



**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-Corporate Secretary ship 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 அவாவின்டைஇந்நான்கும்  
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

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

## MISSION

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

## PROGRAMME EDUCATIONAL OBJECTIVES

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

## MAPPING OF PEO with MISSION STATEMENT

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

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

### **PROGRAMME OUTCOMES(POs)**

**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
<b>PEO1</b>	3	3	3	2	3	3	3	2	3
<b>PEO2</b>	3	3	2	3	3	3	3	3	3
<b>PEO3</b>	2	3	3	3	3	3	2	3	3
<b>PEO4</b>	3	3	3	3	3	2	3	3	3
<b>PEO5</b>	3	3	3	3	3	2	3	3	3
<b>PEO 6</b>	3	3	3	2	3	2	3	2	3
<b>PEO 7</b>	3	3	2	3	3	3	3	3	3

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

## PROGRAMME SPECIFIC OUTCOMES

<b>PSO 1</b>	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
<b>PSO 2</b>	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
<b>PSO 3</b>	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
<b>PSO 1</b>	3	3	3	2	3	3	3
<b>PSO 2</b>	3	2	3	3	3	3	3
<b>PSO 3</b>	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 Secretaryship)
  - 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 / L/ ETP /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
HBCO23004	<b>INTERDISCIPLINARY - I</b> Business Economics	4	2	2	0	Ty
HBCO23001	Financial Accounting - I	4	2	2	0	Ty
HBCE23001	Office 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 / L/ ETP /IE
HBTA22002/ HBFR22002/ HBHI22002	LANGUAGE (Tamil-II/ French-II/Hindi-II)	3	3	0	0	Ty
HBEN22002	LANGUAGE (ENGLISH – II)	3	3	0	0	Ty
HBMA22ID3	<b>INTERDISCIPLINARY - II</b> Business Statistics	4	4	0	0	Ty
HBCO23003	Financial Accounting - II	4	2	2	0	Ty
HBCO23ID1	Corporate Communication	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 / Internal Evaluation

**Semester: 3****Theory:**

Course Code	Course Title	C	L	T/ SLr	P/R	Ty / L/ ETP/IE
HBCO23007	<b>INTERDISCIPLINARY – III</b> Business Law	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
HBCE23002	Corporate Finance	4	4	0	0	Ty
HBCE23003	Company Law and Secretarial Practice	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 / L/ ETL/IE
HBCO23008	<b>INTERDISCIPLINARY - IV</b> Indirect Taxation	4	4	0	0	Ty
HBCO23009	Corporate Accounting - II	4	2	2	0	Ty
HBCE23004	Security Law & Market Operations	4	4	0	0	Ty
HBCO23EXX	<b>PROGRAMME ELECTIVE – I</b>	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 / L/ 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	<b>PROGRAMME ELECTIVE – II</b>	3	3	0	0	Ty
HBCO23SEX	<b>SKILL ENHANCEMENT ELECTIVE - I</b>	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/ L/ 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	<b>SKILL ENHANCEMENT ELECTIVE - II</b>	3	3	0	0	Ty

**Practical:**

HBCE23L01	Institutional Training and Project	9	0	0	16	LB
HBCC22ET1	Universal Human Values	3	2	0	2	ETL

**Credits Sub Total: 26**

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

**Regulation 2022 (Optional for Honors Programme)****Semester: 7****Theory:**

Course Code	Course Title	C	L	T/ SLr	P/R	Ty / L/ ETL/ IE
HBCO23016	Consumer Behavior	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 / L/ 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**

<b>Credit Summary</b>	
Semester: 7	19
Semester: 8	16
<b>Total Credits</b>	<b>35</b>

## **B.Com (Corporate Secretary ship)**

### **CORE PAPERS**

<b>Core Code</b>	<b>Semester</b>	<b>Subjects</b>
HBCO23001	1	Financial Accounting – I
HBCE23001	1	Office Management
HBCO23003	2	Financial Accounting - II
HBCO23ID1	2	Corporate Communication
HBCO23005	3	Corporate Accounting – I
HBCO23006	3	Banking Theory Law and Practice
HBCE23002	3	Corporate Finance
HBCE23003	3	Company Law and secretarial Practice
HBCO23009	4	Corporate Accounting - II
HBCE23004	4	Security law and Market Operations
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	Computerised Accounting System
HBCO23018	7	Financial Reporting
HBCO23019	8	Financial Analytics and Control

### **INTERDISCIPLINARY SUBJECTS**

<b>Sub Code</b>	<b>Semester</b>	<b>Subjects</b>
HBCO23004	1	Business Economics
HBMA22ID3	2	Business Statistics
HBCO23007	3	Business Law
HBCO23008	4	Indirect Taxation

### **UNIVERSITY COMMON PAPER**

<b>Sub Code</b>	<b>Semester</b>	<b>Subjects</b>
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 ELECTIVE PAPERS (2 papers to be chosen in Sem 4 & Sem 5)**

Sub Code	Semester	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 choose Sem 5 & Sem 6)**

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

**PRACTICAL(Internal Evaluation)**

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
HBCE23L01	6	Institutional Training and 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						
<b>Total</b>			<b>38</b>	<b>44</b>	<b>130</b>	<b>100</b>	<b>2205</b>

**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							
<b>Total</b>			<b>10</b>	<b>21</b>	<b>35</b>	<b>100</b>	<b>675</b>	

**B.Com Corporate Secretary ship****Table 2**

<b>S. No</b>	<b>Course (Subject ) Code</b>	<b>Course (Subject) Name</b>	<b>Concept/ topic if any, removed in current curriculum</b>	<b>Concept/topic added in the new curriculum</b>	<b>% of Revision/ Modification done</b>
1	HBCE2300 1	Office Management		Unit 2 - Cleanliness, Unit 4 - Email	5%
2	HBCE2300 2	Corporate Finance			
3	HBCE2300 3	COMPANY LAW & SECRETARIAL PRACTICE		Unit 1 -Lifting of Corporate Veil. Role and Importance of Company Secretary – Key Managerial Personnel – Compliance Officer – Compulsory Appointment – Qualification and Disqualification - Powers, duties, and responsibilities of Secretary , Unit 2 - -- Duties of Company Secretary in the formation and Incorporation of company.	20%

**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	EverydayBanking	√				
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**

Subject Code: <b>HBTA22001</b>	Subject Name: <b>TAMIL - I</b>	<b>Ty/Lb/ETL/IE</b>	<b>L</b>	<b>T/S.Lr</b>	<b>P/R</b>	<b>C</b>
	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::Theory/Lab/Embedded Theory and Lab

### 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

<b>CO1</b>	Tamil students are actively engaged in learning Tamil language and culture in a meaningful setting
<b>CO2</b>	Focus on applying the language in real life situations.
<b>CO3</b>	Use proficiency descriptors to motivate learners to progress to the next stage of learning.
<b>CO4</b>	Lessons are customized to arouse students interest and ignite the joy of learning Tamil Language.
<b>CO5</b>	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
<b>CO1</b>	3	3	2	3	2	3	3	3	2
<b>CO2</b>	2	2	3	2	3	2	2	3	3
<b>CO3</b>	3	3	2	3	2	3	3	3	2
<b>CO4</b>	2	2	3	2	2	2	2	3	2
<b>CO5</b>	3	3	3	3	3	3	2	2	3

COs	PSOs			
	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	3	3	3	3
<b>CO2</b>	2	2	3	3
<b>CO3</b>	3	3	3	2
<b>CO4</b>	2	2	3	3
<b>CO5</b>	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: <b>HBTA22001</b>	Subject Name: <b>TAMIL - I</b>	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:Theory/Lab / Embedded Theory and Lab						

## பொதுத்தமிழ்

இளநிலை மாணாக்கருக்கு  
B.A/B.Sc/B.Com/B.B.A/B.C.A/B.PE  
S

HBTA22001

முதலாம் ஆண்டு- முதல் பருவம்

கற்றல் நோக்கம்: 1.மாணவர்களின் கவிதை, கட்டுரை எழுதும் திறன் வளர்த்தல்  
2. தமிழில் பிழையின்றி பேசும் எழுதும் திறன்வளர்த்தல்

**அலகு-1**

**11மணிநேரம்**

**அ) மரபுக்கவிதை**

- 1.செந்தமிழ்நாடு - மகாகவிபாரதியார்
- 2.தமிழின்இனிமை, இன்பத்தமிழ், எங்கள் தமிழ், சங்கநாதம்-பாரதிதாசன்
- 3.தமிழ்வளர்க்கசபதம் - நாமக்கல்கவிஞர்வெ.இராமலிங்கம்பிள்ளை
4. கோயில்வழிபாடு, வாழ்க்கைத்தத்துவங்கள் - கவிமணிதேசிகவிநாயகம்பிள்ளை
- 5.கும்மிப்பாடல் - சுத்தானந்தபாரதியார்
6. தமிழ்த்தாய்வாழ்த்து - மனோன்மணியம் பெ.சுந்தரம் பிள்ளை
- 7.விடுதலைவிளைத்தஉரிமை - கவியரசர்கண்ணதாசன்
8. அன்பெனும்பிடியுள்... ..,முரசறைத்தல் - வள்ளலார் இராமலிங்கஅடிகள்

**ஆ) புதுக்கவிதை**

- 1.பாட்டாளிகளின்குரல் - பட்டுக்கோட்டை கலியாணசுந்தரம்
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

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

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

### 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

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

### Mapping of Course Outcome with Program Outcome (POs)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
<b>CO1</b>	3	2	2	2	2	1	2	2	3
<b>CO2</b>	2	2	2	2	1	1	3	2	3
<b>CO3</b>	2	3	2	3	1	1	2	2	3
<b>CO4</b>	3	3	3	2	2	2	2	3	3
<b>CO5</b>	2	2	2	3	3	2	3	2	3
<b>CO6</b>	3	3	2	2	3	3	3	3	3
<b>CO7</b>	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: <b>HBFR22001</b>	Subject Name: <b>FRENCH - I</b>	<b>Ty/ Lb/ ETL/IE</b>	<b>L</b>	<b>T / S.Lr</b>	<b>P/R</b>	<b>C</b>
	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: Theory/Lab / Embedded Theory and Lab						

## FRENCH-I

### UNIT I

**9 Periods**

#### Sesaluer, LaGraphie –écrire (compréhensionorale, expressionorale)

- SePrésenter-
- Lalangue française
- LaGraphie–écrireL´alphabet,L´abécédaire
- Les Accentsetles Ponctuations
- L´interactionde base.
- **Clip audios** : Exercicesorales, compositions orales et épreuvesorales. (20 –duréemoinsde 2 minutes)
- **Audio clips**-For oral expressions, oral assignments and oral test-20 duration les than2 minutes(10 oral exercises

### UNIT II

**9 Periods**

#### S´informer – Interaction saidantdes Competences Debase

- Desmodèle sinterrogatifs
- Lesnombres,demanderlecout/leprix
- Demanderl ´heure, Lesjours, Lesmois del´année.
- **Clip audios: Exercicesorales**, compositions orales et épreuvesorales. (20 –duréemoinsde 2 minutes)
- **Audio clips**-For oral expressions, oral assignments and oral test-20 duration les than2 minutes (10 oral exercises, 6audio reading compositions &4 tests).

### UNIT III

**9 Periods**

#### Localiser–LaFrance

- Quelque symboledelaFrance.
- La carte de l´Europe, La France dans le contexte international, La France et les Fuseaux horaires, Lafranco phonie, L´union Européen
- LaFrance physique, industrielle, touristi querta dministrative
- 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 les than2 minutes (10 oral exercises, 6 audio reading compositions&4 tests).

**UNITIV****9 Periods****Lireet prononcer Lefrançaise**

- Les son française, les voyelles françaises, les sons nasaux, les consonné, Quelque sonsuniques.
  - Les syllabus français, Les Rythmedela langue française.
- **Clip audios** :Exercicesorales, compositions oraleset épreuvesorales.(20 –duréemoinsde 2 minutes)
- **Audioclips**-Fororalexpressions, oral assignments and oral test- 20durationless than2minutes(10oral exercises,6audioreading

**UNITV****9 Periods****Observeret Comprendre**

- LaviedelaFrancequotidienne, Encasd‘urgence.
  - Lagrammaireinitiale
- **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 oralexercises,6 audio Readingcompositions&4tests).

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

1. **Parlez-vousfrançais?**  
**Partie1** Dr.M.Chandrika.V.Unni&Mrs.MeenaMathews2019byUniversal publisher
2. **CLEINTER NATIONAL** Lectures Cléen françaisfacile.(2012)Hachette Paris
3. **Cosmopolite**: Livre d‘élève A1 by Nathalie Hirsch sprung, Tony Tricot, Claude Le Ninan
4. **Latitudes-1**-RégineMérieux&Yvesl‘oiseau,Didier2017
5. **Alter Ego 1**-CatherineDolez, Sylvie Pons:(2014)Hachette, Paris

SubjectCode: <b>HBHI22001</b>	Subject Name: <b>HINDI - I</b>	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: Theory/Lab /Embedded Theory and Lab

### 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

### COURSEOUTCOMES(COs)

Students completing this course were able to

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

Mapping of Course Outcome with Program Outcome (POs)

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

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
			√						

Subject: <b>HBHI22001</b>	Subject Name: <b>HINDI - I</b>	<b>Ty/Lb/ ETL/IE</b>	<b>L</b>	<b>T /S.Lr</b>	<b>P/R</b>	<b>C</b>
	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: Theory/Lab / Embedded Theory and Lab						

**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. LettertotheEditor
3. OpeninganA/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 lthings 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. ParamanuOorjaevamKhadyaPadarthSanrakshan
2. Transfer ofan A/C
3. Missingof Pass Book/ChequeLeaf
4. OfficialMemo
5. Administrative Terminology English to Hindi(25Words)

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

1. YougyataaurVyavasaykaChunav
2. Complaints
3. OrderingforBooks
4. Notification
5. Official Noting Hindi to English (25 words)

**Total no. of Periods: 45**

REFERENCE:

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

<b>HBEN 22001</b>	<b>ENGLISH - I(Common to all UG Programs under H&amp;S)</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
	Total contact hours– 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	POs	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.

<b>Total Periods :</b>	<b>45</b>
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Subject Code:	Subject Name: <b>Business Economics</b>	Ty/Lb/ ETL/IE	L	T/ S.Lr	P/R	C
<b>HBCO23004</b>	Prerequisite : Basic knowledge in Economics	Ty	4	0	0	4

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

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

Mapping of Course Outcome with Program Outcome (POs)

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

<b>Sem -II</b>	<b>Programme Specific Outcomes (PSOs)</b>								
<b>Cos</b>	<b>PSO1</b>			<b>PSO2</b>			<b>PSO3</b>		
<b>CO1</b>	3			3			2		
<b>CO2</b>	2			2			3		
<b>CO3</b>	3			3			2		
<b>CO4</b>	2			3			2		
<b>CO5</b>	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: <b>Business Economics</b>	<b>Ty/Lb/ETL/IE</b>	L	T/ S.Lr	P/R	C
<b>HBCO23004</b>	Prerequisite : Basic knowledge in Economics	Ty	4	0	0	4
L : Lecture, T : Tutorial, SLr : Supervised Learning, P: Project, R : Research, C : Credits, Ty/L/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

<b>Total Periods :</b>	<b>60</b>
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### **Books for Study**

1. S.Shankaran, Business Economics -MarghamPublications-Ch-17
2. P.L.Mehta, Managerial Economics – Analysis, Problems & Cases -Sultan Chand & Sons - New Delhi – 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 – New Delhi – 55.

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

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

### OBJECTIVES

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

### COURSE OUTCOMES (Cos)

Students completing this course were able to

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

Mapping of Course Outcome with Program Outcome (POs)

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

**Sem -I**

**Programme Specific Outcomes (PSOs)**

<b>Cos</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	3	3
<b>CO2</b>	2	2	3
<b>CO3</b>	3	3	3
<b>CO4</b>	2	2	3
<b>CO5</b>	3	2	2

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

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

Subject Code:	Subject Name: <b>FINANCIAL ACCOUNTING – I</b>	<b>Ty/Lb/ETL/IE</b>	L	T / S.Lr	P/R	C
<b>HBCO23001</b>	Prerequisite : Basic knowledge in Accounting	Ty	2	2	0	4
L : Lecture, T : Tutorial, SLr : Supervised Learning, P: Project, R : Research, C : Credits, Ty/L/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

<b>Total Periods :</b>	<b>60</b>
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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: <b>Office Management</b>	<b>Ty/Lb/ETL/IE</b>	L	T/ S.Lr	P/R	C
<b>HBCE23001</b>	Prerequisite : Basic knowledge in Office Management	Ty	4	0	0	4

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

#### OBJECTIVES

- To understand the functions of Office management and the effective management techniques.
- To portray the objectives of administrative management and scientific management.

#### COURSE OUTCOMES (Cos)

Students completing this course were able to

<b>CO1</b>	Provide information on office management
<b>CO2</b>	Make students aware of office environment.
<b>CO3</b>	Gains knowledge on the Office System
<b>CO4</b>	State the importance of office committee
<b>CO5</b>	Provide them the nature of records management in organisation.

#### Mapping of Course Outcome with Program Outcome (POs)

Sem I	Coursecode: <b>HBCE23001</b>								
	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: <b>Office Management</b>	Ty/Lb/ ETL/IE	L	T / S.Lr	P/R	C
<b>HBCE23001</b>	Prerequisite : Basic knowledge in Office Management	Ty	4	0	0	4
L : Lecture, T : Tutorial,SLr : Supervised Learning, P: Project, R : Research, C : Credits, Ty/L/ETL/IE :Theory / Lab / Embedded Theory and Lab/ Internal Evaluation						

#### **UNIT – I OFFICE MANAGEMENT**

**12 Periods**

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

#### **UNIT – II OFFICE ENVIRONMENT**

**12 Periods**

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

#### **UNIT – III OFFICE SYSTEMS**

**12 Periods**

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

#### **UNIT – IV OFFICE COMMITTEE**

**12 Periods**

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

#### **UNIT– V RECORD MANAGEMENT**

**12 Periods**

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

#### **Books for Study :**

1. P.K. Gosh – Office Management
2. J.C.Denyer - Office Management

**Total Periods :**

**60**

#### **Books for Reference :**

1. Dinkar Pagare Principles of Management
2. R.C.B. Gupta Business Management
3. N. Premavathy Business Management
4. J. Jayasankar Principles of Management

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

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

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

Mapping of Course Outcome with Program Outcome (POs)

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

<b>Sem –I</b>	<b>Programme Specific Outcomes(PSOs)</b>		
<b>Cos</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	3	2
<b>CO2</b>	2	2	3
<b>CO3</b>	3	3	3
<b>CO4</b>	3	3	2
<b>CO5</b>	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: <b>FUNDAMENTALS OF INSURANCE</b>	<b>Ty/Lb/ ETL/IE</b>	L	T/ S.Lr	P/R	C
<b>HBCO23I01</b>	Prerequisite : Basic knowledge in INSURANCE	IE	1	0	2	2
L : Lecture, T : Tutorial, SLr : Supervised Learning, P: Project, R : Research, C : Credits, Ty/L/ETL/IE :Theory / Lab / Embedded Theory and Lab/ Internal Evaluation						

**Unit-I**

**6 Periods**

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

**Unit-II**

**6 Periods**

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

**Unit-III**

**6 Periods**

Life insurance products – Term, Whole life, Endowment.

**Unit-IV**

**6 Periods**

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

**Unit-V**

**6 Periods**

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

<b>Total Periods</b>	<b>30</b>
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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**

<b>Subject Code:</b> HBTA22002	<b>Subject Name: TAMIL - II</b>				<b>C</b>	<b>L</b>	<b>T/SLr</b>	<b>P/R</b>	<b>Ty/ Lb/ ETL</b>
	<b>Prerequisite: Knowledge of Tamil</b>				3	3	0	0	Ty
L : Lecture T y: Tutorial SLr : Supervised Learning P: Project R : Research C : Credits									T/L
/EL : Theory / Lab / Embedded Theory and Labn/IE Internal Evaluation									
<b>OBJECTIVES</b>									
<ul style="list-style-type: none"> <li>Communicating with friends from around the world via social networking opportunities.</li> <li>To develop 21<sup>st</sup> century learners who love &amp; appreciate Tamil language.</li> <li>Learn significance of spoken skill.</li> <li>The relationship between language &amp; culture and the implications for language teaching</li> <li>Travelling to other countries and learning about other cultures.</li> </ul>									
<b>COURSE OUTCOMES (Cos)</b>									
Students completing this course were able to									
<b>CO1</b>	Strengthen literacy skills								
<b>CO2</b>	Engage in learning Tamil language and culture in a meaningful setting								
<b>CO3</b>	Engross in independent and life-long learning								
<b>CO4</b>	Develop a strong foundation in listening & speaking skills.								
<b>CO5</b>	Arouse student's interest and ignite the joy of learning Tamil language.								
<b>Mapping of Course Outcome with Program Outcome (POs)</b>									
<b>Cos/ POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>
<b>CO1</b>	3	3	2	3	2	3	3	3	2
<b>CO2</b>	2	2	3	2	3	2	2	3	3
<b>CO3</b>	3	3	2	3	2	3	3	3	2
<b>CO4</b>	2	2	3	2	2	2	2	3	2
<b>CO5</b>	3	3	3	3	3	3	2	2	3
3/2/1 Indicates Strength Of Correlation, 3 – High, 2- Medium, 1- Low									
<b>COs</b>	<b>PSOs</b>								
	<b>PSO1</b>		<b>PSO2</b>		<b>PSO3</b>		<b>PSO4</b>		
<b>CO 1</b>	3		3		3		3		
<b>CO 2</b>	2		2		3		3		
<b>CO 3</b>	3		3		3		3		
<b>CO 4</b>	2		2		3		3		
<b>CO 5</b>	3		3		3		2		
3/2/1 Indicates Strength Of Correlation, 3 – High, 2- Medium, 1- Low									
<b>Category</b>	<b>Program Core</b>	<b>Program Elective</b>	<b>Humanities and Social Science</b>	<b>Open Elective</b>	<b>Skill Enhancing Elective</b>	<b>Inter Disciplinary/ Allied</b>	<b>Skill Component</b>	<b>Practical / Project / internship</b>	<b>Others</b>
			√						

## பொதுத்தமிழ்

இளநிலைமாணாக்கருக்கு

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

### HBTA22002

முதலாம் ஆண்டு- இரண்டாம் பருவம்

கற்றல்நோக்கம்:

- 1.தமிழர்பண்பாட்டினை அறியச்செய்தல்
2. கடிதம்எழுதும் திறன்வளர்த்தல்
- 3.தமிழ்இலக்கியவரலாற்றினை அறிதல்

#### அலகு - 1 சங்கஇலக்கியம்

9 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.மயங்கொலிப்பிழையெதிர்த்தல்

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

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

### 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: <b>HBFR22002</b>	Subject Name: <b>FRENCH – II (THEORY)</b>	<b>C</b>	<b>L</b>	T/SLr	P/R	Ty/ Lb/ ETL
	Prerequisite : Knowledge of basics of French	3	3		0	Ty
L : Lecture, T : Tutorial, SLr : Supervised Learning, P: Project, R : Research, C : Credits, T/L/ETL :Theory / Lab / Embedded Theory and Lab						

### UNIT I

9 Periods

#### Compétences communicatives, phonologiques, linguistiques, grammaticales et culturelles

- Se saluer, 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

9 Periods

#### 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).

### UUNIT III

9 Periods

#### 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

9 Periods

##### 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

9 Periods

##### 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: <b>HBHI22002</b>	Subject Name: <b>HINDI - II</b>		<b>C</b>	<b>L</b>	T/SLr	P/R	Ty/ Lb/ ETL		
	Prerequisite : Knowledge of Hindi		3	3	0/0	0/0	Ty		
L : Lecture, T : Tutorial, SLr : Supervised Learning, P: Project, R : Research, C : Credits, T/L/ETL :Theory / Lab / Embedded Theory and Lab									
<b>OBJECTIVES</b>									
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									
<b>COURSE OUTCOMES (Cos)</b> Students completing this course were able to									
<b>CO1</b>	Introduce students to the real world situation with the help of Plays and stories written by various poets and writers.								
<b>CO2</b>	Understand the Literature in broader areas than merely confined to the subject								
<b>CO3</b>	Evaluate the concept of Hindi from past to present and to study the society closely through Literature.								
<b>CO4</b>	Make the best use of Hindi language in various streams.								
<b>CO5</b>	Helps in their Career acquiring knowledge in a language								
Mapping of Course Outcome with Program Outcome (POs)									
Sem II	<b>Programme Outcomes (Pos)</b>								
<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>
<b>CO1</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>
<b>CO3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>
<b>CO4</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>
<b>CO5</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>
<b>3/2/1 Indicates Strength Of Correlation, 3 – High, 2- Medium, 1- Low</b>									
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: <b>HBHI22002</b>	Subject Name: <b>HINDI II</b>	<b>C</b>	<b>L</b>	T/SLr	P/R	Ty/ Lb/ ETL
	Prerequisite : Knowledge of Hindi	3	3	0/0	0/0	Ty
L : Lecture, T : Tutorial, SLr : Supervised Learning, P: Project, R : Research, C : Credits, T/L/ETL :Theory / Lab / Embedded Theory and Lab						

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

Auranzeb ki Aakhiri Raat

1. Mukthidhan
2. Practice of Annotation Writing
3. Practice of Summary and Literary evaluation Writing

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

Laksmi ka Swagat

1. Mithayeewala
2. Practice of Annotation Writing
3. Practice of Summary and Literary evaluation Writing

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

Basant Ritu ka Natak

1. Seb Aur Dev
2. Practice of Annotation Writing
3. Practice of Summary and Literary evaluation Writing

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

Bahut Bada Sawal

1. Vivah ki Teen Kathayen
2. Practice of Annotation Writing
3. 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
1. Prayojan Mulak Hindi :Dr.Syed Rahmathullah, Poornima Prakashan, 4/7, Begum III street, Royapettah, Chennai-14
2. Anuvad Abhyas Part III Dakshin Hindi Prachar Sabha, T.Nagar ,Chennai -17

<b>HBEN22002</b>	<b>LANGUAGE II - ENGLISH II</b> <b>(Common to all UG Courses under H&amp;S)</b>	<b>Ty/Lb/ETP</b>	<b>L</b>	<b>T/S.Lr</b>	<b>P/R</b>	<b>C</b>
	Total contact hours – 45	Ty	3	0/0	0	3
	Prerequisite – English Language					
	T/L/:Theory/LabL:LectureT:TutorialP:Practical/ProjectR:ResearchC:Credits					

### Course Objectives

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)

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)

- 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/ETP	L	T/S.Lr	P/R	C
HBEN22002	(Common to all UG H&S Courses)	Ty	3	0/0	0/0	3
T/L/:Theory/LabL:LectureT:TutorialP:Practical/ProjectR:ResearchC:Credits						

**UnitI: 9 Periods**

All the World's a Stage – William Shakespeare

1. Speech of Barack Obama
2. The Verger- Somerset Maugham

**UnitII: 9 Periods**

Spider and the Fly - Mary Howitt

1. "They thought that a bullet would silence us, but they failed". - Malala Yousafzai
2. Refund – Fritz Karinthy

**UnitIII: 9 Periods**

Night of the Scorpion-Nissim Ezekiel

1. On Running after one's hat- G.K.Chesterton
2. The Last Leaf – O. Henry

**UnitIV: 9 Periods**

Polonius Advice to Laertes-William Shakespeare

1. 'We Must Continue to Dream Big': An open letter from Serena Williams
2. The Necklace - Guy de Maupassant

**UnitV: 9 Periods**

Functional English: Letter Writing (Formal, Informal, Email)

1. Resume
2. Précis
3. Reading Comprehension  
Developing the hints

**Total No of 45 Periods**

**PrescribedText:**

- '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, Level3,CambridgeUniversityPress,2021.
- MarkHancock, English Pronunciation inUse,CUP,2016.
- M.Chandrasena Rajeswaran & R.Pushkala, Communication Lab Workbook2022.
- M.Chandrasena Rajeswaran, R.Pushkala & S.Bhuvaneshwari Pinnacle: ASkillsIntegratedText,2022
- Dutt,K,Rajeevan,G&Prakash,,A CourseonCommunicationSkills, 1stedn,CUP,Chennai,2008

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

Subject Code: <b>HBMA22ID3</b>	Subject Name: <b>Business Statistics</b>	L	T	P	C
	Prerequisite: Higher Secondary Mathematics	2	2	0	4

L : Lecture T : Tutorial C: Credits

### 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

<b>CO1</b>	Understand the basic concepts of Statistics and Graphical representation of Data
<b>CO2</b>	Learn how to analyze the Data with various measures of Central Tendency
<b>CO3</b>	Learn how to analyze the Data with various measures of Dispersion
<b>CO4</b>	Understand the concept of Correlation
<b>CO5</b>	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			
<b>CO1</b>	3	2	2	3	3	1	2	1	3			
<b>CO2</b>	3	2	3	3	2	1	2	2	3			
<b>CO3</b>	2	2	3	3	3	2	1	2	3			
<b>CO4</b>	3	1	3	3	3	2	2	1	2			
<b>CO5</b>	3	2	3	3	3	2	1	2	3			
COs /PSOs	PSO1				PSO2				PSO3			
<b>CO1</b>	3				2				2			
<b>CO2</b>	2				2				2			
<b>CO3</b>	3				2				2			
<b>CO4</b>	3				2				2			
<b>CO5</b>	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
				√					

<b>HBMA22ID3</b>	<b>BUSINESS STATISTICS</b>	<b>L T P C</b> <b>2 2 0 4</b>
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(Common to I yr. / I Sem. B.Com [General], I yr / II Sem. B.Com [A&F, Corp. sec.])

**Course Outcomes:**

- 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

**UNIT I BASICS OF STATISTICS (12 periods)**

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

**UNIT II MEASURES OF CENTRAL TENDENCY (12 Periods)**

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

**UNIT III MEASURES OF DISPERSION (12 periods)**

Measures of Dispersion – The Range – Quartile Deviation –Standard Deviation – Relative Measures of Dispersion – Coefficient of Variation – Quartile Coefficient of Variation.

**UNIT IV CORRELATION (12 periods)**

Bi-variate data – Correlation: Karl Pearson’s Coefficient of Correlation – Rank Correlation: Spearman’s Rank Correlation.

**UNIT V PROBABILITY (12 periods)**

Axioms of Probability – Conditional probability – Total probability – Baye’s Theorem – Random variable – Probability mass function – Probability density function – Properties – (Simple problems).

<b>Total Periods :</b>	<b>60</b>
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**Reference Books:**

- 1) Arora P.N., *Business Statistics*, S.Chand& Co., (2007).
- 2) Sharma J.K., *Business Statistics*, Vikas Publishing., (2016).
- 3) Gupta S.C., Kapoor V.K., *Fundamentals of Mathematical Statistics*, S.Chand& Co., (2007).
- 4) Robert M. Leekley., *Applied Statistics for Business and Economics*, Taylor & Francis, S.Chand Publishing Co., (2015).
- 5) Vittal.P.R, Malini, *Statistical & Numerical Methods*, Margham Publications., Chennai,(2012).

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

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

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

Mapping of Course Outcome with Program Outcome (POs)

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

<b>Sem -II</b>	<b>Programme Specific Outcomes (PSOs)</b>								
<b>Cos</b>	<b>PSO1</b>			<b>PSO2</b>			<b>PSO3</b>		
<b>CO1</b>	3			3			2		
<b>CO2</b>	2			2			3		
<b>CO3</b>	3			3			2		
<b>CO4</b>	3			3			2		
<b>CO5</b>	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: <b>Financial Accounting - II</b>	<b>Ty/Lb/ETL/IE</b>	<b>L</b>	<b>T/S.Lr</b>	<b>P/R</b>	<b>C</b>
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**

<b>Total Periods :</b>	<b>60</b>
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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.accountingstudyguide.com  
www.futureaccountant.com  
www.onlinelibrary.wiley.com

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

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

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

Mapping of Course Outcome with Program Outcome (POs)

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

<b>Sem -II</b>	<b>Programme Specific Outcomes (PSOs)</b>								
<b>Cos</b>	<b>PSO1</b>			<b>PSO2</b>			<b>PSO3</b>		
<b>CO1</b>	3			3			2		
<b>CO2</b>	2			2			3		
<b>CO3</b>	3			3			2		
<b>CO4</b>	3			3			2		
<b>CO5</b>	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: <b>CORPORATE COMMUNICATION</b>	<b>Ty/Lb/ETL/IE</b>	<b>L</b>	<b>T / S.Lr</b>	<b>P/R</b>	<b>C</b>
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.

<b>Total Periods :</b>	<b>60</b>
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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: <b>YOGA &amp; MEDITATION</b>	Ty/Lb/ETL/IE	L	T/S.Lr	P/R	C
<b>HBCO23I02</b>	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,  
T/L/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

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

Mapping of Course Outcome with Program Outcome (POs)

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

<b>Sem –II</b>	<b>Programme Specific Outcomes (PSOs)</b>								
<b>Cos</b>	<b>PSO1</b>			<b>PSO2</b>			<b>PSO3</b>		
<b>CO1</b>	3			3			2		
<b>CO2</b>	2			2			3		
<b>CO3</b>	3			3			3		
<b>CO4</b>	3			3			2		
<b>CO5</b>	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: <b>HBCO23I02</b>	Subject Name: <b>YOGA &amp; MEDITATION</b>	<b>Ty/Lb/ ETL/IE</b>	<b>L</b>	<b>T / S.Lr</b>	<b>P/R</b>	<b>C</b>
	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, T/L/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

<b>Total periods :</b>	<b>30</b>
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**Texts and References**

- 1.yogic Suksma Vyayma 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.
- Iyengar, BKS., (2003). The Art of Yoga. New Delhi: Harper Collins Publishers. Maguire, Imelda., (2005).
- 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, Armiti Neriosand., (1991)
- 8.Yoga for back and joint disorders. Mumbai:

# **SEMESTER - III**

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

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

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

Mapping of Course Outcome with Program Outcome (POs)

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

<b>Sem -III</b>	<b>Programme Specific Outcomes (PSOs)</b>					
<b>Cos</b>	<b>PSO1</b>		<b>PSO2</b>		<b>PSO3</b>	
<b>CO1</b>	3		3		2	
<b>CO2</b>	2		2		3	
<b>CO3</b>	3		3		3	
<b>CO4</b>	3		3		2	
<b>CO5</b>	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: <b>Business Law</b>	Ty/Lb/ ETL/IE	L	T/ S.Lr	P/R	C
<b>HBCO23007</b>	Prerequisite : Basic knowledge in Business Law	Ty	4	0	0	4
L : Lecture, T : Tutorial, SLr : Supervised Learning, P: Project, R : Research, C : Credits, T/L/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.

<b>Total Periods :</b>	<b>60</b>
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**E-Resources**

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

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

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

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

Mapping of Course Outcome with Program Outcome (POs)

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

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

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

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

Subject Code:	Subject Name: <b>Corporate Accounting – I</b>	<b>Ty/Lb/ETL/IE</b>	<b>L</b>	<b>T / S.Lr</b>	<b>P/R</b>	<b>C</b>
<b>HBCO23005</b>	Prerequisite : Basic knowledge in Accounting	Ty	2	2	0	4
L : Lecture, T : Tutorial, SLr : Supervised Learning, P: Project, R : Research, C : Credits, T/L/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.

<b>Total periods :</b>	<b>60</b>
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**Suggested Readings**

1. Gupta, R.L & Radhaswamy, M,Advanced Accounts, Sulthan Chand, NewDelhi.
2. Jain, S.P&Narang, N.L.,Advanced Accounting, Kalyani Publications.
3. Reddy T.S.&Murthy, A,Corporate Accounting, Margham Publications, Chennai.
4. Shukla & Grewal & Gupta, Advanced Accounting, S.Chand & Co., New Delhi.

**E-Resources**

www.accountingcoach.com  
www.accountingst  
udyguide.com  
www.futureaccountant.com  
www.education.svtuition.org

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

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

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

Mapping of Course Outcome with Program Outcome (POs)

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

<b>Sem -III</b>	<b>Programme Specific Outcomes (PSOs)</b>								
<b>Cos</b>	<b>PSO1</b>			<b>PSO2</b>			<b>PSO3</b>		
<b>CO1</b>	3			3			2		
<b>CO2</b>	2			2			3		
<b>CO3</b>	3			3			2		
<b>CO4</b>	2			3			2		
<b>CO5</b>	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: <b>Banking Theory Law and Practice</b>	Ty/Lb/ ETL/IE	L	T/ S.Lr	P/R	C
<b>HBCO23006</b>	Prerequisite : Basic knowledge in Banking function	Ty	4	0	0	4

### **UNIT-I: Introduction to Banking**

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**

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**

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:**

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**

Meaning - Components - Kinds of Endorsements- Cheques payable to fictitious persons - Endorsement by legal representative – Negotiation back - effect of endorsement - Rules regarding endorsement. Paying banker- Banker's duty-Dishonoring of cheque-Discharge of paying banks – Payment of a crossed cheque - Material alteration - Statutory protection under Section 85-Refusal of cheque payment. Collecting Banker - Statutory protection under section 131-Collecting banker's duty-RBI instructions-Paying banker Vs Collecting Banker- Customer grievances - Grievances redressal - Banking Ombudsman.

### **Suggested Readings**

1. Gurusamy S, 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. Santhanam B, Banking Theory Law and Practice, Margam Publications
7. Nirmala Prasad, Banking and Financial Services, Himalaya Publications

**E Resources** [www.lawcommissionofindia.nic.in](http://www.lawcommissionofindia.nic.in) [www.rbi.org](http://www.rbi.org) [www.bankingombudsman.org](http://www.bankingombudsman.org)

<b>Total periods :</b>	<b>60</b>
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Subject Code: <b>HBCE23002</b>	Subject Name: <b>Corporate Finance</b>	<b>Ty/Lb/ETL/IE</b>	L	T/ S.Lr	P/R	C
	Prerequisite : Knowledge in Finance	Ty	4	0	0	4

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

### OBJECTIVES

1. To acquire specialised knowledge in Corporate finance
2. To enable the students to know about capital structure.
3. To learn about NPV and IRR

### COURSE OUTCOMES (Cos)

Students completing this course were able to

<b>CO1</b>	Enable the students to understand Financial Management
<b>CO2</b>	Provide the students necessary knowledge on capital structure
<b>CO3</b>	To give an exposure on Cost of capital
<b>CO4</b>	To provide critical understanding on Dividend policies
<b>CO5</b>	Offer the students necessary knowledge on Working capital

Mapping of Course Outcome with Program Outcome (POs)

<b>Sem</b>	<b>Course code: HBCE23002</b>								
<b>III</b>	<b>Programme Outcomes(Pos)</b>								
<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>
<b>CO1</b>	2	3	2	3	3	3	3	2	3
<b>CO2</b>	3	3	3	3	3	3	3	3	3
<b>CO3</b>	3	2	3	3	3	3	3	3	2
<b>CO4</b>	2	3	3	3	3	3	3	2	3
<b>CO5</b>	3	3	3	3	3	2	2	3	3

<b>Sem -III</b>	<b>Programme Specific Outcomes(PSOs)</b>								
<b>Cos</b>	<b>PSO1</b>			<b>PSO2</b>			<b>PSO3</b>		
<b>CO1</b>	3			3			3		
<b>CO2</b>	2			2			3		
<b>CO3</b>	3			3			3		
<b>CO4</b>	2			2			3		
<b>CO5</b>	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: HBCE23002	Subject Name: <b>Corporate Finance</b>	Ty/Lb/ ETL/IE	L	T/ S.Lr	P/R	C
	Prerequisite : Knowledge in Finance	Ty	4	0	0	4
L : Lecture, T : Tutorial,SLr : Supervised Learning, P: Project, R : Research, C : Credits, T/L/ETL /IE:Theory / Lab / Embedded Theory and Lab/ Internal Evaluation						

### Unit I Introduction

**12 Periods**

Corporate Finance – Nature and Scope - Role of Financial Institution - Valuation of the Firm – Time value of money concepts.

### Unit II Indian Capital Market

**12 Periods**

Basic problem of Industrial Finance in India. Fiscal Policies, Government Regulations affecting Capital Market – Role of SEBI – Stock Markets. Equity – Debenture financing – Guidelines from SEBI, advantages and disadvantages and cost of various sources of Finance

### Unit III Investment Decision

**12 Periods**

Investment Analysis – Risk Analysis Probability Approach. Business Failures, Mergers, Consolidations and liquidation.

### Unit IV Finance from international sources

**12 Periods**

financing of exports – role of EXIM bank and commercial banks.– Finance for rehabilitation of sick units. Inflation and Financial Decisions.

### Unit V Foreign Collaboration

**12 Periods**

FDI and FIIS Business Ventures Abroad. International Financial Institutions & Multinational Corporations.

### Reference Books

1. Brealey, R.A., Myers, S.C., Allen, F. and Mohanty, P., Principles of Corporate Finance, 10th Edition, Tata McGraw-Hill Publishers, 2012.
2. Damodaran, A., Applied Corporate Finance, 3rd Edition, Wiley, 2012.
3. Damodaran, A., Corporate Finance: Theory and Practice, 2nd Edition, Wiley India Pvt Ltd., 2007.
4. Kidwell, D. and Parrino, R., Fundamentals of Corporate Finance, Wiley India Pvt. Ltd., 2011.
5. Madura, J., International Corporate Finance, 10th Edition, Cengage Learning, 2012.
6. Viswanath, S., Cases in Corporate Finance, Tata McGraw-Hill Education, 2009.

Subject Code:	Subject Name: <b>Company Law and Secretarial Practice</b>	Ty/Lb/ ETL/IE	L	T / S.Lr	P/R	C
<b>HBCE23003</b>	Prerequisite : Basic knowledge in Company Law practice	Ty	4	0	0	4

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

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

Mapping of Course Outcome with Program Outcome (POs)

<b>Sem</b>	<b>Course code: HBCE23003</b>								
<b>IV</b>	<b>Programme Outcomes (Pos)</b>								
<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>
<b>CO1</b>	2	3	2	3	3	3	3	2	3
<b>CO2</b>	3	3	3	3	3	3	3	3	3
<b>CO3</b>	3	2	2	3	2	3	3	3	2
<b>CO4</b>	2	3	3	3	3	3	3	2	3
<b>CO5</b>	3	3	3	3	2	3	2	3	3

<b>Sem -IV</b>	<b>Programme Specific Outcomes (PSOs)</b>								
<b>Cos</b>	<b>PSO1</b>			<b>PSO2</b>			<b>PSO3</b>		
<b>CO1</b>	3			3			2		
<b>CO2</b>	2			2			3		
<b>CO3</b>	3			3			2		
<b>CO4</b>	2			3			2		
<b>CO5</b>	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: <b>Company Law and Secretarial Practice</b>	<b>Ty/Lb/ETL/IE</b>	<b>L</b>	<b>T / S.Lr</b>	<b>P/R</b>	<b>C</b>
<b>HBCE23003</b>	Prerequisite : Basic knowledge in Company Law practice	Ty	4	0	0	4
L : Lecture, T : Tutorial,SLr : Supervised Learning, P: Project, R : Research, C : Credits, T/L/ETL/ IE :Theory / Lab / Embedded Theory and Lab /Internal Evaluation						

### **UNIT - I INCORPORATION OF COMPANY AND ROLE OF COMPANY SECRETARY 12 Periods**

Evolution of Company law – Meaning and characteristics of a company – Stages of incorporation – e-filing – Memorandum of Association and Articles of Association – Alteration –Effects of registration – Doctrine of constructive notice– Ultra vires and indoor management –lifting of Corporate veil. Role and importance of Company Secretary – Key Managerial Personnel – Compliance officer – Compulsory Appointment - Qualification and disqualifications – Powers, duties and responsibilities of Secretary– Resignation and removal of Company Secretary–Officer in default.

### **UNIT - II PROSPECTUS & SHARE CAPITAL 12 Periods**

Prospectus – Shelf Prospectus – Red herring Prospectus – Civil & Criminal liability form is-statement in Prospectus – Statement in lieu of Prospectus - Secretarial duties in the issue of Prospectus. Share capital– Alteration of Share capital– rights issue, Bonus issue, Private and preferential allotment – Dividend, interim dividends, warrants and mandates–Secretarial duties in the issue of share capital.

### **UNIT - III MEMBERS AND SHARE HOLDERS 12 Periods**

Members – Rights and responsibilities – who can be a member – member, shareholder, contributory – difference – transfer and transmission of shares (including depository mode) –Nomination and its importance.

### **UNIT - IV KEY MANAGERIAL PERSONNEL AND MEETINGS 12 Periods**

Directors – Women Director – Independent Director and Whole time Key Managerial Personnel – Director Identification Number and its significance – duties, qualification and disqualification. Board meeting, shareholder meeting, committee meeting, mandatory committee meeting – Role and composition– Powers of the board – Notice, Agenda, minutes and resolution–Secretarial duties in meetings.

### **UNIT - V WINDING UP 12Periods**

Modes of Winding up - Winding up by the tribunal – Voluntary Winding up - NCLT–Special courts – Mediation and Conciliation panel.

<b>Total periods:</b>	<b>60</b>
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Subject Code: <b>HBCO23I03</b>	Subject Name: <b>Everyday Banking</b>	<b>Ty/Lb/ETL/IE</b>	<b>L</b>	<b>T/S.Lr</b>	<b>P/R</b>	<b>C</b>
	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,  
T/L/ETL/ IE :Theory / Lab / Embedded Theory and Lab / Intrnal 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

<b>CO1</b>	Understand the elements of E banking
<b>CO2</b>	Apprehend the concept of ATM
<b>CO3</b>	Enable the students understand the MICR codes, writing cheques
<b>CO4</b>	Understand the theory of data encryption
<b>CO5</b>	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
<b>CO1</b>	2	3	2	3	3	3	3	2	3
<b>CO2</b>	3	3	3	3	3	3	3	3	3
<b>CO3</b>	3	2	3	3	2	3	3	3	2
<b>CO4</b>	2	3	2	3	3	3	3	2	3
<b>CO5</b>	3	3	3	3	2	3	2	3	3

Sem -IV	Programme Specific Outcomes (PSOs)		
Cos	PSO1	PSO2	PSO3
<b>CO1</b>	3	3	2
<b>CO2</b>	2	2	3
<b>CO3</b>	3	3	2
<b>CO4</b>	3	3	3
<b>CO5</b>	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: <b>Everyday Banking</b>	<b>Ty/Lb/ ETL/IE</b>	<b>L</b>	<b>T / S.Lr</b>	<b>P/R</b>	<b>C</b>
<b>HBCO23I03</b>	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, T/L/ETL/ IE :Theory / Lab / Embedded Theory and Lab /Internal Evaluation						

### UNIT-I

**6 Periods**

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

**6 Periods**

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

**6 periods**

OnlineBanking–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

**6 Periods**

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

**6 Periods**

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.

<b>Total Periods :</b>	<b>30</b>
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### 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.

### Web References:

[https://en.wikipedia.org/wiki/Online\\_banking](https://en.wikipedia.org/wiki/Online_banking)

1. <https://www.sbi.co.in/portal/web/services/internet-banking>
2. <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](http://www.scotiabank.com/mobile/ca/en/0,,5181,00.html)
3. <https://www.sbimf.com>
4. <https://www.miraeaseassetmf.co.in>
5. <https://www.investor.gov>

# **SEMESTER – IV**

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

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

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

**Sem -III**

**Programme Specific Outcomes (PSOs)**

<b>Cos</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	3	2
<b>CO2</b>	2	2	3
<b>CO3</b>	3	3	3
<b>CO4</b>	3	3	2
<b>CO5</b>	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: <b>Indirect Taxation</b>	<b>Ty/Lb/ETL/IE</b>	<b>L</b>	<b>T / S.Lr</b>	<b>P/R</b>	<b>C</b>
<b>HBCO23008</b>	Prerequisite : Basic knowledge in Business Taxation	Ty	4	0	0	4
L : Lecture, T : Tutorial, SLr : Supervised Learning, P: Project, R : Research, C : Credits, T/L/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- GuideAadhayaPrakahana Publishers- 2017
- 5.Dr.M.Govindarajan-A Practical Guide- Centax publishers- July 2017.

**Total Periods :**

**60**

### E-Resources.

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

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

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

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

### Mapping of Course Outcome with Program Outcome (POs)

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

<b>Sem -IV</b>	<b>Programme Specific Outcomes (PSOs)</b>								
<b>Cos</b>	<b>PSO1</b>			<b>PSO2</b>			<b>PSO3</b>		
<b>CO1</b>	3			3			2		
<b>CO2</b>	2			2			3		
<b>CO3</b>	3			3			3		
<b>CO4</b>	3			3			2		
<b>CO5</b>	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: <b>Corporate Accounting - II</b>	Ty/Lb/ETL/IE	L	T / S.Lr	P/R	C
<b>HBCO23009</b>	Prerequisite : Basic knowledge in Corporate accounting	Ty	2	2	0	4
L : Lecture, T : Tutorial, SLr : Supervised Learning, P: Project, R : Research, C : Credits, T/L/ETL/IE :Theory / Lab / Embedded Theory and Lab/ Internal Evaluation						

**Unit-I: Company Accounts**

**12 Periods**

Amalgamation, Absorbtion 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.

<b>Total Periods :</b>	<b>60</b>
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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: <b>Security Law &amp; Market operations</b>	Ty/Lb/ ETL/IE	L	T/ S.Lr	P/R	C
<b>HBCE23004</b>	Prerequisite : Knowledge in Security Law & Market operations	Ty	4	0	0	4

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

### OBJECTIVES

1. To understand the Secretarial duties regarding issue of Prospectus and issue of shares
2. To make the students to get more knowledge about stock exchanges.
3. To enable them to get more information about mutual funds.

### COURSE OUTCOMES (Cos)

Students completing this course were able to

<b>CO1</b>	Provide information related to stock exchange and OTC
<b>CO2</b>	Make students aware of primary market and secondary market
<b>CO3</b>	State the role of depositories
<b>CO4</b>	Gain knowledge on Trading pattern OTCEI & NSE
<b>CO5</b>	Make them aware of the concept of mutual funds

Mapping of Course Outcome with Program Outcome (POs)

<b>Sem</b>	<b>Course code: HBCE23004</b>								
<b>IV</b>	<b>Programme Outcomes (Pos)</b>								
<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>
<b>CO1</b>	2	3	2	3	3	3	3	2	3
<b>CO2</b>	3	3	3	3	3	3	3	3	3
<b>CO3</b>	3	2	3	3	3	3	3	3	2
<b>CO4</b>	2	3	3	3	3	3	3	2	3
<b>CO5</b>	3	3	3	3	3	2	2	3	3

<b>Sem -IV</b>	<b>Programme Specific Outcomes (PSOs)</b>								
<b>Cos</b>	<b>PSO1</b>			<b>PSO2</b>			<b>PSO3</b>		
<b>CO1</b>	3			3			3		
<b>CO2</b>	2			2			3		
<b>CO3</b>	3			3			3		
<b>CO4</b>	2			2			3		
<b>CO5</b>	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: <b>Security Law &amp; Market operations</b>	Ty/Lb/ ETL/IE	L	T / S.Lr	P/R	C
<b>HBCE23004</b>	Prerequisite : Knowledge in Security Law & Market operations	Ty	4	0	0	4
L : Lecture, T : Tutorial,SLr : Supervised Learning, P: Project, R : Research, C : Credits, T/L/ETL/IE :Theory / Lab / Embedded Theory and Lab/Internal Evaluation						

**Unit I: INTRODUCTION TO SEBI**

**12 Periods**

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

**Unit II: PRIMARY AND SECONDARY MARKET**

**12 Periods**

Stock Market – Primary and Secondary Market – Role and function of New Issue Market – Methods of floating – Pricing of Issue – Promoters Contribution – Offer document– Underwriting of issue – Allotment of Shares – Appointment and role of Merchant Bankers, Underwriters, Brokers, Registers, Lead Managers and Bankers-s- Debentures- American Depository Receipts- Global Depository Receipts- Exchange traded funds & exchange trade notes.

**Unit III: STOCK EXCHANGE**

**12 Periods**

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

**Unit IV: OTC**

**12 Periods**

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

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

**12 Periods**

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

**Suggested Readings**

<b>Total periods :</b>	<b>60</b>
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1. Dr. L. Natarajan – Securities Laws & Market Operations, Margham Pub. Chennai.
2. K. Natarajan, E. Gordon – Financial market & Services, Himalaya publishing House, Mumbai.
3. S.Gurusamy – Securities Laws & Market operations, Vijay Nichole Prints, Chennai.
4. Gupta L.C – Stock Exchange Trading in India, Society for Capital Market Research and Development, Delhi
5. Machi Raju .H.R – Working of Stock Exchange in India, New Age International.
6. Chandrate K.R;et al: Capital issue, SEBI & Listing; Bharat Publishing House
7. V.K.Bhaliya – Financial Derivatives – Risk Management, Sultan Chand Ltd, New Delhi.

**JOURNALS**

- Taxman–SEBI and Corporate Laws
- Corporate Law Advisor
- SEBI Monthly Bulletins
- NSEY early Publications

**E – LEARNINGR ESOURCES**

- <http://corporatefinanceinstitute.com>
- [www.bseindia.com](http://www.bseindia.com)
- [www.managementstudyguide.com](http://www.managementstudyguide.com)
- [www.investopedia.com](http://www.investopedia.com)

Subject Code :HBCC22001	Subject Name: <b>ENVIRONMENTAL STUDIES</b>						<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>		
	Prerequisite: None						3	0	0	3		
L: Lecture T:Tutorial P :Project C: Credits												
<b>OBJECTIVES:</b>												
<ul style="list-style-type: none"> <li>To acquire knowledge of the Environment and Ecosystem &amp; Biodiversity</li> <li>To acquire knowledge of the different types of Environmental pollution</li> <li>To know more about Natural Resources and social issues and the Environment</li> <li>To attain familiarity of human population and Environment</li> </ul>												
<b>COURSE OUTCOMES (COs) :</b>												
Students completing the course were able to												
<b>CO1</b>	To know about Environment and Ecosystem & Biodiversity											
<b>CO2</b>	To clearly comprehend air, water, Soil, Marine, Noise, Thermal and Nuclear Pollutions and Solid Waste management and identify the importance of natural resources.											
<b>CO3</b>	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.											
<b>Mapping of Course Outcomes with Program Outcomes (POs)</b>												
<b>COs/POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	2	1	1	1	2	1		2	2			
<b>CO2</b>	2	1	1	1	2	1		2	2			
<b>CO3</b>	2	1	1	1	2	1		2	2			
<b>3/2/1 Indicates Strength Of Correlation, 3 – High, 2- Medium, 1- Low</b>												

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: <b>HBCC22001</b>	Subject Name: <b>ENVIRONMENTAL STUDIES</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
	Prerequisite: None	3	0	0	3

**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: <b>SOFT SKILL I</b>	Ty/Lb/ ETL/IE	L	T / S.Lr	P/R	C
<b>HBCC22I02</b>	Prerequisite : Knowledge in Management	IE	0	0	2	1

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

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

Mapping of Course Outcome with Program Outcome (POs)

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

<b>Sem -IV</b>	<b>Programme Specific Outcomes (PSOs)</b>								
<b>Cos</b>	<b>PSO1</b>			<b>PSO2</b>			<b>PSO3</b>		
<b>CO1</b>	3			3			3		
<b>CO2</b>	2			2			3		
<b>CO3</b>	3			3			3		
<b>CO4</b>	2			2			3		
<b>CO5</b>	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: <b>SOFT SKILL I</b>	<b>Ty/Lb/ ETL/IE</b>	<b>L</b>	<b>T / S.Lr</b>	<b>P/R</b>	<b>C</b>
<b>HBCC22I02</b>	Prerequisite : Knowledge in Management	IE	0	0	2	1

**OBJECTIVES:**

**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](http://www.exsearch.in/interview.html)

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

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

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

### Mapping of Course Outcome with Program Outcome (POs)

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

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

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

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

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

### **UNIT –I – LOGISTICS**

**6 Periods**

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

### **UNIT -2 – TRANSPORTATION**

**6 Periods**

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

### **UNIT 3 - WAREHOUSING**

**6 Periods**

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

### **UNIT– 4 – PACKAGING**

**6 Periods**

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

### **UNIT 5 – SUPPLYCHAINMANAGEMENT**

**6 Periods**

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

### **Reference Books**

<b>Total Periods :</b>	<b>30</b>
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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 Managementfor21<sup>st</sup> Century – Sahay.

# **SEMESTER - V**

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

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

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

Mapping of Course Outcome with Program Outcome (POs)

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

<b>Sem -V</b>	<b>Programme Specific Outcomes (PSOs)</b>								
<b>Cos</b>	<b>PSO1</b>			<b>PSO2</b>			<b>PSO3</b>		
<b>CO1</b>	3			3			2		
<b>CO2</b>	2			2			3		
<b>CO3</b>	3			3			2		
<b>CO4</b>	3			3			3		
<b>CO5</b>	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: <b>Cost Accounting</b>	<b>T/L/ ETL / IE</b>	<b>L</b>	<b>T / S.Lr</b>	<b>P/R</b>	<b>C</b>
<b>HBCO23011</b>	Prerequisite : Basic knowledge in Cost Accounting	Ty	2	2	0	4
L : Lecture, T : Tutorial, SLr : Supervised Learning, P: Project, R : Research, C : Credits, T/L/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.

<b>Total Periods :</b>	<b>60</b>
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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, S Chand & 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.accountingcoach.com

http://simplestudies.com/accounting-lectures.html [www.accountingstudyguide.com](http://www.accountingstudyguide.com)

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

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

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

Mapping of Course Outcome with Program Outcome (POs)

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

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

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

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

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

#### **Reference Book**

1. Vinod,K. Singhania, Students Guide to Income Tax, Taxman Publications Pvt. Ltd.

<b>Total Periods</b> :	<b>60</b>
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2. Mehrotra Income Tax Law & Accounts, Goyal, Sathiya Bhavan Publications.

3. Gaur & Narang, Income Tax Law & Practice, Kalyani Publishers.

4. Reddy, T.S.& Hari prasad 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](http://www.incometaxindia.gov.in)

[www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in)

[www.onlineservices.tin.egovnsdl.com](http://www.onlineservices.tin.egovnsdl.com)

[www.clearartax.in](http://www.clearartax.in)

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

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

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

Mapping of Course Outcome with Program Outcome (POs)

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

<b>Sem -V</b>	<b>Programme Specific Outcomes (PSOs)</b>								
<b>Cos</b>	<b>PSO1</b>			<b>PSO2</b>			<b>PSO3</b>		
<b>CO1</b>	3			3			2		
<b>CO2</b>	2			2			3		
<b>CO3</b>	3			3			2		
<b>CO4</b>	3			3			3		
<b>CO5</b>	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: <b>HBCO23013</b>	Subject Name: <b>Computer Application in Business</b>	<b>Ty/Lb/ ETL/IE</b>	L	T/ S.Lr	P/R	C
	Prerequisite : Basic knowledge in Computer Application	Ty	4	0	0	4
L : Lecture, T : Tutorial, SLr : Supervised Learning, P: Project, R : Research, C : Credits, T/L/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**

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

Access : Creating tables, Querying, Forms, Reports.

<b>Total Periods :</b>	<b>60</b>
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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 housea
3. V Rajaraman, Introduction to Information Technology, PHI ,2004

Subject Code:	Subject Name: <b>Computer Application in Business Lab</b>	<b>Ty/Lb/ETL/IE</b>	<b>L</b>	<b>T / S.Lr</b>	<b>P/R</b>	<b>C</b>
<b>HBCO23L01</b>	Prerequisite : Basic knowledge in System	LB	1	0	2	2

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

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

Mapping of Course Outcome with Program Outcome (POs)

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

**Sem –V**

**Programme Specific Outcomes (PSOs)**

<b>Cos</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	3	2
<b>CO2</b>	2	2	3
<b>CO3</b>	3	3	3
<b>CO4</b>	3	3	2
<b>CO5</b>	3	3	2

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

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

Subject Code:	Subject Name: <b>Computer Application in Business Lab</b>	<b>Ty/Lb/ ETL/IE</b>	<b>L</b>	<b>T/ S.Lr</b>	<b>P/R</b>	<b>C</b>
<b>HBCO23L01</b>	Prerequisite : Basic knowledge in System	Lb	1	0	2	2
L : Lecture, T : Tutorial, SLr : Supervised Learning, P: Project, R : Research, C : Credits, T/L/ETL/ IE :Theory / Lab / Embedded Theory and Lab / Internal Evaluation						

### **UNIT-I Word Processing**

**6Period**

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**

**6Period**

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**

**6Period**

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**

**6Period**

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

### **UNIT-V Tally**

**6Period**

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

<b>Total Periods :</b>	<b>30</b>
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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: <b>SOFT SKILL II</b>	Ty/Lb/ ETL/IE	L	T / S.Lr	P/R	C
<b>HBCC22I03</b>	Prerequisite : Knowledge in Management	IE	0	0	2	1

L : Lecture, T : Tutorial, SLr : Supervised Learning, P: Project, R : Research, C : Credits,  
T/L/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. T oraise communication proficiency to global standards

### COURSE OUTCOMES (Cos)

Students completing this course were able to

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

Mapping of Course Outcome with Program Outcome (POs)

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

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

**SOFTSKILLII**  
**HBCC22I03**  
(COMMON TO ALL UG 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.

**Course Objective**

The students will be facilitated to

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 lifelong learning skills to adapt in the multi cultural context of workplaces.

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

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

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

### Mapping of Course Outcome with Program Outcome (POs)

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

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

<b>HBCC22002</b>	<b>ENTREPRENURSHIPDEVELOPMENT</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>
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**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

**Books for Study**

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<b>Total Periods :</b>	<b>45</b>
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1. Saravanavel, P. Entrepreneurial Development, Principles, Policies and Programmes, EssPee Kay PublishingHouse-1997, Chennai.

2. Tulsian, P.C & Vishal Pandey, Business Organization and Management, Pearson Education 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: <b>Income Tax Law and Practice - II</b>	<b>Ty/Lb/ETL/IE</b>	<b>L</b>	<b>T/S.Lr</b>	<b>P/R</b>	<b>C</b>
<b>HBCO23014</b>	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, T/L/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

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

Mapping of Course Outcome with Program Outcome (POs)

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

<b>Sem -VI</b>	<b>Programme Specific Outcomes (PSOs)</b>								
<b>Cos</b>	<b>PSO1</b>			<b>PSO2</b>			<b>PSO3</b>		
<b>CO1</b>	3			3			2		
<b>CO2</b>	2			2			3		
<b>CO3</b>	3			3			2		
<b>CO4</b>	3			3			3		
<b>CO5</b>	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: <b>Income Tax Law and Practice - II</b>	Ty/Lb/ ETL/IE	L	T/ S.Lr	P/R	C
<b>HBCO23014</b>	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, T/L/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 AUTHORITIES 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

<b>Total Periods :</b>	<b>60</b>
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### **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, 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](http://www.incometaxindia.gov.in)

[www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in)

[www.onlineservices.tin.egov-nsdl.com](http://www.onlineservices.tin.egov-nsdl.com)

[www.cleartax.in](http://www.cleartax.in)

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

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

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

Mapping of Course Outcome with Program Outcome (POs)

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

<b>Sem -VI</b>	<b>Programme Specific Outcomes (PSOs)</b>								
<b>Cos</b>	<b>PSO1</b>			<b>PSO2</b>			<b>PSO3</b>		
<b>CO1</b>	3			3			2		
<b>CO2</b>	2			2			3		
<b>CO3</b>	3			3			2		
<b>CO4</b>	3			3			3		
<b>CO5</b>	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: <b>Management Accounting</b>	Ty/Lb/ ETL/IE	L	T / S.Lr	P/R	C
<b>HBCO23015</b>	Prerequisite : Basic knowledge in Management Accounting	Ty	2	2	0	4
L : Lecture, T : Tutorial, SLr : Supervised Learning, P: Project, R : Research, C : Credits, T/L/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

<b>Total Periods :</b>	<b>60</b>
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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 CourseMate
3. 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: <b>HBCE23L01</b>	Subject Name : <b>Institutional Training and Project</b>	<b>C</b>	<b>L</b>	<b>T/ S.Lr</b>	<b>P/R</b>	<b>Ty/Lb/ ETL</b>
	Prerequisite: NIL	9	0	0/0	18	Lb

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

**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
								✓	

<b>Sub. Code</b>	<b>Subject Name</b>	<b>C</b>	<b>L</b>	<b>T/ S.Lr</b>	<b>P/R</b>	<b>Ty/Lb/ ETL</b>
<b>HBCE23L01</b>	<b>Institutional Training and Project</b>	9	0	0/0	18	Lb

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: <b>Universal Human Values</b>	<b>Ty/Lb/ETL/IE</b>	<b>L</b>	<b>T / S.Lr</b>	<b>P/R</b>	<b>C</b>
<b>HBCC22ET1</b>	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, T/L/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 perspectives

### Mapping of Course Outcome with Program Outcome (POs)

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

<b>Sem -VI</b>	<b>Programme Specific Outcomes (PSOs)</b>								
<b>Cos</b>	<b>PSO1</b>			<b>PSO2</b>			<b>PSO3</b>		
<b>CO1</b>	3			3			2		
<b>CO2</b>	2			2			3		
<b>CO3</b>	3			3			3		
<b>CO4</b>	3			3			2		
<b>CO5</b>	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 Banarasi Dass
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:	Subject Name: <b>Marketing Management</b>	Ty/Lb/ETL/IE	L	T / S.Lr	P/R	C
<b>HBCO23E01</b>	Prerequisite : Basic knowledge in Marketing	Ty	3	0	0	3

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

<b>CO1</b>	Develop an idea about marketing and its functions.
<b>CO2</b>	Enhance the students on consumer behaviour
<b>CO3</b>	Familiarize students about product and its classifications
<b>CO4</b>	Make them understand distribution, promotion
<b>CO5</b>	Enrich knowledge on the recent trends in marketing

Mapping of Course Outcome with Program Outcome (POs)

Sem	Course code: <b>HBCO23E01</b>								
	Programme Outcomes (Pos)								
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
<b>CO1</b>	2	3	2	3	3	3	3	2	3
<b>CO2</b>	3	3	3	3	3	3	3	3	3
<b>CO3</b>	3	2	2	3	2	3	3	3	2
<b>CO4</b>	2	3	3	3	3	3	3	2	3
<b>CO5</b>	3	3	3	3	2	3	2	3	3

Sem	Programme Specific Outcomes (PSOs)		
Cos	PSO1	PSO2	PSO3
<b>CO1</b>	3	3	2
<b>CO2</b>	2	2	3
<b>CO3</b>	3	3	2
<b>CO4</b>	2	3	2
<b>CO5</b>	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: <b>HBCO23E01</b>	Subject Name: <b>Marketing Management</b>	<b>Ty/Lb/ ETL/IE</b>	<b>L</b>	<b>T / S.Lr</b>	<b>P/R</b>	<b>C</b>
	Prerequisite : Basic knowledge in Marketing	Ty	3	0	0	3
L : Lecture, T : Tutorial, SLr : Supervised Learning, P: Project, R : Research, C : Credits, T/L/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

### **Suggested Readings**

<b>Total periods :</b>	<b>60</b>
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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/email-marketing-tutorial/>  
 www.marketing91.com  
 www.managementstudyguide.com

Subject Code:	Subject Name: <b>Human Resource Management</b>	Ty/Lb/ ETL/IE	L	T / S.Lr	P/R	C
<b>HBCO23E02</b>	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,  
T/L/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

<b>CO1</b>	Provide the basic aspects related to human resource management
<b>CO2</b>	Enable the students to be aware of training and remuneration methods
<b>CO3</b>	Gain Knowledge of employee Compensation
<b>CO4</b>	State the information related to labour relations
<b>CO5</b>	Apprehend the nature of human resource audit

Mapping of Course Outcome with Program Outcome (POs)

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

Sem -	Programme Specific Outcomes (PSOs)								
<b>Cos</b>	<b>PSO1</b>			<b>PSO2</b>			<b>PSO3</b>		
<b>CO1</b>	3			3			2		
<b>CO2</b>	2			2			3		
<b>CO3</b>	3			3			2		
<b>CO4</b>	3			3			3		
<b>CO5</b>	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: <b>Human Resource Management</b>	<b>Ty/Lb/ETL/IE</b>	<b>L</b>	<b>T / S.Lr</b>	<b>P/R</b>	<b>C</b>
<b>HBCO23E02</b>	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, T/L/ETL/IE :Theory / Lab / Embedded Theory and Lab/IE						

### **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**

### **E-Resources**

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

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

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

### OBJECTIVES

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

### COURSE OUTCOMES (Cos)

Students completing this course were able to

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

Mapping of Course Outcome with Program Outcome (POs)

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

<b>Sem -VI</b>	<b>Programme Specific Outcomes (PSOs)</b>								
<b>Cos</b>	<b>PSO1</b>			<b>PSO2</b>			<b>PSO3</b>		
<b>CO1</b>	3			3			2		
<b>CO2</b>	2			2			3		
<b>CO3</b>	3			3			2		
<b>CO4</b>	3			3			3		
<b>CO5</b>	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: <b>International Trade</b>	<b>Ty/Lb/ETL/IE</b>	<b>L</b>	<b>T/S.Lr</b>	<b>P/R</b>	<b>C</b>
<b>HBCO23E03</b>	Prerequisite : Basic knowledge in International Trade	Ty	3	0	0	3
L : Lecture, T : Tutorial, SLr : Supervised Learning, P: Project, R : Research, C : Credits, T/L/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.

<b>Total Periods :</b>	<b>45</b>
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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: <b>HBCO23E04</b>	Subject Name: <b>Business Environment</b>	<b>Ty/Lb/ ETL/IE</b>	<b>L</b>	<b>T/ S.Lr</b>	<b>P/R</b>	<b>C</b>
	Prerequisite : Basic knowledge in Business Environment	Ty	3	0	0	3

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

<b>CO1</b>	Enabling the students to understand the features of competitive structure
<b>CO2</b>	Develop an understanding about basic economic system
<b>CO3</b>	To give an exposure to ethic aspects
<b>CO4</b>	To provide knowledge on management of technology
<b>CO5</b>	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
<b>CO1</b>	2	3	2	3	3	3	3	2	3
<b>CO2</b>	3	3	3	3	3	3	3	3	3
<b>CO3</b>	3	2	3	3	2	3	3	3	2
<b>CO4</b>	2	3	2	3	3	3	3	2	3
<b>CO5</b>	3	3	3	3	2	3	2	3	3

Sem –	Programme Specific Outcomes (PSOs)		
Cos	PSO1	PSO2	PSO3
<b>CO1</b>	3	3	2
<b>CO2</b>	2	2	3
<b>CO3</b>	3	3	3
<b>CO4</b>	3	3	2
<b>CO5</b>	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: <b>HBCO23E04</b>	Subject Name: <b>Business Environment</b>	<b>Ty/Lb/ ETL/IE</b>	<b>L</b>	<b>T / S.Lr</b>	<b>P/R</b>	<b>C</b>
	Prerequisite : Basic knowledge in Business Environment	Ty	3	0	0	3
L : Lecture, T : Tutorial, SLr : Supervised Learning, P: Project, R : Research, C : Credits, T/L/ETLIE :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

<b>Total Periods :</b>	<b>45</b>
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### **E-Resources**

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

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

L : Lecture, T : Tutorial, SLr : Supervised Learning, P: Project, R : Research, C : Credits,  
T/L/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: <b>H B C O 2 3 E 0 5</b>								
	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: <b>HBCO23E05</b>	Subject Name: <b>PORTFOLIO MANAGEMENT</b>	<b>Ty/Lb/ ETL/IE</b>	<b>L</b>	<b>T/ S.Lr</b>	<b>P/R</b>	<b>C</b>
	Prerequisite : Basic knowledge in Finance	Ty	3	0	0	3
L : Lecture, T : Tutorial, SLr : Supervised Learning, P: Project, R : Research, C : Credits, T/L/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.

<b>Total Periods :</b>	<b>45</b>
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**REFERENCE BOOKS**

1. Francis-Management of Investments, McGraw Hill
2. V.K. Bhalla-Investment Management, SChand & Co
3. GurusamyS,SecurityAnalysisandPortfolioManagement,VijayNicoleImprints,Chennai
4. Fisher & Jordan-Security Analysis& Portfolio Management, prentice Hall
5. PunithaathiPandian-SecurityAnalysis&PortfolioManagement,VikasPublishingHouse

**E-Resources**

[www.portfoliomanagement.in](http://www.portfoliomanagement.in)

[www.sebi.gov.in](http://www.sebi.gov.in) [www.moneycontrol.com](http://www.moneycontrol.com)

[www.pms.sharekhan.com](http://www.pms.sharekhan.com)

Subject Code: <b>HBCO23E06</b>	Subject Name: <b>BUSINESS POLICY AND STRATEGIC MANAGEMENT</b>	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,  
T/L/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: <b>HBCO23E06</b>								
	Programme Outcomes (Pos)								
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
<b>CO1</b>	2	3	2	3	3	3	3	2	3
<b>CO2</b>	3	3	3	3	3	3	3	3	3
<b>CO3</b>	3	2	3	3	2	3	3	3	2
<b>CO4</b>	2	3	2	3	3	3	3	2	3
<b>CO5</b>	3	3	3	3	2	3	2	3	3

Sem	Programme Specific Outcomes (PSOs)								
Cos	PSO1			PSO2			PSO3		
<b>CO1</b>	3			3			2		
<b>CO2</b>	2			2			3		
<b>CO3</b>	3			3			3		
<b>CO4</b>	3			3			2		
<b>CO5</b>	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: <b>HBCO23E06</b>	Subject Name: <b>BUSINESS POLICY AND STRATEGIC MANAGEMENT</b>	<b>Ty/Lb/ETL/IE</b>	<b>L</b>	<b>T / S.Lr</b>	<b>P/R</b>	<b>C</b>
	Prerequisite : Basic knowledge in Business policy	Ty	3	0	0	3
L : Lecture, T : Tutorial, SLr : Supervised Learning, P: Project, R : Research, C : Credits, T/L/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

<b>Total Periods :</b>	<b>45</b>
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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: <b>HBCO23SE1</b>	Subject Name: <b>E Commerce</b>	Ty/Lb/ <b>ETL/IE</b>	L	T/ <b>S.Lr</b>	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,  
T/L/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

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

Mapping of Course Outcome with Program Outcome (POs)

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

<b>Sem -V</b>	<b>Programme Specific Outcomes (PSOs)</b>								
<b>Cos</b>	<b>PSO1</b>			<b>PSO2</b>			<b>PSO3</b>		
<b>CO1</b>	3			3			2		
<b>CO2</b>	2			2			3		
<b>CO3</b>	3			3			2		
<b>CO4</b>	3			3			3		
<b>CO5</b>	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:	Ty/Lb/ETL/IE	L	T/S.Lr	P/R	C
<b>HBCO23SE1</b>	<b>E Commerce</b>					
	Prerequisite : Basic knowledge in E Commerce	T	3	0	0	3

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

<b>Total Periods :</b>	<b>45</b>
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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: <b>Financial Management</b>	<b>Ty/Lb/ETL/IE</b>	<b>L</b>	<b>T / S.Lr</b>	<b>P/R</b>	<b>C</b>
<b>HBCO23SE2</b>	Prerequisite : Basic knowledge in Financial Management	Ty	1	2	0	3

L : Lecture, T : Tutorial, SLr : Supervised Learning, P: Project, R : Research, C : Credits,  
T/L/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
<b>CO1</b>	2	3	2	3	3	3	3	2	3
<b>CO2</b>	3	3	3	3	3	3	3	3	3
<b>CO3</b>	3	2	2	3	2	3	3	3	2
<b>CO4</b>	2	3	3	3	3	3	3	2	3
<b>CO5</b>	3	3	3	3	2	3	2	3	3

Sem	Programme Specific Outcomes (PSOs)		
Cos	PSO1	PSO2	PSO3
<b>CO1</b>	3	3	2
<b>CO2</b>	2	2	3
<b>CO3</b>	3	3	2
<b>CO4</b>	2	3	2
<b>CO5</b>	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: <b>Financial Management</b>	<b>Ty/Lb/ETL/IE</b>	<b>L</b>	<b>T / S.Lr</b>	<b>P/R</b>	<b>C</b>
<b>HBCO23SE2</b>	Prerequisite : Basic knowledge in Financial Management	Ty	1	2	0	3
L : Lecture, T : Tutorial, SLr : Supervised Learning, P: Project, R : Research, C : Credits, T/L/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

<b>Total Periods :</b>	<b>45</b>
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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: <b>Industrial Law</b>	<b>Ty/Lb/ETL/IE</b>	<b>L</b>	<b>T / S.Lr</b>	<b>P/R</b>	<b>C</b>
<b>HBCO23SE3</b>	Prerequisite : Basic knowledge in Industrial Law	Ty	3	0	0	3

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

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

Mapping of Course Outcome with Program Outcome (POs)

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

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

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

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

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

**UNIT I Factories act 1948**

**9 Periods**

Definitions – Health – Safety – Welfare – Working Hours 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.

**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.

<b>Total Periods :</b>	<b>45</b>
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Subject Code: <b>HBCO23SE4</b>	Subject Name: <b>Digital Marketing</b>	<b>Ty/Lb/ETL/IE</b>	<b>L</b>	<b>T / S.Lr</b>	<b>P/R</b>	<b>C</b>
	Prerequisite : Basic knowledge in Marketing	Ty	3	0	0	3

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

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

Mapping of Course Outcome with Program Outcome (POs)

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

  

Sem	Programme Specific Outcomes(PSOs)		
Cos	PSO1	PSO2	PSO3
<b>CO1</b>	3	3	2
<b>CO2</b>	2	2	3
<b>CO3</b>	3	3	3
<b>CO4</b>	3	3	2
<b>CO5</b>	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: <b>HBCO23SE4</b>	Subject Name: <b>Digital Marketing</b>	<b>Ty/Lb/ETL/IE</b>	<b>L</b>	<b>T/S.Lr</b>	<b>P/R</b>	<b>C</b>
	Prerequisite : Basic knowledge in Marketing	Ty	3	0	0	3
L : Lecture, T : Tutorial, SLr : Supervised Learning, P: Project, R : Research, C : Credits, T/L/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 optimisation - 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 maximising 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.

<b>Total Periods :</b>	<b>45</b>
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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: <b>HBCO23SE5</b>	SUBJECT NAME: <b>CORPORATE GOVERNANCE AND ETHICS</b>	<b>Ty/Lb/ETL/IE</b>	L	T/S.Lr	P/R	C
	PREREQUISITE : Basic knowledge in Ethics	Ty	3	0	0	3

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

<b>CO1</b>	To understand the need for corporate governance
<b>CO2</b>	To learn about levels of corporate structure
<b>CO3</b>	To gain knowledge on corporate governance forums
<b>CO4</b>	To impart knowledge on corporate social responsibility
<b>CO5</b>	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
<b>CO1</b>	2	3	2	3	3	3	3	2	3
<b>CO2</b>	3	3	3	3	3	3	3	3	3
<b>CO3</b>	3	2	3	3	2	3	3	3	2
<b>CO4</b>	2	3	2	3	3	3	3	2	3
<b>CO5</b>	3	3	3	3	2	3	2	3	3

### Programme Specific Outcomes (PSOs)

Cos	PSO1	PSO2	PSO3
<b>CO1</b>	3	3	2
<b>CO2</b>	2	2	3
<b>CO3</b>	3	3	2
<b>CO4</b>	3	3	3
<b>CO5</b>	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: <b>CORPORATE GOVERNANCE AND ETHICS</b>	<b>Ty/Lb/ETL/IE</b>	L	T / S.Lr	P/R	C
<b>HBCO23SE5</b>	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 organisation 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.

<b>Total Periods :</b>	<b>45</b>
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#### **Suggested Readings:**

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>