassion and what will learners gain if they practice love and compassion

Related activities: Sharing learner's individual and/or group experience(s), community outreach program to manifest love and compassion toward people and nature, Simulated Situations, Case studies

UNIT 2: 9 Periods

Truth and Righteousness: Universal truth, truth as value (artha), truth as fact (satya), veracity, sincerity, honesty among others. Understanding righteousness, Righteousness and dharma, righteousness and propriety, Individuals who are remembered in history for practicing truth and righteousness and what will learners gain if they practice Truth and Righteousness

Sharing learner's individual and/or group experience(s), exercises on ease with truth can be recalled consistently, Simulated Situations, Case studies

Unit 3: 9 Periods

Non-Violence and Peace; pre-requisites for non-violence- Love, compassion, empathy, and sympathy, Ahimsa as non-violence and non-killing, the impact of practicing non-violence-Peace, harmony and balance, Individuals and organizations that are known for their commitment to non-violence and peace, and what will learners gain if they practice non-violence and work towards peace

Sharing learner's individual and/or group experience(s), Simulated Situations, Case studies

Unit 4: 9 Periods

Renunciation (Sacrifice) Tyaga: Renunciation and sacrifice, developing a balance between enjoyment and sacrifice, Bhoga(enjoyment) with tyagabhava and tyaga (Sacrifice) with bhogabhava is the root of all human and literary values, enjoying life and freedom with responsibility and What will learners learn/gain if they practice renunciation and sacrifice

Social outreach programs for sharing and caring experience, expressing gratitude, Sharing learner's individual and/or group experience(s), Simulated Situations, Case studies

Unit 5: 9 Periods

Professional Ethics: Understanding Acceptance of human values and Ethical Human Conduct, Basis for Humanistic Education, Humanistic Constitution and Humanistic Universal Order, Developing Competence in professional ethics and practicing it, to utilize the professional competence for augmenting universal human order and create people friendly eco-friendly identify the scope and characteristics of people friendly and eco-friendly systems for the wellness of the universe as a whole.

Exercises to propagate people friendly eco-friendly activities both creative and functional, Brain storming, Sharing learner's individual and/or group experience(s), Simulated Situations, Case studies

Total Periods : 45

References and Suggested Readings:

1. Human Values and Professional Ethics by R R Gaur, R Sangal, G P Bagaria, Excel Books, New Delhi, 2010
2. The Story of My Experiments with Truth - by Mohandas Karamchand Gandhi
3. Basham, A.L. 1954. The Wonder That Was India. London: Picador Press.
4. Basu, D.D. 2015. Workbook on the Constitution of India, Paperback Edition. Nagpur: Lexisnexis.
5. Ghosh, Sri Aurobindo. 1998. The Foundations of Indian Culture. Pondicherry: Sri Aurobindo Ashram.
6. Joshi, Kireet. 1997. Education for Character Development. Delhi: Dharam Hinduja Centre of Indic Studies.
7. Milton, Rokeach. 1973. The Nature of Human Values. New York: The Free Press.
8. Mookerji, Radha K. 1989. Ancient Indian Education. Delhi: Motilal Banarasidass
9. Saraswati, Swami Satyananda .2008. Asana Pranayama Mudra Bandha. Munger, India: Bihar School of Yoga.

PROGRAMME ELECTIVE

SEM IV 1 PAPER
SEM V 1 PAPER

PROGRAMME ELECTIVE

Subject Code: HBCO23E01	Subject Name: Marketing Management		Ty/Lb/ETL/IE	L	T/S.Lr	P/R	C		
	Prerequisite : Basic knowledge in Marketing		Ty	3	0	0	3		
L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation									
OBJECTIVES									
1. To enable the students to understand the elements of the complex world of marketing. 2. To make them to appreciate the need for marketing science in the modern business world 3. To introduce about the types and segmentation of markets.									
COURSE OUTCOMES (Cos)									
Students completing this course were able to									
CO1	Develop an idea about marketing and its functions.								
CO2	Enhance the students on consumer behaviour								
CO3	Familiarize students about product and its classifications								
CO4	Make them understand distribution, promotion								
CO5	Enrich knowledge on the recent trends in marketing								
Mapping of Course Outcome with Program Outcome (POs)									
Sem	Course code: HBCO23E01								
	Programme Outcomes (Pos)								
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	3	2	3	3	3	3	2	3
CO2	3	3	3	3	3	3	3	3	3
CO3	3	2	2	3	2	3	3	3	2
CO4	2	3	3	3	3	3	3	2	3
CO5	3	3	3	3	2	3	2	3	3
Sem	Programme Specific Outcomes (PSOs)								
Cos	PSO1			PSO2			PSO3		
CO1	3			3			2		
CO2	2			2			3		
CO3	3			3			2		
CO4	2			3			2		
CO5	3			3			3		
3/2/1 Indicates Strength Of Correlation, 3 – High, 2- Medium, 1- Low									
Category	Program Core	Program Elective	Humanities and Social Science	Open Elective	Skill Enhancing Elective	Inter Disciplinary/ Allied	Skill Component	Practical / Project / internship	Others
		✓							

Subject Code: HBCO23E01	Subject Name: Marketing Management	Ty/Lb/ ETL/IE	L	T / S.Lr	P/R	C
	Prerequisite : Basic knowledge in Marketing	Ty	3	0	0	3
L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation						

UNIT I INTRODUCTION

9 Periods

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

UNIT II MARKET SEGMENTATION

9 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

9 Periods

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

UNIT IV MARKETING MIX – DISTRIBUTION & PROMOTION

9 Periods

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

UNIT V RECENT TRENDS IN MARKETING

9 Periods

Recent Trends in Marketing. A Basic understanding of E – Marketing, Consumerism, Consumer Rights, Consumer Grievance Redressal Forums- Role of Social Media in Marketing

Total periods :	45
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Suggested Readings

1. RajanNair, Marketing, Sulthan Chand & Sons, New Delhi.
2. Varshney, Marketing Management, Sulthan Chand & Sons, New Delhi
3. Chandrasekar K S, Marketing Management: Text and Cases, Vijay Nicole Imprints, Chennai, 2014
4. Gandhi, J.C,Marketing, Himalaya Publications.
5. Radha, Marketing, Prasanna Publications, Chennai.
6. Santhanam, Marketing, Margham Publications, Chennai
7. Sundar, K. Essentials of Marketing, Vijay Nicole Imprints Pvt. Ltd., Chennai

E-Resources

www.marketmotive.com
http://emailmarketing.comm100.com/em
ail-marketing- tutorial/
www.marketing91.com
www.managementstudyguide.com.

Subject Code:	Subject Name: Human Resource Management	Ty/Lb/ETL/IE	L	T / S.Lr	P/R	C
HBCO23E02	Prerequisite : Basic knowledge in Human Resource Management	Ty	3	0	0	3

L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits
Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation

OBJECTIVES

1. To facilitate the students to know about the importance of Human Resources.
2. To make the students to understand the critical aspects of the Human Resources Management.
3. To enable the students to know about labour relations

COURSE OUTCOMES (Cos)

Students completing this course were able to

CO1 Provide the basic aspects related to human resource management

CO2 Enable the students to be aware of training and remuneration methods

CO3 Gain Knowledge of employee Compensation

CO4 State the information related to labour relations

CO5 Apprehend the nature of human resource audit

Mapping of Course Outcome with Program Outcome (POs)

Sem	Course code: HBCO23E02								
	Programme Outcomes (Pos)								
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	3	2	3	3	3	3	2	3
CO2	3	3	3	3	3	3	3	3	3
CO3	3	2	3	3	2	3	3	3	2
CO4	2	3	2	3	3	3	3	2	3
CO5	3	3	3	3	2	3	2	3	3

Sem -	Programme Specific Outcomes (PSOs)								
Cos	PSO1			PSO2			PSO3		
CO1	3			3			2		
CO2	2			2			3		
CO3	3			3			2		
CO4	3			3			3		
CO5	3			2			3		

3/2/1 Indicates Strength Of Correlation, 3 – High, 2- Medium, 1- Low

Category	Basic Sciences	Engg.Science	Humanities &social Science	Program Core	Program Elective	Open Elective	Practical/Project	Internships/ Technical Skills	Internships/ Technical Skills
				√					

Subject Code:	Subject Name: Human Resource Management	Ty/Lb/ETL/IE	L	T/S.Lr	P/R	C
HBCO23E02	Prerequisite : Basic knowledge in Human Resource Management	Ty	3	0	0	3
L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation						

UNIT – I INTRODUCTION

9 Periods

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

UNIT – II TRAINING AND DEVELOPMENT

9 Periods

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

UNIT – III COMPENSATION

9 Periods

Cost to Company- CTC Fixed and Flexible Pay- Components- Incentives- Benefits- Motivation –Welfare and Social Security Measures

UNIT – IV LABOUR RELATIONS

9 Periods

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

UNIT– V HR AUDIT

9 Periods

Human Resource Audit – Nature – Benefits – Scope – approaches

REFERENCES BOOKS

1. Rao, VSP, Human Resource Management, Excel Books
2. Ashwathappa, Human Resource Management, Himalaya Publishing House
3. Garry Deseler, Human Resource Management, Prentice Hall
4. Prasad,LM, Human Resource Management, Sultan Chand & Sons
5. Tripathi, Human Resource Management, Prentice Hall
6. Sundar&Srinivasan,Essentials of Human Resource Management, Vijay Nicole Imprints Pvt. Ltd. Chennai

Total Periods :	45
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E-Resources

www.whatishumanresource.com
www.managementstudyguide.com
www.humanresources.about.com
www.managementhelp.org

Subject Code:	Subject Name: International Trade	Ty/Lb/ETL/IE	L	T/S.Lr	P/R	C
HBCO23E03	Prerequisite : Basic knowledge in International Trade	Ty	3	0	0	3

L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits

Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation

OBJECTIVES

- To acquire specialised knowledge in international trade
- To learn about WTO and how globalisation of Economy takes place.
- To gather knowledge about IMF and BOP

COURSE OUTCOMES (Cos)

Students completing this course were able to

CO1	Enable the students to understand International trade
CO2	Provide the students necessary knowledge to UNCTAD
CO3	To give an exposure on WTO
CO4	To provide critical understanding on Balance of payments
CO5	offer the students necessary knowledge on IMF

Mapping of Course Outcome with Program Outcome (POs)

Sem	Course code: HBCO23E03								
	Programme Outcomes (Pos)								
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	3	2	3	3	3	3	2	3
CO2	3	3	3	3	3	3	3	3	3
CO3	3	2	3	3	2	3	3	3	2
CO4	2	3	2	3	3	3	3	2	3
CO5	3	3	3	3	2	3	2	3	3

Sem -VI	Programme Specific Outcomes (PSOs)								
Cos	PSO1			PSO2			PSO3		
CO1	3			3			2		
CO2	2			2			3		
CO3	3			3			2		
CO4	3			3			3		
CO5	3			2			3		

3/2/1 Indicates Strength Of Correlation, 3 – High, 2- Medium, 1- Low

Category	Program Core	Program Elective	Humanities and Social Science	Open Elective	Skill Enhancing Elective	Inter Disciplinary/ Allied	Skill Component	Practical / Project / internship	Others
		√							

Subject Code: HBCO23E03	Subject Name: International Trade	Ty/Lb/ ETL/IE	L	T/ S.Lr	P/R	C
	Prerequisite : Basic knowledge in International Trade	Ty	3	0	0	3
L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation						

UNIT 1 **9 Periods**
Theories of International Trade – Ricardo – Haberlers Opportunity cost -Heckscher Ohlin theorem.

UNIT – II **9 Periods**
Trade policy – case for protection – Regional integration – European Union– EEC- UNCTAD – GATT – Asian – Development Bank.

UNIT III **9 Periods**
WTO – Functions of WTO – An Overview

UNIT IV **9 Periods**
Balance of payments – Disequilibrium – Remedies – Exchange control –Purchasing Power parity Theory.

UNIT V **9 Periods**
International monetary system – IMF – SDR – International liquidity –IBRD

Books for Study :

1. K.R.Gupta – International Economics, Atlantic Publisher Distributors PvtLtd.
2. P. Saravanan – International Marketing.

Total Periods :	45
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Books for Reference :

1. S.Sankaran – Money, Banking and International Trade, Margham Publication, Chennai.
2. Francis Cherunilam – International Trade and Export Management, Himalaya Publishing House.

Subject Code:	Subject Name: Business Environment	Ty/Lb/ETL/IE	L	T / S.Lr	P/R	C
HBCO23E04	Prerequisite : Basic knowledge in Business Environment	Ty	3	0	0	3

L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits
Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation

OBJECTIVES

1. To understand the basic concepts of business environment
2. To provide the students needed knowledge on monetary policies
3. To calibrate the procedure involved in globalisation.

COURSE OUTCOMES (Cos)

Students completing this course were able to

CO1	Enabling the students to understand the features of competitive structure
CO2	Develop an understanding about basic economic system
CO3	To give an exposure to ethic aspects
CO4	To provide knowledge on management of technology
CO5	To provide the students get an idea about strategic information systems

Mapping of Course Outcome with Program Outcome (POs)

Sem			Course code: HBCO23E04						
			Programme Outcomes (Pos)						
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	3	2	3	3	3	3	2	3
CO2	3	3	3	3	3	3	3	3	3
CO3	3	2	3	3	2	3	3	3	2
CO4	2	3	2	3	3	3	3	2	3
CO5	3	3	3	3	2	3	2	3	3

Sem –	Programme Specific Outcomes (PSOs)								
Cos	PSO1			PSO2			PSO3		
CO1	3			3			2		
CO2	2			2			3		
CO3	3			3			3		
CO4	3			3			2		
CO5	3			3			2		

3/2/1 Indicates Strength Of Correlation, 3 – High, 2- Medium, 1- Low

Category	Program Core	Program Elective	Humanities and Social Science	Open Elective	Skill Enhancing Elective	Inter Disciplinary/ Allied	Skill Component	Practical / Project / internship	Others
		√							

Subject Code:	Subject Name: Business Environment	Ty/Lb/ETL/IE	L	T / S.Lr	P/R	C
HBCO23E04	Prerequisite : Basic knowledge in Business Environment	Ty	3	0	0	3
L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation						

UNIT I Environment Analysis

9 Periods

Type of Environment-internal, external, micro and macro environment. Competitive structure of industries, environmental analysis and strategic management. Managing diversity. Scope of business, characteristics of business. Objectives and the uses of study. Process and limitations of environmental analysis

UNIT II Economic Environment

9 Periods

Nature of Economic Environment. Economic factors-growth strategy, basic economic system, economic planning, Economic policies- new industrial policy, FEMA, Monetary and fiscal policies. Consumer Protection Act and Competition Law. Liberalization, Privatization and Globalization of Indian Economy, Trends and Issues

UNIT III Cultural Environment

9 Periods

Nature and impact of culture on business, culture and globalization, social responsibilities of business, social audit, business ethics and corporate governance, Demographic environment population size, migration and ethnic aspects

UNIT IV Economic Environment

9 Periods

Functions of state, economic roles of government, government and legal environment. The constitutional environment, rationale and extent of state intervention

UNIT V Technological Environment

9 Periods

Innovation, technological leadership and followership, sources of technological dynamics, impact of technology on globalization, transfer of technology, time lags in technology introduction, Status of technology in India; Management of technology; Features and Impact of technology

REFERENCES BOOK

1. Sankaran.S., Business Environment
2. Francis Cherunilam, Business Environment, Himalaya Publishing House
3. Aswathappa, Business Environment, Himalaya Publishing House
4. Dasgupta & Sengupta, Government and Business in India.
5. Srinivasan.K., Productivity and social Environment, ASIA
6. Dhana bakiyam & Kavitha.M, Business Environment, Vijay Nicole Imprints Pvt. Ltd. Chennai

Total Periods :	45
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E-Resources

www.businesscasestudies.co.uk
www.yourarticlelibrary.com
www.mbaofficial.com
www.mbaknol.com

Subject Code:	Subject Name: PORTFOLIO MANAGEMENT	Ty/Lb/ETL/IE	L	T / S.Lr	P/R	C
HBCO23E05	Prerequisite : Basic knowledge in Finance	Ty	3	0	0	3

L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits
Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation

OBJECTIVES

1. To provide an understanding of the concepts of investment management
2. To understand investment environment
3. To understand fundamental of financial analysis

COURSE OUTCOMES (Cos)

Students completing this course were able to

CO1	To fulfill the objectives of investment management
CO2	To understand the investment environment
CO3	To know the concepts of financial analysis
CO4	To study the concepts of portfolio theory
CO5	To familiarize with understanding of CAPM model

Mapping of Course Outcome with Program Outcome (POs)

Sem			Course code: H B C O 2 3 E 0 5						
			Programme Outcomes (Pos)						
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	3	2	3	3	3	3	2	3
CO2	3	3	3	3	3	3	3	3	3
CO3	3	2	3	3	2	3	3	3	2
CO4	2	3	2	3	3	3	3	2	3
CO5	3	3	3	3	2	3	2	3	3

Sem -	Programme Specific Outcomes (PSOs)								
Cos	PSO1			PSO2			PSO3		
CO1	3			3			2		
CO2	2			2			3		
CO3	3			3			2		
CO4	3			3			3		
CO5	3			2			3		

3/2/1 Indicates Strength Of Correlation, 3 – High, 2- Medium, 1- Low

Category	Program Core	Program Elective	Humanities and Social Science	Open Elective	Skill Enhancing Elective	Inter Disciplinary/ Allied	Skill Component	Practical / Project / internship	Others
		√							

Subject Code:	Subject Name: PORTFOLIO MANAGEMENT	Ty/Lb/ETL/IE	L	T / S.Lr	P/R	C
HBCO23E05	Prerequisite : Basic knowledge in Finance	Ty	3	0	0	3
L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation						

UNIT-I: Introduction

9 Periods

Portfolio- Meaning- Objectives – Terms relating to Portfolio - Securities - Risk-Return- Introduction to Portfolio Management- Role of Portfolio Managers.

UNIT-II: Value of Money

9 Periods

Time value – Computation of Present Value Interest Factor (PVIF), Future Value Interest Factor (FVIF), Present Value Interest Factor at an Annuity (PVIF A) – Future Value Interest Factor at an Annuity (FVIFA) Simple Problems relating to it.

UNIT- III: Portfolio Analysis

9 Periods

Planning - Selection - Evaluation -Revision – Various Steps involved in Portfolio Development-Theories relating to Portfolio Analysis.

UNIT - IV:Risk & Return

9 Periods

Interpretation of Risk & Return – Mean – Variance Analysis -B(Beta) Measures. Portfolio Diversification- Bond Valuation.

UNIT-V:Need and Importance of Portfolio Management

9 Periods

Portfolio Management Vs Wealth Management - Introduction to Derivatives – Futures Options- Swaps- SEBI Regulations relating to Portfolio Operations.

Total Periods :	45
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REFERENCE BOOKS

1. Francis-Management of Investments, McGraw Hill
2. V.K. Bhalla-Investment Management, SChand & Co
3. Gurusamy S, Security Analysis and Portfolio Management, Vijay Nicole Imprints, Chennai
4. Fisher & Jordan-Security Analysis & Portfolio Management, prentice Hall
5. Punithaathi Pandian-Security Analysis & Portfolio Management, Vikas Publishing House

E-Resources

www.portfoliomangement.in

www.sebi.gov.in www.moneycontrol.com

www.pms.sharekhan.com

Subject Code: HBCO23E06	Subject Name: BUSINESS POLICY AND STRATEGIC MANAGEMENT	Ty/Lb/ ETL/IE	L	T/ S.Lr	P/R	C
	Prerequisite : Basic knowledge in Business policy	Ty	3	0	0	3

L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits
Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation

OBJECTIVES

1. To understand the business policy.
2. To provide the students needed knowledge to do environmental analysis
3. To calibrate the procedure involved in strategic implementation.

COURSE OUTCOMES (Cos)

Students completing this course were able to

CO1	Enabling the students to understand the features of strategic vision
CO2	Develop an understanding about business policy
CO3	To give an exposure to the SWOT and TOWS matrix
CO4	To provide knowledge on generic competitive strategies
CO5	To provide the students get an idea about strategic information systems

Mapping of Course Outcome with Program Outcome (POs)

Sem	Course code: HBCO23E06								
	Programme Outcomes (Pos)								
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	3	2	3	3	3	3	2	3
CO2	3	3	3	3	3	3	3	3	3
CO3	3	2	3	3	2	3	3	3	2
CO4	2	3	2	3	3	3	3	2	3
CO5	3	3	3	3	2	3	2	3	3

Sem	Programme Specific Outcomes (PSOs)								
Cos	PSO1			PSO2			PSO3		
CO1	3			3			2		
CO2	2			2			3		
CO3	3			3			3		
CO4	3			3			2		
CO5	3			3			2		

3/2/1 Indicates Strength Of Correlation, 3 – High, 2- Medium, 1- Low

Category	Program Core	Program Elective	Humanities and Social Science	Open Elective	Skill Enhancing Elective	Inter Disciplinary/ Allied	Skill Component	Practical / Project / internship	Others
		√							

Subject Code: HBCO23E06	Subject Name: BUSINESS POLICY AND STRATEGIC MANAGEMENT	Ty/Lb/ETL/IE	L	T/S.Lr	P/R	C
	Prerequisite : Basic knowledge in Business policy	Ty	3	0	0	3
L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation						

UNIT I INTRODUCTION

9 Periods

Introduction: Strategy – Strategic Management Process – Developing a Strategic Vision Mission- Setting Objectives– Strategies and Tactics – Importance of Corporate Strategy

UNIT II - CORPORATE POLICY AND PLANNING IN INDIA:

9 Periods

Importance – Characteristics – Objectives – Policy Formulation and Development – Types of Business Policies - Implementation of Policies Society and Business: Social Responsibility of Business – Corporate Governance and Ethical Responsibility

UNIT III – ENVIRONMENTAL ANALYSIS

9 Periods

Environmental Scanning – Industry Analysis - The Synthesis of External Factors - Internal Scanning – Value Chain Analysis – SWOT Audit –Scenario planning- Creating an Industry Matrix.

UNIT IV - STRATEGY FORMULATION AND ANALYSIS

9 Periods

Strategic Factors Analysis Summary Matrix (SFAS) Portfolio Analysis – Business Strategy- TOWS Matrix– Corporate Strategy – Functional Strategy – Strategic Choice – Generic, Competitive Strategies

UNIT V- STRATEGY IMPLEMENTATION:

9 Periods

Corporate Culture – Matching Organisation Structure to Strategy – Mergers and Acquisitions and Diversifications –Strategic Leadership– Michael Porter’s Framework for Strategic Management – Future of Strategic Management– Strategic Information System

Total Periods :	45
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Books for Study :

1. Dess, G., Lumpkin, G.T. and Eisner, A., Strategic Management, 3rd Edition, Tata McGraw-Hill, 2009.
2. Hill, C.W.L. and Jones, G.R., Strategic Management: An Integrated Approach,9th Edition, Cengage Learning, 2012.

Books for Reference :

1. Hitt, Ireland, Hoskisson and Manikutty, Strategic Management, 9th Edition, Cengage Learning, 2012.
2. Kazmi, A., Strategic Management and Business Policy, 3rd Edition, Tata McGraw Hill Education, 2008.
3. Pearce II, J., Robinson, R.B. and Mittal, A., Strategic Management: Formulation, Implementation and Control, 12th Edition, McGraw-Hill, 2012.
4. Wheelen, T.L. and Hunger, D., Strategic Management and Business Policy,12th Edition, Pearson, 2010

SKILL ENHANCEMENT ELECTIVE

SEM V 1 PAPER
SEM VI 1 PAPER

SKILL ENHANCEMENT ELECTIVE

Subject Code: HBCO23SE1	Subject Name: E Commerce	Ty/Lb/ ETL/IE	L	T / S.Lr	P/R	C
	Prerequisite : Basic knowledge in E Commerce	Ty	3	0	0	3

L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits
Ty/Lb/ETL/IE.:Theory/Lab/Embedded Theory and Lab/Internal Evaluation

OBJECTIVES

1. Learnt to analyze the business model of firm, and determine the role that the internet (and related technologies) can play to support or even enable this model
2. Understand the key issues involved in managing electronic commerce initiatives
3. Utilize the internet to collect information to conduct research

COURSE OUTCOMES (Cos)

Students completing this course were able to

CO1	Understand the concept of E-Commerce and Describe the opportunities and challenges offered by E-Commerce
CO2	Able to handle electronic payment technology and requirements for internet based Payments
CO3	Understand the categories of E-Commerce and understand the different applications of E commerce
CO4	To understand and identify security issues of E-Commerce
CO5	Understand the concept of WEB Based Business Understand the M-Commerce

Mapping of Course Outcome with Program Outcome (POs)

Sem	Course code: HBCO23SE1								
	Programme Outcomes (Pos)								
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	3	2	3	3	3	3	2	3
CO2	3	3	3	3	3	3	3	3	3
CO3	3	2	3	3	2	3	3	3	2
CO4	2	3	2	3	3	3	3	2	3
CO5	3	3	3	3	2	3	2	3	3

Sem -V	Programme Specific Outcomes (PSOs)								
Cos	PSO1			PSO2			PSO3		
CO1	3			3			2		
CO2	2			2			3		
CO3	3			3			2		
CO4	3			3			3		
CO5	3			2			3		

3/2/1 Indicates Strength Of Correlation, 3 – High, 2- Medium, 1- Low

Category	Program Core	Program Elective	Humanities and Social Science	Open Elective	Skill Enhancing Elective	Inter Disciplinary /Allied	Skill Component	Practical / Project / internship	Others
					√				

Subject Code:	Subject Name: E Commerce	Ty/Lb/ETL/IE	L	T / S.Lr	P/R	C
HBCO23SE1	Prerequisite : Basic knowledge in E Commerce	Ty	3	0	0	3
L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation						

UNIT I TELECOMMUNICATION NETWORKS

9 Periods

An overview of E Commerce – Ecommerce and Traditional Commerce – Advantages of E commerce – E Business - Evolution and growth of E Commerce - Classification –Application of E Commerce

UNIT II WEB TECHNOLOGY

9 Periods

The Internet today- History of the web- unique benefits of the internet- Internet architecture – World Wide Web concepts and technology- creating web pages- launching a business on the internet – Networking - Classification of Networking

UNIT III WEB MARKETING STRATEGIES

9 Periods

Introduction - Different types of Marketing strategies - Market segments - Online Shopping - Mercantile process model - E Marketing - E Advertising - E Customer Relationship Management

UNIT IV ELECTRONIC PAYMENT SYSTEMS

9 Periods

Overview of the electronic payment technology- requirements for internet based payments – electronic payment media - electronic commerce and banking – Electronic Payment methods - Electronic Data Interchange – EDI on Internet supply chain Management

UNIT V E-SECURITY

9 Periods

Internet security - Introduction – Computer security its types, threats, Hackers – Classification of computer security - Security policy – Cyber crimes and Cyber laws – Mobile Commerce

Total Periods :	45
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Books for Study :

1. Elias.m. Awad, "Electronic Commerce" prentice- hall of India Pvt Ltd, 2002

Books for Reference :

1. Ravi kalakota, Andrew B. Whinston, "Electronic Commerce – a manager's guide", Addison-Wesley, 2000.

2. Zheng Qin, "Introduction to E-Commerce", T Singha University Press, Beijing, 200

Subject Code:	Subject Name: Financial Management	Ty/Lb/ETL/IE	L	T / S.Lr	P/R	C
HBCO23SE2	Prerequisite : Basic knowledge in Financial Management	Ty	3	0	0	3

L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits
Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation

OBJECTIVES

1. To impart the basics of Financial Management for the benefit of students.
2. To enable them understand the concepts of the Investment, Financing and Working Capital
3. To introduce the concept of working capital and other structures in financial management

COURSE OUTCOMES (Cos)

Students completing this course were able to

CO1 Discuss the importance of financial management

CO2 Provide critical understanding on capital structure

CO3 State the nature of Dividend policies

CO4 Knowledge of working capital

CO5 Discuss the calculation of WACC

Mapping of Course Outcome with Program Outcome (POs)

Sem	Course code: HBCO23SE2								
Programme Outcomes (Pos)									
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	3	2	3	3	3	3	2	3
CO2	3	3	3	3	3	3	3	3	3
CO3	3	2	2	3	2	3	3	3	2
CO4	2	3	3	3	3	3	3	2	3
CO5	3	3	3	3	2	3	2	3	3

Sem	Programme Specific Outcomes (PSOs)								
Cos	PSO1			PSO2			PSO3		
CO1	3			3			2		
CO2	2			2			3		
CO3	3			3			2		
CO4	2			3			2		
CO5	3			3			3		

3/2/1 Indicates Strength Of Correlation, 3 – High, 2- Medium, 1- Low

Category	Program Core	Program Elective	Humanities and Social Science	Open Elective	Skill Enhancing Elective	Inter Disciplinary/ Allied	Skill Component	Practical / Project / internship	Others
					√				

Subject Code:	Subject Name: Financial Management	Ty/Lb/ETL/IE	L	T / S.Lr	P/R	C
HBCO23SE2	Prerequisite : Basic knowledge in Financial Management	Ty	3	0	0	3
L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation						

UNIT I INTRODUCTION TO FINANCIAL MANAGEMENT

9 Periods

Meaning, objectives and Importance of Finance – Sources of finance – Functions of financial management – Strategy and Tactics – Methods and Techniques of Financial Management- Role of financial manager in Financial Management.

UNIT II CAPITAL STRUCTURE

9 Periods

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

UNIT III COST OF CAPITAL

9 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) – Cost Classification - Activity Based costing (ABC Costing) – Cost Volume profit Analysis (CVP Analysis)

UNIT IV DIVIDEND POLICIES

9 Periods

Dividend policies –Types of Dividend - Factors affecting dividend payment - Company Law provision on dividend payment – Bonus Issues – - Dividend Models - Walter’s Model - Gordon’s Model - M.M. Model –

UNIT V WORKING CAPITAL

9 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) - Forecasting of Working Capital requirements- Profit and loss – Capital Budget preparation

Total Periods :	45
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Books for Study :

1. I.M. Pandey, Financial Management, Vikas Publishing House
2. Prasanna Chandra, Financial Management, Tata McGraw Hill Publications

Books for Reference :

1. S.N. Maheswari, Financial Management, Sultan Chand & Sons
2. Y. Khanand Jain, Financial Management, Sultan Chand & Sons
3. P.Periyasamy. P, Financial Management, Vijay Nicole Imprints Pvt. Ltd. Chennai
4. Murthy A, Financial Management, Margam Publications, Chennai

Subject Code:	Subject Name: Industrial Law	Ty/Lb/ETL/IE	L	T/S.Lr	P/R	C
HBCO23SE3	Prerequisite : Basic knowledge in Industrial Law	Ty	3	0	0	3

L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits
Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation

OBJECTIVES

1. To acquire knowledge on various rules and regulations prevalent in the present business scenario.
2. To gain insight on various legal Acts passed to protect the health, safety & welfare of the employees.
3. To know about labour relations in depth

COURSE OUTCOMES (Cos)

Students completing this course were able to

CO1	Provide information related to Factories act
CO2	Make students state the importance of Industrial Disputes act
CO3	State the importance of Workmen compensation act
CO4	Gain knowledge on various laws relating to ESI
CO5	Provide them the nature of PF act.

Mapping of Course Outcome with Program Outcome (POs)

Sem VI	Course code: HBCO23SE3								
	Programme Outcomes(Pos)								
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	3	2	3	3	3	3	2	3
CO2	3	3	3	3	3	3	3	3	3
CO3	3	2	3	3	2	3	3	3	2
CO4	2	3	2	3	3	3	3	2	3
CO5	3	3	3	3	2	3	2	3	3

Sem -VI	Programme Specific Outcomes (PSOs)		
Cos	PSO1	PSO2	PSO3
CO1	3	3	2
CO2	2	2	3
CO3	3	3	2
CO4	3	3	3
CO5	3	2	3

3/2/1 Indicates Strength Of Correlation, 3 – High, 2- Medium, 1- Low

Category	Program Core	Program Elective	Humanities and Social Science	Open Elective	Skill Enhancing Elective	Inter Disciplinary/ Allied	Skill Component	Practical / Project / internship	Others
					√				

Subject Code:	Subject Name: Industrial Law	Ty/Lb/ETL/IE	L	T/S.Lr	P/R	C
HBCO23SE3	Prerequisite : Basic knowledge in Industrial Law	Ty	3	0	0	3
L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation						

UNIT I Factories act 1948

9 Periods

Definitions – Health – Safety – Welfare – Working Periods of Adults –Employment of Women – Employment of Young Persons – Leave with Wages.

UNIT II Payment of Wages Act 1936

9 Periods

Objects – Procedures regarding payment of wages act – Fixation of Wage Period

Payment of Minimum Wage Act

Mandatory Deductions – Kinds of Deductions –

Payment of Bonus Act 1965

Objectives – Bonus Formula – Application of this act - Eligibility for Bonus -

UNIT III The Workmen Compensation Act 1923

9 Periods

Need for the Act – Scope & Coverage of the Act – Definitions – Employer’s liability for Compensation (Section 3) including Theory of Notional Extension & Occupational Diseases – Defences available to Employer – Amount & Distribution of Compensation – Notice & Claim – Medical Examination - Obligations & Rights of Employers & Employees - Schedules to the Act

UNIT IV Industrial Disputes Act 1947

9 Periods

Definitions – Authorities under the Act – Reference of Disputes –Procedures and Powers of Authorities – Strikes and Lock-outs – Lay-off & Retrenchment – Special Provisions relating to Lay-off, Retrenchment & Lock-outs

UNIT V Employees Provident Fund and Miscellaneous Provision Act, 1952

9 Periods

Objects- definition- provident fund schemes- contribution and recovery –penalties and offences.

Employees State Insurance Act 1948

Objects-definitions-ESI Corporation, functions- contribution and recovery benefits- penalties for false claims

Books for Study :

1. N.D.Kapoor – Industrial Laws, Sultan Chand & Sons, New Delhi.
2. P.C.Tripathi - Industrial Laws, Sultan Chand & Sons, New Delhi.

Total Periods :

45

Books for Reference :

3. Dr.M.R. Sreenivasan & C.D.Balaji - Industrial Laws & Public Relations, Margham Publications, Chennai.
4. B.Nandha Kumar, Industrial Laws, Vijay Nichole Prints, Chennai.
5. S.Thothadri & Vijayalakshmi.M, IK International Publishing House Pvt Ltd.

Subject Code: HBCO23SE4	Subject Name: Digital Marketing	Ty/Lb/ ETL/IE	L	T / S.Lr	P/R	C
	Prerequisite : Basic knowledge in Marketing	Ty	3	0	0	3

L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits
Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation

OBJECTIVES

1. To understand the concepts related to Digital Marketing
2. To provide the students needed knowledge in SEO
3. To understand the concepts of E Marketing

COURSE OUTCOMES (Cos)

Students completing this course were able to

CO1	Enabling the students to understand the features of Digital marketing vs Traditional Marketing
CO2	Develop an understanding on Search Engine
CO3	To give an exposure to E marketing
CO4	To provide knowledge on social Media Marketing
CO5	To provide the students get an idea about Analytics

Mapping of Course Outcome with Program Outcome (POs)

Sem	Course code: HBCO23SE4								
	Programme Outcomes(Pos)								
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	3	2	3	3	3	3	2	3
CO2	3	3	3	3	3	3	3	3	3
CO3	3	2	3	3	2	3	3	3	2
CO4	2	3	2	3	3	3	3	2	3
CO5	3	3	3	3	2	3	2	3	3

Sem	Programme Specific Outcomes(PSOs)		
Cos	PSO1	PSO2	PSO3
CO1	3	3	2
CO2	2	2	3
CO3	3	3	3
CO4	3	3	2
CO5	3	3	2

3/2/1 Indicates Strength Of Correlation, 3 – High, 2- Medium, 1- Low

Category	Program Core	Program Elective	Humanities and Social Science	Open Elective	Skill Enhancing Elective	Inter Disciplinary/ Allied	Skill Component	Practical / Project / internship	Others
					√				

Subject Code: HBCO23SE4	Subject Name: Digital Marketing	Ty/Lb/ETL/IE	L	T / S.Lr	P/R	C
	Prerequisite : Basic knowledge in Marketing	Ty	3	0	0	3
L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation						

UNIT I INTRODUCTION

9 Periods

Market space- Digital Marketing Strategy- Components -Opportunities for building Brand- Search – Diff between Traditional Marketing and Digital Marketing

UNIT II SEO

9 Periods

Engine optimization - Keyword Strategy- SEO Strategy - SEO success factors -On-Page Techniques - Off-Page Techniques. Search Engine Marketing- How Search Engine works- SEM components- PPC advertising - Display Advertisement

UNIT III – E MARKETING

9 Periods

E- Mail Marketing - Types of E- Mail Marketing - Email Automation - Lead Generation - Integrating Email with Social Media and Mobile- Measuring and maximizing email campaign effectiveness. Mobile Marketing- Mobile Inventory/channels- Location based; Context based; Coupons and offers, Mobile Apps, Mobile Commerce, SMS Campaigns-Profiling and targeting.

UNIT IV SOCIAL MEDIA MARKETING

9 Periods

Social Media Marketing - Social Media Channels- Leveraging Social media for brand conversations and buzz. Successful /benchmark Social media campaigns. Engagement Marketing- Building Customer relationships - Creating Loyalty drivers - Influencer Marketing.

UNIT V - ANALYTICS

9 Periods

Digital Transformation & Channel Attribution- Analytics- Ad-words, Email, Mobile, Social Media, Web Analytics - Changing your strategy based on analysis- Recent trends in Digital marketing.

Total Periods :	45
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TEXTBOOK:

1. Strauss Judy, Frost Raymond (2013),E-Marketing,7/e; New Delhi: Prentice Hall.

REFERENCEBOOKS:

- 1.Chaffey Dave and Smith PR(2013),EmarketingExcellence:PlanningandOptimizingyourDigitalMarketing; 4/e; Routledge.
- 2.RyanDamian,(2014),UnderstandingDigitalMarketing:MarketingStrategiesforEngagingtheDigital Generation,3/e; Kogan Page Limited.

Subject Code:	SUBJECT NAME: CORPORATE GOVERNANCE AND ETHICS	Ty/Lb/ETL/IE	L	T/S.Lr	P/R	C
HBCO23SE5	PREREQUISITE : Basic knowledge in Ethics	Ty	3	0	0	3

L:Lecture T:Tutorial SLr: Supervised Learning P:Project R: Research C: Credits
Ty/Lb/ETL/IE::Theory/Lab/Embedded Theory and Lab/Internal Evaluation

OBJECTIVES

- To impart knowledge on governance which ensure ethics in corporate management.
- To provide an understanding on legal enforcement for management of corporate health in the interest of shareholder & public.

COURSE OUTCOMES (Cos)

Students completing this course were able to

CO1	To understand the need for corporate governance
CO2	To learn about levels of corporate structure
CO3	To gain knowledge on corporate governance forums
CO4	To impart knowledge on corporate social responsibility
CO5	To familiarize concepts on business ethics

Mapping of Course Outcome with Program Outcome (POs)

Sem	Course code: HBCO23SE5								
	Programme Outcomes (Pos)								
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	3	2	3	3	3	3	2	3
CO2	3	3	3	3	3	3	3	3	3
CO3	3	2	3	3	2	3	3	3	2
CO4	2	3	2	3	3	3	3	2	3
CO5	3	3	3	3	2	3	2	3	3

Programme Specific Outcomes (PSOs)

Cos	PSO1	PSO2	PSO3
CO1	3	3	2
CO2	2	2	3
CO3	3	3	2
CO4	3	3	3
CO5	3	2	3

3/2/1 Indicates Strength Of Correlation, 3 – High, 2- Medium, 1- Low

Category	Program Core	Program Elective	Humanities and Social Science	Open Elective	Skill Enhancing Elective	Inter Disciplinary/ Allied	Skill Component	Practical / Project / internship	Others
					√				

Subject Code:	Subject Name: CORPORATE GOVERNANCE AND ETHICS	Ty/Lb/ ETL/IE	L	T/ S.Lr	P/R	C
HBCO23SE5	Prerequisite : Basic knowledge in Ethics	Ty	3	0	0	3

UNIT – 1 Corporate Governance

9 Periods

Corporate governance – meaning – objectives – need – importance – principles – corporate governance and organization success. Corporate governance in India.

UNIT – 2 Levels of Governance Structure

9 Periods

Corporate governance and role, responsibilities and powers - Board of Directors, Corporate Management Committee and Divisional Management Committee.

UNIT – 3 Corporate Governance Forums

9 Periods

CII code on corporate governance – features – Various Corporate Governance forums –CACG, OECD, ICGN AND NFCG.

UNIT – 4 Corporate Social Responsibility

9 Periods

Corporate Social Responsibility – definition – nature – levels – phases and approaches, principles, Indian models – dimensions. Corporate social reporting –Objectives of Corporate Social Reporting and case studies.

Unit – 5 Business Ethics

9 Periods

Business ethics – meaning, significance, scope – factors responsible for ethical and unethical business decision. Unethical practices in Business – Business ethics in India – Ethics training programme.

Suggested Readings:

Total Periods :	45
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1. Dr. Neeru Vasishth and Dr. Namita Rajput - Corporate Governance values and ethics, Taxmann Publications Pvt Ltd, NewDelhi.
2. S.Sanakaran– International Business & Environment, Margham Publication, Chennai.
3. Dr.S.S.Khanka – Business Ethics and Corporate Governance, S.Chand Publication.
4. Sundar.K, Business Ethics and Value, Vijay Nichole Prints, Chennai.
5. Taxmann – Corporate Governance, Indian Institute of Corporate Affairs,
6. A.C.Fernando, K.P.Muralidharan & E.K.Satheesh – Corporate Governance, Principles, Policies and Practices, Pearson Education.

Journals

- Journal of Corporate Governance Research – Macro think Institute
- Indian Journal of Corporate Governance, Bi-annual journal– Sage Journals

E-learning Resources

- <https://elearningindustry.com>
- <https://essentialskillz.com>