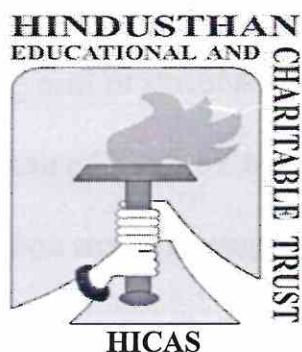


LEARNING OUTCOME BASED CURRICULUM FRAMEWORK FOR
UNDERGRADUATE EDUCATION IN
BACHELOR OF COMMERCE WITH ACCOUNTING & FINANCE
DEGREE PROGRAM

FOR THE STUDENTS ADMITTED FROM THE
ACADEMIC YEAR 2020 - 2021 AND ONWARDS



HINDUSTHAN COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)
(Affiliated to Bharathiar University and Accredited by NAAC)
COIMBATORE-641028
TAMILNADU, INDIA.
Phone: 0422-4440555
www.hindusthan.net/hicas/

HINDUSTHAN COLLEGE OF ARTS AND SCIENCE (Autonomous)

BACHELOR OF COMMERCE WITH ACCOUNTING & FINANCE

PREAMBLE

Learning Outcome Based Curriculum Framework for Undergraduate Education in Commerce Accounting and Finance.

VISION

“To provide world class education to the students to face global challenges and to inculcate the latest trends in technological advancement. To cater the needs of the environmental and ethical values in the mind of students to become good citizens and entrepreneurs. “

MISSION

“The Mission of the college is to pursue a philosophy of perceptual acquisition of knowledge. The important policy is to provide value based education and to bring out the hidden potentials in students that equip them to approach life with optimism.”

Programme Educational Objectives (PEO)

Under Graduates of Commerce with **Accounting & Finance** program will

PEO1: Possess expertise in the domains of commerce with Accounting & finance.

PEO2: Be familiar in the application of the skills acquired in the area of Accounting, Finance, Computing, etc., ensuring them in practicing ethical societal role.

Program Outcome (PO)

PO1: Gain knowledge of various accounting methodologies required in the modern day business entities.

PO2: Have a good understanding the structure and contribution of Accounting and their impact in the economy.

PO3: More accountable to the environment and the society by adopting ethical, eco-friendly and society centric methods of conducting business.

PO4: Surviving in the competitive world as an efficient individual and a dynamic leader wherever required.

Program Specific Outcomes (PSO)

PSO1: Utilize the college's academic support and reputation to have a jump start in the career

PSO2: Advance in the career by being flexible and adapting to changes

PSO3: Be energetic and actively engage in contribution to the society

PSO4: Analyze the economic, social and environmental issues related to business.

HINDUSTHAN COLLEGE OF ARTS & SCIENCE (AUTONOMOUS)

COIMBATORE -641028

SCHEME OF EXAMINATIONS - CBCS & LOCF PATTERN

(For the Students admitted from the Academic year 2020-2021 and onwards)

UG PROGRAMME

Programme: B.Com (Accounting & Finance)

Part	Course Code	Course Type	Course Title	Lecture Hours/Week	Exam Duration (hours)	MAX. MARKS			CREDIT POINTS
						I.E	E.E	TOTAL	
Semester - I									
I	20LAT01/ 20LAH01/ 20LAM01/ 20LAF01	MIL	Tamil-I/ Hindi-I/ Malayalam – I/ French-I	6	3	30	70	100	3
II	20ENG01	AECC	English – I	6	3	30	70	100	3
III	20CFU01	DSC	Principles of Accountancy	6	3	30	70	100	5
III	20CFU02	DSC	Principles of Management	5	3	30	70	100	4
III	20CFU03	SEC	Practical I – MS- Word , MS - Excel and MS - PowerPoint	3	3	40	60	100	2
III	20CFU04	GE	Allied: Business Economics	4	3	30	70	100	4
IV	20CFUV01	ACC	VAC-I	2	1	50	-	50	Grade*
IV	20CFUJ01	AEE	Communicative Skills	2	1	50	-	50	Grade*
IV	20CFUJ02	AEE	Soft skill	2	1	50	-	50	Grade*
Semester - II									
I	20LAT02/ 20LAH02/ 20LAM02/ 20LAF02	MIL	Tamil-II/ Hindi-II/ Malayalam-II/ French-II	6	3	30	70	100	3
II	20ENG02	AECC	English – II	6	3	30	70	100	3
III	20CFU05	DSC	Financial Accounting	6	3	30	70	100	5
III	20CFU06	DSC	Principles of Marketing	5	3	30	70	100	5
III	20CFU07	GE	Allied: Business Communication	5	3	30	70	100	4
IV	20GSU01	AECC	Value Education – Human Rights	2	2	100	-	100	2
IV	20CFUV02	ACC	VAC-II	2	1	50	-	50	Grade*
IV	20CFUJ03	AEE	Communicative Skills	2	1	50	-	50	Grade*
IV	20CFUJ04	AEE	Soft Skill	2	1	50	-	50	Grade*
Semester – III									
III	20CFU08	DSC	Corporate Accounting	6	3	30	70	100	5
III	20CFU09	DSC	Business Environment	6	3	30	70	100	4

III	20CFU10	DSC	Banking Theory Law & Practice	6	3	30	70	100	4
III	20CFU11	SEC	Practical II - Tally ERP 9 and Internet	5	3	40	60	100	3
III	20CFU12	GE	Allied: Business Mathematics	5	3	30	70	100	4
IV	20GSU02	AECC	Environmental Studies	2	2	100	-	100	2
IV	20CFUV03	ACC	VAC-III	2	1	50	-	50	1
IV	20CFUJ05	SEC	Aptitude / Placement Training	2	1	50	-	50	Grade*
IV	20CFUJ06	SEC	Online Classes	2	1	-	-	-	C/NC* *

Semester – IV

III	20CFU13	DSC	Higher Corporate Accounting	6	3	30	70	100	5
III	20CFU14	DSC	Income Tax Law and Practice	6	3	30	70	100	5
III	20CFU15	DSC	Principles of Auditing	6	3	30	70	100	4
III	20CFU16	DSC	Investment Management	5	3	30	70	100	4
III	20CFU17	GE	Allied: Business Statistics	5	3	30	70	100	4
IV	20GSU03	AECC	<u>Skill Based Subject</u> Internet Security	2	2	100	-	100	2
V	20GSU04	AECC	Extension Activity	-	-	100	-	100	Grade*
IV	20CFUV04	ACC	VAC-IV	2	1	50	-	50	1
IV	20CFUJ07	SEC	Aptitude / Placement Training	2	1	50	-	50	Grade*
IV	20CFUJ08	SEC	Online Classes	2	1	-	-	-	C/NC* *

Semester – V

III	20CFU18	DSC	Cost Accounting	6	3	30	70	100	5
III	20CFU19	DSC	Company Law & Secretarial Practice	6	3	30	70	100	5
III	20CFU20	DSC	Indirect Taxation	6	3	30	70	100	5
III	20CFU21	SEC	Research Methodology	6	3	30	70	100	5
III	20CFU22A	DSE	Elective: Strategic Management	6	3	30	70	100	4
III	20CFU22B		Elective: Organizational Behaviour						
IV	20GSU05	AECC	Non-Major Elective General Awareness	-	-	100	-	100	2
V	20GSU06	AECC	Law of Ethics	-	2	100	-	100	2
IV	20CFUV05	ACC	VAC-V	2	1	50	-	50	1
IV	20CFUJ09	SEC	Aptitude / Placement Training	2	1	50	-	50	Grade*
IV	20CFUJ10	SEC	Online Classes	2	1	-	-	-	C/NC* *

Semester - VI

III	20CFU23	DSC	Management Accounting	6	3	30	70	100	5
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III	20CFU24	DSC	Financial Management	5	3	30	70	100	4
III	20CFU25	DSC	Entrepreneurial Development	5	3	30	70	100	4
III	20CFU26	DSC	Financial Market & Institutions.	5	3	30	70	100	4
III	20CFU27 A	DSE	Elective: Micro Finance	5	3	30	70	100	4
III	20CFU27 B		Elective: E-Commerce						
III	20CFU28	SEC	Project Work	4	-	40	60	100	2
IV	20CFUV06	ACC	VAC-VI	2	1	50	-	50	1
IV	20CFUJ11	SEC	Aptitude / Placement Training	2	1	50	-	50	Grade*
IV	20CFUJ12	SEC	Online Classes	2	1	-	-	-	C/NC* *
Credits Grand Total(140 + 4)									144

- VAC -Value Added Course (Extra Credit Courses)
- * Grades depends on the marks obtained

Range of marks	Equivalent remarks
80 and above	Exemplary
70 – 79	Very good
60 – 69	Good
50 – 59	Fair
40 – 49	Satisfactory
Below 39	Not Satisfactory = Not completed

- Part IV & V not included in total marks and CGPA calculation.
- I.E-Internal Exam
- E.E-External Exam
- JOC-Job Oriented Course
- C/NC**- Completed/ Not Completed

PASSING MINIMUM

- Passing Minimum for UG 40% and for PG 50 %
- For UG : 35 % (25 marks) in EE and 40 % in Total Marks
- For PG 50 % (35 marks) in EE and 50 in Total Marks


ABSTRACT FOR SCHEME OF EXAMINATIONS


(For the Candidates admitted during the academic year 2020 - 2021 and onwards)


S.No	Part	Course (MIL/AECC/AEE/DSC/DSE/SEC/GE/A CC)	Paper s	Credit	Total Credits	Mark s	Total Marks
1	Part I	Modern Indian Language (MIL)	2	3	6	100	200
2	Part II	Ability Enhancement Compulsory Course (AECC)	2	3	6	100	200
3	Part III	Discipline Specific Course (DSC)	18	5*10/4*8/	82	100	1700
4		Discipline Specific Elective (DSE)	3	4	12	100	300
5		Skill Enhancement Course (SEC)	2	3*1/5*1	8	100	200
6		Skill Enhancement Course (SEC)	2	2*2	4	100	200
7		Generic Elective (GE)	4	4	16	100	400
8	Part IV	Ability Enhancement Compulsory Course (AECC)	4	2	8	100	400
9		Ability Enhancement Elective (AEE)	4	-	-	50	200
10		Additional Credit Course (ACC)	4	1	4	50	200
11		Additional Credit Course (ACC)	2	-	-	50	100
12		Skill Enhancement Course (SEC)	4	-	-	50	200
13		Skill Enhancement Course (SEC)	4	-	-	-	-
14	Part V	Ability Enhancement Compulsory Course (AECC)	1	-	-	100	100
15		Ability Enhancement Compulsory Course (AECC)	1	2	2	100	100
		Total	56		148		4500

List of Open Elective Papers		
Open Electives	Courses offered by the Departments (Additional Credit Courses)	
	1	Digital Learning
	2	Personality Development
	3	World Resources
	4	Insurance
	5	Time & Stress Management
	6	Business Process Outsourcing
	7	Management Information System
	8	Tourism Marketing
	9	Introduction To Derivative Market
	10	Professional Ethics
	11	Impact of Inflation and Deflation
	12	Google Ad Words

List of Elective Papers/ DSE			
(Can choose any one of the paper as electives)			
		Course Code	Title
Electives/DSE-I		20CFU22A	Strategic Management
		20CFU22B	Organizational Behaviour
Electives/DSE-II		20CFU27A	Micro Finance
		20CFU27B	E-Commerce


PRINCIPAL
 Hindusthan College of Arts and Science
 Hindusthan Gardens, Behind Nava India,
 Coimbatore - 641 028.


BOS-Chairman
 Head of the Department,
 Department of Commerce FA & AF,
 Hindusthan College of Arts & Science (Autonomous),
 Coimbatore - 641 028.


Academic Council – Member Secretary

Co-ordinator
Academic Audit Cell
 Hindusthan College of Arts & Science,
 Coimbatore-641 028.

UG Courses- Scheme of Evaluation (Internal & External Components)

(For the students admitted during the academic year 2020-2021 Only)

1. Internal Marks for all UG

Components	Marks
Test I	5
Test II	5
Model Exam	10
Assignment	5
Attendance*	5
TOTAL	30

*Split-up of Attendance Marks

- * 75-79 - 1 marks
- * 80-84 - 2 marks
- * 85-89 - 3 marks
- * 90-94 - 4 marks
- * 95-100 - 5 marks

2. a) Components for Practical I.E.

Components	Marks
Test -I	20
Test - II	20
Total	40

b) Components for Practical E.E.

Components	Marks
Experiments	50
Record	5
Viva	5
Total	60

3. Institutional/ Industrial Training, Mini Project and Major Project Work

Institutional /Industrial Training (I.E)		Mini Project (I.E)	Major Project Work		
Component	Marks	Marks	Component	Marks	Total Marks
Work diary	25	-	IE		
Report	50	50	a)Attendance	10	
Viva-voce	25	50	b)Review/Work diary*	30	40
Total	100	100	E.E**	a) Final report	40
			b)Viva-voce	20	60
			Total		100

*Review is for Individual Project and Work Diary is for Group Projects
(group consisting of minimum 3 and maximum 5)

**Evaluation of report and conduct of viva voce will be done jointly by Internal and External Examiners

4. Components for Value Education (Part IV):

S.No.	Components	Marks
a)	Attendance	30 marks
	96% and above - 30 marks	
	91% to 95% - 25 marks	
	86% to 90% - 20 marks	
	75% to 85% - 10 marks	
b)	Participation in group activity	30 marks
c)	Assignment (2 x 10)	20 marks
d)	Test (1 hr for 20 marks)	20 marks
	2 out of 3 questions, 10 marks each	
	Total	100 marks

5. Guidelines for Environmental Studies (Part IV)

Components	Marks
Two Tests (each 2 hours) of 30 marks each [3 out of 5 descriptive questions 3 x 10 = 30 Marks]	60
Field visit and report (10 + 10) (At least one field trip should be arranged)	20
Two assignments (2 x 10)	20
Total	100

6. Guidelines for Skill based subject - Internet Security (Part IV)

Components	Marks
Two Tests (each 2 hours) of 40 marks each [4 out of 7 descriptive type questions 4 x 10 = 40 Marks]	80
Two assignments (2 x 10)	20
Total	100

7. Guidelines for General Awareness (Part IV)

Components	Marks
Two Tests (each 2 hours) of 50 marks each [50 objective type questions 50 x 1 = 50 Marks]	100

8. Guidelines for Law of Ethics (Part V)

Components	Marks
Two Tests (each 2 hours) of 50 marks each [5 out of 8 descriptive type questions 5 x 10 = 50 Marks]	100

9. Guidelines for Extension Activity (Part V)

No of Activities	Marks
2 x 50 (Each Activity for two days) (Activities may be Educating Rural Children, Unemployed Graduates, Self Help Group etc)	100

10. Value Added Courses and Aptitude/Placement courses:

Components	Marks
Two Test (each 1 hour) of 25 marks each QP is objective pattern (25x1=25)	50
Total	50

Guidelines:

- The passing minimum for these items should be 40%
- If the candidate fails to secure 40% passing minimum, he / she may have to reappear for the same in the subsequent Semesters
- Item No's:4,5,6,7,8,9, 10 are to be treated as 100% Internal papers.
- For item No.10, Tests conducted through online modules (Google Form/any other)

UG PATTERN
QUESTION PAPER PATTERN FOR CIA I and CIA II EXAM

Reg.No:----- Q.P.CODE:
HINDUSTHAN COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)
----- DEGREE CIA-I/CIA-II EXAMINATIONS -----20-----
(----- SEMESTER)
BRANCH: -----
SUBJECT NAME: -----

Time: Two Hours

Maximum:50 Marks

SECTION - A (6 x 1 = 6 Marks)

Answer ALL Questions

ALL Questions Carry EQUAL Marks

(Q.No: 1 to 6: Multiple choice/Fill up the blanks /True or False questions)

SECTION - B (4x 5 = 20 marks)

Answer ALL Questions

ALL Questions Carry EQUAL Marks

(Q.No: 7 to 10 Either Or type)

SECTION - C (3x 8 = 24 marks)

Answer ALL Questions

ALL Questions Carry EQUAL Marks

(Q.No: 11 to 13 : Either Or type)

QUESTION PAPER PATTERN FOR MODEL/END SEMESTER EXAMINATION

Reg.No:----- Q.P.CODE:
HINDUSTHAN COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)
----- DEGREE MODEL EXAMINATIONS -----20-----
(-----SEMESTER)
BRANCH : -----
SUBJECT NAME:-----

Duration: Three Hours

Maximum: 70 Marks

SECTION - A (10x1=10 Marks)

Answer ALL Questions

ALL Questions Carry EQUAL Marks

(Q.No 1 to 10 Multiple choice/Fill up the blanks /True or False questions)
(Two questions from each unit)

SECTION - B (5x4=20 Marks)

Answer ALL Question

ALL Questions Carry EQUAL Marks

(Q.No 11 to 15 Either or type)
(One question from each Unit)

SECTION- C (5x8=40 Marks)

Answer ALL Questions

ALL Questions carry EQUAL Marks

(Q.No 16 to 20 Either Or type) (One question from each Unit)

Course Code:	20CFU01	Course Title						Batch:	2020-2021 and Onwards
		PRINCIPLES OF ACCOUNTANCY						Semester:	I
Hrs/Week:	6	L	6	T	-	P	-	Credits:	5

COURSE OBJECTIVE

- To enable the students to learn basic Accounting concepts and conventions
- To make the students skill fully to prepare and present the final accounts of sole trader.
- To learn about computation of depreciation
- To develop awareness of emerging trends in financial accounting

COURSE OUTCOMES (CO)

No	COURSE OUTCOME	BLOOMS LEVEL
CO1	Acquire the basic accounting knowledge to prepare effective and ethical financial statements of all type of business	K1
CO2	Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP	K2
CO3	Demonstrate and apply various accounting practices applicable to all type of business	K3
CO4	Analyze the financial statements of all business types to enhance the knowledge of accounting	K4

SYLLABUS

20CFU01	PRINCIPLES OF ACCOUNTANCY	Sem: I
Unit No.	Topics	Hours

I	<p>Theoretical Framework & Accounting Process</p> <p>i. Accounting as an information system, the users of financial accounting information and their- needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting.</p> <p>ii. Branches of accounting. Bases of accounting; cash basis and accrual basis- The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures</p> <p>iii. Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101.</p> <p>iv. International Financial Reporting Standards (IFRS): - Need and procedures.</p> <p>v. From recording of a business transaction to preparation of trial balance including adjustments</p>	15
II	<p>Business Income</p> <p>i. Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement.</p> <p>ii. Revenue recognition: Recognition of expenses.</p> <p>iii. The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method.</p>	14
III	<p>Final Accounts</p> <p>Capital and Revenue Expenditures and Receipts: General Introduction only. Preparation of Financial Statements of non-corporate business entities</p>	15
IV	<p>Accounting for Hire-Purchase Transactions, Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser for large value items including Default and repossession.</p>	14
V	<p>Consignment, and Joint Venture</p> <p><i>Consignment:</i> Features, Accounting treatment in the books of the consignor and consignee.</p> <p><i>Joint Venture:</i> Accounting procedures: Joint Bank Account, Records Maintained by Covertures of (a) all transactions (b) only his own transactions. (Memorandum joint venture account).</p>	14

Note: Distribution of marks for Theory/Practical, Problems 80%, Theory 20%

Teaching methods: Lecturing, PowerPoint Projection through LCD and Assignment

TEXT BOOKS

Text Book: Narang.K.L, Maheswari.S.N, "Advanced Accountancy" Kalyani Publisher, New Delhi.

REFERENCE BOOKS

Reference Books:

1. Vinayakam.N, Mani.P.L, Nagarajan.K.L, "Principles of Accountancy" S.Chand & Company Ltd., Chennai.

2. Grewal.T.S, – “Introduction to Accountancy”S.Chand& Company Ltd.,Chennai
3. Gupta.R.L, Gupta.V.K, Shukla.M.C, “Financial Accounting” SultanChand&sons,Chennai.
4. Grewal.T.S, Gupta.S.C, Jain.S.P, “Advanced Accountancy” SultanChand& sons, Chennai.
5. Reddy .T.S & Murthy.A, “Financial Accounting”, Margham Publications.



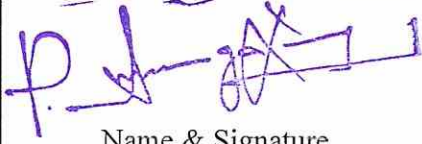
MAPPING WITH PROGRAM OUTCOMES

CO \ PO	PO	PO1	PO2	PO3	PO4
CO1		M	S	M	S
CO2		M	S	S	S
CO3		M	M	M	S
CO4		M	S	M	S

S-Strong, M- Medium, L – Low

ASSESSMENT PATTERN

Follows common pattern of Internal and External Assessment, Suggested in the Regulations.

Course Designed by	Verified by HOD	Approved by CDC Coordinator
 Dr.M.NIRMALA Name & Signature of the Staff	 Dr.M.Nirmala	 Name & Signature

Curriculum Development Cell
 Hindusthan College of Arts & Science,
 Coimbatore-641 028.

Course Code:	20CFU02	Course Title						Batch:	2020-2021 and Onwards
		PRINCIPLES OF MANAGEMENT						Semester:	I
Hrs/Week:	5	L	5	T	-	P	-	Credits:	4

COURSE OBJECTIVE

1. To enable the Students to understand the Management Principles
2. To know the importance management principles in business
3. To understand the scope of functions of management in a business organization
4. To know the influence of management principles in business decision making

COURSE OUTCOMES (CO)

S.No	COURSE OUTCOME	BLOOMS LEVEL
CO1	Describe the concept of management functions and principles.	K1
CO2	Discuss the need for effective implementation of managerial aspects in business.	K2
CO3	Examine and interpret influence of management principles in the organization structure and functions.	K3
CO4	Explain and appraise the effectiveness of functions of management in the effectiveness of business decision making.	K4

SYLLABUS

20CFU02	PRINCIPLES OF MANAGEMENT	Sem: I
Unit No.	Topics	Hours
I	Management Concepts and Evolution Management: Definition- Management and Administration –Scope, objectives and Functions of Management - Levels of Management - Evolution of Management thoughts by F.W. Taylor, Henry Fayol – Mc Gregor and Peter F. Drucker. Trends and Challenges of Management in Global Scenario	12
II	Planning and Forecasting Planning: Features and Importance of Planning – Pre -requisites of effective planning- Steps in planning process - Types of plans -Planning premises – Forecasting and Decision Making – MBO Strategies and Types– MBE.	12
III	Organizing and Communication Organizing: Nature and Purpose- Importance – Process - Structure Types- Organisation chart. Departmentation - Span of Control — Centralization and Decentralization- Delegation of Authority. Communication: Meaning and Definition – Importance-Process of Communication.	12
IV	Staffing and Training Staffing – Meaning – Importance – Staffing Process – Job Evaluation - Recruitment , selection and placement – Training and development – Methods of Training – Training Programme – Performance Appraisal and Promotion – Coordination - Functions and Methods	12
V	Directing, Controlling, Motivation and Leadership Meaning, Definition- Importance-Principles of Directing: Controlling – Meaning, Definition- Controlling techniques – - Motivation – need – determinants of behaviour – theories of motivation - X, Y and Z theories – Maslow’s theory. Leadership – Function – Styles – Theories.	12

Note: Distribution of marks: 100% Theory

Teaching Methods: PowerPoint Projection through LCD, Assignment, Discussion and Activity.

TEXT BOOKS

Text Book: 1. *Dinkar Pagare*, “Principles of Management” , Sultan Chand & Sons, New Delhi

REFERENCE BOOKS

Reference Books:

1. *Koontz and O Donald*, “Principles of Management”, Tata McGraw Hill, New Delhi
2. *PC Tripathi and PN Reddy*, “Principles of Management”, Tata McGraw Hill, New Delhi
3. *Y. K. Bhushan*, “Business Organization and Management”, Sultan Chand & Sons, New Delhi
4. *T.N. Chhabra*, “Principles & Practices of Management”, Dhanpat Raj & Co, New Delhi
5. *RSN Pillai & S. Kala*, “Principles and Practices of Management”, Sultan Chand & Sons, New Delhi




MAPPING WITH PROGRAM OUTCOMES

CO \ PO	PO1	PO2	PO3	PO4
CO1	S	S	S	M
CO2	S	S	S	M
CO3	S	M	L	M
CO4	S	M	S	M

S-Strong, M- Medium, L – Low

ASSESSMENT PATTERN

Follows common pattern of Internal and External assessment, suggested in the Regulations.

Course Designed by	Verified by HOD	Approved by CDC Coordinator
 Dr. P. Priya Name & Signature of the Staff	 Dr. M. Nirmala	 Name & Signature

Co-ordinator
Curriculum Development Cell
Hindusthan College of Arts & Science,
Coimbatore-641 028.

Course Code:	20CFU03	Course Title						Batch:	2020-2021 and Onwards
		Practical –I – MS – Word, MS – Excel and MS – PowerPoint						Semester:	I
Hrs/Week:	3	L	-	T	-	P	3	Credits:	2

COURSE OBJECTIVE

1. To give students hands on training in Tally and Internet and enable students to gain knowledge.
2. To Understand various in-built functions in Tally and effectively use the features of Tally
3. To understand the usefulness of internet for business
4. To optimize the use of facilities in internet

COURSE OUTCOMES (CO)

S.No	COURSE OUTCOME	BLOOMS LEVEL
CO1	Remember the features available in Tally and use them.	K1
CO2	Understand various in-built functions in Tally and explain the benefits of internet.	K2
CO3	Apply the features of Tally in preparation of accounts of an organization and employ internet for the progress of the organization.	K3
CO4	Examine and appraise the use of accounting software and internet in business needs.	K4

SYLLABUS

20CFU03	Practical –I – MS – Word, MS – Excel and MS – PowerPoint	Sem: I
Unit No.	Topics	Hours

MS Word	<ol style="list-style-type: none"> 1. Design the brochure with details of various courses offered by your college. 2. Present the exam mark details of students in your class in a table. 3. Prepare an Advertisement Copy for your shop promoting a limited period offer 4. Using mail merge send Season Greetings to your customers. 5. Prepare a short write-up of a recent event and perform the following <ol style="list-style-type: none"> a. Adjust Font size, font style, line spacing etc., b. Insert page numbers at the bottom right alignment c. Insert header consisting of date and time. d. Change the paragraph into two or three columns e. Check the spelling and grammar f. Use bullets and numbering g. Find and replace a word 6. Using Google Docs 	12
MS Excel	<ol style="list-style-type: none"> 7. Design the Pay Roll of a company by considering the following conditions: <ol style="list-style-type: none"> a. Dearness Allowance - 40% on Basic Pay b. House Rent Allowance – Rs.4000 c. Medical Allowance – Rs.1000 d. Provident Fund – 12% on Basic Pay + Dearness Allowance 8. Prepare a Mark Statement and using formula, calculate the sum, average of each student, identify highest and lowest mark scoring student, sort the data in ascending and descending order. 9. Using the data from Program 7 and perform the following functions <ol style="list-style-type: none"> a. Change heading of column into bold b. Make necessary alignment like center, left, right, etc., c. Rename the sheet d. Insert a new sheet e. Move a sheet f. Delete a sheet g. Hide/Unhide Column h. Change the Width and Height of the Column 10. Draw different graphs like Column Chart, Bar Chart, Line Chart, Pie Chart, Area Chart, Scatter Chart, etc., using a sample data. 11. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions. 12. Using Google Sheets 	12
MS PowerPoint	<ol style="list-style-type: none"> 13. Create a presentation about your company's product by using Insert, Design, Transitions, Animations features. 14. Create a presentation by inserting shapes, smart art, chart options, WordArt, Pictures, ClipArts. 15. Prepare an organization chart with names of various levels of hierarchy. 16. Prepare a PowerPoint show to advertise your product. 17. Design slides for the headlines News of a popular TV Channel. The Presentation should contain the following: Top down, Bottom up, Zoom in and Zoom out. Save the Presentation as a PowerPoint Show 18. Using Google Slides 	12

Note: Distribution of marks: 100% Practical

Teaching Methods Hands on training in Computer System, PowerPoint Projection through LCD and Activity.

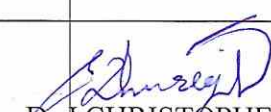
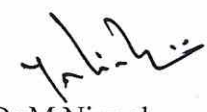
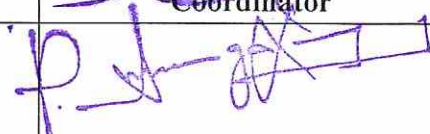
MAPPING WITH PROGRAM OUTCOMES

CO \ PO	PO	PO1	PO2	PO3	PO4
	CO1	S	S	S	M
	CO2	S	S	S	M
	CO3	S	S	S	M
	CO4	S	S	S	M

S-Strong, M- Medium, L – Low

ASSESSMENT PATTERN

Follows common pattern of Internal and External Assessment, Suggested in the Regulations.

Course Designed by	Verified by HOD	Approved by CDC Coordinator
 Dr.J.CHRISTOPHER Name & Signature of the Staff	 Dr.M.Nirmala	 Name & Signature

Curriculum Development Cell
 Hindusthan College of Arts & Science,
 Coimbatore-641 028.

Course Code:	20CFU04	Course Title						Batch:	2020-2021 and Onwards
		Allied : BUSINESS ECONOMICS						Semester:	I
Hrs/Week:	4	L	4	T	-	P	-	Credits:	4

COURSE OBJECTIVE

1. To get acquainted with the concept of business economic theory and principles.
2. To learn the influence of demand and supply in the business situations
3. To know the influence of the concept of production, Cost Output Relationship and Concept of Revenue.
4. To know the different types of Market Structure existing in an economy

COURSE OUTCOMES (CO)

S.No	COURSE OUTCOME	BLOOMS LEVEL
CO1	Describe the concept of business economic theory and principles.	K1
CO2	Explain the scope of business economics in modern day business	K2
CO3	Examine and interpret the relationship between business economics and market structure	K3
CO4	Correlate the economic concepts and applications of economic concepts in business decisions.	K4

SYLLABUS

20CFU04	Allied : BUSINESS ECONOMICS	Sem: I
Unit No.	Topics	Hours
I	Introduction to Business Economics Business Economics: Definitions, scope, role in Business decisions Economics systems – theories of economics - Interdependence of Micro and Macro Economics – theory of firm - Production Possibility Curve – consumer preference- utility analysis and Types of Utility	10
II	Demand and Supply Demand: Demand function - Determinants of demand – Demand elasticity, degrees and methods – Price, Income and cross elasticity - Demand forecasting: Introduction and techniques – Supply – meaning – Law of supply - Determinants of Supply – Elasticity of Supply.	9

III	Production Law and Functions Production Concept - Importance and Factors of Production-Theory Production Function: Meaning, Concept of productivity and technology – Short run and long run production function	9
IV	Cost Output Relationship Cost analysis: Cost concepts and classification, cost – output relationship Determinants of cost – short run and long run cost theory – Modern Theory of Cost – Relationship between cost and production function - cost control and cost reduction – Concept of Revenue – Different Types of Revenues – scale of economies.	10
V	Market Structure Market structure – Perfect competition: features, Assumptions – Equilibrium of the firm – imperfect competitions: Monopoly: features – Short-run and long-run equilibrium of monopoly firm – Price discrimination – Monopolistic Competition: features – Assumption; Short run and Long run Equilibriums – Oligopoly: features - difference between perfect and Imperfect competitions.	10

Note: Distribution of marks: 100% Theory

Teaching methods: PowerPoint Projection through LCD, Assignment and Discussion.

TEXT BOOKS

Text Book: 1. Dr.S.Sankaran “Business Economics” Margham publications, Chennai Reprint 2014

REFERENCE BOOKS

Reference Books:

1. Dr.A.Kalaiselvi “Managerial Economics” Aruna Publications, Chennai 2018.
2. S.K.Misra, V.K.Puri, “Business Economics”, Himalaya Publishing House, 5th Edition, 2012.
3. R.Cauvery, U.K.Sudhanayak, M.Girija and R. Meenakshi “Managerial Economics” S.Chand & Company Limited New Delhi 2018.
4. R.Saravanan and R.Karuppasamy “Managerial Economics” Scitech Publications (India) PVT.LTD, Chennai.
5. T. Aryamala “Business Economics” Vijay Nicole imprints private limited, Chennai 2013

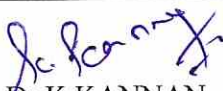
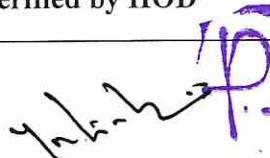
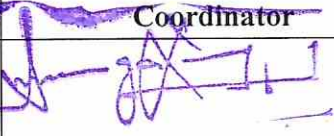
MAPPING WITH PROGRAM OUTCOMES

CO \ PO	PO	PO1	PO2	PO3	PO4
CO1		S	S	S	M
CO2		S	S	S	M
CO3		S	S	S	M
CO4		S	S	S	M

S-Strong, M- Medium, L – Low

ASSESSMENT PATTERN

Follows common pattern of Internal and External Assessment, Suggested in the Regulations.

Course Designed by	Verified by HOD	Approved by CDC Coordinator
 Dr.K.KANNAN Name & Signature of the Staff	 Dr.M.Nirmala	 Co-Name & Signature

Curriculum Development Cell
 Hindusthan College of Arts & Science,
 Coimbatore-641 028.

Course Code:	20CFU05	Course Title						Batch:	2020-2021 and Onwards
		FINANCIAL ACCOUNTING						Semester:	II
Hrs/Week:	6	L	6	T	-	P	-	Credits:	5

COURSE OBJECTIVE

1. To acquaint the students with knowledge about the Accounting system relating to Branch Accounting and Partnership.
2. The make them understand the procedure involved in accounting transactions for Branch Accounting and Partnership.
3. The make them know the implications of accounting procedure in Branch Accounting and in various situations in Partnership.
4. Prepare the accounts relating to branch accounts and for various situations in Partnership.

COURSE OUTCOMES (CO)

S.No	COURSE OUTCOME	BLOOMS LEVEL
CO1	Identify the elements of Branch and Partnership Accounts	K1
CO2	Understand the accounting procedure during various situations in Partnership and Branch Accounting	K2
CO3	Examine the implications of accounting procedure in branch accounting and during various situations in Partnership.	K3
CO4	Prepare Accounts under branch accounting and on Admission, Retirement and Death of Partners, Dissolution and Insolvency of Partnership. Accounting	K4

SYLLABUS

20CFU05	FINANCIAL ACCOUNTING	Sem: II
Unit No.	Topics	Hours

I	Accounting for Inland Branches Concept of dependent branches; accounting aspects; debtors system, stock and debtors system, branch final accounts system and whole sale basis system. Independent branches: concept accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.	15
II	Introduction to Partnership Definition of Partnership - Nature of partnership Firm - Partnership Deed and its contents - Application of provisions in the absence of agreement -Rights of a partner - Duties of a partner - Profit & Loss Appropriation Account - Fixed Capital Method and Fluctuating capital method - Adjustments of profit & Loss	15
III	Admission of Partners Definition - Revaluation of Assets and Liabilities - Adjustment of Good will - Adjustment of Undistributed profit or loss - Adjustment and Readjustment of capital.	14
IV	Retirement and Death of Partners Retirement - Gaining ratio - Admission cum Retirement - Death of partners - Adjustments on retirement and Death - Executor's Account - Joint life policy.	14
V	Accounting for Dissolution of Partnership Firm Accounting of Dissolution of the Partnership Firm Including Insolvency of partners, sale to a limited company and piecemeal distribution	14

Note: Distribution of marks for Theory/Practical, Problems 80%, Theory 20%
Teaching methods: Lecturing, PowerPoint Projection through LCD, Assignment.

Text Book: I.Jain.S.P and Narang.K.L, "Advanced Accounting" Kalyani Publishers, New Delhi.

REFERENCE BOOKS

Reference Books:

1. Maheshwari.S.N and Maheshwari .S K, "Advanced Accounting" Vikas Publishing House Pvt Lt., Chennai
2. Shukla.M.Cand Grewal.T.S, "Advanced Accounting" S. Chand & Company Ltd.Delhi
3. Reddy.T.S&Murthy.A, "Financial Accounting" Margham Publications .Chennai.
4. Gupta.R.L&Radhasamy, "Advanced Accounting" M, Sulthan Chand & Sons. Delhi.
5. Vinayakam.N, Charumathi.B, "Financial Accounting", S.Chand & Company Ltd., Delhi

MAPPING WITH PROGRAM OUTCOMES

CO \ PO	PO	PO1	PO2	PO3	PO4
CO1		S	S	M	M
CO2		S	S	M	M
CO3		S	S	M	M
CO4		S	S	M	M

S-Strong, M- Medium, L - Low

ASSESSMENT PATTERN

Follows common pattern of Internal and External Assessment, Suggested in the Regulations.

Course Designed by	Verified by HOD	Approved by CDC Coordinator
Dr.M.NIRMALA Name & Signature of the Staff	Dr.M.Nirmala	Name & Signature Co-ordinator

Curriculum Development Cell
Hindusthan College of Arts & Science,
Coimbatore-641 028.

Course Code:	20CFU06	Course Title						Batch:	2020-2021 and Onwards
		PRINCIPLES OF MARKETING						Semester :	II
Hrs/Week:	5	L	5	T	-	P	-	Credits :	5

COURSE OBJECTIVE

1. To acquaint the knowledge about principles of modern marketing and ethics of marketing.
2. To make the students to understand the marketing environment, functions of marketing and its risks.
3. To impart the concept of Consumer Behavior and branding.
4. To enable the students to understand the important elements of marketing mix and channels of distribution and to help the students to acquire knowledge about Recent Trends in Marketing.

COURSE OUTCOMES (CO)

S.No	COURSE OUTCOME	BLOOMS LEVEL
CO1	Remembering and describing the knowledge about Marketing and its ethics	K1
CO2	Identifying and examining the Marketing environment in India	K2
CO3	Inferring and evaluating the behavior of consumers in modern marketing	K3
CO4	Recognizing and classifying the trends in social Marketing and standards of Indian Marketing	K4

SYLLABUS

20CFU06	PRINCIPLES OF MARKETING	Sem: II
Unit No.	Topics	Hours
I	Introduction about Marketing Marketing – Definition of Market and Marketing – Importance of Marketing – Modern Marketing Concept – Global Marketing – Marketing Ethics – Career Opportunities in Marketing.	12

II	Marketing Environment, Functions and Risks Introduction – Need and Importance of Environmental Analysis – Methods of Analysis – Internal Environment of the Organization– External Environment – Marketing Functions – Buying – Selling – Logistics – Storage – Financing – Risk Bearing – Standardization – Market Information.	12
III	Consumer Behaviour and Branding Consumer Behaviour – Meaning – Need for Studying Consumer Behaviour – Factors Influencing Consumer Behaviour – Market Segmentation – Modern Trends in Customer Relations Marketing– Branding – Introduction – Definition – Development – Types – Importance of Branding.	12
IV	Marketing Mix and Channels of Distribution Marketing Mix – Product Mix – Meaning of Product –New Product Development – Product Life Cycle – Labeling – Price Mix – Importance – Pricing Objectives – Pricing Strategies – Personal Selling and Sales Promotion – Advertising – Place Mix – Importance of Channels of Distribution – Functions of Middleman.	12
V	Recent Trends in Marketing and Initiatives Introduction – E-Commerce – Modern Trends in Tele Marketing – E-Marketing – E-Retailing – Relationship Marketing – Social Media Marketing – Green Marketing – Problems – Remedial Measures – Bureau of Indian Standards – Consumerism – Rights of Consumers – Marketing Research.	12

Note: Distribution of marks 100% Theory

Teaching Methods: PowerPoint Projection through LCD, Assignment and Discussion and Activity.

TEXT BOOKS

Text Book:

1. *R.S.N.Pillai & Bagavathi - Modern Marketing Principles and Practicles, S.Chand publications 2019.*

REFERENCE BOOKS

Reference Books:

1. *Rajan Saxena, Marketing management – Tata McGraw-Hill Education*
2. *Philip kotler & Gary Armstrong- Principles of marketing -, Pearson Prentice Hall*
3. *V.S Ramasamy & Namakumari- Marketing management Publisher: S Macmillan India Ltd.*
4. *William G. Zikmund & Michael d' Amico- Marketing, South-Western College Pub*
5. *Essentials of Marketing – Paul Baines, Chris Fill & Kelly page, Oxford. University Press*


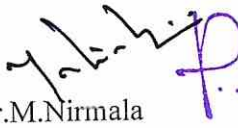

MAPPING WITH PROGRAM OUTCOMES

CO \ PO	PO1	PO2	PO3	PO4
CO1	S	S	S	S
CO2	S	S	M	S
CO3	S	S	S	S
CO4	S	M	S	L

S-Strong, M- Medium, L – Low

ASSESSMENT PATTERN

Follows common pattern of Internal and External Assessment, Suggested in the Regulations.

Course Designed by	Verified by HOD	Approved by CDC Coordinator
 Mr. J. JANAKIRAMAN Name & Signature of the Staff	 Dr. M. Nirmala	 Name & Signature Co-ordinator

Curriculum Development Cell
 Hindusthan College of Arts & Science,
 Coimbatore-641 028.

Course Code:	20CFU07	Course Title						Batch:	2020-2021 and Onwards
		Allied: BUSINESS COMMUNICATION						Semester:	II
Hrs/Week:	5	L	5	T	-	P	-	Credits:	4

COURSE OBJECTIVE

1. To identify the concepts and types related to Business Communication.
2. To know the art of effective speaking and writing skills.
3. To determine the official and personal correspondence.
4. To gain knowledge in drafting internal and external communication

COURSE OUTCOMES (CO)

S.No	COURSE OUTCOME	BLOOMS LEVEL
CO1	Describe the various modes of business communication	K1
CO2	Discuss the different types of skills required in business communication	K2
CO3	Explain the need for business communications to handle various business situations	K3
CO4	Examine the importance of effectiveness of different business communication modes.	K4

SYLLABUS

20CFU07	Allied: BUSINESS COMMUNICATION	Sem: II
Unit No.	Topics	Hours
I	Introduction Communication: Definition – Meaning – Objectives – Importance - Process – Principles of Communication – Essentials of Effective Communication – Classification of Communication – <i>Non Verbal Communication*</i> – Barriers to Communication – Ways to Overcome Barriers – Etiquettes of Communication.	12

II	Effective Speaking Introduction – Principles of Effective Oral Communication – Vocal Control Pronunciation and Physical Behavior – Techniques of Effective Speech - Interpersonal Communication – Group Discussion – Definition – Process – Guidelines and Evaluation – Interview – Types of Interview – Techniques of Interview. Power Point Presentation – <i>Ways to Make Presentations Effective*</i> .	13
III	Effective Writing Written Communication – Meaning – Objectives – Merits – Demerits – Business Letter – Essentials – Layout and Parts of a Business Letter - Report Writing – Process – Types of Reports – <i>Graphical Representation of Data and Interpretation*</i> .	10
IV	Office and Personal Correspondence Office Communication – Internal Memos, Office Circulars – Secretarial Correspondence – Board Meetings – Letters to Shareholders , Debenture Holders and Registrar of Companies – Notice – Agenda – Minutes of Meetings – Personal Correspondence – Preparation of Curriculum Vitae – Job Application – Appointment Letters – Interview Letters – <i>Role of Social Media in Communication*</i> .	12
V	Business Correspondence Trade Communication – Trade Enquiries – Quotations – Tenders – Placing Orders, Complaints, Claims – Adjustments and Follow-Up – Sales Letters – Circular Letters – Banking and Insurance Communication – <i>Electronic Forms of Official Communication*</i> .	13

Note: Distribution of marks 100%Theory

** Self study.*

Teaching methods: PowerPoint Projection through LCD, Assignment and Discussion.

TEXT BOOKS

Text Book:

1. Rajendra Pal and J. S. Korlahalli, "Essentials of Business Communications," Sultan Chand & Sons-2018

REFERENCE BOOKS

Reference Books:

1. Ramesh .M.S., & C. C Pattanshetti, "Business Communication", R.Chand& Co, New Delhi
2. Rodriquez .M. V., "Effective Business Communication Concept" Vikas Publishing Company, New Delhi.
3. Varinder Kumar, " Business Communication", Kalyani Publishers, New Delhi
4. Pillai .R.S., & Bagavathi, "Modern Commercial Correspondence", S.Chand & Company, New Delhi..

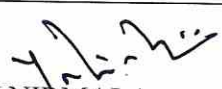

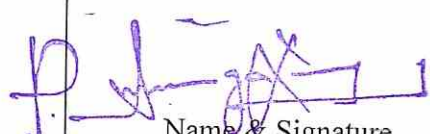
MAPPING WITH PROGRAM OUTCOMES

CO \ PO	PO	PO1	PO2	PO3	PO4
	CO1	S	S	S	M
	CO2	S	S	S	M
	CO3	S	S	S	M
	CO4	S	S	S	M

S-Strong, M- Medium, L – Low

ASSESSMENT PATTERN

Follows common pattern of Internal and External Assessment, Suggested in the Regulations.

Course Designed by	Verified by HOD	Approved by CDC Coordinator
 Dr.M.NIRMALA Name & Signature of the Staff	 Dr.M.Nirmala	 Name & Signature

Co-ordinator
 Curriculum Development Cell
 Hindusthan College of Arts & Science,
 Coimbatore-641 028.

Course Code:	20CFU08	Course Title						Batch:	2020-2021 & Onwards
		CORPORATE ACCOUNTING						Semester:	III
Hrs/Week:	6	L	6	T	-	P	-	Credits:	5

COURSE OBJECTIVE

1. To acquaint the students with knowledge about the basic Accounting system relating to Corporate Accounting.
2. Construct the financial statements of company within the frame work of Indian Accounting Standard and to differentiate the profit or loss prior period and post period of incorporation.
3. Develop and to familiarize a procedure for redemption of Preference shares and debentures of companies.
4. Give them an exposure to evaluate underwriting commission and accounting treatment of underwriting of shares of a company.

COURSE OUTCOMES (CO)

S.No	COURSE OUTCOME	BLOOMS LEVEL
CO1	Acquire the conceptual knowledge of the fundamentals of Corporate Accounts.	K1
CO2	Understand the concepts and provisions relating to various situations of corporate accounting.	K2
CO3	Apply the concepts and provisions in preparation of company accounts under various situations.	K3
CO4	Analyze and appraise the accounting process and methods of preparation of various accounting statements in corporate accounts.	K4

SYLLABUS

20CFU08	CORPORATE ACCOUNTING	Sem: III
Unit No.	Topics	Hours
I	Introduction to Company and Accounting for Shares Definition of a Company - Features-Kinds-Formation of a Company - Issue of Share - Equity share issued at par, at premium, and at discount - Share application, allotment, calls, forfeiture of shares, Reissue of forfeited shares - Accounting entries - Right issue and Bonus issue - Buy-back of share, Lien on share.	15

II	Underwriting of shares and Debentures Definition – meanings – Purpose and importance of writing – Under writing commission – types of underwriting – Accounting treatment of underwriting	15
III	Redemption of Preference shares and Debentures Redemption of Preference shares – condition for redemption of preference – issue of debentures – issue of debentures at discount – interest on debentures – provision for redemption of debentures – redemption out of profit, out of capital.	14
IV	Profit prior to incorporation and Final accounts of a Company Introduction – Treatment of profit or loss prior to Incorporation – Basis of apportionment of expenses – steps involved in ascertaining Pre and post incorporation profits – Accounting treatment of Managerial Remuneration – Final accounts of Company in New format as per Companies Act.	14
V	Liquidation of Company Meaning of liquidation – order of payment – preferential payment – Liquidators final statement of account – remuneration – statement of affairs and Deficiency account.	14

Note: Distribution of Marks Problems 80%, Theory 20%

Teaching methods: Lecturing, PowerPoint Projection through LCD, Assignment.

TEXT BOOKS

1. Reddy .T.S. & A. Murthy, "Corporate Accounting", Margham Publications, Chennai.
2. Gupta .R.L., & M. Radhaswamy., "Corporate Accounts ", Theory Method and Application, Sultan Chand & Co.,

REFERENCE BOOKS

1. Jain .S.P., & K.L. Narang, "Advanced Accounting", Kalyani Publications, New Delhi.
2. Gupta .R.L., & M. Radhaswamy., "Corporate Accounts ", Theory Method and Application, Sultan Chand & Co.,
3. Arulanandam .M.A., Dr. K.S. Raman, "Advanced Accountancy," , Himalaya Publications, New Delhi.
4. Shukla .M.C., T.S. Grewal & S.L. Gupta, "Advanced Accountancy", S. Chand & Co., New Delhi.
5. Pillai .R.S.N., Bagavathi& S. Uma., "Fundamentals of Advanced Accounting" S. Chand & Co., New Delhi.
6. Anil Kumar, Corporate Governance: Theory and Practice, Indian Book House, New Delhi

Web Link: <https://www.freebookcentre.net/business-books-download/Corporate-Accounting.html>




MAPPING WITH PROGRAM OUTCOMES

CO \ PO	PO1	PO2	PO3	PO4
CO1	M	S	M	S
CO2	M	S	S	M
CO3	S	M	M	S
CO4	M	S	S	M

S-Strong, M- Medium, L – Low

ASSESSMENT PATTERN

Follows common pattern of Internal and External assessment, suggested in the Regulations.

Course Designed by	Verified by HOD	Approved by CDC Coordinator
 DR.M.NIRMALA Name & Signature of the Staff	 DR.M.NIRMALA Name & Signature	 Name & Signature

Co-ordinator
Curriculum Development Cell
Hindusthan College of Arts & Science,
Coimbatore-641 028.

Course Code:	20CFU09	Course Title					Batch:	2020-2021 & Onwards	
		BUSINESS ENVIRONMENT					Semester:	III	
Hrs/Week:	6	L	6	T	-	P	-	Credits:	4

COURSE OBJECTIVE:

1. To describe the Concept of Business Environment, Significance, Types and also interpret the Inter-relationship between Economic and Non-Economic Environment and its Impact in business.
2. To impart better understanding of meaning, Characteristics, Types of Economic Systems and confer the Scope and Significance, Merits and Demerits of Economic Planning in India.
3. To develop a better understanding of the Industrial policies and its New Regulations, Technological environment and the role of corporate social responsibilities.
4. To provide the knowledge about political, legal environment, foreign direct investment and multinational corporations

COURSE OUTCOMES (CO)

S.No	COURSE OUTCOME	BLOOMS LEVEL
CO1	Remembering and describing the concept of the business environment and its essential globalization in India	K1
CO2	Identifying and analyzing the Economic and Economic Planning in India.	K2
CO3	Describing and analyzing the important Industrial policies and corporate social responsibilities in the organization in India	K3
CO4	Exploring and applying the knowledge about political, legal environment in Indian business environment	K4

SYLLABUS

20CFU09	BUSINESS ENVIRONMENT	Sem: III
Unit No.	Topics	Hours
I	Introduction to Business Environment Meaning – Concept of Business Environment – Significance – Types of Environment – Inter-relationship between Economic and Non-Economic Environment – Impact of Environment on Business – Culture and Society.	15
II	Economic Environment Economic Systems – Meaning – Characteristics – Types of Economic Systems – Economic Planning – Nature – Scope and Significance - Merits	14

	and Demerits of Economic Planning - Economic Planning in India.	
III	Industrial Policies & Technological Environment Industrial Policies & Regulations – New Industrial Policy – Public – Private & Joint – Co-operative Sectors – Technological environment – Factors Governing Technological Environment – Management of Technology – Patents – Trademarks- Corporate Social Responsibilities.	15
IV	Political and Legal Environment Political Influences in Business - Impact of Political Changes on Business - Legal Aspects of Business - Privatization – Disinvestment – Ways of Privatization – Benefits – Globalization – Meaning – Dimensions – Features of Current Globalization – Essential Conditions for Globalization - Globalization of Indian Business.	14
V	Foreign Direct Investment and Multinational Corporation Foreign Direct Investment – Concept – Advantages– Disadvantages – Determinants – India’s Policy Towards FDI –Multinational Corporation – Meaning – Merits – Demerits – Control over MNC’s – MNC in India - GATT – Objectives – Uruguay Round – TRIPS – TRIMS – WTO – Functions.	14

Note: Distribution of Marks: Theory 100%

Teaching Methods: PowerPoint Projection through LCD, Assignment and Discussion.

TEXT BOOKS

Text Book:

1. Dr. C.B.Gupta. Business Environment , Sulthan Chand Publication New Delhi.

REFERENCE BOOKS

Reference Books:

1. Francis Cherunilam.L - Business Environment -Himalaya Publishing House New Delhi.
2. Gupta.N.S. Multinational Corporations
3. Keith Davis and Robert L. Business society and Environment




MAPPING WITH PROGRAM OUTCOMES

CO \ PO	PO	PO1	PO2	PO3	PO4
CO1		S	S	S	S
CO2		S	S	S	S
CO3		S	S	S	S
CO4		S	S	M	M

S-Strong, M- Medium, L – Low

ASSESSMENT PATTERN

Follows common pattern of Internal and External assessment, suggested in the Regulations.

Course Designed by	Verified by HOD	Approved by CDC Coordinator
 Mrs.K.JAMUNA Name & Signature of the Staff	 Dr.M.NIRMALA Name & Signature	 Name & Signature

Co-ordinator
Curriculum Development Cell
Hindusthan College of Arts & Science,
Coimbatore-641 028.

Course Code:	20CFU10	Course Title					Batch:	2020-2021 & Onwards	
		BANKING THEORY LAW AND PRACTICE					Semester:	III	
Hrs/Week:	6	L	6	T	-	P	-	Credits:	4

COURSE OBJECTIVE:

1. To have acquaintance relating to banking related laws
2. To understand the relationship between a banker and customer and legal implications
3. To know about the innovations and recent trends in Indian Banking environment
4. To understand the Policy Reforms in Indian Banking Sector.

COURSE OUTCOMES (CO)

S.No	COURSE OUTCOME	BLOOMS LEVEL
CO1	Understand the provisions of law relating to banking, trends and policy reforms.	K1
CO2	Explain the need for linkages between banking and innovative practices and policy reforms in India	K2
CO3	Examine the need of banking legislations, policy reforms and technological progress.	K3
CO4	Explain the impact of innovations and recent trends in banking and banking legislations and policy reforms.	K4

SYLLABUS

20CFU10	BANKING THEORY LAW AND PRACTICE	Sem : III
Unit No.	Topics	Hours
I	Introduction – Banker and Customer Introduction – Origin of Banking – Definition – Structure of Indian Banking System – Classification of Banks – Functions of Commercial Banks: Primary and Secondary functions – Role of Banks in the development of economy.	14
II	Banker and Customer Relationship – Paying and Collecting Bankers Banker and Customer Relationship –General relationship –Special relationship –Special types of customers – Types of deposits and their legal aspects. Paying Banker – Duties – Statutory Protection – Payment in due course – Collecting Banker – Duties – Statutory Protection – Concept of negligence.	15

III	Negotiable Instruments & Endorsement Negotiable Instruments – Definition – Features – Types of negotiable Instruments – Promissory Notes – Bill of Exchange – Cheques – Definition–Requisites of a valid Cheque – Types of Cheque – Alteration – Marking – Crossing – Different types of crossing – Endorsement – Meaning – Definition – Types and Rules.	15
IV	Innovations and Recent Trends in Indian Banking Internet Banking – Mobile Banking – Automated Teller Machines – Debit cards – Credit cards – Payment Gateways – Core Banking Solution (CBS) – Electronic Fund Transfer (EFT) –RTGS - SWIFT, Green Channel – Cheque Truncation System – Micro-Finance – Priority Sector Lending - Payment Banks and Small Finance Banks – Banking Ombudsman – Bancassurance	14
V	Policy Reforms in Indian Banking Banking Regulations Act, 1949 – Objectives – Scheme of the Act – Application of the Act – Definitions and Provisions - Know Your Customer (KYC) – SARFAESI Act – Banking Sector Reforms: Narasimham Committee Report I and II – Prudential norms: Capital Adequacy norms	14

Note: Distribution of Marks: Theory 100%

Teaching Methods: PowerPoint Projection through LCD, Assignment and Discussion.

TEXT BOOKS

Text Book:

1. Rajesh. R, Sivagnanasithi. T, "Banking Theory, Law & Practice", McGraw Hill Companies, New Delhi.

REFERENCE BOOKS

Reference Books:

1. Guruswamy.S, "Banking Theory, Law & Practice", McGraw Hill Publication, New Delhi.
2. Sundaram and Varshney, "Banking Theory, Law & Practice", Sultan Chand Company, New Delhi.
3. Varshney. P.N, "Banking Theory, Law & Practice", Sultan Chand Company, New Delhi.
4. Muraleedharan.D, Modern Banking Theory and Practice, PHI Learning Pvt. Limited
5. Sundaram. S.M, "Banking Theory, Law & Practice", Sri Meenakshi Publications, Karaikudi.

WEB RESOURCES

Web Link:

- <https://www.rbi.org.in/>
<https://financialservices.gov.in/act-rule/Banking/Banking-Regulation>




MAPPING WITH PROGRAM OUTCOMES

CO \ PO	PO	PO1	PO2	PO3	PO4
CO1		S	S	S	M
CO2		S	S	S	M
CO3		S	S	S	M
CO4		S	S	S	M

S-Strong, M- Medium, L - Low

ASSESSMENT PATTERN

Follows common pattern of Internal and External assessment, suggested in the Regulations.

Course Designed by	Verified by HOD	Approved by CDC Coordinator
 Dr.M.NIRMALA Name & Signature of the Staff	 Dr.M.NIRMALA Name & Signature	 Name & Signature

CO-ordinator
 Curriculum Development Cell
 Hindusthan College of Arts & Science,
 Coimbatore-641 028.

Course Code:	20CFU11	Course Title					Batch:	2020-2021 & Onwards	
		PRACTICAL – II – TALLY ERP 9 AND INTERNET					Semester:	III	
Hrs/Week:	5	L	-	T	-	P	5	Credits:	3

COURSE OBJECTIVE:

1. To give students hands on training in Tally and Internet and enable students to gain knowledge.
2. To Understand various in-built functions in Tally and effectively use the features of Tally
3. To understand the usefulness of internet for business
4. To optimize the use of facilities in internet

COURSE OUTCOMES (CO)

S.No	COURSE OUTCOME	BLOOMS LEVEL
CO1	Remember the features available in Tally and Internet and use them.	K1
CO2	Understand various in-built functions in Tally and explain the benefits of internet.	K2
CO3	Apply the features of Tally in preparation of accounts of an organization and employ internet for the progress of the organization.	K3
CO4	Examine and appraise the use of accounting software and internet in business needs.	K4

SYLLABUS

20CFU11	PRACTICAL – II – TALLY AND INTERNET	Sem: III
Package	Programs	Hours
TALLY	1 Create Company, Groups and Ledgers 2. Accounting Vouchers- Receipts Vouchers, Payment Vouchers, Purchase Vouchers, Sales Vouchers, Contra Vouchers, Journal Vouchers Debit Note, Credit Note, Memorandum Vouchers 3. Discount Management- Cash Discount, Trade Discount 4. Inventory Information- Stock Groups, Stock Items, Units of Measure 5. Prepare simple Payroll voucher and to display payroll report (pay slip report, pay sheet report and payroll statements report) 6. Display, and Print Books / Reports 7. Accounting GST for the transactions 8. Creating GST Ledger (CGST / SGST / IGST) under Duty and Taxes Group	30

Internet	<ol style="list-style-type: none"> 1. Creating e-mail ID and exploring the features available. 2. Sending application through e-mail to different companies. 3. Using Browsers and its features 4. Use Search Engines, collect annual reports of 5 different companies 5. Use Search Engines, collect data relating to cheapest flight ticket for a particular destination through different routes and prepare a list 6. Visit Job search sites, search for a suitable job opening and register your profile in the sites 7. Use Bookmark tool 8. Check the data in the browser's history bar. Then empty the browser's history. 	30
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Note: Distribution of Marks: Practical 100%

Teaching Methods

Hands on training in Computer System, PowerPoint Projection through LCD and Activity.



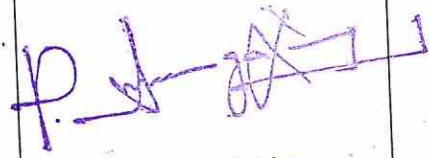
MAPPING WITH PROGRAM OUTCOMES

CO \ PO	PO	PO1	PO2	PO3	PO4
CO1		S	S	S	M
CO2		S	S	S	M
CO3		S	S	S	M
CO4		S	S	S	M

S-Strong, M- Medium, L - Low

ASSESSMENT PATTERN

Follows common pattern of Internal and External assessment, suggested in the Regulations

Course Designed by	Verified by HOD	Approved by CDC Coordinator
 Dr.J.CHISTOPHER Name & Signature of the Staff	 Dr.M.NIRMALA Name & Signature	 Name & Signature Curriculum Development Cell Widusthan College of Arts & Science, Coimbatore-641 028.

Course Code:	20CFU13	Course Title						Batch:	2020-2021 & Onwards
		HIGHER CORPORATE ACCOUNTING						Semester:	IV
Hrs/Week:	6	L	6	T	-	P	-	Credits:	5

COURSE OBJECTIVE

1. To acquaint the students with knowledge about the valuation of shares and goodwill of company.
2. To know the preparation of financial statements of banking company accounts.
3. To prepare the accounts of companies on the event of internal reconstruction and in reducing the value of shares.
4. To make the students to understand the accounting system relating to reconstruction of shares in Merger and Acquisition and also the procedures in Holding and subsidiary companies.

COURSE OUTCOMES (CO)

S.No	COURSE OUTCOME	BLOOMS LEVEL
CO1	Identify the underlying concepts and methods used in accounting for different entities.	K1
CO2	Understanding of the accounting requirements for effecting accounting for inter-entity relationships, banking and insurance businesses	K2
CO3	Apply relevant procedure while preparing the accounts with regards to inter-entity relationships, banking and insurance businesses	K3
CO4	Analyze and appraise the methods of accounting for each type of inter-entity relationships, banking and insurance businesses	K4

SYLLABUS

20CFU13	HIGHER CORPORATE ACCOUNTING	Sem: IV
Unit No.	Topics	Hours
I	Valuation of Shares and Goodwill Meaning, Definition, Need & Methods of Valuation of Goodwill – Average Profit Method, Super Profit Method and Capitalization method - Valuation of Shares.	15
II	Alteration of Share Capital and Internal Reconstruction Meanings – kinds of Alteration of Share Capital – Accounting Entries – Capital Reduction or Internal Reconstruction – Procedure for Reducing Share Capital	15

III	Accounting Aspects of Mergers and Acquisitions Meaning and Nature of Amalgamation, Methods of Accounting For Amalgamation, Journalizing The Transactions In The Books of the Transferor and the Transferee, Preparation of Financial Statements After Merger/ Amalgamation, Special Adjustment Entries for Inter-Company Owing and Holdings.	14
IV	Accounting for Banking Companies and Insurance Companies Bank Accounts - Concept of NPA's - Asset Classification - Preparation of Final Accounts of Banking Companies Based on Guidelines of RBI - Insurance Companies - Final Accounts of General Insurance Companies, Preparation of Revenue Accounts Applicable to Fire - Marine and Miscellaneous Insurance Business - Loss on Insurance - Regulation of Insurance Business in India - Preparation of Final Accounts as Per IRDA Regulations.	14
V	Holding and Subsidiary Companies Accounts of Holdings Companies And Subsidiary Companies - Minority Interest - Cost of Control or Capital Reserve - Distinction Between Capital Profits and Revenue Profits - Elimination of Common Transactions - Treatment of Unrealized Profits - Revaluation of Assets and Liabilities - Preparation of Consolidated Balance Sheet [Excluding Inter Company Investment].	14

Note: Distribution of Marks: Problems 80%, Theory 20%

Teaching methods: Lecturing, PowerPoint Projection through LCD, Assignment.

TEXT BOOKS

1. Reddy .T.S. & A. Murthy, "Corporate Accounting", Margham Publications, Chennai.
2. Gupta .R.L., & M. Radhaswamy., "Corporate Accounts ", Theory Method and Application, Sultan Chand & Co.,

REFERENCE BOOKS

1. Jain .S.P., & K.L. Narang, "Advanced Accounting", Kalyani Publications, New Delhi.
2. Gupta .R.L., & M. Radhaswamy., "Corporate Accounts ", Theory Method and Application, Sultan Chand & Co.,
3. Arulanandam .M.A., Dr. K.S. Raman, "Advanced Accountancy, ", Himalaya Publications, New Delhi.
4. Shukla .M.C., T.S. Grewal & S.L. Gupta, "Advanced Accountancy", S. Chand & Co., New Delhi.
5. Pillai .R.S.N., Bagavathi& S. Uma., "Fundamentals of Advanced Accounting" S. Chand & Co., New Delhi.
6. Anil Kumar, Corporate Governance: Theory and Practice, Indian Book House, New Delhi

WEB RESOURCES

Web Link: Web Link: <https://www.geektonight.com/corporate-accounting-notes/>




MAPPING WITH PROGRAM OUTCOMES

CO \ PO	PO	PO1	PO2	PO3	PO4
CO1		S	S	M	S
CO2		S	S	S	M
CO3		S	S	M	S
CO4		S	S	S	M

S-Strong, M- Medium, L – Low

ASSESSMENT PATTERN

Follows common pattern of Internal and External assessment, suggested in the Regulations.

Course Designed by	Verified by HOD	Approved by CDC Coordinator
 Dr.M.NIRMALA Name & Signature of the Staff	 Dr.M.NIRMALA Name & Signature	 Name & Signature

Co-ordinator
 Curriculum Development Cell
 Hindusthan College of Arts & Science,
 Coimbatore-641 028.

Course Code:	20CFU14	Course Title						Batch:	2020-2021 & Onwards
		INCOME TAX LAW AND PRACTICE						Semester:	IV
Hrs/Week:	6	L	6	T	-	P	-	Credits:	5

COURSE OBJECTIVE:

1. To acquaint the knowledge on basic concepts of income tax and its related terminologies.
2. To familiarize in computing the income under the five heads of income of an individual.
3. To gain knowledge in computation of exempted income from various sources.
4. To educate the learners about assessment of individual and E-filing procedure.

COURSE OUTCOMES (CO)

S.No	COURSE OUTCOME	BLOOMS LEVEL
CO1	Defining and describe the basic concepts and terminologies of Income Tax Law	K1
CO2	Understanding the process of computing and levying of tax under different heads of income	K2
CO3	Applying the provision while computing and levying of tax under different heads of income	K3
CO4	Analyzing the tax liability of an individual and E-filing procedure.	K4

SYLLABUS

20CFU14	INCOME TAX LAW AND PRACTICE	
Unit No.	Topics	Hours
I	Introduction to Income Tax Income Tax Act 1961-Definition – Assessment Year, Previous Year, Assessee, Person, Income, Gross Total Income, and Total Income – Basis of charge – Residential Status of an Individual, HUF, Firms, AOP and Company – Exempted Incomes - Tax Evasion, Tax Avoidance – Tax Planning.	15
II	Income from Salary and House Property Salary – Allowances – Perquisites – Profit-in-lieu of salary - Computation of Income from Salary - House Property Income - Determination of annual value of let out house property – Self occupied house property - Deductions under section 24- Computation of Income from House Property.	14

III	Income from Business or profession Profits and Gains of Business or Profession – Deductions expressly allowed and expressly disallowed, - Computation of Income from Business or Profession - Depreciation.	15
IV	Income from Capital Gains and Other Sources Capital Gains – Capital Asset, Transfer, Deemed Transfer, and Transaction not regarded as transfer – Types of Capital Gains – Exempted Capital Gains – Computation of Income from Capital Gains – Income from Other Sources.	14
V	Assessment of Individuals Clubbing of Income and Set Off and Carry Forward of Losses - Deductions Under Chapter VI A – Assessment of Individuals-types- Online filing-ITR Forms-ITR-1,ITR-2,ITR-3,ITR-4.	14

Note: Distribution of Marks: Problems 60% Theory 40%

Teaching Methods: PowerPoint Projection through LCD, Assignment and Discussion.

TEXT BOOKS

Text Book:

1. Gaur. V.P and Narang. D.B, Puja Gaur, Rajeev Puri, "Income Tax Law and Practice" Kalyani Publishers New Delhi.

REFERENCE BOOKS

Reference Books:

1. Dr. Mehrotra. H.C, "Income Tax Law and Accounts" Sahithya Bhavan Publishers, Agra.
2. Murth. A, "Income Tax Law and Practice" Vijay Nicole Imprints, Private Ltd., Chennai.
3. Hariharan. N, "Income Tax Law and Practice", Vijay Nicole publishers., Chennai.
4. Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and sons.
5. Reddy. T.S and Hariprasad Reddy. Y, "Income Tax Law and Practice", Margham Publications, Chennai.



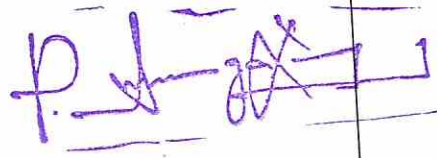
MAPPING WITH PROGRAM OUTCOMES

CO \ PO	PO1	PO2	PO3	PO4
CO1	S	S	M	M
CO2	S	S	S	M
CO3	M	M	M	M
CO4	S	S	S	M

S-Strong, M- Medium, L – Low

ASSESSMENT PATTERN

Follows common pattern of Internal and External assessment, suggested in the Regulations.

Course Designed by	Verified by HOD	Approved by CDC Coordinator
 Dr.M.NIRMALA Name & Signature of the Staff	 Dr.M.NIRMALA Name & Signature	 Name & Signature

Coordinator
Curriculum Development Cell
Hindusthan College of Arts & Science,
Coimbatore-641 028.

Course Code:	20CFU15	Course Title						Batch:	2020-2021 & Onwards
		PRINCIPLES OF AUDITING						Semester:	IV
Hrs/Week:	6	L	6	T	-	P	-	Credits:	4

COURSE OBJECTIVE:

1. To enable the student to be well versed in audit, to render an opinion as to the fair presentation of the financial statements
2. To impart an understanding of the procedures and strategies to be adopted during auditing.
3. To give an insight into the auditing procedures of Assets and Liabilities.
4. To enlighten the students about the audit and investigation of profits/losses and understand the process of auditing adopted in various entities.

COURSE OUTCOMES (CO)

S.No	COURSE OUTCOME	BLOOMS LEVEL
CO1	Recalling and interpreting the basic concepts of auditing in India	K1
CO2	Describing and understanding the strategies adopted in auditing	K2
CO3	Summarizing and determining the auditing procedures on Stocks and Liabilities	K3
CO4	Interpreting and Analyzing the audit of analyzing the Financial Institutions	K4

SYLLABUS

20CFU15	PRINCIPLES OF AUDITING	Sem: IV
Unit No.	Topics	Hours
I	Evolution of Auditing Evolution of Auditing – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Qualifications of an Auditor - Internal Control – Internal Check and Internal Audit – Auditing and Assurance Standards Board(AASB)-	14
II	Audit Planning and Documentation Audit Note Book – Working Papers. Vouching – Voucher – Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledgers - Errors and Fraud	14
III	Verification and Valuation of Assets & Liabilities	15

	Verification and Valuation of Assets and Liabilities – Auditor’s Position Regarding the Valuation and Verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves	
IV	Audit of Financial Statements and Investigation Audit of Net Gain / Loss or Net Profit/ Loss – Audit of Share Capital and Share Transfer – Audit Report – Contents and Types – Investigation – Objectives of Investigation — Investigation Under the Provisions of Companies Act-2013	15
V	Auditing of Banking and Insurance Companies Banking Companies – Insurance Companies – Educational Institutions – Hotels And Clubs – Hospitals – Audit of Computerized Accounts – Electronic Auditing	14

Note: Distribution of marks: 100% Theory

Teaching methods: Lecturing, PowerPoint Projection through LCD, Assignment.

TEXT BOOKS

Text Book :

1. B.N. Tandon, "Practical Auditing", S. Chand Company Ltd Delhi

REFERENCE BOOKS

1. Dinkar Pagare, "Principles of Auditing", Sultan Chand & Sons, New Delhi
2. Jain & Narang, "Principles of Auditing", Kalyani Publishers, New Delhi
3. Kamal Gupta, "Auditing", Tata McGraw Hill
4. Ravinder Kumar & Virender Sharma "Auditing Principles & Practice
5. S.K. Basu "Fundamentals of Auditing" Pearson Publications

MAPPING WITH PROGRAM OUTCOMES

CO \ PO	PO	PO1	PO2	PO3	PO4
CO1		S	S	S	S
CO2		S	S	S	M
CO3		S	S	M	M
CO4		S	S	M	M

S-Strong, M- Medium, L – Low

ASSESSMENT PATTERN

Follows common pattern of Internal and External assessment, suggested in the Regulations.

Course Designed by	Verified by HOD	Approved by CDC Coordinator
Mrs.B.SHEELA Name & Signature of the Staff	Dr.M.NIRMALA Name & Signature	Name & Signature Co-ordinator

Curriculum Development Cell
Hindusthan College of Arts & Science,
Coimbatore-641 028.

Course Code:	20CFU16	Course Title						Batch:	2020-2021 & Onwards
		INVESTMENT MANAGEMENT						Semester:	IV
Hrs/Week:	5	L	5	T	-	P	-	Credits:	4

COURSE OBJECTIVE:

1. To enable students to acquire the basic concepts and Investment Avenues in India.
2. To give an overview of financial markets and its trading process and discussing the role of SEBI in controlling capital market.
3. To provide the knowledge on Fundamental and Technical Analysis and the role of credit rating agencies in India.
4. To enable to understand the various sources of investment and to study the various techniques and model of portfolio management in India

COURSE OUTCOMES (CO)

S.No	COURSE OUTCOME	BLOOMS LEVEL
CO1	Explaining and identifying the basic concepts of Investment Management and also discuss the various investment avenues in India.	K1
CO2	Understanding and analyzing an overview of Stock Exchange in India and role of derivative market in India.	K2
CO3	Describing and applying the knowledge of Fundamental and Technical analysis and the role of credit rating agencies in India.	K3
CO4	Exploring and identifying the various sources of investment alternatives and the models of portfolio management in India	K4

SYLLABUS

20CFU16	INVESTMENT MANAGEMENT	Sem: IV
Unit No.	Topics	Hours
I	Introduction Nature – Meaning – Scope of Investment – Importance of Investment – Types of Investment - Factors influencing Investment – Investment Media – Features of Investment Programme – Investment Process – Investment Avenues in India	12
II	Securities Markets Financial Markets - Segments – Types - Participants in Financial Market - Capital Market – New Issue Market and Stock Exchange in India – BSE – NSE – Kinds of Trading activity – Derivatives – Types – Listing – Delisting of Securities – SEBI – Organization Structure – Powers – Functions – Role and Guidelines.	12
III	Financial Analysis Fundamental and Technical Analysis – Security Evaluation – Economic Analysis – Industry Analysis – Company Analysis – Credit Rating*	12
IV	Investment Alternatives	12

	Investment Alternatives – Investment in Equity Shares – Preference Shares – Bonds – Government Securities – Mutual Funds – Real Estate – Gold – Silver – ETF – Provident fund – UTI – National Savings Scheme – NPS – LIC.	
V	Portfolio Management Portfolio analysis – Portfolio Selection - Portfolio Risk & Return – Diversification – <i>Markowitz Mode*</i> - Sharpe Model: <i>Single Index Model*</i> – <i>CAPM*</i> – Arbitrage Pricing Theory – Meaning – Roles – S & P – Moody's – Fitch Group..	12

*Distribution of Marks Theory 90% Problem 10% **Content including with Problems*

Teaching Methods: PowerPoint Projection through LCD, Assignment, Discussion and Activity.

TEXT BOOKS

Text Book:

1. Sri Vatsava.R.M, "Essentials of Business Finance", Sultan Chand & Sons, NewDelhi.

REFERENCE BOOKS

Reference Books:

1. Saravanavel, "Financial Management", Kalyani Publishers, New Delhi.
2. Pandey.L., "Finacial Management", Tata Mcgraw Hill, New Delhi.
3. Khan and Jain M.Y., "Financial Management", Sultan Chand and Co., New Delhi.
4. Sinha N.K., "Money Banking Finance", BSc Publishing Co., Ltd, New Delhi.
5. Prasanna Chandra, "Corporate Finance", Tata McGraw Hill, New Delhi.

MAPPING WITH PROGRAM OUTCOMES


CO \ PO	PO1	PO2	PO3	PO4
CO1	S	S	S	M
CO2	S	S	S	M
CO3	S	M	M	M
CO4	S	M	S	S


S-Strong, M- Medium, L – Low

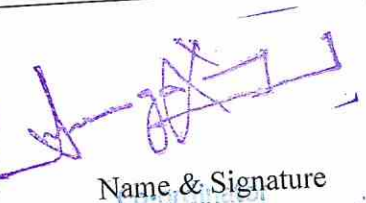
ASSESSMENT PATTERN

Follows common pattern of Internal and External assessment, suggested in the Regulations.

Course Designed by	Verified by HOD	Approved by CDC Coordinator
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Dr.M.NIRMALA
Name & Signature of the Staff


Dr.M.NIRMALA
Name & Signature


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Curriculum Development Cell
Hindusthan College of Arts & Science,
Coimbatore-641 028.