

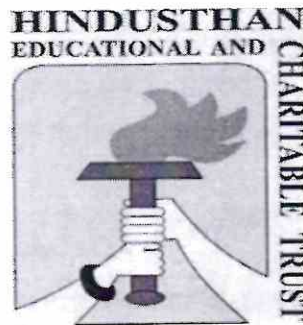
**LEARNING OUTCOMES–BASED CURRICULUM
FRAMEWORK (LOCF)**

in the

UNDERGRADUATE PROGRAMME

BACHELOR OF COMMERCE WITH ACCOUNTING & FINANCE

**FOR THE STUDENTS ADMITTED FROM THE
ACADEMIC YEAR 2021 - 2022 AND ONWARDS**



HICAS

HINDUSTHAN COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)

(Affiliated to Bharathiar University and Accredited by NAAC)

COIMBATORE-641028

TAMILNADU, INDIA.

Phone: 0422-4440555

Website: www.hindusthan.net/hicas/

PREAMBLE

Learning Outcome Based Curriculum Framework for Undergraduate Education in Bachelor of Commerce with Accounting & Finance. The programme offer an outcome based syllabus which caters to the varying needs of students and built on a strong foundation of academic excellence, application based learning and futuristic vision. We cheer the students to accomplish CA- CPT, CA- IPCC, CA- Article ship, ACS and CMA courses.

VISION

Our vision is to provide student an exceptional learning experience in accounting & Finance and to become the preferred source of professionally trained accountants for employers in and around the world.

MISSION

Our program's utmost priority is to provide excellence in teaching and to prepare undergraduate students to be a productive member of their profession and society. We provide service that is responsive to the evolving needs of our stakeholders.

PROGRAMME EDUCATIONAL OBJECTIVES (PEO)

PEO 1: Possess expertise in the domains of commerce with Accounting & finance.

PEO 2: Use knowledge and skills of accounting and finance in all areas of business operations

PEO 3: Become the full-fledged accounting and finance professionals.

PEO 4: Apply the practical knowledge gained over the years in the field of auditing, tax filing, share market and other finance related services etc., ensuring them in practicing ethical societal role.

PEO 5: Excel as the Fellow and Associates of ICAI, ICMA and ICSI.

PROGRAMME OUTCOME (PO)

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

PO2:PROBLEM SOLVING AND ANALYSING:Identify, evaluate and resolve real-time business problems with the specialized knowledge developed through practical training.

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

PO4:CO-OPERATIVE TEAM WORK & COMMUNICATIVE SKILLS: To encourage team work and communication skills for effective collaboration to ad hoc diverse purposes.

PO5:SELF DIRECTED / LIFE LONG LEARNING: Surviving in the competitive world as an efficient individual and a dynamic leader wherever required

PROGRAMME SPECIFIC OUTCOME (PSO)

PSO1: Understand the concepts of basic accounting and business operations.

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

PSO3: Be energetic and actively engage in contribution to the society and appraise the multi-dimensional business situations and assess the financial health of companies.

PSO4: Apply the knowledge of the business policies, auditing, finance etc., both at the macro and micro level.

PSO5: 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 2021-2022 and Onwards)**

UG PROGRAMME

Programme: Commerce

Branch: Accounting & Finance

Part	Course Code	Course Type	Course Title	Credit points	Lecture Hours/Week		Exam Duration (hours)	MAX. MARKS		
					Theory	Practical		I.E.	E.E	Total
Semester - I										
I	21LAT01/ 21LAH01/ 21LAM01/ 21LAF01	MIL	Tamil-I/ Hindi-I/ Malayalam - I/ French-I	4	6	-	3	30	70	100
II	21ENG01	AECC	English - I	4	6	-	3	30	70	100
III	21CFU01	DSC	Core -I Principles of Accountancy	5	6	-	3	30	70	100
III	21CFU02	DSC	Core -II Principles of Finance	4	6	-	3	30	70	100
III	21CFU03	GE	Allied-I Business Economics	4	5	-	3	30	70	100
IV	21CFUE01	AEE	Open Elective - I	2	3	-	3	100		100
IV	21GSU01	AECC	Environmental Studies	1	2		2	50	-	50
IV	21CFUV01	SEC	VAC-I/Life Skills-I @ / Communicative English	1*	2	-	2	50	-	50**
IV	-	SEC	SDR- Student Development Report	Assessment will be in the Fifth Semester						
V	-	AECC	Extension Activities NSS/NCC/SPORTS/YRC/SIS/SA	Assessment will be in the Fourth Semester						
Total				24	36	-		300	350	650
Semester - II										
I	21LAT02/ 21LAH02/ 21LAM02/ 21LAF02	MIL	Tamil-II/ Hindi-II/ Malayalam-II/ French-II	4	6	-	3	30	70	100
II	21ENG02	AECC	English - II	4	6	-	3	30	70	100

III	21CFU04	DSC	Core -III Advanced Financial Accounting	5	5	-	3	30	70	100
III	21CFU05	DSC	Core -IV Business Law	4	4	-	3	30	70	100
III	21CFU06	DSC	Core -V Practical I: Computer Applications in Business Practices	2	-	4	3	40	60	100
III	21CFU07	GE	Allied-II Business Communication	4	4	-	3	30	70	100
III	21CFU08	DSE	Electives / DSE-I	3	3	-	3	30	70	100
III	21CFU09	SEC	Internship / Industrial Visit / Mini Project	1	-	-		100		100
IV	21CFUV02	SEC	VAC-II/Life Skills-II @ / Language	1*	2		2	50	-	50**
IV	21CFUJ01	SEC	Aptitude / Placement Training	Grade*	2		2	50		50**
Total				27	32	4		320	480	800
Semester – III										
III	21CFU10	DSC	Core -VI Corporate Accounting	5	5	-	3	30	70	100
III	21CFU11	DSC	Core -VII Principles of Auditing	4	5	-	3	30	70	100
III	21CFU12	DSC	Core -VIII Banking Theory Law & Practice	4	5	-	3	30	70	100
III	21CFU13	DSC	Core -IX Practical II: Computer Applications in Business Practices- II	3	-	5	3	40	60	100
III	21CFU14	GE	Allied-III Business Mathematics	4	5	-	3	30	70	100
III	21CFU15	DSE	Electives / DSE-II	3	3	-	3	30	70	100
IV	21CFUE02	AEE	Open Elective-II	2	3		3	100		100
IV	21GSU02	AECC	Human Rights	1	2		2	50		50
IV	21CFUJ02	SEC	Aptitude / Placement Training	Grade*	2		2	50		50**
IV	21CFUJ03	SEC	Online Course	-	1			-	-	C/N C#
Total				26	31	5		340	410	750

Semester - IV										
III	21CFU16	DSC	Core-X Higher Corporate Accounting	5	5	-	3	30	70	100
III	21CFU17	DSC	Core—XI Income Tax Law and Practice	5	5	-	3	30	70	100
III	21CFU18	DSC	Core--XII Research Methodology	4	5	-	3	30	70	100
III	21CFU19	DSC	Core--XIII Investment Management	4	5	-	3	30	70	100
III	21CFU20	GE	Allied-IV Business Statistics	4	5	-	3	30	70	100
III	21CFU21	DSC	Core-XIV Basics of Business Analytics	4	4	-	3	30	70	100
III	21CFU22	SEC	Internship / Institutional Training / Mini-Project	1	-	-	-	100	-	100
IV	21CFUV03	ACC	VAC—III	1*	2	-	2	50	-	50**
IV	21CFUJ04	SEC	Aptitude / Placement Training	Grad e*	2	-	2	50	-	50**
IV	21CFUJ05	SEC	Online Course	-	1	-	-	-	-	C/N C ^z
IV	21GSU03	AECC	Internet Security	1	2	-	2	50	-	50
V	21GSU04	AECC	Extension Activities NSS/NCC/SPORTS/YRC/SIS/SA #	2	-	-	-	-	-	C/N C ^z
Total				30	36			330	420	750
Semester - V										
III	21CFU23	DSC	Core-XV Management Accounting	5	6	-	3	30	70	100
III	21CFU24	DSC	Core-XVI Cost Accounting	5	6	-	3	30	70	100
III	21CFU25	DSC	Core-XVII Indirect Taxation	4	5	-	3	30	70	100
III	21CFU26	DSC	Core-XVIII Advanced Financial Management	4	5	-	3	30	70	100
III	21CFU27	DSC	Core-XIX Strategic Management	4	5	-	3	30	70	100
IV	21CFUE03	AEE	Open Elective-III	2	3	-	3	100	-	100
IV	21GSU05	AECC	General Awareness	1	1	-	2	50	-	50
IV	21GSU06	AECC	Law of Ethics	1	-	-	2	50	-	50
IV	21CFUV04	ACC	VAC—IV	1*	2	-	2	50	-	50**
IV	21CFUJ06	SEC	Aptitude / Placement Training	Grad e*	2	-	2	50	-	50**

IV	21CFUJ07	SEC	Online Course	-	1		-	-	-	C/N C [#]
IV	21CFUJ08	SEC	SDR- Student Development Report	2*	-	-	-	-	-	-
Total				26	36			350	350	700
Semester – VI										
III	21CFU28	DSE	Electives/DSE-III	3	5	-	3	30	70	100
III	21CFU29	DSE	Electives / DSE-IV	3	5	-	3	30	70	100
III	21CFU30	SEC	Project Work /Student Research / Paper	4	5	-	-	40	60	100
III	21CFU31	DSC	Core-XX Self-Study Course	3	-	-	3	30	70	100
Total				13	15			130	270	400
Grand Total										

- * denotes Extra credits which are not added with total credits.
- **denotes Extra marks which are not added with total marks.
- VAC-Value Added Course(Extra Credit Courses)
- *Grades depends on the marks obtained
- [#] C-Completed/ NC- Not Completed

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

- Part IV& V not included in total marks and CGPA calculation.
 - I.E-Internal Exam
 - E.E-External Exam
 - J-Job Oriented Course
 - E-Open Elective Papers
- 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 % (30 marks) in EE and 50 % in Total Marks

ABSTRACT FOR SCHEME OF EXAMINATION

(For the candidates admitted during the academic year 2021 - 2022 and onwards)

Part	Course	Papers	Credit	Total Credits	Marks	Total Marks
Part I	Languages/ (MIL)	2	4	8	100	200
Part II	English/AECC-I	2	4	8	100	200
Part III	Core /DSC	20	5 /4/2 / 3	83	100	2000
	Allied /GE	4	4	16	100	400
	Electives/DSE	4	3	12	100	400
	Project SEC	1	4	4	100	100
	Internship/Institutional Training/Mini-Project (Summer Courses #)	2	1	2	100	200
Part IV	Open Electives /AEE	3	2	6	100	300
	AECC –EVS/ HR/IS/GA/LE	5	1	5	50	250
	Value Added Course	2	1	2*	50	100**
	Aptitude / Placement Training / SEC	4	Grade*	Grade*	50	200**
	Online courses / SEC	3	-	-	-	C/NC
	Life Skills / SEC	2	1	2*	50	100**
	SDR- Student Development Report	1	2	2*	-	-
Part V	Extension Activities NSS / NCC/Sports/YRC / SIS / SA –AECC	1	-	2	-	C/NC
	Total			146 + (6**)		4050 + (400**)

List of Papers

Open Electives	Yoga for Human Excellence Human Health & Hygiene Indian Culture and Heritage Indian Constitution and Political System Consumer Awareness and Protection Professional Ethics and Human Values Human Rights, Women's Rights & Gender Equality Disaster Management Green Farming Corporate Relations start a Business? Research Methodology and IPR General Studies for Competitive Examinations IIT JAM Examination (for Science only) CUCET Examination
VAC Papers	Insurance Management Introduction to Information Technology Personal Investment Management Internet & Web Designing Information Technology in Business Basics of Business Analytics Advanced Corporate Strategy Accounting for Managerial Decisions
Courses offered by the Departments to other Programmes	Basics of Finance Business Finance Management Techniques for Investment Management

List of Elective Papers/ DSE (Can choose any one of the paper as electives)		
	Course Code	Title
Electives/ DSE-I	21CFU08 - A	Principles of Management
	21CFU08 - B	E – Commerce
Electives/ DSE-II	21CFU15 - A	Organizational Behaviour
	21CFU15 - B	Business Ethics & Corporate Governance
Electives/ DSE-III	21CFU28 - A	Computer Application in Business
	21CFU28 - B	Working Capital Management
	21CFU28 - C	Insurance Management
Electives/ DSE-IV	21CFU29- A	Introduction to Information Technology
	21CFU29- B	Principles of Marketing
	21CFU29- C	Entrepreneurship Development

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 Head of the Department,
 Department of Commerce PA & AF,
 Syllabus Co-ordinator
 Hindusthan College of Arts & Science (Autonomous),
 Coimbatore - 641028

Academic Council – Member Secretary

M. S. S.
 Co-ordinator
 Academic Audit Cell
 Hindusthan College of Arts & Science,
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Y. K. K.
 Head of the Department,
 Department of Commerce PA & AF,
 Hindusthan College of Arts & Science (Autonomous),
 BOS-Chairman/Chairperson
 Coimbatore - 641028

J. S.
 PRINCIPAL

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

Regulations

1. Internship / Institutional Training / **Mini-Project** is related to the discipline can be permitted to complete during the end of I and III semesters for minimum seven days each and permitted to submit a report.

Internship / Institutional Training	Not more than seven days
Mini project	Depends on the departments

2. Project work is considered as a special course involving application of knowledge in problem solving / analyzing /exploring a real-life situation. A Project work may be given in lieu of a discipline specific elective paper.

3. **FAST TRACK SYSTEM:**

Two core courses DSE- III & DSE- XIV are the subjects which are to be related with NPTEL courses.

The Students have the options of taking two subjects of the sixth semester of B.Com Accounting & Finance programme through NPTEL / Swayam portal from the list given or offered by NPTEL and approved by the department for which credit transfer is permitted. The students should inform the department prior to the registration of the course and get due approval for the same. If the student completes these courses before the start of the sixth semester, the student can be considered for a fast track programme, and do the project work alone during the sixth semester apart from the self-study paper. Once the student submits the successful course completion credentials as required by the college for the NPTEL/SWAYAM online courses, then the credit transfer will be considered for qualifying the degree.

4. **If the students who are all completed the NPTEL courses before semester -V, they can avail exemption from appearing exams of DSC- XVIII & DSC- XIX in Fast track scheme.**
5. NSS / NCC/Sports/YRC / SIS / SA is mandatory for all students as per New Education Policy and the students must attend the allocated hours within two years and complete the programme. They will be evaluated during the end of second year (Fourth Semester) and also a certificate will be issued.
6. SDR – Student Development Report to be received by the department from the students till end of the fifth semester. (Evidences of Curriculum activities and Co-curriculum activities)
7. For online courses minimum of 2 certificates in any of the online platform is mandatory.

Extension Activities

NSS – National Service Scheme, as enrolled member with the College Unit.

NCC – National Credit Corps, as enrolled member with the College Unit.

SPORTS – Sports & Games Participation with College Team

YRC/RRC–Youth Red Cross / Red Ribbon Club, as enrolled member with the College Unit.

Rotaract Club - Rotaract Club, as enrolled member with the College Unit.

SIS – Special Interest Subjects, as approved by the Academic Council

SA – Social Activity for not less than 50 hours with NGGO like Aram Foundation / Shanthi Social Service / Siruthuli / KulangalPathukappuAmaipu /Old age Home / Nature Foundation / etc.

SEC-Skill Enhancement Course (Life Skills/ Aptitude/Placement Training/online course/Internship/SDR)

ECC- Ability Enhancement Compulsory Course (Environmental Studies/ Human Rights/Internet Security/ General Awareness/ Law of Ethics/Extension Activities)

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

(For the students admitted during the academic year 2021-2022 and onwards)

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	-	I.E		
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. Guidelines for Internet Security/Human Rights/Law of Ethics/Environmental studies (Part IV)

Components	Marks
Two Tests (each 2 hours) of 20 marks each [4 out of 7 descriptive type questions 4 x 5 = 20 Marks]	40
Two assignments (2 x 5)	10
Total	50

5. Guidelines for General Awareness (Part IV)

Components	Marks
Two Tests (each 2 hours) of 25 marks each [50 objective type questions 50 x 1/2 = 25 Marks]	50

6. Guidelines for Open Elective (Part IV)

No of Activities	Marks
Two Tests (each 3 hours) of 50 marks each [5 out of 8 descriptive type questions 5 x 10 = 50 Marks]	100

7. Value Added Courses / Aptitude/Placement courses:

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

Guidelines:

1. The passing minimum for these items should be 40%
2. If the candidate fails to secure 40% passing minimum, he / she may have to reappear for the same in the subsequent Semesters
3. Item No's:4,5,6 and 7 are to be treated as 100% Internal papers.
4. For item No.07, 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 (2x12 = 24 marks)

Answer any TWO Questions out of THREE Questions

ALL Questions Carry EQUAL Marks

(Q.No: 11 to 13)

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 (5x6=30 Marks)

Answer ALL Question

ALL Questions Carry EQUAL Marks

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

SECTION- C (3x10=30 Marks)

Answer any THREE Questions out of FIVE Questions

ALL Questions carry EQUAL Marks

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

For UG (Question paper pattern) (Max. 70 marks)

Sec-A (10x1=10marks)	All Questions will be in K1 Level
Sec-B (5x6=30marks) Either or type	4 Questions will be in K1 Level, 3 Questions will be in K2, K3 each
Sec-C (3x10=30marks) Any 3 out of 5 questions	2 Questions will be in K2, 3 Questions will be in K3 & K4 level

Course Code:	21CFU01	Course Title						Batch:	2021-2022 And Onwards
		PRINCIPLES OF ACCOUNTANCY						Semester:	I
Hrs/Week:	6	L	6	T	-	P	-	Credits:	5

COURSE OBJECTIVE

1. To have a basic knowledge of accounting system in India
2. To understand and explain the principles of accounting system
3. To prepare the books of accounts of a business
4. To have a knowledge of accounting for hire purchase accounting
5. To know the procedure of accounting for Consignment and Joint Venture

COURSE OUTCOMES (CO)

No	COURSE OUTCOME	BLOOMS LEVEL
CO1	Describe the need and importance of various accounting modes in business	K1
CO2	Interpret the application of various modes of accounting	K2
CO3	Relate the different accounting aspects applicable to business situations	K2
CO4	Examine and relate the implications of applying accounting process in business	K3
CO5	Preparing of books of accounts and appraise the results of the business	K4

Syllabus

21CFU01	PRINCIPLES OF ACCOUNTANCY	Sem: I
Unit No.	Topics	Hours
I	Theoretical Framework & Accounting Process i. Accounting as an information system- Users and Need of Financial Accounting - Qualitative Characteristics of Accounting – Information – Functions - Advantages and Limitations of Accounting. Bases of accounting; Cash Basis and Accrual Basis – Basic Concepts and Conventions ii. 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.	15

	<p>iii. International Financial Reporting Standards (IFRS): - Need and procedures.</p> <p>iv. From recording of a business transaction to preparation of Journal , Ledger and Trial balance including adjustments</p>	
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. Rectification of Errors – Bank Reconciliation Statement</p> <p>The accounting concept of Depreciation. Factors in the measurement of Depreciation - Methods of computing depreciation: Straight line method - Diminishing balance method. Annuity Method – Depreciation fund method –Depletion Method</p>	15
III	<p>Final Accounts</p> <p>Preparation of Final Accounts - Trading Account – Profit & Loss account -With Adjustment Capital and Revenue - Expenditures and Receipts: Preparation of Financial Statements of Non-Corporate Business Entities</p>	14
IV	<p>Accounting for Hire-Purchase</p> <p>Meaning - Contents of Hire Purchase Agreement -Right to Hirer to Terminate - Interest Calculation -Journals - Ledger accounts in the books of Hire Vendors and Hire purchasers for large value & Sale of small value items - Default and Repossession</p>	14
V	<p>Consignment and Joint Venture</p> <p>Consignment: Features, Accounting treatment in the books of the consignor and consignee.</p> <p>Joint Venture: 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 Theory 20%, Problem 80%

Teaching methods: Lecturing, PowerPoint Projection through LCD and Assignment

TEXT BOOKS

1. S.P.Jain&K.L.Narang, "Advanced Accountancy" – 18th Revised Edition, Reprint 2016 Kalyani Publishers, New Delhi
2. 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" Sultan Chand & sons, Chennai.
4. Grewal.T.S, Gupta.S.C, Jain.S.P, "Advanced Accountancy" Sultan Chand & sons, Chennai.
5. Reddy .T.S & Murthy.A, "Financial Accounting", Margham Publications.

ASSESSMENT PATTERN

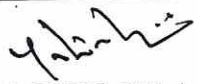


Follows common pattern of Internal and External Assessment, Suggested in the Regulations.

MAPPING WITH PROGRAM OUTCOMES

S-Strong, M- Medium, L - Low

CO \ PO	PO	PO1	PO2	PO3	PO4	PO5
CO1		S	S	S	M	M
CO2		S	S	S	M	M
CO3		S	S	S	M	M
CO4		S	S	S	M	M
CO5		S	S	S	M	M

S-Strong, M- Medium, L - Low

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:	21CFU02	Course Title						Batch:	2021-2022 And Onwards
		PRINCIPLES OF FINANCE						Semester:	I
Hrs/Week:	6	L	6	T	-	P	-	Credits:	5

COURSE OBJECTIVE

1. To aims at providing students with a thorough foundation in finance with special emphasis on financial concepts and application in practice.
2. To give an overall view of the components of the financial system and Role and functions of Financial Institutions in India.
3. To impart the knowledge on concepts and analysis of the time value of money with Present values and Future values of an annuity.
4. To understanding of the comparison of the costs of various sources of capital to decide the optimum one.
5. To acquaint the students with the tools and techniques of Financial Statement Analysis for decision making of the organisation financial activities.

COURSE OUTCOMES (CO)

No	COURSE OUTCOME	BLOOMS LEVEL
CO1	Remembering the basic concepts of finance and inferring its management system along with concepts	K1
CO2	Understanding the Indian Financial system and its functions of various financial institutions in India.	K2
CO3	Identify to computing the value of money on financial Institution in India	K2
CO4	Examining the various sources of capital in Financial Institutions in India	K3
CO5	Inferring the business performance of financial Institutions in India	K4

Syllabus

21CFU02	PRINCIPLES OF FINANCE	Sem: I
Unit No.	Topics	Hours
	Introduction to Finance Nature and Scope of Finance – Relationship of Finance with other Disciplines – Functions of Finance – Role of Financial Manger	

I	Types of Finance - Purpose of Finance – Sources – Concepts – E – Finance – Meaning – Importance – Delivery of E- Finance – Finance Functions	14
II	Financial Systems Financial Systems- Components – Financial Institutions – Overview of Financial Markets – Challenges Facing the Financial Services Industry – Cybercrime in Finance – Regulatory Compliance in Finance – Fintech Disruption of Financial Services Industry – Artificial Intelligence in Finance	14
III	Time Value of Money Meaning - Basic Concepts – Need – Rational Application – Present values and Future values – Present values and Future values of an annuity – Solving problems : When interest rate is known	15
IV	Cost of Capital Basic Concepts – The cost of Specific Sources of Capital, the Cost of Long-term debt - Preferred stock - Common Stock – The Weighted Average Cost	14
V	Financial Statement Analysis Financial Statement analysis – Financial Analysis – Tools used for Analysis – Basic Ratios – Types – Its Application in Decision Making – Expense Manager – Mobile Applications for personal Finance Management	15

Note: Distribution of Marks for Theory 70%, Problem 30%

Teaching methods: Lecturing, PowerPoint Projection through LCD and Assignment

TEXT BOOKS

Text Book:

Dr.R.K.Sharma&ShashiK.Guptha, "Financial Management", 8th Edition, Kalayani Publishers, New Delhi.

REFERENCE BOOKS

Reference Books:

1. I.M.Panday, "Financial Management", 11th Edition, Vikas Publications
2. MichealEugene, "Financial Management", 12th Edition, Cengage Learning India, New Delhi.
3. Kulkarni P.V., Sathya Prasad B.C, "Financial Management", 8th Edition (Reprint) Himalaya Publishing House, Mumbai.

Web Sources:

www.finmarketguru.com

www.moneycontrol.com

www.economictimes.com

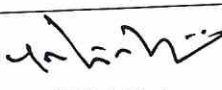

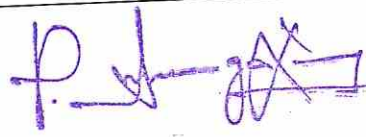
MAPPING WITH PROGRAM OUTCOMES

CO \ PO	PO1	PO2	PO3	PO4	PO5
CO1	S	L	M	M	S
CO2	M	M	L	M	S
CO3	M	S	S	M	S
CO4	S	S	M	S	S
CO5	L	L	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

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

Course Code:	21CFU03	Course Title						Batch:	2021-2022 And Onwards
		Allied : BUSINESS ECONOMICS						Semester:	I
Hrs/Week:	5	L	5	T	-	P	-	Credits:	4

COURSE OBJECTIVE

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

COURSE OUTCOMES (CO)

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	Indicate the importance of business economics in business decisions	K2
CO4	Examine and interpret the relationship between business economics and market structure	K3
CO5	Correlate the economic concepts and applications of economic concepts in business decisions.	K4

Syllabus

21CFU03	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	12
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.	12
III	Production Law and Functions Production Concept - Importance and Factors of Production-Theory Production Function: Meaning, Law of variable proportions – ‘ISO’ Quant – Returns to Scale – Cobb-Douglès Production Function.	10
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.	13
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. Business Cycle - Concept of National Income –Balance of Payment Analysis	13

Note: Distribution of Marks Theory 100%

Teaching methods: Lecturing, PowerPoint Projection through LCD and Assignment

TEXT BOOKS

Text Book: I. Dr.S.Sankaran "Business Economics" Margham publications, Chennai

REFERENCE BOOKS

Reference Books:

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




MAPPING WITH PROGRAM OUTCOMES

CO \ PO	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	M	S
CO3	S	S	S	M	S
CO4	S	S	S	M	S
CO5	S	S	S	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
 Dr.K.KANNAN 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:	21CFU04	Course Title						Batch:	2021-2022 And Onwards
		ADVANCED FINANCIAL ACCOUNTING						Semester:	II
Hrs/Week:	5	L	5	T	-	P	-	Credits:	5

COURSE OBJECTIVE

1. To get an idea of the partnership fundamentals
2. To understand the need and importance of partnership accounting
3. To learn the accounting procedures during different situations in partnership
4. To have a knowledge on the different modes of dissolution of a firm
5. To know the process of accounting in case of insolvency of partners

Course Outcome

No	COURSE OUTCOME	BLOOMS LEVEL
CO1	Describe the need and importance of understanding accounting methods in partnership	K1
CO2	Interpret the application of various modes of accounting in partnership	K2
CO3	Explain the methods of treatment of unique accounting entries relating to partnership	K2
CO4	Examine and relate the implications of various accounting processes in different situations in partnership	K3
CO5	Preparing of requisite books of accounts and appraise the results of the business	K4

Syllabus

21CFU04	ADVANCED 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 - Whole Sale Basis System - Fire Claims - Voyage.	12
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 – Adjustments of Profit & Loss	12
III	Admission of Partners Definition – Revaluation of Assets and Liabilities – Treatment of Good will – Treatment of Undistributed Profit or Loss – Treatment of Capital Under Admission	12
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.	12
V	Dissolution & Insolvency of Partnership Firm Accounting of Dissolution of the Partnership Firm - Including Insolvency of Partners - Sale to a Limited Company - Piecemeal Distribution - Surplus Capital Method-Maximum Loss Method.	12

Note: Distribution of Marks for Theory 20%, Problem 80%

Teaching methods: Lecturing, PowerPoint Projection through LCD and Assignment

TEXT BOOKS

Text Books: 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.C and 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	PO1	PO2	PO3	PO4	PO5
CO1	M	S	M	S	S
CO2	M	S	S	M	M
CO3	S	M	M	S	S
CO4	M	S	S	M	S
CO5	S	S	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

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

Course Code:	21CFU05	Course Title						Batch:	2021-2022 And Onwards
		BUSINESS LAW						Semester:	II
Hrs/Week:	4	L	4	T	-	P	-	Credits:	4

COURSE OBJECTIVE

1. To acquaint knowledge about the Laws relating to modern day business.
2. To know about Indian Contract Act and its implications in business
3. To learn about Sale of Goods Act 1930 and its application in business
4. To understand Partnership Act 1932
5. To have an idea about the implications of The Limited Liability Partnership Act

Course Outcome

No	COURSE OUTCOME	BLOOMS LEVEL
CO1	Understand the provisions of business law in India.	K1
CO2	Explain the pertinence of laws relating to contracts, sale of goods and partnership	K2
CO3	Express the implications of the legal aspects in business transactions	K2
CO4	Interpret the need and relevance of laws relating to contracts, sale of goods and partnership	K3
CO5	Evaluate the influence of the various business related Acts in the modern day business in India .	K4

Syllabus

21CFU05	BUSINESS LAW	Sem: II
Unit No.	Topics	Hours
I	Indian Contract Act Formation of Indian contract act – Meaning and definition – Nature and elements of contract – Classifications of contract – Valid contract – Offer and acceptance – Considerations – Capacity to party – Free consent –	10

	Quasi Contract - Legality of object – Void agreement – Illegal agreements – Performance of contract – Discharge and Remedies for breach of contract.	
II	Contract of Agency Creation of agency – Personal liability of an agent – Agency by ratification – Conditions and effects – Duties and Rights of principal and agent – Termination of agent.	8
III	Sale of Goods Act 1930 Definition of sale and agreement to sell – Condition and warranties – Transfer of property – Transfer of title – Performance – Remedies for breach – Unpaid seller – Rights of unpaid seller – Auction sale – Rules relating delivery of goods.	10
IV	Indian Partnership Act 1932 Nature of Partnership – Rights and Duties and Liabilities of Partners – Relation of Partners to Third Parties – Registration and dissolution of a firm.	10
V	The Limited Liability Partnership Act Definition – Body corporate – Business - Partner – Salient features of LLP – Advantages and disadvantages of LLP – Differences between: LLP and Partnership, LLP and Company – Incorporation of LLP – Winding up and Dissolution of LLP.	10

Note: Distribution of Marks Theory 100%

Teaching methods: Lecturing, PowerPoint Projection through LCD and Assignment

TEXT BOOKS

1. Pillai R.S.N., "Business Law", S.Chand and Sons, New Delhi.
2. TejpalSheth, Business Law, Pearson Education India, New Delhi

REFERENCE BOOKS

Reference Books:

1. Sreenivasan M.R. , "Business Laws", Margam Publications, Chennai.
2. Kapoor .N.D, "Business Law" Sultan Chand & Sons, New Delhi.
3. Dhandapani M.V., "Business Laws", Sultan Chand and Sons, New Delhi.
4. Gogna PPS "Mercantile Law" S.Chand and Sons, New Delhi.




MAPPING WITH PROGRAM OUTCOMES

CO \ PO	PO	PO1	PO2	PO3	PO4	PO5
CO1		S	S	S	M	M
CO2		S	S	S	M	M
CO3		S	S	S	M	M
CO4		S	S	S	M	M
CO5		S	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
 Mrs.B.SHEELA 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:	21CFU06	Course Title						Batch:	2021-2022 And Onwards
		Computer Applications in Business Practices- I						Semester:	II
Hrs/Week:	4	L	-	T	-	P	4	Credits:	2

COURSE OBJECTIVE

1. To give students hands on training in Office software package
2. To enable students to gain knowledge in MS – Word, MS – Excel and MS – PowerPoint
3. To make the understand the use of Google Docs, Google Sheet and Google Slides
4. To make them understand the use of software in business needs
5. To ensure that the students perform the internet oriented actions.

COURSE OUTCOMES (CO)

No	COURSE OUTCOME	BLOOMS LEVEL
CO1	Remember the various features available in MS-Word, MS-Excel, MS PowerPoint and Google Docs, Google Sheet and Google Slides and use them	K1
CO2	Understand various in-built functions in MS-Word, MS-Excel and MS PowerPoint and Google Docs, Google Sheet and Google Slides and use them	K2
CO3	Apply the features of MS-Word, MS-Excel and MS PowerPoint in creative preparation of reports and presentations.	K3
CO4	Examine and appraise the use of software in business needs.	K3
CO5	Applying and analysing the performing internet oriented actions	K4

Syllabus

21CFU06	Computer Applications in Business Practices - I	Sem: II
Unit No.	Topics	Hours

MS WORD

1. Prepare a Job Application Letter Along with Bio Data Using Resume Wizard
2. Prepare a shareholders meeting Letter for five members using Mail Merge
3. Prepare an Advertisement Copy for your shop promoting a limited period offer
4. Prepare a short write-up of a recent event and perform the following
 - 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
5. Using Google Docs
6. Prepare a Company Letter Head Using water Mark with Logo

16

MS EXCEL

7. Design the Pay Roll of a company by considering the following conditions:
 - 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, and sort the data in ascending and descending order.
9. Using the data from Program 7 and perform the following functions
 - a. Change heading of column into bold
 - b. Make necessary alignment like centre, 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
13. Create a Pivot table to Analyse Sales Report

MS POWER POINT	14. Create a presentation about your company's product by using Insert, Design, Transitions, and Animations features. 15. Create a presentation by inserting shapes, smart art, chart options, WordArt, Pictures, and Clip Arts. 16. Prepare an organization chart with names of various levels of hierarchy. 17. Prepare a PowerPoint show to advertise your product. 18. 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 Power Point Show 19. Using Google Slides	16
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Note: Distribution of Marks Practical 100%

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

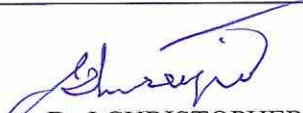


MAPPING WITH PROGRAM OUTCOMES

CO \ PO	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	M	S
CO3	S	S	S	M	S
CO4	S	S	S	L	M
CO5	S	S	S	M	M

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 Co-ordinator Curriculum Development Cell

Hindusthan College of Arts & Science
Coimbatore-641 028.

Course Code:	21CFU07	Course Title						Batch:	2021-2022 And Onwards
		BUSINESS COMMUNICATION						Semester:	II
Hrs/Week:	4	L	4	T	-	P	-	Credits:	4

COURSE OBJECTIVE

1. To acquaint the students with knowledge about different styles of communication and to develop their individual communication ability.
2. To learn the aspects of effective speaking
3. To learn the components effective writing and business etiquette
4. To know the features of Office and Personal correspondence
5. To learn importance of Business Correspondence and Report Writing

Course Outcome

No	COURSE OUTCOME	BLOOMS LEVEL
CO1	Understand various aspects of business communication	K1
CO2	Demonstrate the different types of skills required in business communication	K2
CO3	Explain the need for business communications to handle various business situations	K2
CO4	Examine the importance of effectiveness of different business communication modes.	K3
CO5	Compare and Contrast different modes of communication in business	K4

SYLLABUS

21CFU07	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– <i>Etiquette of Communication</i> *.	10
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> *	10
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> *.	8
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 – <i>Personal Correspondence – Preparation of Curriculum Vitae</i> * – Job Application – Appointment Letters – Interview Letters – <i>Role of Social Media in Communication</i> *.	10
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>	10

Note: Distribution of Marks Theory 100% Self study.*

Teaching methods: Lecturing, PowerPoint Projection through LCD and Assignment

TEXT BOOKS

Text Book: 1. Rajendra Pal and J. S. Korlahalli, "Essentials of Business Communications," Sultan Chand & Sons, New Delhi

REFERENCE BOOKS

Reference Books

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

MAPPING WITH PROGRAM OUTCOMES

CO \ PO	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	M	S
CO3	S	S	S	M	M
CO4	S	S	S	M	M
CO5	S	S	M	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:	21CFU08 - A	Course Title						Batch:	2021-2022 And Onwards
		PRINCIPLES OF MANAGEMENT						Semester:	II
Hrs/Week:	3	L	3	T	-	P	-	Credits:	3

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
5. To impart knowledge on Principles of Directing, Controlling and its Techniques and motivational theories and Motivational theories

Course Outcome

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 organisation structure and functions.	K2
CO4	Explain and appraise the effectiveness of functions of management in the effectiveness of business decision making.	K3
CO5	Inferring the various techniques in the organisation management applied with theories	K4

Syllabus

21CFU08 - A	PRINCIPLES OF MANAGEMENT	Sem: II
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 – McGregor and Peter F. Drucker. Trends and Challenges of Management in Global Scenario	8
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.	7
III	Organizational Function Organizing: Nature and Purpose- Importance – Process - Structure Types- Organization chart - Departmentation - Span of Control - Centralization and Decentralization- Delegation of Authority. Communication: Meaning and Definition – Importance-Process of Communication.	7
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	7
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.	7

Note: Distribution of marks for Theory 100%

Teaching methods: Lecturing, PowerPoint Projection through LCD and Assignment

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



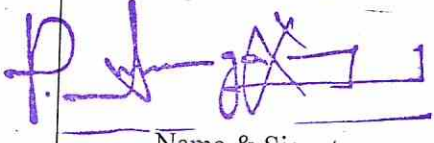
MAPPING WITH PROGRAM OUTCOMES

CO \ PO	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	M	M
CO3	S	M	L	M	M
CO4	S	M	S	M	S
CO5	S	S	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. B. SANTHOSHKUMAR 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:	21CFU08-B	Course Title						Batch:	2021-2022 and Onwards
		E - COMMERCE						Semester:	II
Hrs/Week:	3	L	3	T	-	P	-	Credits:	3

COURSE OBJECTIVE

1. To enable the students to learn and understand the features, elements and functions information technology.
2. To acquaint the students with the concepts of e-mail, work with email, electronic data Interchange and encryption techniques.
3. To enable the students to understand the Business models for E-Commerce , E-Marketing , E-payment system , E-Customer Relationship management and E-Supply chain management.
4. To ensure that they apply their knowledge in future trends and technology of e- commerce through social networks, auctions and online portals.
5. To help them in understanding the future trends in the Internet Commerce.

COURSE OUTCOMES (CO)

No	COURSE OUTCOME	BLOOMS LEVEL
CO1	Remembering and understanding the various aspects of tools in internet with its latest developments.	K1
CO2	Understanding the concept of e-mail, work with email and determining the electronic data Interchange and encoding and decoding techniques.	K2
CO3	Identifying the applications of e-commerce in Business and customer relationship management, supply chain management and cyber law.	K2
CO4	Apply their knowledge in future trends and examining the technology of e- commerce through social networks, auctions and online portals	K3
CO5	Explore the scope of future trends in hardware and software technologies used in the business.	K4

Syllabus

21CFU08 - B	E - COMMERCE	Sem: II
Unit No.	Topics	Hours
I	Internet Information technology and business - Internet: Evolution of the internet - How internet Works - World Wide Web - (WWW) - Web browsing - Internet addressing – Internet protocols - Internet business strategy - Business process Re-engineering - Internet - Extranet	6
II	Electronic Mail E-Mail basics - Working with E-Mail - Useful E-Mail services - Mailing list - Advantages and disadvantages - E-Mail ethics - Electronic Data Interchange: Cost and benefits of EDI - Components of EDI system and cryptography – encryption of data.	8
III	Emergence of E - Commerce Emergence of E-Commerce - Business models for E-Commerce - E-Marketing - E-payment system - E-Customer Relationship management -E-Supply chain management - Cyber laws.	8
IV	Social networks, Auctions & Portals Social Networks - Functions - Emerging Technologies -Online Communities, - Online Auctions - E-Commerce Portals	6
V	Future Trends Future of Internet Commerce - Hard ware Technology trends – Software technology trends - Information trends.	8

Note: Distribution of Marks Theory 100%

Teaching methods: PowerPoint Projection through LCD, Assignment can

TEXT BOOKS

Text Book:

1. *BhushanDewan, "E – Commerce", Sultan Chand Ltd, New Delhi.*

REFERENCE BOOKS

Reference Books:

1. Joseph P.T., "E - Commerce - A Managerial Perspective", Presentation Hill India Ltd., New Delhi.
2. Alexis Leon & Mathews Leon, "Fundamentals of Information Technology", Vikas Publications, New Delhi.
3. KamaleshK.BajajDebjani Nag, "E-Commerce - The Cutting edge of Business", McGraw Hill, New Delhi.
4. Bharat Bhasker, "Electronic Commerce", McGraw Hill, New Delhi.
5. Divakara Reddy, "E-commerce in India", Himalaya Publications, New Delhi.




MAPPING WITH PROGRAM OUTCOMES

CO \ PO	PO	PO1	PO2	PO3	PO4	PO5
CO1		S	S	S	M	S
CO2		S	S	M	M	S
CO3		S	S	S	M	M
CO4		S	S	M	M	S
CO5		S	S	M	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 Co-ordinator

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