

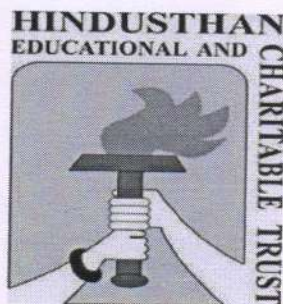
**LEARNING OUTCOMES–BASED CURRICULUM FRAMEWORK
(LOCF)**

in the

UNDERGRADUATE PROGRAMME

Bachelor of Commerce (Banking and Insurance)

**FOR THE STUDENTS ADMITTED FROM THE
ACADEMIC YEAR 2020 - 2021 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 (Banking and Insurance).

Vision

To be a vibrant and innovative education centre, enable the students to develop their knowledge and skills in Commerce, Banking and Insurance, inculcate values, provide opportunities to students to showcase their hidden talents and realize their full potential, encourage lifelong learning and guide them to emerge as leaders, entrepreneurs and most important being good human beings.

Mission

Improving the standard of the courses through effective curriculum and innovative teaching methods. Exploring new knowledge through research activities and incorporate the knowledge to the students. Practising a holistic approach to imbibe skills and values. Raise the qualities of the students to required standards.

Programme Educational Objectives (PEO)

PEO1: Graduates will possess knowledge and skills in Commerce, Banking and Insurance disciplines.

PEO2: Graduates will equip themselves for continuation of their education and advance in their academics and career.

Program Outcome (PO)

Graduates of this course, after completion will be

PO1: Possessing knowledge in the disciplines of Commerce, Banking and Insurance and related streams.

PO2: Able to express well, an understanding of facts, ideas, etc., by organizing and comparing relevant business states.

PO3: Able to apply problem solving skills and arrive at an effective solution for different business situations.

PO4: Able to examine and synthesize the different elements which influence Commerce, Banking and Insurance in accomplishment of the organisational goal.

Program Specific Outcome(PSO)

PSO1: Graduates will be able to understand the influence of Banking and Insurance in a commercial establishment.

PSO2: Graduates will show prominence in team working and transform themselves into worthy leaders

PSO3: Graduates will hone lifelong learning, adopt ethical practices and be able to work as a team and lead them and excel in their career

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: Bachelor of Commerce (Banking and Insurance)

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	20BAU01	DSC	Principles of Accountancy	6	3	30	70	100	5
III	20BAU02	DSC	Indian Banking System	5	3	30	70	100	4
III	20BAU03	SEC	Practical – I MS – Word, MS – Excel and MS – PowerPoint	3	3	40	60	100	2
III	20BAU04	GE	Allied – Business Economics(Com)	4	3	30	70	100	4
IV	20BAUV01	ACC	VAC-I	2	1	50	-	50	Grade*
IV	20BAUJ01	AEE	Communicative Skills	2	1	50	-	50	Grade*
IV	20BAUJ02	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	20BAU05	DSC	Financial Accounting	6	3	30	70	100	5
III	20BAU06	DSC	Principles of Insurance	5	3	30	70	100	5
III	20BAU07	GE	Allied – Principles of Management	5	3	30	70	100	5
IV	20GSU01	AECC	Value Education – Human Rights	2	2	100	-	100	2
IV	20BAUV02	ACC	VAC-II	2	1	50	-	50	Grade*
IV	20BAUJ03	AEE	Communicative	2	1	50	-	50	Grade*

			Skills						
IV	20BAUJ04	AEE	Soft Skill	2	1	50	-	50	Grade*
Semester - III									
III	20BAU08	DSC	Corporate Accounting	6	3	30	70	100	5
III	20BAU09	DSC	Business Law	6	3	30	70	100	4
III	20BAU10	DSC	Foreign Exchange Management	6	3	30	70	100	5
III	20BAU11	DSC	Business Communication	5	3	30	70	100	4
III	20BAU12	GE	Allied – Business Mathematics (Mat)	5	3	30	70	100	4
IV	20GSU02	AECC	Environmental Studies	2	2	100	-	100	2
IV	20BAUV03	ACC	VAC-III	2	1	50	-	50	1
IV	20BAUJ05	SEC	Aptitude / Placement Training	2	1	50	-	50	Grade*
IV	20BAUJ06	SEC	Online Courses	2	1	-	-	-	C/NC**
Semester - IV									
III	20BAU13	DSC	Higher Corporate Accounting	6	3	30	70	100	5
III	20BAU14	DSC	Income Tax Law and Practice	6	3	30	70	100	5
III	20BAU15	DSC	Banking Theory, Law and Practice	6	3	30	70	100	5
III	20BAU16	SEC	Practical – II Tally and Internet	5	3	40	60	100	3
III	20BAU17	GE	Allied – Business Statistics (Mat)	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	20BAUV04	ACC	VAC-IV	2	1	50	-	50	1
IV	20BAUJ07	SEC	Aptitude / Placement Training	2	1	50	-	50	Grade*
IV	20BAUJ08	SEC	Online Courses	2	1	-	-	-	C/NC**

Semester - V									
III	20BAU18	DSC	Cost Accounting	6	3	30	70	100	5
III	20BAU19	DSC	Merchant Banking	6	3	30	70	100	5
III	20BAU20	DSC	Indirect Taxation	6	3	30	70	100	5
III	20BAU21	DSC	Insurance Law and Regulation	6	3	30	70	100	5
III	20BAU22A	DSE	Elective – I Banking Technology Management	6	3	30	70	100	5
III	20BAU22B		Rural Banking	6	3	30	70	100	
IV	20GSU05	AECC	Non-Major Elective General Awareness	-	2	100	-	100	2
V	20GSU06	AECC	Law of Ethics	-	2	100	-	100	2
IV	20BAUV05	ACC	VAC-V	2	1	50	-	50	1
IV	20BAUJ09	SEC	Aptitude / Placement Training	2	1	50	-	50	Grade*
IV	20BAUJ10	SEC	Online Courses	2	1	-	-	-	C/NC**
Semester - VI									
III	20BAU23	DSC	Management Accounting	6	3	30	70	100	5
III	20BAU24	DSC	International Banking	5	3	30	70	100	5
III	20BAU25	DSC	Financial Markets and Institutions	5	3	30	70	100	5
III	20BAU26	DSC	Insurance Risk Management	5	3	30	70	100	5
III	20BAU27A	DSE	Elective –II General Insurance	5	3	30	70	100	4
III	20BAU27B		Insurance Environment	5	3	30	70	100	
III	20BAU28	SEC	Project Work	4	-	40	60	100	2
IV	20BAUV06	ACC	VAC-VI	2	1	50	-	50	1
IV	20BAUJ11	SEC	Aptitude / Placement Training	2	1	50	-	50	Grade*
IV	20BAUJ12	SEC	Online Courses	2	1	-	-	-	C/NC**
Credits Grand Total (147+4)									151

List of Elective Papers/ DSE (Can choose any one of the papers as electives)		
	Course Code	Title
Electives/ DSE-I	20BAU22A	Elective – I Banking Technology Management
	20BAU22B	Rural Banking
Electives/ DSE-II	20BAU27A	Elective –II General Insurance
	20BAU27B	Insurance Environment

List of Open Elective Papers	
	Courses offered by the Departments (Additional Credit Courses)
OpenElectives	a) Principles of Marketing
	b) Integrated Marketing Communication
	c) Customer Relationship Management
	d) International Trade
	e) Entrepreneurship and Start-ups
	f) Intellectual Property Rights
	g) Retail Management
	h) Investment Management
	i) E-Commerce
	j) Logistics and Supply Chain Management

- 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

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

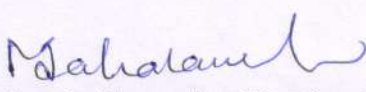
ABSTRACT FOR SCHEME OF EXAMINATIONS

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

S.No.	Part	Course (MIL/AECC/AEE/DSC/D SE/SEC/GE/ACC)	Papers	Credit	Total Credits	Marks	Total Marks
1	Part I	MIL	2	3	6	100	200
2	Part II	AECC	2	3	6	100	200
3	Part III	DSC	19	5 / 4	92	100	1900
4		DSE	2	5 / 4	9	100	200
5		GE	4	5 / 4	17	100	400
6		SEC	3	3 / 2	7	100	300
7	Part IV	ACC	6	1 / Grade	4	50	300
8		AEE	4	-	-	50	200
9		SEC	8	Grade	Grade	50	200
10		AECC	4	2	8	100	400
11	Part V	AECC Extension Activity	1	Grade	Grade	100	100
12		AECC Law of Ethics	1	2	2	100	100
Total			56		151		4500

MIL	Modern Indian Language
AECC	Ability Enhancement Compulsory Course
DSC	Discipline Specific Course
DSE	Discipline Specific Elective
GE	Generic Elective
SEC	Skill Enhancement Course
ACC	Additional (Extra) Credit Course
AEE	Ability Enhancement Elective


Syllabus Coordinator


Academic Council - Member Secretary

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



BOS-Chairman

Head of the Department

Department of Commerce with Information Technology
Department of Commerce with Banking and Insurance
Hindusthan College of Arts and Science (Autonomous)
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	-	I.E		
Report	50	50	a)Attendance	10	40
Viva-voce	25	50	b)Review/Work diary*	30	
Total	100	100	E.E**	a) Final report	40
				b)Viva-voce	20
				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:

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:4,5,6,7,8,9, 10 are to be treated as 100% Internal papers.
4. 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:	20BAU01	Course Title						Batch:	2020-2021
		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)

S.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 different business situations	K3
CO4	Preparing of books of accounts and summarize the results of the business	K4

SYLLABUS

20BAU01	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>	14

	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.	
III	Final Accounts Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business entities	15
IV	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.	14
V	Consignment, and Joint Venture <i>Consignment:</i> Features, Accounting treatment in the books of the consignor and consignee. <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).	14

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

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

TEXT BOOKS

1. Narang.K.L, Maheswari.S.N, "Advanced Accountancy" Kalyani Publisher, New Delhi.

REFERENCE BOOKS

1. Vinayakam.N, Mani.P.L, Nagarajan.K.L, ", Principles of Accountancy" S.Chand & Company Ltd., New Delhi.
2. Grewal.T.S, – "Introduction to Accountancy", S.Chand & Company Ltd., New Delhi
3. Gupta.R.L, Gupta.V.K, Shukla.M.C, "Financial Accounting", Sultan Chand & Sons, New Delhi..
4. Grewal.T.S, Gupta.S.C, Jain.S.P, "Advanced Accountancy", Sultan Chand & Sons, New Delhi.
5. Reddy.T.S & Murthy.A, "Financial Accounting", Margham Publications, Chennai.

WEB RESOURCES

Web Link: ---

MAPPING WITH PROGRAM OUTCOMES

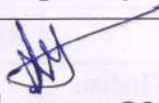
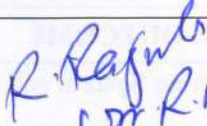
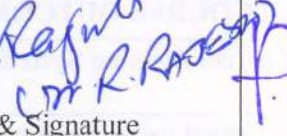

CO \ PO	PO1	PO2	PO3	PO4
CO1	S	S	M	M
CO2	S	S	M	M

CO3	S	S	M	M
CO4	S	S	M	M

S - Strong; M-Medium; L-Low.

ASSESSMENT PATTERN (if deviation from common pattern)

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

Course Designed by	Verified by HOD	Approved by CDC Co-coordinator
 (Mrs. N. YASODHADEVI) Name & Signature of the Staff	  Name & Signature	 Name & Signature

Head of the Department
 Department of Commerce with Information Technology
 Department of Commerce with Banking and Insurance
 Hindusthan College of Arts and Science (Autonomous)
 Coimbatore - 641 028.

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

Course Code:	20BAU02	Course Title						Batch:	2020-2021
		INDIAN BANKING SYSTEM						Semester:	I
Hrs/Week:	5	L	5	T	-	P	-	Credits:	4

COURSE OBJECTIVE To acquaint the students with knowledge about the banking system and banking structure prevailing in India.

COURSE OUTCOMES (CO)

S.No	COURSE OUTCOME	BLOOMS LEVEL
CO1	Identify the structure of Indian Banking System and performance of Indian Banking Industry	K1
CO2	Understand the rationale behind nationalisation of banks, privatization of banks and its effects on banking sector	K2
CO3	Examine the role of central banking and its contributions to the economic progress.	K3
CO4	Appraise the contributions of different types of banking institutions	K4

SYLLABUS

20BAU02	INDIAN BANKING SYSTEM	Sem: I
Unit No.	Topics	Hours
I	INTRODUCTION Meaning and Definition of Banking - Evolution of Banking - Development of Banking in India - Features of Banking – Credit Creation - Classification of Banks - Banking Systems - Reserve Bank of India - Commercial Banks - Functions of Commercial Banks - Recent trends in Indian Banking	12
II	Nationalisation and Privatisation of Banks Nationalisation of Banks - Social Control over Banks - Nationalisation of Major Commercial Banks - Reasons for Nationalisation - Criticisms against Nationalisation of the Banks - Achievements after Nationalisation - Privatisation of Banks in India - progress and performance - Foreign banks in India - Regulation of Foreign banks in India.	12
III	Reserve Bank of India (RBI) and State Bank of India Objectives for Establishment of RBI - Evolution of the RBI -Management and Administration of RBI - Functions of RBI - RBI and Credit Control - Methods of Credit Control - Departments of the Reserve Bank - State Bank of India – Evolution - Nationalisation of the Imperial Bank - Management of the Bank – Structure, Organisation and Functions of State Bank of India	12
IV	Development Banks Development Banks and its functions - National Bank for Agriculture and Rural Development (NABARD) - Industrial Finance Co-operation of India (IFCI) - Industrial Development of India (IDBI) - Small Industries Development Bank of India (SIDBI) - Export-Import Bank of India (EXIM Bank)	12

V

Co-Operative Banks in India and RRBs

Co-Operative Banks - Differences between Co-operative Banks and Commercial Banks – Structure of Cooperative Credit Institutions in India
 Regional Rural Banks (RRBs) - Objectives - Capital Structure and Sponsorship - Management of Regional Rural Banks - Area of Operation - Functions of RRBs - Factors Influencing the Performance of RRBs - Consolidation of RRBs - Progress and achievement of RRBs.

12

Note: Distribution of marks: Theory 100%

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

TEXT BOOKS

1. S.Natarajan, R Parameswaran, *Indian Banking*, S.Chand & Company Ltd., New Delhi
2. Somashekar, N.T, *Banking*, New Age International (P) Ltd., Publishers, New Delhi.

REFERENCE BOOKS**Reference Books:**

1. R. M. Srivastava, *Divya Nigam, Management of Indian Financial Institutions*, Himalaya Publishing House Pvt. Ltd. Mumbai
2. Subhash Chandra Das, *The Financial System in India: Markets, Instruments, Institutions, Services and Regulations*, PHI Learning Pvt. Ltd., New Delhi
3. O.P. Agarwal, *Modern Banking of India*, Himalaya Publishing House Pvt. Ltd, Mumbai
4. Vijayaragavan Iyengar, *Introduction to Banking*, Excel Books India, New Delhi

WEB RESOURCES

Web Link: Nil

MAPPING WITH PROGRAM OUTCOMES

CO \ 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 (if deviation from common pattern)

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

Course Designed by	Verified by HOD	Approved by CDC Co-coordinator
<i>R Rajan</i> <i>(Mr R RAJESH)</i>	<i>R Rajan</i> <i>(Mr R RAJESH)</i>	<i>P. J. [Signature]</i>
Name & Signature of the Staff	Name & Signature Head of the Department	Name & Signature

Department of Commerce with Information Technology
 Department of Commerce with Banking and Insurance
 Hindusthan College of Arts and Science (Autonomous)
 Coimbatore - 641 028.

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

Course Code:	20BAU03	Course Title					Batch:	2020-2021	
		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 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.

COURSE OUTCOMES (CO)

S.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.	K4

SYLLABUS

20BAU03	Practical –I – MS – Word, MS – Excel and MS – PowerPoint	Sem: I
Package	Programs	45 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. e. Change the paragraph into two or three columns f. Check the spelling and grammar g. Use bullets and numbering h. Find and replace a word 6. Using Google Docs 	15
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 	15

	<p>b. House Rent Allowance – Rs.4000 c. Medical Allowance – Rs.1000 d. Provident Fund – 12% on Basic Pay + Dearness Allowance</p> <p>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.</p> <p>9. Using the data from Program 7 and perform the following functions</p> <ol style="list-style-type: none"> Change heading of column into bold Make necessary alignment like center, left, right, etc., Rename the sheet Insert a new sheet Move a sheet Delete a sheet Hide/Unhide Column Change the Width and Height of the Column <p>10. Draw different graphs like Column Chart, Bar Chart, Line Chart, Pie Chart, Area Chart, Scatter Chart, etc., using a sample data.</p> <p>11. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.</p> <p>12. Using Google Sheets</p>	
MS PowerPoint	<p>13. Create a presentation about your company's product by using Insert, Design, Transitions, Animations features.</p> <p>14. Create a presentation by inserting shapes, smart art, chart options, WordArt, Pictures, ClipArts.</p> <p>15. Prepare an organization chart with names of various levels of hierarchy.</p> <p>16. Prepare a PowerPoint show to advertise your product.</p> <p>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</p> <p>18. Using Google Slides</p>	15

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

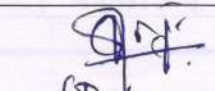
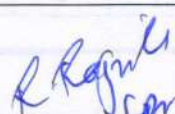
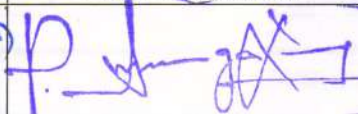
MAPPING WITH PROGRAM OUTCOMES

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

S - Strong; M-Medium; L-Low.

ASSESSMENT PATTERN (if deviation from common pattern)

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

Course Designed by	Verified by HOD	Approved by CDC - Co-coordinator
 (P. S. VARAJA)	 R. Raju	
Name & Signature of the Staff	Name & Signature	Name & Signature

Head of the Department

Department of Commerce with Information Technology
 Department of Commerce with Banking and Insurance
 Hindusthan College of Arts and Science (Autonomous)
 Coimbatore - 641 028.

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

Sl. No.	Topic	Hours
10	Foreign Exchange Management - Administration of Foreign Exchange - Foreign Exchange - Administration of Foreign Exchange - Foreign Exchange - Administration of Foreign Exchange	10
11	Foreign Exchange Management - Foreign Exchange - Administration of Foreign Exchange - Foreign Exchange - Administration of Foreign Exchange	11
12	Foreign Exchange Management - Foreign Exchange - Administration of Foreign Exchange - Foreign Exchange - Administration of Foreign Exchange	12
13	Foreign Exchange Management - Foreign Exchange - Administration of Foreign Exchange - Foreign Exchange - Administration of Foreign Exchange	13
14	Foreign Exchange Management - Foreign Exchange - Administration of Foreign Exchange - Foreign Exchange - Administration of Foreign Exchange	14

Course Code:	20BAU04	Course Title					Batch:	2020-2021
		Allied: BUSINESS ECONOMICS					Semester:	I
Hrs/Week:	4	L		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

20BAU04	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 – Opportunity Cost – 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 Laws 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- Economies of	10

scale.

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: Theory 100%

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

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
2. S.K.Misra,V.K.Puri, “Business Economics”, Himalaya Publishing House Pvt. Ltd., Mumbai
3. R.Cauvery, U.K.Sudhanayak, M.Girija and R. Meenakshi “Managerial Economics” S.Chand & Company Ltd., New Delhi
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

WEB RESOURCES

Web Link:


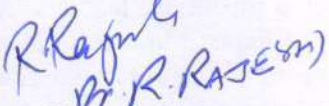
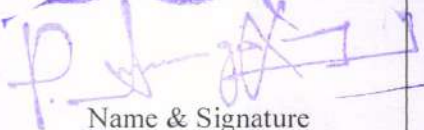
MAPPING WITH PROGRAM OUTCOMES

CO \ 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 (if deviation from common pattern)

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

Course Designed by	Verified by HOD	Approved by CDC Co-coordinator
 Dr. K. ARUNANDESWARI Name & Signature of the Staff	 M. R. RAJESH Name & Signature	 Name & Signature

Head of the Department
 Department of Commerce with Information Technology
 Department of Commerce with Banking and Insurance
 Hindusthan College of Arts and Science (Autonomous)
 Coimbatore - 641 028.

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

Course Code:	20BAU05	Course Title						Batch:	2020-2021
		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.	K4

SYLLABUS

20BAU05	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: Problems 80%, Theory 20%

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

TEXT BOOKS

1. Jain.S.P and Narang.K.L, "Advanced Accounting" Kalyani Publishers, New Delhi.

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.
2. Vinayakam.N, Charumathi.B, "Financial Accounting", S.Chand& Company Ltd., Delhi.

WEB RESOURCES

Web Link: ---

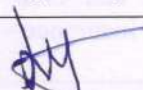

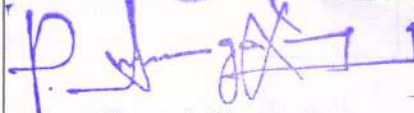
MAPPING WITH PROGRAM OUTCOMES

CO \ 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 (if deviation from common pattern)

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

Course Designed by	Verified by HOD	Approved by CDC Co-coordinator
 (MRS. L. YASODHADEVI) Name & Signature of the Staff	 R. Rajesh Name & Signature	 Name & Signature

Head of the Department

Department of Commerce with Information Technology
 Department of Commerce with Banking and Insurance
 Hindusthan College of Arts and Science (Autonomous)
 Coimbatore - 641 028.

Co-ordinator

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

Course Code:	20BAU06	Course Title					Batch:	2020-2021	
		PRINCIPLES OF INSURANCE					Semester:	II	
Hrs/Week:	5	L	5	T	-	P	-	Credits:	5

COURSE OBJECTIVE

1. To acquaint the students with knowledge of Insurance Business in India.
2. To learn the concept of Life Insurance, Fire Insurance
3. To understand Marine Insurance and its aspects
4. To have an idea on other types of Insurance

COURSE OUTCOMES (CO)

S.No	COURSE OUTCOME	BLOOMS LEVEL
CO1	Identify and state the concept of risk and risk management	K1
CO2	Understand the different classification of Insurance	K2
CO3	Examine the role of Insurance Business and its contributions to the economic progress.	K3
CO4	Appraise the contribution different types of Insurance Companies	K4

SYLLABUS

20BAU06	PRINCIPLES OF INSURANCE	Sem: II
Unit No.	Topics	Hours
I	Introduction Definition of Insurance and Nature of Insurance – Evolution of Insurance – Role and Importance of Insurance – Insurance Contract – Prospects of Insurance – Privatization of Insurance Industry – Insurance Innovation and Long-Term Care Insurance – Risk Management and Commercial Insurance.	12
II	Life Insurance Nature of Life Insurance Contract – Classification of Policies – Annuities – Selection of Risk – Measurement of Risk and Mortality Table – Calculation of Premium - Surrender value –Life Insurance for the Under Privileged.	12
III	Fire Insurance Nature and Use of Fire Insurance – Fire Insurance Contract – Kinds of Policies – Policy Conditions – Rate Fixation in Fire Insurance – Payment of Claim – Progress of Fire Insurance	12
IV	Marine Insurance Nature of Marine Insurance Contract – Marine Insurance Policies – Policy Conditions – Premium Calculation – Marine Losses – Payment of Claims – Progress of Marine Insurance Business in India.	12
V	Other types of Insurance Transport Insurance and Motor Insurance - Miscellaneous Forms of	12

Insurance Including Social Insurance - Rural Insurance and Prospects of Agriculture Insurance in India - Urban Traditional and Non-Traditional Insurance - Progress of Miscellaneous General Insurance - Progress of Total General Insurance

Note: Distribution of marks: Theory 100%

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

TEXT BOOKS

1. Mishra M.N. & Mishra S.B, "Insurance Principles and Practice", S.Chand & Company Ltd., New Delhi.

REFERENCE BOOKS

1. Periyasamy.P., "Insurance Principles and Practice", Himalaya Publishing House Pvt. Ltd, Mumbai
2. Dr.Gupta.P.K., "Insurance and Risk Management", Himalaya Publishing House Pvt. Ltd, Mumbai
3. Panda G.S., "Principles and Practices of Insurance" Kalyani Publishers, New Delhi
4. Harrington, Niehaus, "Risk Management and Insurance", McGraw Hill. 2nd Edition, New Delhi
5. George E. Rejda, Principles of Risk Management and Insurance, Pearson Education India, New Delhi

WEB RESOURCES

Web Link: Nil

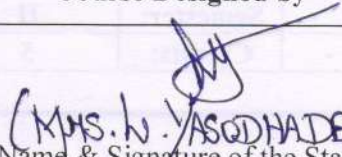
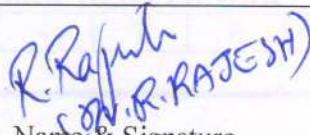
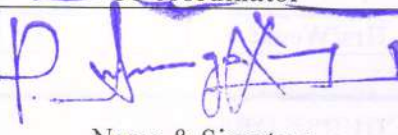
MAPPING WITH PROGRAM OUTCOMES

CO \ 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 (if deviation from common pattern)

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

Course Designed by	Verified by HOD	Approved by CDC Co-coordinator
 (M.M.S. W. YASODHADEVI) Name & Signature of the Staff	 R. Rajesh (R. RAJESH) Name & Signature	 Name & Signature

Head of the Department

Department of Commerce with Information Technology
 Department of Commerce with Banking and Insurance
 Hindusthan College of Arts and Science (Autonomous)
 Coimbatore - 641 028.

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

COURSE CODE	COURSE TITLE	CREDIT
CC101	Principles of Insurance	3
CC102	Insurance Law and Practice	3
CC103	Insurance Claims and Settlement	3
CC104	Insurance Marketing and Distribution	3

Sl. No.	Topic	Hours
1	Introduction to Insurance - Evolution of Insurance - Insurance Contract - Insurance Law - Insurance Claims - Insurance Marketing - Insurance Distribution - Insurance Claims Settlement - Insurance Law and Practice - Insurance Claims and Settlement - Insurance Marketing and Distribution	12
2	Insurance Contract - Classification of Policies - Insurance Contract - Insurance Law and Practice - Insurance Claims - Insurance Marketing - Insurance Distribution - Insurance Claims Settlement - Insurance Law and Practice - Insurance Claims and Settlement - Insurance Marketing and Distribution	12
3	Insurance Claims - Insurance Contract - Insurance Law and Practice - Insurance Claims - Insurance Marketing - Insurance Distribution - Insurance Claims Settlement - Insurance Law and Practice - Insurance Claims and Settlement - Insurance Marketing and Distribution	12
4	Insurance Marketing and Distribution - Insurance Contract - Insurance Law and Practice - Insurance Claims - Insurance Marketing - Insurance Distribution - Insurance Claims Settlement - Insurance Law and Practice - Insurance Claims and Settlement - Insurance Marketing and Distribution	12
5	Insurance Claims Settlement - Insurance Contract - Insurance Law and Practice - Insurance Claims - Insurance Marketing - Insurance Distribution - Insurance Claims Settlement - Insurance Law and Practice - Insurance Claims and Settlement - Insurance Marketing and Distribution	12

Course Code:	20BAU07	Course Title					Batch:	2020-2021	
		ALLIED - PRINCIPLES OF MANAGEMENT					Semester:	II	
Hrs/Week:	5	L	5	T	-	P	-	Credits:	5

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 organisation structure and functions.	K3
CO4	Explain and appraise the effectiveness of functions of management in the effectiveness of business decision making.	K4

SYLLABUS

20BAU07	ALLIED - 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 – 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: Theory 100%

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

TEXT BOOKS

1. Dinkar Pagare, "Principles of Management", Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS

1. Koontz, Weihrich & Aryasri, "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", S.Chand & Company Ltd., New Delhi

WEB RESOURCES

Web Link: Nil

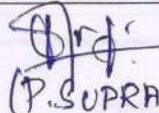
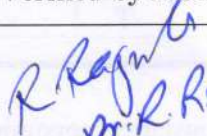
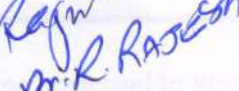

MAPPING WITH PROGRAM OUTCOMES

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 (if deviation from common pattern)

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

Course Designed by	Verified by HOD	Approved by CDC Co-coordinator
 (P. SUPRAJA) Name & Signature of the Staff	  Name & Signature	 Name & Signature

Head of the Department

Department of Commerce with Information Technology
Department of Commerce with Banking and Insurance
Hindusthan College of Arts and Science (Autonomous)
Coimbatore - 641 028.

Co-ordinator

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

Course Code:	20BAU08	Course Title						Batch:	2020-2021
		CORPORATE ACCOUNTING						Semester:	III
Hrs/Week:	6	L	6	T	-	P	-	Credits:	5

COURSE OBJECTIVE:

- To acquaint the students with knowledge about the basic Accounting system relating to Corporate Accounting.
- 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.
- Develop and to familiarize a procedure for redemption of Preference shares and debentures of companies.
- 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.	K3
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

20BAU08	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	14

	Debentures – Provision for Redemption of Debentures – Redemption out of Profit, out of Capital.	
IV	Pre and Post Incorporation Profits 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 Schedule III of the Companies Act 2013.	14
V	Accounting for Liquidation of Companies Meaning if Liquidation – Order if Payment – Preferential Payment – Liquidators Final Statement if Account – Remuneration – Statement if 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, 2012

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.

WEB RESOURCES

Web Link: <https://www.icaai.org/>

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 (if deviation from common pattern)

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

Course Designed by	Verified by HOD	Approved by CDC Co-coordinator
(MRS. N. ASODHADEV)	R. Raju Mr R. RAJESH	[Signature]

Head of the Department
Department of Commerce with Information Technology
Department of Commerce with Banking and Insurance
Hindusthan College of Arts and Science (Autonomous)
Coimbatore - 641 028.

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

Course Code:	20BAU09	Course Title						Batch:	2020-2021
		BUSINESS LAW						Semester:	III
Hrs/Week:	6	L	6	T	-	P	-	Credits:	4

COURSE OBJECTIVE

- To identify the terms used in Indian Contract act and its formation.
- To consider the contract of agency, its creation and liability of an agent.
- To define the Sale of Goods act and rules relating to sales.
- To gain knowledge in creation of Partnership firm and the Limited Liability of Partnership Act.

COURSE OUTCOMES (CO)

S.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	K3
CO4	Interpret the need and relevance of laws relating to contracts, sale of goods and partnership	K4

SYLLABUS

20BAU09	BUSINESS LAW	SEM III
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 – Quasi Contract - Legality of object – Void agreement – Illegal agreements – Performance of contract – Discharge and Remedies for breach of contract.	15
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.	14
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	15

	relating delivery of goods.	
IV	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.	14
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.	14

Note: Distribution of marks 100%Theory

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

TEXT BOOKS

1. Pillai R.S.N., "Business Law", S.Chand & Company Ltd., New Delhi, 2016

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 & Sons, New Delhi.
4. Gogna PPS, "Mercantile Law" S.Chand & Company Ltd., New Delhi.
5. Tejpal Sheth, Business Law, Pearson Education India

WEB RESOURCES

Web Link: NIL

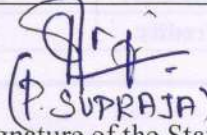
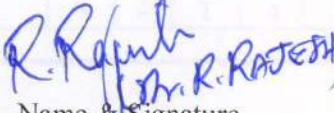
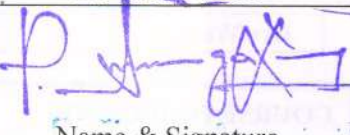
MAPPING WITH PROGRAM OUTCOMES

CO	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

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 Co-coordinator
 (P. SUPRAJA) Name & Signature of the Staff	 R. Rajesh Name & Signature	 P. J. Srinivas Name & Signature

Head of the Department,

Department of Commerce with Information Technology,
 Department of Commerce with Banking and Insurance,
 Hindusthan College of Arts and Science (Autonomous),
 Coimbatore - 641 028.

Co-ordinator

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

STUDY LEVEL	COURSE	CREDITS
B.A.	Accounting	3
B.A.	Accounting	3
B.A.	Accounting	3
B.A.	Accounting	3

Sem III	COURSE	CREDITS
13	Accounting - I	3
13	Accounting - II	3
13	Accounting - III	3

Course Code:	20BAU10	Course Title						Batch:	2020-2021
		FOREIGN EXCHANGE MANAGEMENT						Semester:	III
Hrs/Week:	6	L	6	T	-	P	-	Credits:	5

COURSE OBJECTIVES

- To enable the student to get acquainted with the concept of Foreign Exchange
- To Learn about Management of Foreign Exchange
- To gain knowledge about the Laws relating to Foreign Exchange
- To understand the process of dealing in Foreign Exchange

COURSE OUTCOMES (CO)

S.No	COURSE OUTCOME	BLOOMS LEVEL
CO1	Understand the concept of Foreign Exchange and its management	K1
CO2	Explain the pertinence of Foreign Exchange Legislation and Foreign exchange market in India.	K2
CO3	Interpret the need and relevance of Foreign exchange management.	K3
CO4	Evaluate the influence of foreign exchange legislations in transactions carried out in foreign exchange market.	K4

SYLLABUS

20BAU10	FOREIGN EXCHANGE MANAGEMENT	Sem: III
Unit No.	Topics	Hours
I	Introduction to International monetary system & Foreign Exchange Introduction to International monetary system-Gold Standard – Bretton wood system-Foreign Trade and Foreign exchange - Administration of Foreign Exchange – Authorized dealers – Foreign currency accounts - Balance of Payment Account: Concept and significance of balance of payments account and its components.	16
II	Foreign Exchange Legislation in India Foreign Exchange Management Act 1999 – Objectives, Provisions relating to operating activities and provisions relating to contravention, penalty and appeal - Schedules-I, II and III-Compounding provisions under FEMA and the effect of non-adherence to FEMA provisions.	13
III	Foreign exchange market Functions – Exchange rates – Foreign Exchange transactions – purchases and sales transactions - Exchange quotations – spot and forward transactions – Merchant rates – TT Selling rate – TT Buying rate	15
IV	Finance function & Foreign exchange risk and exposure Financial institutions in international trade - Non-resident accounts: Repatriable and non- repatriable, significance for the economy and bank. External techniques of exposure management – Internal techniques of	14

	exposure management.	
V	Inter Bank Deals Cover deals trading, SWAP Deals – Arbitrage operations – Managing foreign exchange reserves – Fiscal and Monetary policies in India-Devaluation–pros and cons.	14

Note: Distribution of marks 100%Theory

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

TEXT BOOKS

1.Jeevanandam C, “Foreign Exchange: Practice, Concepts”, Sultan Chand & Sons (P) Ltd., New Delhi, 2020

REFERENCE BOOKS

1. Shapiro, Alan C., “Multinational Financial Management”, Prentice Hall, NewDelhi.
2. Francis Cherunilam., “International Economics”, Tata McGraw Hill Pub Ltd, NewDelhi.
3. Ian H Giddy., “Global Financial Markets”, AITBS Publishers and Distributors, NewDelhi.
4. Vijayabhaskar P and Mahapatra B., “Derivatives Simplified”, Response Books, Sage Publications, NewDelhi.
5. Alok Goyal and Mridula Goyal, “Business Environment”, V.K (India) Enterprises, NewDelhi.
6. Francis Cherunilam., “ International Business” PHI Learning Private Limited NewDelhi-11

WEB RESOURCES

Web Link: <https://www.fema.rbi.org.in/>
<https://www.fedai.org.in>

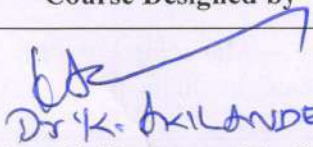
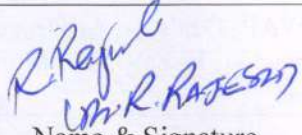
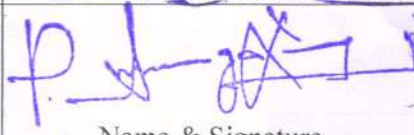
MAPPING WITH PROGRAM OUTCOMES

CO \ 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 (if deviation from common pattern)

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

Course Designed by	Verified by HOD	Approved by CDC Co-coordinator
 Dr. K. Anil Kumar Name & Signature of the Staff	 R. Raju Name & Signature	 P. J. Anand Name & Signature

Head of the Department
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 Department of Commerce with Banking and Insurance
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Co-ordinator
 Curriculum Development Cell
 Hindusthan College of Arts & Science,
 Coimbatore - 641 028.

ICPE	EDT	TPH	ICT
1	2	3	4
5	6	7	8
9	10	11	12
13	14	15	16

Course Code:	20BAU11	Course Title						Batch:	2020-2021
		BUSINESS COMMUNICATION						Semester:	III
Hrs/Week:	5	L	5	T	-	P	-	Credits:	4

COURSE OBJECTIVE

- To identify the concepts and types related to Business Communication.
- To know the art of effective speaking and writing skills.
- To determine the official and personal correspondence.
- 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

20BAU11	BUSINESS COMMUNICATION	Sem: III
Unit No.	Topics	Hours
I	Introduction Communication: Definition – Meaning – Objectives – Importance - Process -Principles of Communication - Classification and direction of Communication – Non-Verbal Communication - Media of Communication - 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.	13
III	Effective Writing Written Communication: Meaning – Objectives – Merits – Demerits - Business Letter – Need and Functions - Layout and Parts of a Business Letter – Kinds of business letter. Report Writing – Process - Types of Reports.	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.	13
V	Business Correspondence Trade Communication - Trade Enquiries – Quotations – Tenders - Placing Orders, Complaints, Claims - Adjustments and Follow-Up - Sales Letters - Circular Letters -Banking and Insurance Correspondence. Electronic Forms of Official Communication.	12

Note: Distribution of marks 100%Theory

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

TEXT BOOK

1. *Rajendra Pal and J. S. Korlahalli, "Essentials of Business Communications," Sultan Chand, New Delhi, 2012*

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.*
5. *Jain.V.K., & Omprakash Biyani, "Business Communication", S.Chand& Company, New Delhi.*

WEB RESOURCES

- o <https://blog.smarp.com/business-communication-definition-best-practices-for-driving-engagement>
- o <https://www.yourarticlelibrary.com/business-communication/business-communication-meaning-elements-and-features-with-diagram/70142>



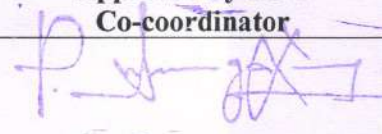
MAPPING WITH PROGRAM OUTCOMES

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

S - Strong; M-Medium; L-Low.

ASSESSMENT PATTERN (if deviation from common pattern)

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

Course Designed by	Verified by HOD	Approved by CDC Co-coordinator
 (MRS. W. YASODHADEVI) Name & Signature of the Staff	 R. Raju Name & Signature Head of the Department	 Name & Signature Co-ordinator

Department of Commerce with Information Technology
Department of Commerce with Banking and Insurance
Hindusthan College of Arts and Science (Autonomous)
Coimbatore - 641 028.

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

Course Code:	20BAU13	Course Title						Batch:	2020-2021
		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

20BAU13	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 Capitalisation method - Valuation of Shares.	14
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	14
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	15

	Merger/ Amalgamation, Special Adjustment Entries for Inter-Company Owing and Holdings.	
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.	15
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 for Theory 20%, Problems 80%.

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

TEXT BOOKS

1. Reddy .T.S. & A. Murthy, "Corporate Accounting", Margham Publications, Chennai. 2017

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.2018
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.

WEB RESOURCES

Web Link: <https://www.icai.org/>

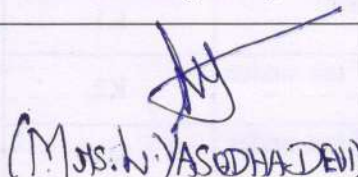

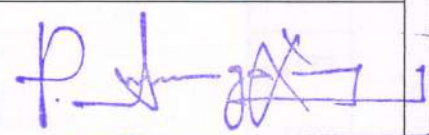
MAPPING WITH PROGRAM OUTCOMES

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 (if deviation from common pattern)

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

Course Designed by	Verified by HOD	Approved by CDC Co-coordinator
 (M. S. L. YASODHA DEVI)	 Mr. R. RAJESH	

Head of the Department
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 Department of Commerce with Banking and Insurance
 Hindusthan College of Arts and Science (Autonomous)
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 Hindusthan College of Arts & Science,
 Coimbatore-641 028.

Course Code:	20BAU14	Course Title						Batch:	2020-2021
		INCOME TAX LAW AND PRACTICE						Semester:	IV
Hrs/Week:	6	L	6	T	-	P	-	Credits:	5

Course Objective

- To acquaint various concepts of income tax and related terminologies.
- To familiarize with computing income under various heads of income.
- To gain knowledge in calculation of exempted income from various sources.
- To educate learners about procedure for assessment and E-filing.

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

20BAU14	INCOME TAX LAW AND PRACTICE	SEM IV
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.	15
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.	14

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% and Theory 40%

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

TEXT BOOKS

1. Gaur. V.P and Narang. D.B, Puja Gaur, Rajeev Puri, "Income Tax Law and Practice" Kalyani Publishers New Delhi. 2021

REFERENCE BOOKS

- 1. Dr. Mehrotra. H.C, "Income Tax Law and Accounts" Sahithya Bhavan Publishers, Agra.*
- 2. Murthy. A, "Income Tax Law and Practice" Vijay Nicole Imprints, Private Ltd., Chennai.*
- 3. Hariharan. N, "Income Tax Law and Practice", Vijay Nicole Imprints, Private Ltd., 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.*

WEB RESOURCES

Web Link: NIL

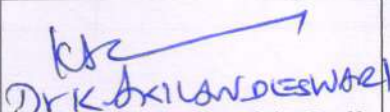
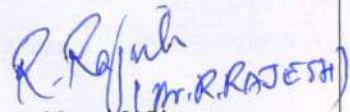

MAPPING WITH PROGRAM OUTCOMES

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 Co-coordinator
 Name & Signature of the Staff	 Name & Signature	 Name & Signature

Head of the Department

Department of Commerce with Information Technology
 Department of Commerce with Banking and Insurance
 Hindusthan College of Arts and Science (Autonomous)
 Coimbatore - 641 028.

Co-ordinator

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

Course Code:	20BAU15	Course Title					Batch:	2020-2021	
		BANKING THEORY, LAW AND PRACTICE					Semester:	IV	
Hrs/Week:	6	L	6	T	-	P	-	Credits:	5

COURSE OBJECTIVE

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

COURSE OUTCOMES (CO)

S.No	COURSE OUTCOME	BLOOMS LEVEL
CO1	Identify the provisions of law relating to banking, trends and policy reforms.	K1
CO2	Describe 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

20BAU15	BANKING THEORY, LAW AND PRACTICE	Sem: IV
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	14

– 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

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
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Note : Distribution of Marks : Theory - 100% .

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

TEXT BOOKS

1. Rajesh. R, Sivagnanasithi. T, "Banking Theory, Law & Practice", McGraw Hill Companies, New Delhi. 2009

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	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 (if deviation from common pattern)

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

Course Designed by	Verified by HOD	Approved by CDC Co-coordinator
 Name & Signature of the Staff	 Name & Signature	 Name & Signature

Head of the Department

Department of Commerce with Information Technology
Department of Commerce with Banking and Insurance
Hindusthan College of Arts and Science (Autonomous)
Coimbatore - 641 028.

Co-ordinator

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

Course Code:	20BAU16	Course Title						Batch:	2020-2021
Hrs/Week:	5	PRACTICAL – II – TALLY AND INTERNET						Semester:	IV
		L	-	T	-	P	5	Credits:	3

COURSE OBJECTIVE:

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

20BAU16	PRACTICAL – II – TALLY AND INTERNET	Sem: IV
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	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	30

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.

Teaching Methods

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

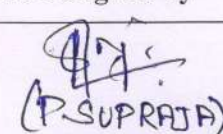
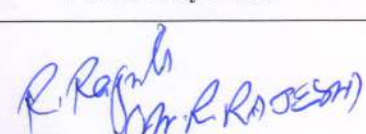
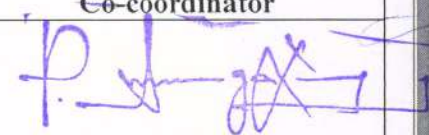
MAPPING WITH PROGRAM OUTCOMES

CO \ 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 (if deviation from common pattern)

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

Course Designed by	Verified by HOD	Approved by CDC Co-coordinator
 (P.SUPRAJA) Name & Signature of the Staff	 R. Rajesh Name & Signature	 P. J. Srinivas Name & Signature

Head of the Department
 Department of Commerce with Information Technology
 Department of Commerce with Banking and Insurance
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